

NIBLEY CITY CORPORATION
 COMBINED CASH INVESTMENT
 JULY 31, 2023

COMBINED CASH ACCOUNTS

01-11610	CASH - ST TREASURER- #346	1,064,784.76
01-11630	CASH-BANK OF UTAH	186,261.59
01-11640	XPRESS DEPOSIT ACCOUNT	3,423.82
01-11660	CASH-CACHE VALLEY BANK	14,013,142.58
		15,267,612.75
01-11900	CASH ALLOCATED TO OTHER FUNDS	(14,635,661.75)
01-11905	SEWER REPAIR & REPLACE FUND	(631,951.00)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,865,204.89
11	ALLOCATION TO CLASS C ROADS	532,107.36
20	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	34,180.88
22	ALLOCATION TO SPECIAL REVENUE FUND	50.01
24	ALLOCATION TO FIRST RESPONDER FUND	71,537.93
45	ALLOCATION TO CAPITAL PROJECT FUND	3,627,333.70
51	ALLOCATION TO WATER DEPARTMENT	1,129,951.11
52	ALLOCATION TO SEWER DEPARTMENT	2,070,685.36
53	ALLOCATION TO STORMWATER DEPARTMENT	361,394.21
55	ALLOCATION TO WATER IMPACT FEE FUND	710,606.30
56	ALLOCATION TO PARK IMPACT FEE FUND	1,876,759.93
57	ALLOCATION TO SEWER IMPACT FEE FUND	816,613.63
58	ALLOCATION TO STORMWATER FUND	218,622.71
59	ALLOCATION TO STREET IMPACT FEE FUND	320,613.73
		14,635,661.75
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(14,635,661.75)
		.00

NIBLEY CITY CORPORATION

BALANCE SHEET

JULY 31, 2023

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	2,865,204.89	
10-13110	AR GARBAGE CHARGES	67,778.78	
10-13120	AR 911 FEES	111.23	
10-13145	UNRECOGNIZED PROP TAX RECEIVE	1,007,039.00	
10-13150	CASH DRAWERS	200.00	
	TOTAL ASSETS		<u><u>3,940,333.90</u></u>

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	117,935.61	
10-21315	BUILDING DEPOSITS PAYABLE	206,052.55	
10-21316	ROAD DEPOSIT PAYABLE	13,537.27	
10-22200	PAYROLL PAYABLE	51,947.78	
10-22210	FICA PAYABLE/SS PAYABLE	3,888.88	
10-22220	FEDERAL WITHHOLDING PAYABLE	2,770.45	
10-22230	STATE WITHHOLDING PAYABLE	7,185.61	
10-24000	DEFERRED PROP TAX RECEIVABLE	1,007,039.00	
10-25100	BENEFITS PAYABLE	12,989.61	
	TOTAL LIABILITIES		1,423,346.76

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29200	PRIOR PERIOD ADJUSTMENT	160,381.03	
10-29800	FUND BALANCE - BEGINN OF YEAR	2,315,968.44	
	REVENUE OVER EXPENDITURES - YTD	40,637.67	
	BALANCE - CURRENT DATE	2,516,987.14	
	TOTAL FUND EQUITY		<u><u>2,516,987.14</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,940,333.90</u></u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-110 REAL PROPERTY TAXES	.00	.00	1,007,000.00	1,007,000.00	.0
10-31-120 DELINQUENT PROPERTY TAXES	.00	.00	5,000.00	5,000.00	.0
10-31-130 SALES TAX	.00	.00	1,300,000.00	1,300,000.00	.0
10-31-140 ELECTRICITY FRANCHISE TAXES	.00	.00	140,000.00	140,000.00	.0
10-31-141 TELECOM FRANCHISE TAXES	.00	.00	14,000.00	14,000.00	.0
10-31-142 NATURAL GAS FRANCHISE TAXES	.00	.00	90,000.00	90,000.00	.0
10-31-143 CABLE FRANCHISE TAXES	.00	.00	30,000.00	30,000.00	.0
10-31-150 VEHICLE TAXES	.00	.00	45,000.00	45,000.00	.0
10-31-160 MASS TRANSIT (PASS THROUGH)	.00	.00	90,000.00	90,000.00	.0
TOTAL TAXES	.00	.00	2,721,000.00	2,721,000.00	.0
<u>LICENSES AND PERMITS</u>					
10-32-210 BUILDING PERMITS	32,972.00	32,972.00	233,000.00	200,028.00	14.2
10-32-220 BUSINESS LICENSES & FEES	150.00	150.00	7,000.00	6,850.00	2.1
10-32-225 FIRE INSPECTION FEE	.00	.00	1,000.00	1,000.00	.0
10-32-250 DOG LICENSES	275.00	275.00	12,000.00	11,725.00	2.3
10-32-252 RIGHT-OF-WAY PERMITS	.00	.00	3,000.00	3,000.00	.0
TOTAL LICENSES AND PERMITS	33,397.00	33,397.00	256,000.00	222,603.00	13.1
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-322 GRANT- CHILDREN'S THEATRE	.00	.00	5,250.00	5,250.00	.0
10-33-323 GRANT- MISCELLANEOUS	.00	.00	5,000.00	5,000.00	.0
10-33-324 UDOT TECH PLANNING ASST	.00	.00	35,000.00	35,000.00	.0
10-33-325 WALKABILITY VIRTUAL ACADEMY	10,000.00	10,000.00	10,000.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	10,000.00	10,000.00	55,250.00	45,250.00	18.1
<u>CHARGES FOR SERVICES</u>					
10-34-410 COMM. CENTER DISPATCH	6,737.45	6,737.45	75,000.00	68,262.55	9.0
10-34-420 PLANNING REVIEW & INSPECTION	4,585.44	4,585.44	25,000.00	20,414.56	18.3
10-34-422 DEVELOPMENT FEES REIMBURSED	307.20	307.20	50,000.00	49,692.80	.6
10-34-430 REFUSE COLLECTION CHARGES	54,089.14	54,089.14	700,000.00	645,910.86	7.7
10-34-431 COMMUNITY CENTER RENTAL	880.75	880.75	10,000.00	9,119.25	8.8
10-34-681 VARIANCE AND APPEALS	.00	.00	1,000.00	1,000.00	.0
TOTAL CHARGES FOR SERVICES	66,599.98	66,599.98	861,000.00	794,400.02	7.7

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-35-510 COURT FINES	456.64	456.64	20,000.00	19,543.36	2.3
10-35-515 ADMINISTRATIVE FINES	.00	.00	1,000.00	1,000.00	.0
TOTAL FINES AND FORFEITURES	456.64	456.64	21,000.00	20,543.36	2.2
<u>MISCELLANEOUS REVENUE</u>					
10-36-610 INTEREST EARNINGS	66,458.07	66,458.07	100,000.00	33,541.93	66.5
10-36-683 HOUSE RENT	2,700.00	2,700.00	30,000.00	27,300.00	9.0
10-36-684 PENALTIES	149.78	149.78	2,000.00	1,850.22	7.5
10-36-686 DAMAGE TO CITY PROPERTY REIM.	.00	.00	1,000.00	1,000.00	.0
10-36-690 MISCELLANEOUS REVENUE	2.30	2.30	5,000.00	4,997.70	.1
10-36-691 LAND LEASES	600.00	600.00	4,000.00	3,400.00	15.0
TOTAL MISCELLANEOUS REVENUE	69,910.15	69,910.15	142,000.00	72,089.85	49.2
<u>RECREATION</u>					
10-37-440 FIELD RENTAL	345.00	345.00	2,000.00	1,655.00	17.3
10-37-442 YOUTH & ADULT PROGRAMS	23,340.51	23,340.51	72,000.00	48,659.49	32.4
10-37-444 NIBLEY FITNESS	836.30	836.30	6,000.00	5,163.70	13.9
10-37-445 FITNESS PROGRAMS	.00	.00	3,000.00	3,000.00	.0
10-37-446 SPECIAL EVENTS	55.00	55.00	500.00	445.00	11.0
10-37-450 REC RENTAL EQUIPMENT	5.00	5.00	.00	(5.00)	.0
10-37-460 PARK/PAVILION RENTAL FEES	606.03	606.03	4,000.00	3,393.97	15.2
10-37-660 HERITAGE DAYS	.00	.00	7,000.00	7,000.00	.0
10-37-661 YOUTH COUNCIL REVENUE	.00	.00	1,000.00	1,000.00	.0
10-37-662 NIBLEY ROYALTY	.00	.00	1,500.00	1,500.00	.0
10-37-665 SPONSORSHIPS	.00	.00	3,000.00	3,000.00	.0
TOTAL RECREATION	25,187.84	25,187.84	100,000.00	74,812.16	25.2
<u>ADMINISTRATIVE CHARGES</u>					
10-39-700 WATER	32,916.87	32,916.87	395,000.00	362,083.13	8.3
10-39-701 SEWER	32,916.87	32,916.87	395,000.00	362,083.13	8.3
10-39-702 STORMWATER	7,333.33	7,333.33	88,000.00	80,666.67	8.3
TOTAL ADMINISTRATIVE CHARGES	73,167.07	73,167.07	878,000.00	804,832.93	8.3
TOTAL FUND REVENUE	278,718.68	278,718.68	5,034,250.00	4,755,531.32	5.5

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-41-110 SALARIES & WAGES	2,824.00	2,824.00	36,000.00	33,176.00	7.8
10-41-130 EMPLOYEE BENEFITS	603.55	603.55	8,000.00	7,396.45	7.5
10-41-230 EDUCATION, TRAVEL & TRAINING	.00	.00	12,000.00	12,000.00	.0
10-41-620 MAYOR'S DISCRETIONARY	.00	.00	2,000.00	2,000.00	.0
TOTAL CITY COUNCIL	3,427.55	3,427.55	58,000.00	54,572.45	5.9
<u>ADMINISTRATION</u>					
10-43-110 SALARIES & WAGES	26,370.44	26,370.44	399,000.00	372,629.56	6.6
10-43-130 EMPLOYEE BENEFITS	13,133.91	13,133.91	215,000.00	201,866.09	6.1
10-43-230 EDUCATION, TRAVEL & TRAINING	100.00	100.00	22,000.00	21,900.00	.5
10-43-300 MEMBERSHIPS & DUES	75.00	75.00	4,000.00	3,925.00	1.9
10-43-310 PROFESSIONAL SERVICES	.00	.00	45,000.00	45,000.00	.0
10-43-311 LEGAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-43-341 ECONOMIC DEVELOPMENT	.00	.00	4,000.00	4,000.00	.0
10-43-400 DEPARTMENT EXPENDITURES	264.42	264.42	30,000.00	29,735.58	.9
TOTAL ADMINISTRATION	39,943.77	39,943.77	724,000.00	684,056.23	5.5
<u>ELECTIONS</u>					
10-47-400 DEPARTMENT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
10-47-450 CACHE COUNTY	.00	.00	20,000.00	20,000.00	.0
TOTAL ELECTIONS	.00	.00	22,000.00	22,000.00	.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS & SHOP</u>					
10-48-110 SALARIES & WAGES	19,146.80	19,146.80	248,000.00	228,853.20	7.7
10-48-130 EMPLOYEE BENEFITS	7,761.40	7,761.40	100,000.00	92,238.60	7.8
10-48-230 EDUCATION, TRAVEL & TRAINING	.00	.00	11,000.00	11,000.00	.0
10-48-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-48-247 UNIFORMS AND PPE	.00	.00	9,000.00	9,000.00	.0
10-48-250 FACILITIES & MAINTENANCE	915.14	915.14	16,000.00	15,084.86	5.7
10-48-251 VEHICLE FUEL	.00	.00	55,000.00	55,000.00	.0
10-48-252 VEHICLE REPAIR AND MAINTENANCE	218.21	218.21	32,000.00	31,781.79	.7
10-48-270 UTILITIES	153.65	153.65	15,000.00	14,846.35	1.0
10-48-300 MEMBERSHIPS & DUES	175.00	175.00	2,000.00	1,825.00	8.8
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	70.00	70.00	8,000.00	7,930.00	.9
10-48-514 ENGINEERING EXPENSE	.00	.00	8,500.00	8,500.00	.0
10-48-515 EMERGENCY EXPENSES	.00	.00	10,000.00	10,000.00	.0
10-48-516 SAFETY	.00	.00	4,000.00	4,000.00	.0
TOTAL PUBLIC WORKS & SHOP	28,440.20	28,440.20	521,500.00	493,059.80	5.5
<u>NON-DEPARTMENTAL</u>					
10-50-240 OFFICE SUPPLIES	220.07	220.07	6,500.00	6,279.93	3.4
10-50-243 POSTAGE/SHIPPING	.00	.00	1,500.00	1,500.00	.0
10-50-245 UTILITY BILLING POSTAGE	3,000.00	3,000.00	14,000.00	11,000.00	21.4
10-50-250 FACILITIES & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
10-50-270 UTILITIES	118.35	118.35	16,000.00	15,881.65	.7
10-50-370 SOFTWARE	8,942.00	8,942.00	55,000.00	46,058.00	16.3
10-50-440 BANK CHARGES	2,034.04	2,034.04	21,000.00	18,965.96	9.7
10-50-510 INSURANCE EXPENSE	53,263.18	53,263.18	75,000.00	21,736.82	71.0
10-50-511 BUILDING LEASE	4,166.66	4,166.66	50,000.00	45,833.34	8.3
10-50-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
10-50-518 INFORMATION TECHNOLOGY	1,560.80	1,560.80	26,000.00	24,439.20	6.0
10-50-520 COMMUNITY CENTER	.00	.00	2,000.00	2,000.00	.0
10-50-530 NEWSLETTER	595.57	595.57	7,000.00	6,404.43	8.5
10-50-910 TRANSFER TO CAPITAL PROJECTS	.00	.00	287,750.00	287,750.00	.0
10-50-915 TRANSFER TO CRA	.00	.00	10,000.00	10,000.00	.0
10-50-920 MASS TRANSIT TAX (PASS THRU)	.00	.00	90,000.00	90,000.00	.0
TOTAL NON-DEPARTMENTAL	73,900.67	73,900.67	674,750.00	600,849.33	11.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-110 SALARIES & WAGES	1,248.62	1,248.62	14,000.00	12,751.38	8.9
10-54-130 EMPLOYEE BENEFITS	160.12	160.12	2,000.00	1,839.88	8.0
10-54-230 EDUCATION, TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
10-54-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
10-54-311 COURT PROSECUTION	.00	.00	20,000.00	20,000.00	.0
10-54-320 SHERIFF CONTRACT SERVICES	.00	.00	121,000.00	121,000.00	.0
10-54-340 FIRE PROTECTION	.00	.00	92,000.00	92,000.00	.0
10-54-360 ANIMAL CONTROL	138.45	138.45	19,000.00	18,861.55	.7
10-54-400 DEPARTMENT EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
10-54-440 COMMUNICATION CENTER	.00	.00	77,000.00	77,000.00	.0
TOTAL PUBLIC SAFETY	1,547.19	1,547.19	354,000.00	352,452.81	.4
<u>STREETS</u>					
10-60-110 SALARIES & WAGES	5,633.05	5,633.05	62,000.00	56,366.95	9.1
10-60-115 SEASONAL SALARIES & WAGES	.00	.00	7,000.00	7,000.00	.0
10-60-120 CROSSING GUARD SALARIES & WAGE	.00	.00	59,000.00	59,000.00	.0
10-60-130 EMPLOYEE BENEFITS	2,510.79	2,510.79	32,000.00	29,489.21	7.9
10-60-135 CROSSING GUARD BENEFITS	.00	.00	5,000.00	5,000.00	.0
10-60-230 EDUCATION, TRAVEL & TRAINING	.00	.00	8,000.00	8,000.00	.0
10-60-250 EQUIPMENT & MAINTENANCE	39.91	39.91	40,000.00	39,960.09	.1
10-60-262 NEW DEVELOPMENT INFRASTRUCTURE	.00	.00	60,000.00	60,000.00	.0
10-60-275 UTILITIES - STREET LIGHTS	.00	.00	53,000.00	53,000.00	.0
10-60-278 HOUSE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-60-300 MEMBERSHIPS & DUES	.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	.00	3,000.00	3,000.00	.0
10-60-450 SNOW REMOVAL	.00	.00	20,000.00	20,000.00	.0
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	8,183.75	8,183.75	372,000.00	363,816.25	2.2
<u>SANITATION</u>					
10-62-320 REFUSE COLLECTION SERVICES	.00	.00	700,000.00	700,000.00	.0
10-62-400 DEPARTMENT EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
10-62-515 EMERGENCY EXPENSE	.00	.00	2,000.00	2,000.00	.0
TOTAL SANITATION	.00	.00	712,000.00	712,000.00	.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & ZONING</u>					
10-68-110 SALARIES & WAGES	14,246.20	14,246.20	207,000.00	192,753.80	6.9
10-68-130 EMPLOYEE BENEFITS	6,378.80	6,378.80	104,000.00	97,621.20	6.1
10-68-230 EDUCATION, TRAVEL & TRAINING	55.00	55.00	22,000.00	21,945.00	.3
10-68-240 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-68-300 MEMBERSHIPS & DUES	.00	.00	2,000.00	2,000.00	.0
10-68-310 PROFESSIONAL SERVICES	.00	.00	70,000.00	70,000.00	.0
10-68-311 LEGAL EXPENSES	.00	.00	25,000.00	25,000.00	.0
10-68-315 COMMERCIAL REVIEW	.00	.00	5,000.00	5,000.00	.0
10-68-400 DEPARTMENT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
10-68-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-68-550 CODE ENFORCEMENT	.00	.00	25,000.00	25,000.00	.0
10-68-621 COUNTY PLANNING ASSESSMENT	.00	.00	11,000.00	11,000.00	.0
TOTAL PLANNING & ZONING	20,680.00	20,680.00	479,000.00	458,320.00	4.3
<u>PARKS</u>					
10-70-110 SALARIES & WAGES	25,753.15	25,753.15	216,000.00	190,246.85	11.9
10-70-115 SEASONAL SALARIES & WAGES	.00	.00	53,500.00	53,500.00	.0
10-70-130 EMPLOYEE BENEFITS	10,420.86	10,420.86	128,000.00	117,579.14	8.1
10-70-230 EDUCATION, TRAVEL & TRAINING	.00	.00	5,000.00	5,000.00	.0
10-70-250 FACILITIES & MAINTENANCE	3,410.03	3,410.03	75,000.00	71,589.97	4.6
10-70-255 NATURAL SPACES MAINTENANCE	.00	.00	15,000.00	15,000.00	.0
10-70-270 UTILITIES	1,246.37	1,246.37	27,000.00	25,753.63	4.6
10-70-300 MEMBERSHIPS & DUES	.00	.00	3,000.00	3,000.00	.0
10-70-311 LEGAL EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-70-400 DEPARTMENT EXPENDITURES	22.17	22.17	3,000.00	2,977.83	.7
10-70-420 TREES	.00	.00	8,000.00	8,000.00	.0
10-70-695 MORGAN FARM	444.81	444.81	10,000.00	9,555.19	4.5
10-70-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	50,000.00	50,000.00	.0
TOTAL PARKS	41,297.39	41,297.39	594,500.00	553,202.61	7.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOP/RECREATION</u>					
10-75-110 SALARIES & WAGES	9,369.63	9,369.63	193,000.00	183,630.37	4.9
10-75-115 SEASONAL SALARIES & WAGES	3,312.34	3,312.34	50,000.00	46,687.66	6.6
10-75-130 EMPLOYEE BENEFITS	5,729.33	5,729.33	110,000.00	104,270.67	5.2
10-75-230 EDUCATION, TRAVEL & TRAINING	100.00	100.00	11,000.00	10,900.00	.9
10-75-247 UNIFORMS	.00	.00	500.00	500.00	.0
10-75-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
10-75-400 DEPARTMENT EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
10-75-415 SPONSORSHIPS	.00	.00	500.00	500.00	.0
10-75-420 LIBRARY	.00	.00	35,000.00	35,000.00	.0
10-75-500 REC RENTAL EQUIPMENT	.00	.00	300.00	300.00	.0
10-75-515 YOUTH & ADULT PROGRAMS	2,124.88	2,124.88	55,000.00	52,875.12	3.9
10-75-650 HYRUM SENIOR CENTER	.00	.00	1,000.00	1,000.00	.0
10-75-652 WILDLIFE	.00	.00	300.00	300.00	.0
10-75-657 SPECIAL EVENTS	24.31	24.31	8,900.00	8,875.69	.3
10-75-660 HERITAGE DAYS	.00	.00	25,000.00	25,000.00	.0
10-75-661 CHILDREN'S THEATER	.00	.00	9,500.00	9,500.00	.0
10-75-662 YOUTH COUNCIL	.00	.00	5,500.00	5,500.00	.0
10-75-664 NIBLEY ROYALTY & FLOAT	.00	.00	3,500.00	3,500.00	.0
10-75-669 NIBLEY FITNESS	.00	.00	2,000.00	2,000.00	.0
10-75-670 FITNESS PROGRAMS	.00	.00	3,500.00	3,500.00	.0
10-75-671 PARKS & REC COMMITTEE	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY DEVELOP/RECREATION	20,660.49	20,660.49	522,500.00	501,839.51	4.0
TOTAL FUND EXPENDITURES	238,081.01	238,081.01	5,034,250.00	4,796,168.99	4.7
NET REVENUE OVER EXPENDITURES	40,637.67	40,637.67	.00	(40,637.67)	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

JULY 31, 2023

CLASS C ROADS

ASSETS

11-11900	CASH -- COMBINED FUND		532,107.36	
11-13100	AR CLASS "C" ROADS & MASS TRAN		(.01)	
	TOTAL ASSETS			<u>532,107.35</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
11-29800	BEGINNING OF YEAR	532,107.35		
	REVENUE OVER EXPENDITURES - YTD			
	BALANCE - CURRENT DATE		<u>532,107.35</u>	
	TOTAL FUND EQUITY			<u>532,107.35</u>
	TOTAL LIABILITIES AND EQUITY			<u>532,107.35</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 30</u>					
11-30-135 MASS TRANSIT TAXES	.00	.00	120,000.00	120,000.00	.0
11-30-400 INTEREST EARNINGS	.00	.00	13,000.00	13,000.00	.0
11-30-500 CLASS "C" STREET ALLOTMENT	.00	.00	250,000.00	250,000.00	.0
TOTAL SOURCE 30	.00	.00	383,000.00	383,000.00	.0
TOTAL FUND REVENUE	.00	.00	383,000.00	383,000.00	.0

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
11-40-650 CLASS "C" STREET PROJECTS	.00	.00	275,000.00	275,000.00	.0
11-40-699 RESERVES	.00	.00	68,000.00	68,000.00	.0
11-40-710 PAVEMENT ASSESSMENT AND PLANNI	.00	.00	20,000.00	20,000.00	.0
11-40-711 PAVEMENT MARKINGS	.00	.00	20,000.00	20,000.00	.0
TOTAL EXPENDITURES	.00	.00	383,000.00	383,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	383,000.00	383,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

MUNICIPAL BUILDING AUTHORITY

ASSETS

20-11900	CASH - COMBINED FUND	34,180.88	
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	(613,962.65)	
20-17510	ACCUMULATED DEPRECIATION IMPRO	(18,225.00)	
20-17515	ACCUM DEPR. FURN. AND FIXTURES	(75,257.00)	
	TOTAL ASSETS		1,118,380.56

LIABILITIES AND EQUITY

LIABILITIES

20-21320	ACCRUED INT PAYABLE	20,388.82	
20-25110	CURRENT MATURITY - ZIONS BONDS	23,000.00	
20-25120	MBA BOND PAYABLE - ZIONS	506,000.00	
	TOTAL LIABILITIES		549,388.82

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE-BEGINNING OF YEAR	564,825.08	
	REVENUE OVER EXPENDITURES - YTD	4,166.66	
	BALANCE - CURRENT DATE	568,991.74	
	TOTAL FUND EQUITY		568,991.74
	TOTAL LIABILITIES AND EQUITY		1,118,380.56

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-30-400 INTEREST SUBSIDY	.00	.00	4,000.00	4,000.00	.0
20-30-500 LEASE (NIBLEY GF CONTRIBUTION)	4,166.66	4,166.66	50,000.00	45,833.34	8.3
20-30-501 LEASE (CAP PROJECTS FUND CONT)	.00	.00	474,000.00	474,000.00	.0
20-30-611 APPROPRIATION OF FUND BALANCE	.00	.00	17,000.00	17,000.00	.0
TOTAL REVENUES	4,166.66	4,166.66	545,000.00	540,833.34	.8
TOTAL FUND REVENUE	4,166.66	4,166.66	545,000.00	540,833.34	.8

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 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	.00	545,000.00	545,000.00	.0
TOTAL EXPENDITURES	.00	.00	545,000.00	545,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	545,000.00	545,000.00	.0
NET REVENUE OVER EXPENDITURES	4,166.66	4,166.66	.00	(4,166.66)	.0

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

		FUND 21				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
21-41-310	PROFESSIONAL SERVICES	.00	.00	10,000.00	10,000.00	.0
21-41-699	CRA RESERVES	.00	.00	5,000.00	5,000.00	.0
TOTAL DEPARTMENT 41		<u>.00</u>	<u>.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES		<u>.00</u>	<u>.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES		<u>.00</u>	<u>.00</u>	<u>(15,000.00)</u>	<u>(15,000.00)</u>	<u>.0</u>

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 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 1 MONTHS ENDING JULY 31, 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
22-31-500 TRANSFER FROM GENERAL FUND	.00	.00	10,000.00	10,000.00	.0
TOTAL SOURCE 31	.00	.00	15,000.00	15,000.00	.0
TOTAL FUND REVENUE	.00	.00	15,000.00	15,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	15,000.00	15,000.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

FIRST RESPONDER FUND

<u>ASSETS</u>			
24-11900	CASH COMBINED FUND	71,537.93	
24-13110	ACCOUNTS RECEIVABLE	12,805.94	
	TOTAL ASSETS		84,343.87
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
24-29800	BEGINNING OF YEAR	72,336.56	
	REVENUE OVER EXPENDITURES - YTD	12,007.31	
	BALANCE - CURRENT DATE		84,343.87
	TOTAL FUND EQUITY		84,343.87
	TOTAL LIABILITIES AND EQUITY		84,343.87

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
24-36-603 NIBLEY EMS FEE COLLECTION	12,007.31	12,007.31	140,000.00	127,992.69	8.6
24-36-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
24-36-999 APPROPRIATED FUND BALANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL SOURCE 36	12,007.31	12,007.31	144,000.00	131,992.69	8.3
TOTAL FUND REVENUE	12,007.31	12,007.31	144,000.00	131,992.69	8.3

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
24-40-310 CACHE COUNTY AMBULANCE	.00	.00	120,000.00	120,000.00	.0
24-40-311 CACHE COUNTY EMS	.00	.00	24,000.00	24,000.00	.0
TOTAL DEPARTMENT 40	.00	.00	144,000.00	144,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	144,000.00	144,000.00	.0
NET REVENUE OVER EXPENDITURES	12,007.31	12,007.31	.00	(12,007.31)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

CAPITAL PROJECT FUND

<u>ASSETS</u>			
45-11900	CASH - COMBINED FUND	3,627,333.70	
	TOTAL ASSETS		3,627,333.70
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
45-21310	ACCOUNTS PAYABLE	10.00	
	TOTAL LIABILITIES		10.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-29700	ROW TRAILS RESERVED	300,000.00	
45-29800	FUND BALANCE-BEGINNING OF YEAR	3,390,250.70	
	REVENUE OVER EXPENDITURES - YTD	(62,927.00)	
	BALANCE - CURRENT DATE	3,627,323.70	
	TOTAL FUND EQUITY		3,627,323.70
	TOTAL LIABILITIES AND EQUITY		3,627,333.70

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS</u>					
45-38-610 INTEREST EARNINGS	.00	.00	109,000.00	109,000.00	.0
45-38-700 TRANSFER FROM GENERAL FUND	.00	.00	287,750.00	287,750.00	.0
45-38-720 GRANT - RAPZ - FIREFLY DEVPMT	.00	.00	78,000.00	78,000.00	.0
45-38-721 GRANT RAPZ POPULATION ALLOCATI	22,083.00	22,083.00	22,000.00	(83.00)	100.4
45-38-722 GRANTS - SAFE ROUTES TO SCHOOL	.00	.00	110,000.00	110,000.00	.0
45-38-725 GRANT - CCOG	.00	.00	3,400,000.00	3,400,000.00	.0
45-38-727 GRANT- RIDGELINE PARK LWCF	.00	.00	1,265,000.00	1,265,000.00	.0
45-38-728 GRANT- FIREFLY OUTDOOR CLSRM	.00	.00	15,000.00	15,000.00	.0
45-38-729 GRANT- MORGAN FARM	.00	.00	40,000.00	40,000.00	.0
45-38-910 APPROPRIATED FUND BALANCE	.00	.00	1,038,250.00	1,038,250.00	.0
TOTAL CONTRIBUTIONS	22,083.00	22,083.00	6,365,000.00	6,342,917.00	.4
TOTAL FUND REVENUE	22,083.00	22,083.00	6,365,000.00	6,342,917.00	.4

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS EXPENDITURES</u>					
45-40-731 MAJOR STREET PROJECTS	85,010.00	85,010.00	4,075,000.00	3,989,990.00	2.1
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	.00	.00	40,000.00	40,000.00	.0
45-40-742 CAPITAL EQUIPMENT	.00	.00	40,000.00	40,000.00	.0
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
45-40-749 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 FEASABILITY AND PLANNING STUD.	.00	.00	50,000.00	50,000.00	.0
45-40-761 ENGINEERING DESIGN	.00	.00	50,000.00	50,000.00	.0
45-40-762 RIDGELINE PARK	.00	.00	1,030,000.00	1,030,000.00	.0
45-40-763 STREET LIGHT CONVERSION TO LED	.00	.00	100,000.00	100,000.00	.0
45-40-764 PARK SIGNAGE PROJECT	.00	.00	12,000.00	12,000.00	.0
45-40-766 MOUNT VISTA HOA PARK	.00	.00	30,000.00	30,000.00	.0
45-40-767 CITY HALL SOCCER FIELD	.00	.00	100,000.00	100,000.00	.0
45-40-768 CITY HALL SECURITY UPGRADES	.00	.00	25,000.00	25,000.00	.0
45-40-769 TRANSFER TO MBA- PAY CITY HALL	.00	.00	474,000.00	474,000.00	.0
TOTAL CAPITAL PROJECTS EXPENDITURES	<u>85,010.00</u>	<u>85,010.00</u>	<u>6,396,000.00</u>	<u>6,310,990.00</u>	<u>1.3</u>
TOTAL FUND EXPENDITURES	<u>85,010.00</u>	<u>85,010.00</u>	<u>6,396,000.00</u>	<u>6,310,990.00</u>	<u>1.3</u>
NET REVENUE OVER EXPENDITURES	<u>(62,927.00)</u>	<u>(62,927.00)</u>	<u>(31,000.00)</u>	<u>31,927.00</u>	<u>(203.0)</u>

NIBLEY CITY CORPORATION

BALANCE SHEET

JULY 31, 2023

WATER DEPARTMENT

ASSETS

51-11900	CASH - COMBINED FUND	1,129,951.11	
51-11920	REST. CASH-DEBT SERVICE	210,833.00	
51-12000	NET PENSION ASSET	36,512.00	
51-13110	ACCOUNTS RECEIVABLE	191,173.88	
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		9,076,052.48

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	984.19	
51-22400	ST COMP ABSENCE PAYABLE	2,765.94	
51-22410	LT COMP ABSENCE PAYABLE	2,210.00	
51-25100	CURRENT MATURITY BONDS	.01	
	TOTAL LIABILITIES		5,960.14

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	5,984,586.44	
	REVENUE OVER EXPENDITURES - YTD	106,558.25	
	BALANCE - CURRENT DATE	9,018,060.34	
	TOTAL FUND EQUITY		9,070,092.34
	TOTAL LIABILITIES AND EQUITY		9,076,052.48

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-610 INTEREST EARNED	.00	.00	40,000.00	40,000.00	.0
51-36-692 WATER SHARE RENTS	.00	.00	500.00	500.00	.0
51-36-694 NEW DEVELOPMENT MODELING	.00	.00	2,500.00	2,500.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	43,000.00	43,000.00	.0
<u>UTILITY REVENUE</u>					
51-37-601 APPROPRIATED FUND BALANCE	.00	.00	293,000.00	293,000.00	.0
51-37-610 INTEREST EARNED	.00	.00	3,000.00	3,000.00	.0
51-37-710 WATER SERVICE FEES	157,024.19	157,024.19	800,000.00	642,975.81	19.6
51-37-750 CONNECTION FEES	12,900.03	12,900.03	36,000.00	23,099.97	35.8
51-37-780 PENALTIES	2,560.38	2,560.38	25,000.00	22,439.62	10.2
TOTAL UTILITY REVENUE	172,484.60	172,484.60	1,157,000.00	984,515.40	14.9
TOTAL FUND REVENUE	172,484.60	172,484.60	1,200,000.00	1,027,515.40	14.4

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-110 SALARIES & WAGES	7,728.92	7,728.92	106,000.00	98,271.08	7.3
51-40-115 SEASONAL SALARIES	.00	.00	7,000.00	7,000.00	.0
51-40-130 EMPLOYEE BENEFITS	4,003.02	4,003.02	52,000.00	47,996.98	7.7
51-40-230 EDUCATION, TRAVEL & TRAINING	.00	.00	10,000.00	10,000.00	.0
51-40-249 WATER METERS	16,892.28	16,892.28	70,000.00	53,107.72	24.1
51-40-250 FACILITIES & MAINTENANCE	4,034.23	4,034.23	80,000.00	75,965.77	5.0
51-40-270 UTILITIES	273.90	273.90	87,000.00	86,726.10	.3
51-40-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
51-40-310 PROFESSIONAL SERVICES	.00	.00	5,000.00	5,000.00	.0
51-40-311 LEGAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-335 WATER SHARE ASSESSMENTS	.00	.00	32,000.00	32,000.00	.0
51-40-400 DEPARTMENT EXPENDITURES	77.13	77.13	3,000.00	2,922.87	2.6
51-40-442 WATER TESTING	.00	.00	7,000.00	7,000.00	.0
51-40-443 WATER SHARES	.00	.00	75,000.00	75,000.00	.0
51-40-514 ENGINEERING/PLANNING	.00	.00	15,000.00	15,000.00	.0
51-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-730 CAPITAL OUTLAY IMPROVEMENTS	.00	.00	214,000.00	214,000.00	.0
51-40-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	31,000.00	31,000.00	.0
51-40-910 ADMINISTRATIVE CHARGE TO GF	32,916.87	32,916.87	395,000.00	362,083.13	8.3
TOTAL WATER EXPENDITURES	65,926.35	65,926.35	1,200,000.00	1,134,073.65	5.5
TOTAL FUND EXPENDITURES	65,926.35	65,926.35	1,200,000.00	1,134,073.65	5.5
NET REVENUE OVER EXPENDITURES	106,558.25	106,558.25	.00	(106,558.25)	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

JULY 31, 2023

SEWER DEPARTMENT

ASSETS

52-11900	CASH - COMBINED FUND	2,070,685.36	
52-11940	EMERGENCY REPAIR RESERVE	421,118.00	
52-12000	NET PENSION ASSET	41,337.00	
52-13110	ACCOUNTS RECEIVABLE	139,313.99	
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>10,326,313.03</u>

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	53,089.79	
52-21315	CURRENT MATURITY BONDS	260,000.00	
52-22400	COMP ABSENCE PAYABLE	3,504.95	
52-22410	LT COMP ABSENCE PAYABLE	2,442.68	
52-25120	NOTES PAYABLE STATE OF UTAH	1,361,500.00	
	TOTAL LIABILITIES		1,680,537.42

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	8,289,267.77	
	REVENUE OVER EXPENDITURES - YTD	81,861.84	
	BALANCE - CURRENT DATE	8,586,865.61	
	TOTAL FUND EQUITY		<u>8,645,775.61</u>
	TOTAL LIABILITIES AND EQUITY		<u>10,326,313.03</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 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	.00	.00	8,000.00	8,000.00	.0
52-38-601 APPROPRIATED FUND BALANCE	.00	.00	209,000.00	209,000.00	.0
52-38-610 INTEREST EARNED	.00	.00	74,000.00	74,000.00	.0
52-38-710 SEWER SERVICE FEES	125,934.34	125,934.34	1,375,000.00	1,249,065.66	9.2
52-38-750 SEWER CONNECTION FEES	750.00	750.00	23,000.00	22,250.00	3.3
TOTAL REVENUE	126,684.34	126,684.34	1,690,000.00	1,563,315.66	7.5
TOTAL FUND REVENUE	126,684.34	126,684.34	1,690,000.00	1,563,315.66	7.5

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-72-110 SALARIES & WAGES	7,728.87	7,728.87	106,000.00	98,271.13	7.3
52-72-115 SEASONAL SALARIES	.00	.00	7,000.00	7,000.00	.0
52-72-130 EMPLOYEE BENEFITS	3,997.40	3,997.40	52,000.00	48,002.60	7.7
52-72-230 EDUCATION, TRAVEL & TRAINING	.00	.00	8,000.00	8,000.00	.0
52-72-250 FACILITIES & MAINTENANCE	63.05	63.05	38,000.00	37,936.95	.2
52-72-251 HANSEN LIFT STATION MAINT.	.00	.00	10,000.00	10,000.00	.0
52-72-270 UTILITIES	116.31	116.31	13,000.00	12,883.69	.9
52-72-275 WASTEWATER TREATMENT LOGAN	.00	.00	530,000.00	530,000.00	.0
52-72-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
52-72-311 LEGAL EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-400 DEPARTMENT EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
52-72-514 ENGINEERING/PLANNING	.00	.00	20,000.00	20,000.00	.0
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	170,500.00	170,500.00	.0
52-72-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	286,500.00	286,500.00	.0
52-72-910 ADMINSTRATIVE CHARGE TO GF	32,916.87	32,916.87	395,000.00	362,083.13	8.3
TOTAL SEWER EXPENDITURES	44,822.50	44,822.50	1,690,000.00	1,645,177.50	2.7
TOTAL FUND EXPENDITURES	44,822.50	44,822.50	1,690,000.00	1,645,177.50	2.7
NET REVENUE OVER EXPENDITURES	81,861.84	81,861.84	.00	(81,861.84)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

STORMWATER DEPARTMENT

ASSETS

53-11900	CASH COMBINED FUND	361,394.21	
53-12000	NET PENSION ASSET	16,852.00	
53-13120	ACCOUNTS RECEIVABLE	25,227.14	
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		1,999,610.43

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	1,198.18	
53-22400	ST COMP ABSENCE PAYABLE	3,282.60	
53-22410	LT COMP ABSENCE PAYABLE	3,819.34	
	TOTAL LIABILITIES		8,300.12

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	1,949,707.20	
	REVENUE OVER EXPENDITURES - YTD	2,152.11	
	BALANCE - CURRENT DATE	1,967,294.31	
	TOTAL FUND EQUITY		1,991,310.31
	TOTAL LIABILITIES AND EQUITY		1,999,610.43

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
53-37-411 STORMWATER INSPECTION FEE	1,650.00	1,650.00	10,000.00	8,350.00	16.5
53-37-610 INTEREST EARNED	.00	.00	13,000.00	13,000.00	.0
53-37-615 CIB STORMWATER GRANT	.00	.00	30,000.00	30,000.00	.0
53-37-710 STORMWATER SERVICE FEE	22,553.87	22,553.87	285,000.00	262,446.13	7.9
TOTAL SOURCE 37	24,203.87	24,203.87	338,000.00	313,796.13	7.2
TOTAL FUND REVENUE	24,203.87	24,203.87	338,000.00	313,796.13	7.2

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-40-110 SALARIES & WAGES	10,530.29	10,530.29	62,000.00	51,469.71	17.0
53-40-115 SEASONAL SALARIES & WAGES	.00	.00	31,000.00	31,000.00	.0
53-40-130 EMPLOYEE BENEFITS	2,920.43	2,920.43	34,000.00	31,079.57	8.6
53-40-230 EDUCATION, TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
53-40-250 FACILITIES & MAINTENANCE	106.48	106.48	16,000.00	15,893.52	.7
53-40-260 CANAL MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
53-40-270 UTILITIES	1,161.23	1,161.23	10,000.00	8,838.77	11.6
53-40-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
53-40-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
53-40-400 DEPARTMENT EXPENDITURES	.00	.00	3,000.00	3,000.00	.0
53-40-514 ENGINEERING EXPENSE	.00	.00	60,000.00	60,000.00	.0
53-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
53-40-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
53-40-910 ADMINISTRATIVE CHARGE	7,333.33	7,333.33	88,000.00	80,666.67	8.3
53-40-999 RESERVES	.00	.00	17,000.00	17,000.00	.0
TOTAL DEPARTMENT 40	22,051.76	22,051.76	338,000.00	315,948.24	6.5
TOTAL FUND EXPENDITURES	22,051.76	22,051.76	338,000.00	315,948.24	6.5
NET REVENUE OVER EXPENDITURES	2,152.11	2,152.11	.00	(2,152.11)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

WATER IMPACT FEE FUND

<u>ASSETS</u>			
55-11900	CASH - COMBINED FUND	710,606.30	
	TOTAL ASSETS		710,606.30
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
55-29800	BEGINNING OF YEAR	3,506,594.95	
55-29810	CONTRA FUND BALANCE	(2,817,347.65)	
	REVENUE OVER EXPENDITURES - YTD	21,359.00	
	BALANCE - CURRENT DATE	710,606.30	
	TOTAL FUND EQUITY		710,606.30
	TOTAL LIABILITIES AND EQUITY		710,606.30

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
55-37-601 APPROPRIATION OF FUND BALANCE	.00	.00	87,000.00	87,000.00	.0
55-37-610 INTEREST EARNED	.00	.00	24,000.00	24,000.00	.0
55-37-790 WATER IMPACT FEES	21,359.00	21,359.00	189,000.00	167,641.00	11.3
TOTAL REVENUE	21,359.00	21,359.00	300,000.00	278,641.00	7.1
TOTAL FUND REVENUE	21,359.00	21,359.00	300,000.00	278,641.00	7.1

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER IMPACT EXPENDITURES</u>					
55-40-750 CAPITAL PROJECTS	.00	.00	300,000.00	300,000.00	.0
TOTAL WATER IMPACT EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
NET REVENUE OVER EXPENDITURES	21,359.00	21,359.00	.00	(21,359.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

PARK IMPACT FEE FUND

<u>ASSETS</u>			
56-11900	CASH - COMBINED FUND	1,876,759.93	
	TOTAL ASSETS		1,876,759.93
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
56-29800	BEGINNING OF YEAR	1,803,462.93	
	REVENUE OVER EXPENDITURES - YTD	73,297.00	
	BALANCE - CURRENT DATE	1,876,759.93	
	TOTAL FUND EQUITY		1,876,759.93
	TOTAL LIABILITIES AND EQUITY		1,876,759.93

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
56-37-601 APPROPRIATED FUND BALANCE	.00	.00	1,094,000.00	1,094,000.00	.0
56-37-610 INTEREST EARNED	.00	.00	60,000.00	60,000.00	.0
56-37-790 PARK IMPACT FEES	73,297.00	73,297.00	466,000.00	392,703.00	15.7
TOTAL REVENUE	73,297.00	73,297.00	1,620,000.00	1,546,703.00	4.5
TOTAL FUND REVENUE	73,297.00	73,297.00	1,620,000.00	1,546,703.00	4.5

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK IMPACT EXPENDITURES</u>					
56-40-751 FIREFLY PARK	.00	.00	30,000.00	30,000.00	.0
56-40-752 RIDGELINE PARK	.00	.00	1,570,000.00	1,570,000.00	.0
56-40-753 NIBLEY MEADOWS PARK	.00	.00	20,000.00	20,000.00	.0
TOTAL PARK IMPACT EXPENDITURES	.00	.00	1,620,000.00	1,620,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,620,000.00	1,620,000.00	.0
NET REVENUE OVER EXPENDITURES	73,297.00	73,297.00	.00	(73,297.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

SEWER IMPACT FEE FUND

<u>ASSETS</u>			
57-11900	CASH - COMBINED FUND	816,613.63	
	TOTAL ASSETS		816,613.63
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
57-25000	LOGAN CITY IMPACT FEE CLEARING	30,170.03	
57-25120	NOTES PAYABLE STATE OF UTAH	975,500.00	
	TOTAL LIABILITIES		1,005,670.03
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
57-29800	BEGINNING OF YEAR	(203,608.40)	
	REVENUE OVER EXPENDITURES - YTD	14,552.00	
	BALANCE - CURRENT DATE	(189,056.40)	
	TOTAL FUND EQUITY		(189,056.40)
	TOTAL LIABILITIES AND EQUITY		816,613.63

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
57-37-601 APPROPRIATED FUND BALANCE	.00	.00	143,000.00	143,000.00	.0
57-37-610 INTEREST EARNED	.00	.00	36,000.00	36,000.00	.0
57-37-790 SEWER IMPACT FEES	14,552.00	14,552.00	81,000.00	66,448.00	18.0
TOTAL UTILITY REVENUE	14,552.00	14,552.00	260,000.00	245,448.00	5.6
TOTAL FUND REVENUE	14,552.00	14,552.00	260,000.00	245,448.00	5.6

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 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	14,552.00	14,552.00	.00	(14,552.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

STORMWATER FUND

ASSETS

58-11900	CASH ALLOCATED TO OTHER FUNDS	218,622.71	
58-16680	CONSTRUCTION IN PROGRESS	81,696.94	
	TOTAL ASSETS		300,319.65

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-29000	CONTRIBUTIONS DEVELOPMENT	(11,944.00)	
58-29800	BEGINNING OF YEAR	312,263.65	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE	300,319.65	
	TOTAL FUND EQUITY		300,319.65
	TOTAL LIABILITIES AND EQUITY		300,319.65

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
58-37-610 INTEREST EARNED	.00	.00	8,000.00	8,000.00	.0
58-37-790 BASIN CONSTRUCTION FEES	.00	.00	50,000.00	50,000.00	.0
58-37-990 APPROPRIATED FUND BALANCE	.00	.00	205,000.00	205,000.00	.0
TOTAL UTILITY REVENUE	.00	.00	263,000.00	263,000.00	.0
TOTAL FUND REVENUE	.00	.00	263,000.00	263,000.00	.0

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER FUND EXPENDITURES</u>						
58-40-620	2600 S RETENTION BASIN	.00	.00	263,000.00	263,000.00	.0
	TOTAL STORMWATER FUND EXPENDITURES	.00	.00	263,000.00	263,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	263,000.00	263,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
JULY 31, 2023

STREET IMPACT FEE FUND

<u>ASSETS</u>			
59-11900	CASH -- COMBINED FUND		320,613.73
	TOTAL ASSETS		320,613.73
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
59-29800	BEGINNING OF YEAR	398,455.55	
	REVENUE OVER EXPENDITURES - YTD	(77,841.82)	
	BALANCE - CURRENT DATE		320,613.73
	TOTAL FUND EQUITY		320,613.73
	TOTAL LIABILITIES AND EQUITY		320,613.73

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
59-37-601 APPROPRIATED FUND BALANCE	.00	.00	29,000.00	29,000.00	.0
59-37-610 INTEREST EARNED	.00	.00	14,000.00	14,000.00	.0
59-37-790 STREET IMPACT FEES	8,364.00	8,364.00	57,000.00	48,636.00	14.7
	<u>8,364.00</u>	<u>8,364.00</u>	<u>100,000.00</u>	<u>91,636.00</u>	<u>8.4</u>
TOTAL SOURCE 37					
	<u>8,364.00</u>	<u>8,364.00</u>	<u>100,000.00</u>	<u>91,636.00</u>	<u>8.4</u>
TOTAL FUND REVENUE					
	<u>8,364.00</u>	<u>8,364.00</u>	<u>100,000.00</u>	<u>91,636.00</u>	<u>8.4</u>

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
59-40-759 1200 WEST EXPENSES	86,205.82	86,205.82	100,000.00	13,794.18	86.2
TOTAL DEPARTMENT 40	86,205.82	86,205.82	100,000.00	13,794.18	86.2
TOTAL FUND EXPENDITURES	86,205.82	86,205.82	100,000.00	13,794.18	86.2
NET REVENUE OVER EXPENDITURES	(77,841.82)	(77,841.82)	.00	77,841.82	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

JULY 31, 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
JULY 31, 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	67,240.65	
	TOTAL ASSETS		431,688.65
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-25100	ACCRUED COMPENSATED ABSENCES	81,372.63	
	TOTAL LIABILITIES		81,372.63
<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		431,688.65