

NIBLEY CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 MAY 31, 2023

COMBINED CASH ACCOUNTS

|          |                               |                  |
|----------|-------------------------------|------------------|
| 01-11610 | CASH - ST TREASURER- #346     | 14,734,762.35    |
| 01-11630 | CASH-BANK OF UTAH             | 96,963.49        |
| 01-11640 | XPRESS DEPOSIT ACCOUNT        | 159,951.39       |
|          |                               | 14,991,677.23    |
| 01-11900 | CASH ALLOCATED TO OTHER FUNDS | ( 14,359,726.23) |
| 01-11905 | SEWER REPAIR & REPLACE FUND   | ( 631,951.00)    |
|          |                               | .00              |
|          | TOTAL UNALLOCATED CASH        | .00              |

CASH ALLOCATION RECONCILIATION

|    |   |                  |
|----|---|------------------|
| 10 | ALLOCATION TO GENERAL FUND                    | 3,256,139.18     |
| 11 | ALLOCATION TO CLASS C ROADS                   | 497,858.24       |
| 20 | ALLOCATION TO MUNICIPAL BUILDING AUTHORITY    | 25,439.85        |
| 22 | ALLOCATION TO SPECIAL REVENUE FUND            | 50.01            |
| 24 | ALLOCATION TO FIRST RESPONDER FUND            | 46,658.90        |
| 45 | ALLOCATION TO CAPITAL PROJECT FUND            | 3,481,143.87     |
| 51 | ALLOCATION TO WATER DEPARTMENT                | 1,068,454.62     |
| 52 | ALLOCATION TO SEWER DEPARTMENT                | 1,925,583.00     |
| 53 | ALLOCATION TO STORMWATER DEPARTMENT           | 353,427.83       |
| 55 | ALLOCATION TO WATER IMPACT FEE FUND           | 652,255.20       |
| 56 | ALLOCATION TO PARK IMPACT FEE FUND            | 1,707,537.04     |
| 57 | ALLOCATION TO SEWER IMPACT FEE FUND           | 753,878.30       |
| 58 | ALLOCATION TO STORMWATER FUND                 | 211,161.95       |
| 59 | ALLOCATION TO STREET IMPACT FEE FUND          | 380,138.24       |
|    |   | 14,359,726.23    |
|    | TOTAL ALLOCATIONS TO OTHER FUNDS              | 14,359,726.23    |
|    | ALLOCATION FROM COMBINED CASH FUND - 01-11900 | ( 14,359,726.23) |
|    |   | .00              |
|    | ZERO PROOF IF ALLOCATIONS BALANCE             | .00              |

NIBLEY CITY CORPORATION

BALANCE SHEET

MAY 31, 2023

GENERAL FUND

ASSETS

|          |                               |              |                     |
|----------|-------------------------------|--------------|---------------------|
| 10-11900 | CASH - COMBINED FUND          | 3,256,139.18 |                     |
| 10-13110 | AR GARBAGE CHARGES            | 65,709.47    |                     |
| 10-13120 | AR 911 FEES                   | 217.85       |                     |
| 10-13130 | TAXES RECEIVABLE ACCRUED      | ( .37)       |                     |
| 10-13135 | AR HOLDING                    | 8,290.88     |                     |
| 10-13145 | UNRECOGNIZED PROP TAX RECEIVE | 958,448.00   |                     |
| 10-13150 | CASH DRAWERS                  | 200.00       |                     |
|          |                               |              |                     |
|          | TOTAL ASSETS                  |              | <u>4,289,005.01</u> |

LIABILITIES AND EQUITY

LIABILITIES

|          |                              |             |              |
|----------|------------------------------|-------------|--------------|
| 10-21310 | ACCOUNTS PAYABLE             | 81,517.07   |              |
| 10-21315 | BUILDING DEPOSITS PAYABLE    | 203,153.55  |              |
| 10-21316 | ROAD DEPOSIT PAYABLE         | 13,537.27   |              |
| 10-22220 | FEDERAL WITHHOLDING PAYABLE  | ( 725.25)   |              |
| 10-22230 | STATE WITHHOLDING PAYABLE    | 6,826.63    |              |
| 10-24000 | DEFERRED PROP TAX RECEIVABLE | 958,448.00  |              |
| 10-25100 | BENEFITS PAYABLE             | ( 8,422.86) |              |
|          |                              |             |              |
|          | TOTAL LIABILITIES            |             | 1,254,334.41 |

FUND EQUITY

|          |                                 |              |                     |
|----------|---------------------------------|--------------|---------------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |                     |
| 10-29200 | PRIOR PERIOD ADJUSTMENT         | 160,381.03   |                     |
| 10-29800 | FUND BALANCE - BEGINN OF YEAR   | 1,091,782.20 |                     |
|          | REVENUE OVER EXPENDITURES - YTD | 1,782,507.37 |                     |
|          |                                 |              |                     |
|          | BALANCE - CURRENT DATE          | 3,034,670.60 |                     |
|          |                                 |              |                     |
|          | TOTAL FUND EQUITY               |              | <u>3,034,670.60</u> |
|          |                                 |              |                     |
|          | TOTAL LIABILITIES AND EQUITY    |              | <u>4,289,005.01</u> |

NIBLEY CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|  | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET              | UNEARNED             | PCNT         |
|--|-------------------|---------------------|---------------------|----------------------|--------------|
| <u>TAXES</u>                           |                   |                     |                     |                      |              |
| 10-31-110 REAL PROPERTY TAXES          | .00               | 976,672.81          | 830,000.00          | ( 146,672.81)        | 117.7        |
| 10-31-120 DELINQUENT PROPERTY TAXES    | .00               | 3,905.53            | 10,000.00           | 6,094.47             | 39.1         |
| 10-31-130 SALES TAX                    | 126,688.43        | 1,035,069.03        | 1,000,000.00        | ( 35,069.03)         | 103.5        |
| 10-31-140 ELECTRICITY FRANCHISE TAXES  | 11,200.28         | 136,447.71          | 130,000.00          | ( 6,447.71)          | 105.0        |
| 10-31-141 TELECOM FRANCHISE TAXES      | 1,379.91          | 12,485.18           | 30,000.00           | 17,514.82            | 41.6         |
| 10-31-142 NATURAL GAS FRANCHISE TAXES  | 22,786.61         | 122,157.01          | 90,000.00           | ( 32,157.01)         | 135.7        |
| 10-31-143 CABLE FRANCHISE TAXES        | 8,427.89          | 32,826.47           | 30,000.00           | ( 2,826.47)          | 109.4        |
| 10-31-150 VEHICLE TAXES                | 5,819.68          | 50,080.14           | 45,000.00           | ( 5,080.14)          | 111.3        |
| 10-31-160 MASS TRANSIT (PASS THROUGH)  | .00               | .00                 | 90,000.00           | 90,000.00            | .0           |
| <b>TOTAL TAXES</b>                     | <b>176,302.80</b> | <b>2,369,643.88</b> | <b>2,255,000.00</b> | <b>( 114,643.88)</b> | <b>105.1</b> |
| <u>LICENSES AND PERMITS</u>            |                   |                     |                     |                      |              |
| 10-32-210 BUILDING PERMITS             | 20,259.00         | 139,636.09          | 250,000.00          | 110,363.91           | 55.9         |
| 10-32-220 BUSINESS LICENSES & FEES     | 532.00            | 8,998.50            | 9,000.00            | 1.50                 | 100.0        |
| 10-32-225 FIRE INSPECTION FEE          | .00               | 1,215.00            | 500.00              | ( 715.00)            | 243.0        |
| 10-32-250 DOG LICENSES                 | 330.00            | 13,567.50           | 10,000.00           | ( 3,567.50)          | 135.7        |
| 10-32-251 KENNEL LICENSES              | 30.00             | 60.00               | 500.00              | 440.00               | 12.0         |
| 10-32-252 RIGHT-OF-WAY PERMITS         | .00               | .00                 | 3,000.00            | 3,000.00             | .0           |
| <b>TOTAL LICENSES AND PERMITS</b>      | <b>21,151.00</b>  | <b>163,477.09</b>   | <b>273,000.00</b>   | <b>109,522.91</b>    | <b>59.9</b>  |
| <u>INTERGOVERNMENTAL REVENUE</u>       |                   |                     |                     |                      |              |
| 10-33-322 GRANT- CHILDREN'S THEATRE    | .00               | 5,000.00            | 6,750.00            | 1,750.00             | 74.1         |
| 10-33-323 GRANT- MISCELLANEOUS         | .00               | 1,854.00            | 25,000.00           | 23,146.00            | 7.4          |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>.00</b>        | <b>6,854.00</b>     | <b>31,750.00</b>    | <b>24,896.00</b>     | <b>21.6</b>  |
| <u>CHARGES FOR SERVICES</u>            |                   |                     |                     |                      |              |
| 10-34-410 COMM. CENTER DISPATCH        | 6,641.51          | 71,845.44           | 70,000.00           | ( 1,845.44)          | 102.6        |
| 10-34-420 PLANNING REVIEW & INSPECTION | 6,948.00          | 38,632.42           | 45,000.00           | 6,367.58             | 85.9         |
| 10-34-422 DEVELOPMENT FEES REIMBURSED  | 352.59            | 52,316.40           | 60,000.00           | 7,683.60             | 87.2         |
| 10-34-430 REFUSE COLLECTION CHARGES    | 53,213.90         | 571,438.49          | 575,000.00          | 3,561.51             | 99.4         |
| 10-34-431 COMMUNITY CENTER RENTAL      | 1,245.00          | 10,154.36           | 7,000.00            | ( 3,154.36)          | 145.1        |
| <b>TOTAL CHARGES FOR SERVICES</b>      | <b>68,401.00</b>  | <b>744,387.11</b>   | <b>757,000.00</b>   | <b>12,612.89</b>     | <b>98.3</b>  |

NIBLEY CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|   | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEARNED      | PCNT    |
|---|---------------|--------------|--------------|---------------|---------|
| <u>FINES AND FORFEITURES</u>            |               |              |              |               |         |
| 10-35-510 COURT FINES                   | 2,493.81      | 24,927.32    | 18,000.00    | ( 6,927.32)   | 138.5   |
| 10-35-515 ADMINISTRATIVE FINES          | .00           | 560.00       | 1,000.00     | 440.00        | 56.0    |
| TOTAL FINES AND FORFEITURES             | 2,493.81      | 25,487.32    | 19,000.00    | ( 6,487.32)   | 134.1   |
| <u>MISCELLANEOUS REVENUE</u>            |               |              |              |               |         |
| 10-36-610 INTEREST EARNINGS             | 63,733.39     | 437,588.95   | 40,000.00    | ( 397,588.95) | 1094.0  |
| 10-36-670 SALE OF SURPLUS EQUIPMENT     | 64.80         | 7,939.60     | .00          | ( 7,939.60)   | .0      |
| 10-36-683 HOUSE RENT                    | 2,700.00      | 29,402.86    | 18,000.00    | ( 11,402.86)  | 163.4   |
| 10-36-684 PENALTIES                     | 285.45        | 2,004.77     | 2,000.00     | ( 4.77)       | 100.2   |
| 10-36-686 DAMAGE TO CITY PROPERTY REIM. | .00           | 25,944.14    | 500.00       | ( 25,444.14)  | 5188.8  |
| 10-36-690 MISCELLANEOUS REVENUE         | 2.25          | 4,934.51     | 10,000.00    | 5,065.49      | 49.4    |
| 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             | 66,785.89     | 934,475.83   | 495,500.00   | ( 438,975.83) | 188.6   |
| <u>RECREATION</u>                       |               |              |              |               |         |
| 10-37-440 FIELD RENTAL                  | 145.00        | 1,950.00     | 2,200.00     | 250.00        | 88.6    |
| 10-37-442 YOUTH & ADULT PROGRAMS        | 5,667.11      | 72,199.57    | 72,000.00    | ( 199.57)     | 100.3   |
| 10-37-444 NIBLEY FITNESS                | 232.03        | 6,262.01     | 5,000.00     | ( 1,262.01)   | 125.2   |
| 10-37-445 FITNESS PROGRAMS              | 2,205.71      | 4,648.06     | 3,000.00     | ( 1,648.06)   | 154.9   |
| 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     | 698.96        | 4,316.62     | 3,000.00     | ( 1,316.62)   | 143.9   |
| 10-37-660 HERITAGE DAYS                 | 230.00        | 8,030.00     | 7,000.00     | ( 1,030.00)   | 114.7   |
| 10-37-661 YOUTH COUNCIL REVENUE         | .00           | 622.00       | 1,500.00     | 878.00        | 41.5    |
| 10-37-662 NIBLEY ROYALTY                | .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             | .00           | 80.00        | .00          | ( 80.00)      | .0      |
| TOTAL RECREATION                        | 9,178.81      | 99,083.26    | 101,400.00   | 2,316.74      | 97.7    |
| <u>ADMINISTRATIVE CHARGES</u>           |               |              |              |               |         |
| 10-39-700 WATER                         | 29,166.66     | 320,833.26   | 350,000.00   | 29,166.74     | 91.7    |
| 10-39-701 SEWER                         | 29,166.66     | 320,833.26   | 350,000.00   | 29,166.74     | 91.7    |
| 10-39-702 STORMWATER                    | 6,750.00      | 74,250.00    | 81,000.00    | 6,750.00      | 91.7    |
| TOTAL ADMINISTRATIVE CHARGES            | 65,083.32     | 715,916.52   | 781,000.00   | 65,083.48     | 91.7    |
| TOTAL FUND REVENUE                      | 409,396.63    | 5,059,325.01 | 4,713,650.00 | ( 345,675.01) | 107.3   |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED        | PCNT        |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>CITY COUNCIL</u>                      |                  |                   |                   |                   |             |
| 10-41-110 SALARIES & WAGES               | 2,732.00         | 30,460.00         | 36,000.00         | 5,540.00          | 84.6        |
| 10-41-130 EMPLOYEE BENEFITS              | 596.51           | 5,961.97          | 7,500.00          | 1,538.03          | 79.5        |
| 10-41-230 EDUCATION, TRAVEL & TRAINING   | 865.00           | 7,503.57          | 10,000.00         | 2,496.43          | 75.0        |
| 10-41-620 MAYOR'S DISCRETIONARY          | 28.14            | 198.07            | 1,000.00          | 801.93            | 19.8        |
| <b>TOTAL CITY COUNCIL</b>                | <b>4,221.65</b>  | <b>44,123.61</b>  | <b>54,500.00</b>  | <b>10,376.39</b>  | <b>81.0</b> |
| <u>ADMINISTRATION</u>                    |                  |                   |                   |                   |             |
| 10-43-110 SALARIES & WAGES               | 25,133.19        | 324,462.44        | 380,000.00        | 55,537.56         | 85.4        |
| 10-43-130 EMPLOYEE BENEFITS              | 12,543.84        | 171,162.34        | 188,000.00        | 16,837.66         | 91.0        |
| 10-43-230 EDUCATION, TRAVEL & TRAINING   | 362.31           | 12,012.72         | 20,000.00         | 7,987.28          | 60.1        |
| 10-43-300 MEMBERSHIPS & DUES             | 790.00           | 12,871.31         | 9,000.00          | ( 3,871.31)       | 143.0       |
| 10-43-310 PROFESSIONAL SERVICES          | 3,250.00         | 33,700.00         | 42,000.00         | 8,300.00          | 80.2        |
| 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        | 1,860.86         | 18,169.02         | 29,200.00         | 11,030.98         | 62.2        |
| <b>TOTAL ADMINISTRATION</b>              | <b>43,940.20</b> | <b>572,437.83</b> | <b>677,200.00</b> | <b>104,762.17</b> | <b>84.5</b> |
| <u>ELECTIONS</u>                         |                  |                   |                   |                   |             |
| 10-47-400 DEPARTMENT EXPENDITURES        | .00              | .00               | 2,000.00          | 2,000.00          | .0          |
| <b>TOTAL ELECTIONS</b>                   | <b>.00</b>       | <b>.00</b>        | <b>2,000.00</b>   | <b>2,000.00</b>   | <b>.0</b>   |
| <u>PUBLIC WORKS &amp; SHOP</u>           |                  |                   |                   |                   |             |
| 10-48-110 SALARIES & WAGES               | 18,159.45        | 169,401.18        | 230,000.00        | 60,598.82         | 73.7        |
| 10-48-130 EMPLOYEE BENEFITS              | 7,721.76         | 65,707.36         | 90,000.00         | 24,292.64         | 73.0        |
| 10-48-230 EDUCATION, TRAVEL & TRAINING   | .00              | 1,990.74          | 6,000.00          | 4,009.26          | 33.2        |
| 10-48-240 OFFICE SUPPLIES                | .00              | 545.90            | 2,000.00          | 1,454.10          | 27.3        |
| 10-48-247 UNIFORMS AND PPE               | 627.62           | 4,580.11          | 9,000.00          | 4,419.89          | 50.9        |
| 10-48-250 FACILITIES & MAINTENANCE       | 469.21           | 7,864.62          | 15,000.00         | 7,135.38          | 52.4        |
| 10-48-251 VEHICLE FUEL                   | 4,236.62         | 48,432.72         | 50,000.00         | 1,567.28          | 96.9        |
| 10-48-252 VEHICLE REPAIR AND MAINTENANCE | 2,992.68         | 31,634.01         | 30,000.00         | ( 1,634.01)       | 105.5       |
| 10-48-270 UTILITIES                      | 1,316.49         | 16,090.51         | 12,000.00         | ( 4,090.51)       | 134.1       |
| 10-48-300 MEMBERSHIPS & DUES             | .00              | 774.00            | 3,000.00          | 2,226.00          | 25.8        |
| 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        | 1,166.75         | 6,048.64          | 7,500.00          | 1,451.36          | 80.7        |
| 10-48-514 ENGINEERING EXPENSE            | .00              | 181.00            | 8,500.00          | 8,319.00          | 2.1         |
| 10-48-515 EMERGENCY EXPENSES             | 3,798.23         | 4,220.33          | 10,000.00         | 5,779.67          | 42.2        |
| 10-48-516 SAFETY                         | 588.88           | 2,693.26          | 4,000.00          | 1,306.74          | 67.3        |
| <b>TOTAL PUBLIC WORKS &amp; SHOP</b>     | <b>41,077.69</b> | <b>360,164.38</b> | <b>478,000.00</b> | <b>117,835.62</b> | <b>75.4</b> |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|   | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED        | PCNT        |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>NON-DEPARTMENTAL</u>                   |                  |                   |                   |                   |             |
| 10-50-240 OFFICE SUPPLIES                 | 909.01           | 4,701.75          | 6,000.00          | 1,298.25          | 78.4        |
| 10-50-243 POSTAGE/SHIPPING                | 19.30            | 488.60            | 1,500.00          | 1,011.40          | 32.6        |
| 10-50-245 UTILITY BILLING POSTAGE         | 1,933.44         | 12,002.34         | 14,000.00         | 1,997.66          | 85.7        |
| 10-50-250 FACILITIES & MAINTENANCE        | 797.32           | 4,143.59          | 3,000.00          | ( 1,143.59)       | 138.1       |
| 10-50-270 UTILITIES                       | 2,091.25         | 14,851.76         | 15,000.00         | 148.24            | 99.0        |
| 10-50-370 SOFTWARE                        | 2,589.36         | 47,413.60         | 55,000.00         | 7,586.40          | 86.2        |
| 10-50-440 BANK CHARGES                    | 1,849.64         | 20,468.93         | 20,000.00         | ( 468.93)         | 102.3       |
| 10-50-510 INSURANCE EXPENSE               | 633.58           | 58,991.24         | 60,000.00         | 1,008.76          | 98.3        |
| 10-50-511 BUILDING LEASE                  | 4,166.66         | 45,833.26         | 50,000.00         | 4,166.74          | 91.7        |
| 10-50-515 EMERGENCY EXPENSE               | .00              | 6,108.94          | 10,000.00         | 3,891.06          | 61.1        |
| 10-50-518 INFORMATION TECHNOLOGY          | 3,228.92         | 19,888.84         | 26,000.00         | 6,111.16          | 76.5        |
| 10-50-520 COMMUNITY CENTER                | .00              | 120.00            | 2,000.00          | 1,880.00          | 6.0         |
| 10-50-530 NEWSLETTER                      | 593.91           | 5,365.95          | 7,000.00          | 1,634.05          | 76.7        |
| 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          |
| <b>TOTAL NON-DEPARTMENTAL</b>             | <b>18,812.39</b> | <b>240,378.80</b> | <b>981,500.00</b> | <b>741,121.20</b> | <b>24.5</b> |
| <u>PUBLIC SAFETY</u>                      |                  |                   |                   |                   |             |
| 10-54-110 SALARIES & WAGES                | 1,154.42         | 13,272.80         | 13,000.00         | ( 272.80)         | 102.1       |
| 10-54-130 EMPLOYEE BENEFITS               | 152.91           | 1,241.40          | 2,000.00          | 758.60            | 62.1        |
| 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               | 2,886.00         | 11,886.00         | 7,200.00          | ( 4,686.00)       | 165.1       |
| 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                  | .00              | 16,865.00         | 19,000.00         | 2,135.00          | 88.8        |
| 10-54-400 DEPARTMENT EXPENDITURES         | 125.55           | 1,955.29          | 6,000.00          | 4,044.71          | 32.6        |
| 10-54-440 COMMUNICATION CENTER            | 6,540.00         | 64,518.00         | 75,000.00         | 10,482.00         | 86.0        |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>10,858.88</b> | <b>314,565.49</b> | <b>336,700.00</b> | <b>22,134.51</b>  | <b>93.4</b> |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEXPENDED        | PCNT        |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>STREETS</u>                           |                  |                   |                   |                   |             |
| 10-60-110 SALARIES & WAGES               | 4,479.01         | 46,618.57         | 60,000.00         | 13,381.43         | 77.7        |
| 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 | 3,978.53         | 35,167.34         | 50,000.00         | 14,832.66         | 70.3        |
| 10-60-130 EMPLOYEE BENEFITS              | 2,663.80         | 30,916.77         | 31,000.00         | 83.23             | 99.7        |
| 10-60-135 CROSSING GUARD BENEFITS        | 259.80           | 2,349.51          | 4,000.00          | 1,650.49          | 58.7        |
| 10-60-230 EDUCATION, TRAVEL & TRAINING   | .00              | 761.75            | 4,000.00          | 3,238.25          | 19.0        |
| 10-60-250 FACILITIES & MAINTENANCE       | 7,128.45         | 25,930.02         | 37,000.00         | 11,069.98         | 70.1        |
| 10-60-262 NEW DEVELOPMENT INFRASTRUCTURE | 72.00            | 9,502.40          | 60,000.00         | 50,497.60         | 15.8        |
| 10-60-275 UTILITIES - STREET LIGHTS      | 4,275.97         | 41,777.19         | 50,000.00         | 8,222.81          | 83.6        |
| 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        | 31.34            | 594.26            | 3,000.00          | 2,405.74          | 19.8        |
| 10-60-450 SNOW REMOVAL                   | 1,321.91         | 33,029.29         | 18,000.00         | ( 15,029.29)      | 183.5       |
| 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          |
| <b>TOTAL STREETS</b>                     | <b>24,210.81</b> | <b>230,172.18</b> | <b>346,500.00</b> | <b>116,327.82</b> | <b>66.4</b> |
| <u>SANITATION</u>                        |                  |                   |                   |                   |             |
| 10-62-320 REFUSE COLLECTION SERVICES     | 52,198.06        | 501,964.34        | 550,000.00        | 48,035.66         | 91.3        |
| 10-62-400 DEPARTMENT EXPENDITURES        | 166.80           | 266.80            | 10,000.00         | 9,733.20          | 2.7         |
| 10-62-515 EMERGENCY EXPENSE              | .00              | .00               | 2,000.00          | 2,000.00          | .0          |
| <b>TOTAL SANITATION</b>                  | <b>52,364.86</b> | <b>502,231.14</b> | <b>562,000.00</b> | <b>59,768.86</b>  | <b>89.4</b> |
| <u>PLANNING &amp; ZONING</u>             |                  |                   |                   |                   |             |
| 10-68-110 SALARIES & WAGES               | 14,026.70        | 170,703.13        | 210,000.00        | 39,296.87         | 81.3        |
| 10-68-130 EMPLOYEE BENEFITS              | 7,041.91         | 71,018.00         | 81,000.00         | 9,982.00          | 87.7        |
| 10-68-230 EDUCATION, TRAVEL & TRAINING   | 608.74           | 8,442.85          | 10,000.00         | 1,557.15          | 84.4        |
| 10-68-240 OFFICE SUPPLIES                | .00              | 683.06            | 1,000.00          | 316.94            | 68.3        |
| 10-68-300 MEMBERSHIPS & DUES             | 225.00           | 875.00            | 2,000.00          | 1,125.00          | 43.8        |
| 10-68-310 PROFESSIONAL SERVICES          | 549.63           | 21,255.84         | 55,000.00         | 33,744.16         | 38.7        |
| 10-68-311 LEGAL EXPENSES                 | 520.00           | 8,690.00          | 25,000.00         | 16,310.00         | 34.8        |
| 10-68-315 COMMERCIAL REVIEW              | 1,110.00         | 1,750.00          | 3,000.00          | 1,250.00          | 58.3        |
| 10-68-400 DEPARTMENT EXPENDITURES        | 54.00            | 667.90            | 2,000.00          | 1,332.10          | 33.4        |
| 10-68-514 ENGINEERING EXPENSE            | .00              | 1,873.00          | 20,000.00         | 18,127.00         | 9.4         |
| 10-68-550 CODE ENFORCEMENT               | .00              | 36.50             | 4,000.00          | 3,963.50          | .9          |
| 10-68-621 COUNTY PLANNING ASSESSMENT     | 1,233.00         | 10,894.60         | 11,000.00         | 105.40            | 99.0        |
| 10-68-655 TREE CITY                      | .00              | .00               | 1,000.00          | 1,000.00          | .0          |
| <b>TOTAL PLANNING &amp; ZONING</b>       | <b>25,368.98</b> | <b>296,889.88</b> | <b>425,000.00</b> | <b>128,110.12</b> | <b>69.9</b> |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

|   | PERIOD ACTUAL     | YTD ACTUAL          | BUDGET              | UNEXPENDED             | PCNT        |
|---|-------------------|---------------------|---------------------|------------------------|-------------|
| <u>PARKS</u>                              |                   |                     |                     |                        |             |
| 10-70-110 SALARIES & WAGES                | 17,425.27         | 174,283.66          | 193,000.00          | 18,716.34              | 90.3        |
| 10-70-115 SEASONAL SALARIES & WAGES       | .00               | 19,913.70           | 53,500.00           | 33,586.30              | 37.2        |
| 10-70-130 EMPLOYEE BENEFITS               | 9,920.61          | 98,395.30           | 118,000.00          | 19,604.70              | 83.4        |
| 10-70-230 EDUCATION, TRAVEL & TRAINING    | 250.00            | 4,180.74            | 5,000.00            | 819.26                 | 83.6        |
| 10-70-250 FACILITIES & MAINTENANCE        | 10,871.47         | 62,638.50           | 70,000.00           | 7,361.50               | 89.5        |
| 10-70-270 UTILITIES                       | 1,163.41          | 16,671.17           | 25,000.00           | 8,328.83               | 66.7        |
| 10-70-311 LEGAL EXPENSE                   | .00               | 60.00               | 1,000.00            | 940.00                 | 6.0         |
| 10-70-400 DEPARTMENT EXPENDITURES         | 89.39             | 370.48              | 3,000.00            | 2,629.52               | 12.4        |
| 10-70-420 TREES                           | .00               | 162.28              | 7,000.00            | 6,837.72               | 2.3         |
| <b>TOTAL PARKS</b>                        | <b>39,720.15</b>  | <b>376,675.83</b>   | <b>475,500.00</b>   | <b>98,824.17</b>       | <b>79.2</b> |
| <u>COMMUNITY DEVELOP/RECREATION</u>       |                   |                     |                     |                        |             |
| 10-75-110 SALARIES & WAGES                | 8,973.52          | 109,912.90          | 109,000.00          | ( 912.90)              | 100.8       |
| 10-75-115 SEASONAL SALARIES & WAGES       | 4,614.29          | 33,601.75           | 50,000.00           | 16,398.25              | 67.2        |
| 10-75-130 EMPLOYEE BENEFITS               | 6,059.64          | 59,705.04           | 69,000.00           | 9,294.96               | 86.5        |
| 10-75-230 EDUCATION, TRAVEL & TRAINING    | 662.57            | 6,668.07            | 6,000.00            | ( 668.07)              | 111.1       |
| 10-75-247 UNIFORMS                        | .00               | 45.00               | 500.00              | 455.00                 | 9.0         |
| 10-75-300 MEMBERSHIPS & DUES              | .00               | 185.00              | 750.00              | 565.00                 | 24.7        |
| 10-75-400 DEPARTMENT EXPENDITURES         | 511.98            | 4,239.40            | 4,500.00            | 260.60                 | 94.2        |
| 10-75-415 SPONSORSHIPS                    | .00               | 295.39              | 1,000.00            | 704.61                 | 29.5        |
| 10-75-480 LIBRARY                         | .00               | 33,239.00           | 30,000.00           | ( 3,239.00)            | 110.8       |
| 10-75-500 REC RENTAL EQUIPMENT            | .00               | .00                 | 300.00              | 300.00                 | .0          |
| 10-75-515 YOUTH & ADULT PROGRAMS          | 12,889.11         | 55,169.82           | 50,000.00           | ( 5,169.82)            | 110.3       |
| 10-75-540 FAMILY SPECIAL EVENTS           | .00               | .00                 | 400.00              | 400.00                 | .0          |
| 10-75-650 HYRUM SENIOR CENTER             | .00               | 1,000.00            | 1,000.00            | .00                    | 100.0       |
| 10-75-652 WILDLIFE                        | 55.96             | 55.96               | 300.00              | 244.04                 | 18.7        |
| 10-75-657 SPECIAL EVENTS                  | 306.94            | 7,786.06            | 4,500.00            | ( 3,286.06)            | 173.0       |
| 10-75-660 HERITAGE DAYS                   | 1,436.29          | 2,487.00            | 22,000.00           | 19,513.00              | 11.3        |
| 10-75-661 CHILDREN'S THEATER              | 6,362.15          | 7,300.77            | 9,500.00            | 2,199.23               | 76.9        |
| 10-75-662 YOUTH COUNCIL                   | 214.32            | 5,481.63            | 5,500.00            | 18.37                  | 99.7        |
| 10-75-664 NIBLEY ROYALTY & FLOAT          | 2,694.21          | 3,367.47            | 3,500.00            | 132.53                 | 96.2        |
| 10-75-669 NIBLEY FITNESS                  | 207.64            | 1,813.47            | 2,000.00            | 186.53                 | 90.7        |
| 10-75-670 FITNESS PROGRAMS                | 2,062.23          | 5,423.70            | 3,000.00            | ( 2,423.70)            | 180.8       |
| 10-75-671 PARKS & REC COMMITTEE           | 198.29            | 1,401.07            | 2,000.00            | 598.93                 | 70.1        |
| <b>TOTAL COMMUNITY DEVELOP/RECREATION</b> | <b>47,249.14</b>  | <b>339,178.50</b>   | <b>374,750.00</b>   | <b>35,571.50</b>       | <b>90.5</b> |
| <b>TOTAL FUND EXPENDITURES</b>            | <b>307,824.75</b> | <b>3,276,817.64</b> | <b>4,713,650.00</b> | <b>1,436,832.36</b>    | <b>69.5</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>      | <b>101,571.88</b> | <b>1,782,507.37</b> | <b>.00</b>          | <b>( 1,782,507.37)</b> | <b>.0</b>   |



NIBLEY CITY CORPORATION

BALANCE SHEET

MAY 31, 2023

CLASS C ROADS

ASSETS

|          |                                |  |            |                   |
|----------|--------------------------------|--|------------|-------------------|
| 11-11900 | CASH -- COMBINED FUND          |  | 497,858.24 |                   |
| 11-13100 | AR CLASS "C" ROADS & MASS TRAN |  | ( .01)     |                   |
|          | TOTAL ASSETS                   |  |            | <u>497,858.23</u> |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |                   |                   |                   |
|----------|---------------------------------|-------------------|-------------------|-------------------|
|          | UNAPPROPRIATED FUND BALANCE:    |                   |                   |                   |
| 11-29800 | BEGINNING OF YEAR               | 381,895.92        |                   |                   |
|          | REVENUE OVER EXPENDITURES - YTD | <u>115,962.31</u> |                   |                   |
|          | BALANCE - CURRENT DATE          |                   | <u>497,858.23</u> |                   |
|          | TOTAL FUND EQUITY               |                   |                   | <u>497,858.23</u> |
|          | TOTAL LIABILITIES AND EQUITY    |                   |                   | <u>497,858.23</u> |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2023

CLASS C ROADS

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED     | PCNT  |
|--------------------------------------|---------------|------------|------------|--------------|-------|
| <u>SOURCE 30</u>                     |               |            |            |              |       |
| 11-30-135 MASS TRANSIT TAXES         | 12,720.70     | 104,001.88 | 100,000.00 | ( 4,001.88)  | 104.0 |
| 11-30-400 INTEREST EARNINGS          | .00           | .00        | 1,000.00   | 1,000.00     | .0    |
| 11-30-500 CLASS "C" STREET ALLOTMENT | 64,235.97     | 275,879.57 | 240,000.00 | ( 35,879.57) | 115.0 |
| TOTAL SOURCE 30                      | 76,956.67     | 379,881.45 | 341,000.00 | ( 38,881.45) | 111.4 |
| TOTAL FUND REVENUE                   | 76,956.67     | 379,881.45 | 341,000.00 | ( 38,881.45) | 111.4 |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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 | 76,956.67     | 115,962.31 | .00        | ( 115,962.31) | .0   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

MUNICIPAL BUILDING AUTHORITY

ASSETS

|          |                                |               |              |
|----------|--------------------------------|---------------|--------------|
| 20-11900 | CASH - COMBINED FUND           | 25,439.85     |              |
| 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                   |               | 1,159,564.06 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                                |            |            |
|----------|--------------------------------|------------|------------|
| 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 |

FUND EQUITY

|                              |                                 |            |              |
|------------------------------|---------------------------------|------------|--------------|
| UNAPPROPRIATED FUND BALANCE: |                                 |            |              |
| 20-29800                     | FUND BALANCE-BEGINNING OF YEAR  | 576,868.68 |              |
|                              | REVENUE OVER EXPENDITURES - YTD | 10,612.20  |              |
|                              |                                 |            |              |
|                              | BALANCE - CURRENT DATE          | 587,480.88 |              |
|                              | TOTAL FUND EQUITY               |            | 587,480.88   |
|                              | TOTAL LIABILITIES AND EQUITY    |            | 1,159,564.06 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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      | 45,833.26  | 51,000.00 | 5,166.74 | 89.9 |
| TOTAL REVENUES                           | 4,166.66      | 54,652.20  | 60,000.00 | 5,347.80 | 91.1 |
| TOTAL FUND REVENUE                       | 4,166.66      | 54,652.20  | 60,000.00 | 5,347.80 | 91.1 |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2023

MUNICIPAL BUILDING AUTHORITY

|                                   | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED   | PCNT |
|-----------------------------------|---------------|------------|-----------|--------------|------|
| <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                | .00           | 44,040.00  | 60,000.00 | 15,960.00    | 73.4 |
| TOTAL FUND EXPENDITURES           | .00           | 44,040.00  | 60,000.00 | 15,960.00    | 73.4 |
| NET REVENUE OVER EXPENDITURES     | 4,166.66      | 10,612.20  | .00       | ( 10,612.20) | .0   |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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                |
|           | TOTAL DEPARTMENT 41           | <u>.00</u>        | <u>.00</u>        | <u>5,000.00</u>    | <u>5,000.00</u>    | <u>.0</u>         |
|           | TOTAL FUND EXPENDITURES       | <u>.00</u>        | <u>.00</u>        | <u>5,000.00</u>    | <u>5,000.00</u>    | <u>.0</u>         |
|           | NET REVENUE OVER EXPENDITURES | <u>.00</u>        | <u>.00</u>        | <u>( 5,000.00)</u> | <u>( 5,000.00)</u> | <u>.0</u>         |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 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 11 MONTHS ENDING MAY 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   |
| 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  
MAY 31, 2023

FIRST RESPONDER FUND

| <u>ASSETS</u>                 |                                 |              |           |
|-------------------------------|---------------------------------|--------------|-----------|
| 24-11900                      | CASH COMBINED FUND              | 46,658.90    |           |
| 24-13110                      | ACCOUNTS RECEIVABLE             | 12,610.58    |           |
|                               |                                 |              |           |
|                               | TOTAL ASSETS                    |              | 59,269.48 |
| <u>LIABILITIES AND EQUITY</u> |                                 |              |           |
| <u>FUND EQUITY</u>            |                                 |              |           |
| UNAPPROPRIATED FUND BALANCE:  |                                 |              |           |
| 24-29800                      | BEGINNING OF YEAR               | 69,689.61    |           |
|                               | REVENUE OVER EXPENDITURES - YTD | ( 10,420.13) |           |
|                               |                                 |              |           |
|                               | BALANCE - CURRENT DATE          |              | 59,269.48 |
|                               | TOTAL FUND EQUITY               |              | 59,269.48 |
|                               | TOTAL LIABILITIES AND EQUITY    |              | 59,269.48 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2023

FIRST RESPONDER FUND

|                                     | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEARNED         | PCNT        |
|-------------------------------------|------------------|-------------------|-------------------|------------------|-------------|
| 24-36-603 NIBLEY EMS FEE COLLECTION | 11,878.89        | 128,702.87        | 136,000.00        | 7,297.13         | 94.6        |
| 24-36-999 APPROPRIATED FUND BALANCE | .00              | .00               | 8,000.00          | 8,000.00         | .0          |
| <b>TOTAL SOURCE 36</b>              | <b>11,878.89</b> | <b>128,702.87</b> | <b>144,000.00</b> | <b>15,297.13</b> | <b>89.4</b> |
| <b>TOTAL FUND REVENUE</b>           | <b>11,878.89</b> | <b>128,702.87</b> | <b>144,000.00</b> | <b>15,297.13</b> | <b>89.4</b> |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 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    | 11,878.89     | ( 10,420.13) | .00        | 10,420.13  | .0   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

CAPITAL PROJECT FUND

| <u>ASSETS</u>                 |                                 |              |              |
|-------------------------------|---------------------------------|--------------|--------------|
| 45-11900                      | CASH - COMBINED FUND            | 3,481,143.87 |              |
|                               |                                 |              |              |
|                               | TOTAL ASSETS                    |              | 3,481,143.87 |
|                               |                                 |              |              |
| <u>LIABILITIES AND EQUITY</u> |                                 |              |              |
| <u>LIABILITIES</u>            |                                 |              |              |
| 45-21310                      | ACCOUNTS PAYABLE                | 1,161.81     |              |
|                               |                                 |              |              |
|                               | TOTAL LIABILITIES               |              | 1,161.81     |
| <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 | 1,256,587.94 |              |
|                               |                                 |              |              |
|                               | BALANCE - CURRENT DATE          | 3,479,982.06 |              |
|                               |                                 |              |              |
|                               | TOTAL FUND EQUITY               |              | 3,479,982.06 |
|                               |                                 |              |              |
|                               | TOTAL LIABILITIES AND EQUITY    |              | 3,481,143.87 |
|                               |                                 |              |              |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2023

CAPITAL PROJECT FUND

|                      | PERIOD ACTUAL                  | YTD ACTUAL | BUDGET       | UNEARNED     | PCNT                |
|----------------------|--------------------------------|------------|--------------|--------------|---------------------|
| <u>CONTRIBUTIONS</u> |                                |            |              |              |                     |
| 45-38-612            | PARK REIMB. FROM COUNTY        | .00        | 1,405,862.00 | 411,500.00   | ( 994,362.00) 341.6 |
| 45-38-700            | TRANSFER FROM GENERAL FUND     | .00        | .00          | 200,000.00   | 200,000.00 .0       |
| 45-38-720            | GRANT - RAPZ                   | .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            | .00        | 1,793,213.56 | 4,519,000.00 | 2,725,786.44 39.7   |
|                      | TOTAL FUND REVENUE             | .00        | 1,793,213.56 | 4,519,000.00 | 2,725,786.44 39.7   |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

CAPITAL PROJECT FUND

|  | PERIOD ACTUAL       | YTD ACTUAL          | BUDGET              | UNEXPENDED             | PCNT        |
|--|---------------------|---------------------|---------------------|------------------------|-------------|
| <u>CAPITAL PROJECTS EXPENDITURES</u>     |                     |                     |                     |                        |             |
| 45-40-731 MAJOR STREET PROJECTS          | 6,000.00            | 259,723.68          | 2,775,000.00        | 2,515,276.32           | 9.4         |
| 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                    | 1,161.81            | 3,088.79            | 10,000.00           | 6,911.21               | 30.9        |
| 45-40-742 CAPITAL EQUIPMENT              | 59,813.97           | 76,048.03           | 96,000.00           | 19,951.97              | 79.2        |
| 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                 | 2,000.00            | 2,000.00            | .00                    | 100.0       |
| 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. | 3,635.26            | 27,010.26           | 50,000.00           | 22,989.74              | 54.0        |
| 45-40-761 ENGINEERING DESIGN             | 12,821.75           | 120,489.36          | 100,000.00          | ( 20,489.36)           | 120.5       |
| 45-40-762 RIDGELINE PARK                 | 1,350.00            | 36,729.75           | 1,000,000.00        | 963,270.25             | 3.7         |
| 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          |
| <br>                                     |                     |                     |                     |                        |             |
| TOTAL CAPITAL PROJECTS EXPENDITURES      | <u>84,782.79</u>    | <u>536,625.62</u>   | <u>4,519,000.00</u> | <u>3,982,374.38</u>    | <u>11.9</u> |
| <br>                                     |                     |                     |                     |                        |             |
| TOTAL FUND EXPENDITURES                  | <u>84,782.79</u>    | <u>536,625.62</u>   | <u>4,519,000.00</u> | <u>3,982,374.38</u>    | <u>11.9</u> |
| <br>                                     |                     |                     |                     |                        |             |
| NET REVENUE OVER EXPENDITURES            | <u>( 84,782.79)</u> | <u>1,256,587.94</u> | <u>.00</u>          | <u>( 1,256,587.94)</u> | <u>.0</u>   |

NIBLEY CITY CORPORATION

BALANCE SHEET

MAY 31, 2023

WATER DEPARTMENT

ASSETS

|          |                               |                 |              |
|----------|-------------------------------|-----------------|--------------|
| 51-11900 | CASH - COMBINED FUND          | 1,068,454.62    |              |
| 51-11920 | REST. CASH-DEBT SERVICE       | 210,833.00      |              |
| 51-12000 | NET PENSION ASSET             | 36,512.00       |              |
| 51-13110 | ACCOUNTS RECEIVABLE           | 108,087.62      |              |
| 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                  |                 | 8,931,469.73 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                         |          |          |
|----------|-------------------------|----------|----------|
| 51-21310 | ACCOUNTS PAYABLE        | 6,433.12 |          |
| 51-22400 | ST COMP ABSENCE PAYABLE | 2,439.94 |          |
| 51-25100 | CURRENT MATURITY BONDS  | .01      |          |
|          | TOTAL LIABILITIES       |          | 8,873.07 |

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    | 5,671,706.93 |              |
|          | REVENUE OVER EXPENDITURES - YTD | 271,942.08   |              |
|          | BALANCE - CURRENT DATE          | 8,870,564.66 |              |
|          | TOTAL FUND EQUITY               |              | 8,922,596.66 |
|          | TOTAL LIABILITIES AND EQUITY    |              | 8,931,469.73 |



NIBLEY CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 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           | 500.00     | 2,500.00     | 2,000.00     | 20.0   |
| 51-36-800 MISCELLANEOUS WATER REVENUE | .00           | 2,853.02   | .00          | ( 2,853.02)  | .0     |
| TOTAL MISCELLANEOUS REVENUE           | .00           | 65,319.02  | 11,000.00    | ( 54,319.02) | 593.8  |
| <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          | 48,744.56     | 801,740.90 | 755,000.00   | ( 46,740.90) | 106.2  |
| 51-37-750 CONNECTION FEES             | 29,200.00     | 69,677.02  | 52,500.00    | ( 17,177.02) | 132.7  |
| 51-37-780 PENALTIES                   | 2,402.38      | 23,999.18  | 30,000.00    | 6,000.82     | 80.0   |
| TOTAL UTILITY REVENUE                 | 80,346.94     | 895,417.10 | 1,012,500.00 | 117,082.90   | 88.4   |
| TOTAL FUND REVENUE                    | 80,346.94     | 960,736.12 | 1,023,500.00 | 62,763.88    | 93.9   |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

WATER DEPARTMENT

|  | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED    | PCNT  |
|--|---------------|------------|--------------|---------------|-------|
| <u>WATER EXPENDITURES</u>              |               |            |              |               |       |
| 51-40-110 SALARIES & WAGES             | 7,232.43      | 66,084.47  | 96,000.00    | 29,915.53     | 68.8  |
| 51-40-115 SEASONAL SALARIES            | .00           | .00        | 5,000.00     | 5,000.00      | .0    |
| 51-40-130 EMPLOYEE BENEFITS            | 4,205.35      | 29,913.29  | 53,500.00    | 23,586.71     | 55.9  |
| 51-40-230 EDUCATION, TRAVEL & TRAINING | 3,424.99      | 6,022.59   | 6,000.00     | ( 22.59)      | 100.4 |
| 51-40-249 WATER METERS                 | .00           | 64,920.59  | 65,000.00    | 79.41         | 99.9  |
| 51-40-250 FACILITIES & MAINTENANCE     | 3,504.76      | 71,638.57  | 75,000.00    | 3,361.43      | 95.5  |
| 51-40-270 UTILITIES                    | 10,103.49     | 76,754.18  | 85,000.00    | 8,245.82      | 90.3  |
| 51-40-300 MEMBERSHIPS & DUES           | .00           | 2,217.00   | 3,000.00     | 783.00        | 73.9  |
| 51-40-310 PROFESSIONAL SERVICES        | 805.00        | 3,466.50   | 5,000.00     | 1,533.50      | 69.3  |
| 51-40-311 LEGAL EXPENSE                | .00           | 1,844.50   | 5,000.00     | 3,155.50      | 36.9  |
| 51-40-335 WATER SHARE ASSESSMENTS      | .00           | 28,974.90  | 25,000.00    | ( 3,974.90)   | 115.9 |
| 51-40-400 DEPARTMENT EXPENDITURES      | 202.56        | 1,415.51   | 3,000.00     | 1,584.49      | 47.2  |
| 51-40-442 WATER TESTING                | 399.96        | 2,502.93   | 7,000.00     | 4,497.07      | 35.8  |
| 51-40-443 WATER SHARES                 | .00           | .00        | 100,000.00   | 100,000.00    | .0    |
| 51-40-514 ENGINEERING/PLANNING         | .00           | 12,205.75  | 10,000.00    | ( 2,205.75)   | 122.1 |
| 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     | 320,833.26 | 350,000.00   | 29,166.74     | 91.7  |
| <br>                                   |               |            |              |               |       |
| TOTAL WATER EXPENDITURES               | 59,045.20     | 688,794.04 | 1,023,500.00 | 334,705.96    | 67.3  |
| <br>                                   |               |            |              |               |       |
| TOTAL FUND EXPENDITURES                | 59,045.20     | 688,794.04 | 1,023,500.00 | 334,705.96    | 67.3  |
| <br>                                   |               |            |              |               |       |
| NET REVENUE OVER EXPENDITURES          | 21,301.74     | 271,942.08 | .00          | ( 271,942.08) | .0    |

NIBLEY CITY CORPORATION

BALANCE SHEET

MAY 31, 2023

SEWER DEPARTMENT

ASSETS

|          |                                |                 |               |
|----------|--------------------------------|-----------------|---------------|
| 52-11900 | CASH - COMBINED FUND           | 1,925,583.00    |               |
| 52-11940 | EMERGENCY REPAIR RESERVE       | 421,118.00      |               |
| 52-12000 | NET PENSION ASSET              | 41,337.00       |               |
| 52-13110 | ACCOUNTS RECEIVABLE            | 137,958.97      |               |
| 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                   |                 | 10,179,855.65 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                             |              |              |
|----------|-----------------------------|--------------|--------------|
| 52-21310 | ACCOUNTS PAYABLE            | 2,232.54     |              |
| 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           |              | 1,644,625.17 |

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               | 7,990,686.55 |               |
|          | REVENUE OVER EXPENDITURES - YTD | 269,897.93   |               |
|          | BALANCE - CURRENT DATE          | 8,476,320.48 |               |
|          | TOTAL FUND EQUITY               |              | 8,535,230.48  |
|          | TOTAL LIABILITIES AND EQUITY    |              | 10,179,855.65 |

NIBLEY CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 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           | 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           | 124,233.38    | 1,326,974.70 | 1,300,000.00 | ( 26,974.70) | 102.1 |
| 52-38-800 MISCELLANEOUS SEWER REVENUE  | .00           | 2,746.98     | .00          | ( 2,746.98)  | .0    |
| <br>                                   |               |              |              |              |       |
| TOTAL REVENUE                          | 124,233.38    | 1,336,119.23 | 1,308,000.00 | ( 28,119.23) | 102.2 |
| <br>                                   |               |              |              |              |       |
| TOTAL FUND REVENUE                     | 124,233.38    | 1,336,119.23 | 1,308,000.00 | ( 28,119.23) | 102.2 |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

SEWER DEPARTMENT

|  | PERIOD ACTUAL       | YTD ACTUAL          | BUDGET              | UNEXPENDED           | PCNT        |
|--|---------------------|---------------------|---------------------|----------------------|-------------|
| <u>SEWER EXPENDITURES</u>                |                     |                     |                     |                      |             |
| 52-72-110 SALARIES & WAGES               | 7,232.40            | 66,083.84           | 96,000.00           | 29,916.16            | 68.8        |
| 52-72-115 SEASONAL SALARIES              | .00                 | .00                 | 5,000.00            | 5,000.00             | .0          |
| 52-72-130 EMPLOYEE BENEFITS              | 4,199.71            | 29,911.18           | 54,000.00           | 24,088.82            | 55.4        |
| 52-72-230 EDUCATION, TRAVEL & TRAINING   | 848.00              | 2,816.29            | 4,000.00            | 1,183.71             | 70.4        |
| 52-72-250 FACILITIES & MAINTENANCE       | 8,847.48            | 33,601.55           | 35,000.00           | 1,398.45             | 96.0        |
| 52-72-251 HANSEN LIFT STATION MAINT.     | .00                 | 4,217.59            | 8,000.00            | 3,782.41             | 52.7        |
| 52-72-270 UTILITIES                      | 2,869.71            | 13,625.98           | 11,000.00           | ( 2,625.98)          | 123.9       |
| 52-72-275 WASTEWATER TREATMENT LOGAN     | 80,798.60           | 539,664.58          | 500,000.00          | ( 39,664.58)         | 107.9       |
| 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        | 759.20              | 2,287.90            | 3,000.00            | 712.10               | 76.3        |
| 52-72-514 ENGINEERING/PLANNING           | .00                 | 12,460.77           | 10,000.00           | ( 2,460.77)          | 124.6       |
| 52-72-515 EMERGENCY EXPENSE              | 1,393.00            | 1,393.00            | 10,000.00           | 8,607.00             | 13.9        |
| 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           | 320,833.26          | 350,000.00          | 29,166.74            | 91.7        |
| 52-72-999 RESERVES                       | .00                 | .00                 | 37,000.00           | 37,000.00            | .0          |
| <b>TOTAL SEWER EXPENDITURES</b>          | <b>136,114.76</b>   | <b>1,066,221.30</b> | <b>1,308,000.00</b> | <b>241,778.70</b>    | <b>81.5</b> |
| <b>TOTAL FUND EXPENDITURES</b>           | <b>136,114.76</b>   | <b>1,066,221.30</b> | <b>1,308,000.00</b> | <b>241,778.70</b>    | <b>81.5</b> |
| <b>NET REVENUE OVER EXPENDITURES</b>     | <b>( 11,881.38)</b> | <b>269,897.93</b>   | <b>.00</b>          | <b>( 269,897.93)</b> | <b>.0</b>   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

STORMWATER DEPARTMENT

ASSETS

|          |                               |               |              |
|----------|-------------------------------|---------------|--------------|
| 53-11900 | CASH COMBINED FUND            | 353,427.83    |              |
| 53-12000 | NET PENSION ASSET             | 16,852.00     |              |
| 53-13120 | ACCOUNTS RECEIVABLE           | 23,803.43     |              |
| 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                  |               | 1,990,220.34 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                         |           |           |
|----------|-------------------------|-----------|-----------|
| 53-21310 | ACCOUNTS PAYABLE        | 77.63     |           |
| 53-22400 | ST COMP ABSENCE PAYABLE | 5,475.60  |           |
| 53-22410 | LT COMP ABSENCE PAYABLE | 12,500.34 |           |
|          |                         |           |           |
|          | TOTAL LIABILITIES       |           | 18,053.57 |

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                    | 1,859,046.40 |              |
|          | REVENUE OVER EXPENDITURES - YTD | 73,669.37    |              |
|          |                                 |              |              |
|          | BALANCE - CURRENT DATE          | 1,948,150.77 |              |
|          |                                 |              |              |
|          | TOTAL FUND EQUITY               |              | 1,972,166.77 |
|          | TOTAL LIABILITIES AND EQUITY    |              | 1,990,220.34 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 2023

STORMWATER DEPARTMENT

|                                     | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET            | UNEARNED           | PCNT         |
|-------------------------------------|------------------|-------------------|-------------------|--------------------|--------------|
| 53-37-411 STORMWATER INSPECTION FEE | 2,250.00         | 10,050.00         | 10,000.00         | ( 50.00)           | 100.5        |
| 53-37-610 INTEREST EARNED           | .00              | .00               | 2,500.00          | 2,500.00           | .0           |
| 53-37-710 STORMWATER SERVICE FEE    | 22,352.04        | 242,441.97        | 230,000.00        | ( 12,441.97)       | 105.4        |
| <b>TOTAL SOURCE 37</b>              | <b>24,602.04</b> | <b>252,491.97</b> | <b>242,500.00</b> | <b>( 9,991.97)</b> | <b>104.1</b> |
| <b>TOTAL FUND REVENUE</b>           | <b>24,602.04</b> | <b>252,491.97</b> | <b>242,500.00</b> | <b>( 9,991.97)</b> | <b>104.1</b> |

NIBLEY CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING MAY 31, 2023

STORMWATER DEPARTMENT

|  | PERIOD ACTUAL    | YTD ACTUAL        | BUDGET              | UNEXPENDED           | PCNT         |
|--|------------------|-------------------|---------------------|----------------------|--------------|
| 53-40-110 SALARIES & WAGES             | 5,685.21         | 46,745.27         | 60,000.00           | 13,254.73            | 77.9         |
| 53-40-115 SEASONAL SALARIES & WAGES    | .00              | 13,656.54         | 40,000.00           | 26,343.46            | 34.1         |
| 53-40-130 EMPLOYEE BENEFITS            | 2,745.26         | 20,396.76         | 30,000.00           | 9,603.24             | 68.0         |
| 53-40-230 EDUCATION, TRAVEL & TRAINING | .00              | 820.00            | 1,500.00            | 680.00               | 54.7         |
| 53-40-250 FACILITIES & MAINTENANCE     | 2,001.26         | 11,177.42         | 16,000.00           | 4,822.58             | 69.9         |
| 53-40-260 CANAL MAINTENANCE            | 3,500.00         | 3,500.00          | 3,500.00            | .00                  | 100.0        |
| 53-40-270 UTILITIES                    | 133.75           | 3,086.57          | 10,000.00           | 6,913.43             | 30.9         |
| 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      | 54.00            | 270.12            | 3,000.00            | 2,729.88             | 9.0          |
| 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         | 74,250.00         | 81,000.00           | 6,750.00             | 91.7         |
| <b>TOTAL DEPARTMENT 40</b>             | <b>20,869.48</b> | <b>178,822.60</b> | <b>284,600.00</b>   | <b>105,777.40</b>    | <b>62.8</b>  |
| <b>TOTAL FUND EXPENDITURES</b>         | <b>20,869.48</b> | <b>178,822.60</b> | <b>284,600.00</b>   | <b>105,777.40</b>    | <b>62.8</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b>   | <b>3,732.56</b>  | <b>73,669.37</b>  | <b>( 42,100.00)</b> | <b>( 115,769.37)</b> | <b>175.0</b> |



NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

WATER IMPACT FEE FUND

| <u>ASSETS</u>                 |                                 |                 |            |
|-------------------------------|---------------------------------|-----------------|------------|
| 55-11900                      | CASH - COMBINED FUND            |                 | 652,255.20 |
|                               |                                 |                 |            |
|                               | TOTAL ASSETS                    |                 | 652,255.20 |
| <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 | 179,804.00      |            |
|                               |                                 |                 |            |
|                               | BALANCE - CURRENT DATE          |                 | 652,255.20 |
|                               | TOTAL FUND EQUITY               |                 | 652,255.20 |
|                               | TOTAL LIABILITIES AND EQUITY    |                 | 652,255.20 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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 | 38,733.00     | 179,804.00 | 146,000.00 | ( 33,804.00) | 123.2 |
| TOTAL REVENUE               | 38,733.00     | 179,804.00 | 147,000.00 | ( 32,804.00) | 122.3 |
| TOTAL FUND REVENUE          | 38,733.00     | 179,804.00 | 147,000.00 | ( 32,804.00) | 122.3 |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 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        | 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    | 38,733.00     | 179,804.00 | .00        | ( 179,804.00) | .0   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

PARK IMPACT FEE FUND

| <u>ASSETS</u>                 |                                 |              |              |
|-------------------------------|---------------------------------|--------------|--------------|
| 56-11900                      | CASH - COMBINED FUND            | 1,707,537.04 |              |
|                               |                                 |              |              |
|                               | TOTAL ASSETS                    |              | 1,707,537.04 |
| <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 | 397,717.72   |              |
|                               |                                 |              |              |
|                               | BALANCE - CURRENT DATE          |              | 1,707,537.04 |
|                               | TOTAL FUND EQUITY               |              | 1,707,537.04 |
|                               | TOTAL LIABILITIES AND EQUITY    |              | 1,707,537.04 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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          | 93,133.00     | 412,633.00 | 337,000.00   | ( 75,633.00) | 122.4 |
| TOTAL REVENUE                       | 93,133.00     | 412,633.00 | 1,210,000.00 | 797,367.00   | 34.1  |
| TOTAL FUND REVENUE                  | 93,133.00     | 412,633.00 | 1,210,000.00 | 797,367.00   | 34.1  |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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   | 93,133.00     | 397,717.72 | .00          | ( 397,717.72) | .0   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

SEWER IMPACT FEE FUND

| <u>ASSETS</u>                 |                                 |               |               |
|-------------------------------|---------------------------------|---------------|---------------|
| 57-11900                      | CASH - COMBINED FUND            | 753,878.30    |               |
|                               |                                 |               |               |
|                               | TOTAL ASSETS                    |               | 753,878.30    |
| <u>LIABILITIES AND EQUITY</u> |                                 |               |               |
| <u>LIABILITIES</u>            |                                 |               |               |
| 57-25000                      | LOGAN CITY IMPACT FEE CLEARING  | 12,652.00     |               |
| 57-25120                      | NOTES PAYABLE STATE OF UTAH     | 1,235,500.00  |               |
|                               |                                 |               |               |
|                               | TOTAL LIABILITIES               |               | 1,248,152.00  |
| <u>FUND EQUITY</u>            |                                 |               |               |
| UNAPPROPRIATED FUND BALANCE:  |                                 |               |               |
| 57-29800                      | BEGINNING OF YEAR               | ( 347,113.70) |               |
|                               | REVENUE OVER EXPENDITURES - YTD | ( 147,160.00) |               |
|                               |                                 |               |               |
|                               | BALANCE - CURRENT DATE          | ( 494,273.70) |               |
|                               |                                 |               |               |
|                               | TOTAL FUND EQUITY               |               | ( 494,273.70) |
|                               | TOTAL LIABILITIES AND EQUITY    |               | 753,878.30    |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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 | 13,825.00     | 112,840.00 | 129,000.00 | 16,160.00 | 87.5 |
| TOTAL UTILITY REVENUE       | 13,825.00     | 112,840.00 | 139,000.00 | 26,160.00 | 81.2 |
| TOTAL FUND REVENUE          | 13,825.00     | 112,840.00 | 139,000.00 | 26,160.00 | 81.2 |



NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 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           | 260,000.00    | 260,000.00    | .00        | 100.0   |
| TOTAL SEWER IMPACT EXPENDITURES  | .00           | 260,000.00    | 260,000.00    | .00        | 100.0   |
| TOTAL FUND EXPENDITURES          | .00           | 260,000.00    | 260,000.00    | .00        | 100.0   |
| NET REVENUE OVER EXPENDITURES    | 13,825.00     | ( 147,160.00) | ( 121,000.00) | 26,160.00  | (121.6) |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 31, 2023

STORMWATER FUND

ASSETS

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

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          | 292,858.89   |            |
|                              | TOTAL FUND EQUITY               |              | 292,858.89 |
|                              | TOTAL LIABILITIES AND EQUITY    |              | 292,858.89 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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   |
| <br>                                |               |            |            |              |      |
| TOTAL UTILITY REVENUE               | .00           | 52,000.00  | 159,000.00 | 107,000.00   | 32.7 |
| <br>                                |               |            |            |              |      |
| 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 11 MONTHS ENDING MAY 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        | 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  
MAY 31, 2023

STREET IMPACT FEE FUND

| <u>ASSETS</u>                 |                                 |            |            |
|-------------------------------|---------------------------------|------------|------------|
| 59-11900                      | CASH -- COMBINED FUND           | 380,138.24 |            |
|                               |                                 |            |            |
|                               | TOTAL ASSETS                    |            | 380,138.24 |
| <u>LIABILITIES AND EQUITY</u> |                                 |            |            |
| <u>FUND EQUITY</u>            |                                 |            |            |
|                               | UNAPPROPRIATED FUND BALANCE:    |            |            |
| 59-29800                      | BEGINNING OF YEAR               | 315,597.24 |            |
|                               | REVENUE OVER EXPENDITURES - YTD | 64,541.00  |            |
|                               | BALANCE - CURRENT DATE          |            | 380,138.24 |
|                               | TOTAL FUND EQUITY               |            | 380,138.24 |
|                               | TOTAL LIABILITIES AND EQUITY    |            | 380,138.24 |

NIBLEY CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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        | 11,315.00     | 64,541.00  | 55,000.00  | ( 9,541.00) | 117.4 |
|                                     | <hr/>         | <hr/>      | <hr/>      | <hr/>       | <hr/> |
| TOTAL SOURCE 37                     | 11,315.00     | 64,541.00  | 100,000.00 | 35,459.00   | 64.5  |
|                                     | <hr/>         | <hr/>      | <hr/>      | <hr/>       | <hr/> |
| TOTAL FUND REVENUE                  | 11,315.00     | 64,541.00  | 100,000.00 | 35,459.00   | 64.5  |

NIBLEY CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING MAY 31, 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 | 11,315.00     | 64,541.00  | .00        | ( 64,541.00) | .0   |

NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 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) |
|                               |                                 |               | 22,844,650.76  |
|                               | TOTAL ASSETS                    |               | 22,844,650.76  |
| <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 |               |                |
|                               |                                 | 22,844,650.76 |                |
|                               | BALANCE - CURRENT DATE          |               | 22,844,650.76  |
|                               | TOTAL FUND EQUITY               |               | 22,844,650.76  |
|                               | TOTAL LIABILITIES AND EQUITY    |               | 22,844,650.76  |



NIBLEY CITY CORPORATION  
BALANCE SHEET  
MAY 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         | 67,391.65  |            |
|                               |                              |            |            |
|                               | 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 |