

NIBLEY CITY CORPORATION
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2023

COMBINED CASH ACCOUNTS

01-11610	CASH - ST TREASURER- #346	761,661.27
01-11630	CASH-BANK OF UTAH	144,905.47
01-11640	XPRESS DEPOSIT ACCOUNT	26,307.02
01-11660	CASH-CACHE VALLEY BANK	14,137,942.78
		15,070,816.54
01-11900	CASH ALLOCATED TO OTHER FUNDS	(14,438,865.54)
01-11905	SEWER REPAIR & REPLACE FUND	(631,951.00)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,813,283.59
11	ALLOCATION TO CLASS C ROADS	386,988.80
20	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	(1,645.81)
21	ALLOCATION TO FUND 21	(5,000.00)
22	ALLOCATION TO SPECIAL REVENUE FUND	50.01
24	ALLOCATION TO FIRST RESPONDER FUND	25,879.95
45	ALLOCATION TO CAPITAL PROJECT FUND	4,508,956.33
51	ALLOCATION TO WATER DEPARTMENT	1,246,873.13
52	ALLOCATION TO SEWER DEPARTMENT	1,877,495.49
53	ALLOCATION TO STORMWATER DEPARTMENT	367,374.78
55	ALLOCATION TO WATER IMPACT FEE FUND	789,692.30
56	ALLOCATION TO PARK IMPACT FEE FUND	2,028,106.93
57	ALLOCATION TO SEWER IMPACT FEE FUND	845,823.60
58	ALLOCATION TO STORMWATER FUND	218,622.71
59	ALLOCATION TO STREET IMPACT FEE FUND	336,363.73
		14,438,865.54
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(14,438,865.54)
		.00

NIBLEY CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2023

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	1,813,283.59	
10-13110	AR GARBAGE CHARGES	65,934.87	
10-13120	AR 911 FEES	(18.08)	
10-13135	AR HOLDING	(271.50)	
10-13145	UNRECOGNIZED PROP TAX RECEIVE	1,007,039.00	
10-13150	CASH DRAWERS	200.00	
	TOTAL ASSETS		<u>2,886,167.88</u>

LIABILITIES AND EQUITY

LIABILITIES

10-21315	BUILDING DEPOSITS PAYABLE	189,263.55	
10-21316	ROAD DEPOSIT PAYABLE	13,537.27	
10-22200	PAYROLL PAYABLE	4,377.25	
10-22210	FICA PAYABLE/SS PAYABLE	2,863.89	
10-22220	FEDERAL WITHHOLDING PAYABLE	(6,149.15)	
10-22230	STATE WITHHOLDING PAYABLE	(2,687.71)	
10-24000	DEFERRED PROP TAX RECEIVABLE	1,007,039.00	
10-25100	BENEFITS PAYABLE	(20,002.65)	
	TOTAL LIABILITIES		1,188,241.45

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29200	PRIOR PERIOD ADJUSTMENT	160,381.03	
10-29800	FUND BALANCE - BEGINN OF YEAR	1,390,257.38	
	REVENUE OVER EXPENDITURES - YTD	147,288.02	
	BALANCE - CURRENT DATE	<u>1,697,926.43</u>	
	TOTAL FUND EQUITY		<u>1,697,926.43</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,886,167.88</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-110 REAL PROPERTY TAXES	.00	.00	1,007,000.00	1,007,000.00	.0
10-31-120 DELINQUENT PROPERTY TAXES	.00	.00	5,000.00	5,000.00	.0
10-31-130 SALES TAX	105,642.85	105,642.85	1,300,000.00	1,194,357.15	8.1
10-31-140 ELECTRICITY FRANCHISE TAXES	18,654.32	37,824.00	140,000.00	102,176.00	27.0
10-31-141 TELECOM FRANCHISE TAXES	1,378.71	1,378.71	14,000.00	12,621.29	9.9
10-31-142 NATURAL GAS FRANCHISE TAXES	3,818.89	8,318.32	90,000.00	81,681.68	9.2
10-31-143 CABLE FRANCHISE TAXES	.00	.00	30,000.00	30,000.00	.0
10-31-150 VEHICLE TAXES	6,390.17	14,026.92	45,000.00	30,973.08	31.2
10-31-160 MASS TRANSIT (PASS THROUGH)	.00	.00	90,000.00	90,000.00	.0
TOTAL TAXES	135,884.94	167,190.80	2,721,000.00	2,553,809.20	6.1
<u>LICENSES AND PERMITS</u>					
10-32-210 BUILDING PERMITS	11,688.00	80,007.00	233,000.00	152,993.00	34.3
10-32-220 BUSINESS LICENSES & FEES	120.00	465.00	7,000.00	6,535.00	6.6
10-32-225 FIRE INSPECTION FEE	.00	.00	1,000.00	1,000.00	.0
10-32-250 DOG LICENSES	377.50	1,507.50	12,000.00	10,492.50	12.6
10-32-252 RIGHT-OF-WAY PERMITS	.00	.00	3,000.00	3,000.00	.0
TOTAL LICENSES AND PERMITS	12,185.50	81,979.50	256,000.00	174,020.50	32.0
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-322 GRANT- CHILDREN'S THEATRE	100.00	100.00	5,250.00	5,150.00	1.9
10-33-323 GRANT- MISCELLANEOUS	.00	.00	5,000.00	5,000.00	.0
10-33-324 UDOT TECH PLANNING ASST	.00	.00	35,000.00	35,000.00	.0
10-33-325 WALKABILITY VIRTUAL ACADEMY	.00	10,000.00	10,000.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	100.00	10,100.00	55,250.00	45,150.00	18.3
<u>CHARGES FOR SERVICES</u>					
10-34-410 COMM. CENTER DISPATCH	6,697.23	20,150.23	75,000.00	54,849.77	26.9
10-34-420 PLANNING REVIEW & INSPECTION	2,892.79	12,294.02	25,000.00	12,705.98	49.2
10-34-422 DEVELOPMENT FEES REIMBURSED	266.88	23,755.58	50,000.00	26,244.42	47.5
10-34-430 REFUSE COLLECTION CHARGES	53,769.51	161,548.08	700,000.00	538,451.92	23.1
10-34-431 COMMUNITY CENTER RENTAL	1,161.50	2,466.50	10,000.00	7,533.50	24.7
10-34-681 VARIANCE AND APPEALS	.00	.00	1,000.00	1,000.00	.0
TOTAL CHARGES FOR SERVICES	64,787.91	220,214.41	861,000.00	640,785.59	25.6

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-35-510 COURT FINES	2,604.38	4,684.24	20,000.00	15,315.76	23.4
10-35-515 ADMINISTRATIVE FINES	.00	.00	1,000.00	1,000.00	.0
TOTAL FINES AND FORFEITURES	2,604.38	4,684.24	21,000.00	16,315.76	22.3
<u>MISCELLANEOUS REVENUE</u>					
10-36-610 INTEREST EARNINGS	66,473.10	200,223.81	100,000.00	(100,223.81)	200.2
10-36-683 HOUSE RENT	2,700.00	8,100.00	30,000.00	21,900.00	27.0
10-36-684 PENALTIES	321.40	1,364.82	2,000.00	635.18	68.2
10-36-686 DAMAGE TO CITY PROPERTY REIM.	.00	.00	1,000.00	1,000.00	.0
10-36-690 MISCELLANEOUS REVENUE	3.15	205.45	5,000.00	4,794.55	4.1
10-36-691 LAND LEASES	.00	600.00	4,000.00	3,400.00	15.0
TOTAL MISCELLANEOUS REVENUE	69,497.65	210,494.08	142,000.00	(68,494.08)	148.2
<u>RECREATION</u>					
10-37-440 FIELD RENTAL	730.00	1,250.00	2,000.00	750.00	62.5
10-37-442 YOUTH & ADULT PROGRAMS	898.39	36,116.33	72,000.00	35,883.67	50.2
10-37-444 NIBLEY FITNESS	149.98	1,111.61	6,000.00	4,888.39	18.5
10-37-445 FITNESS PROGRAMS	72.00	113.00	3,000.00	2,887.00	3.8
10-37-446 SPECIAL EVENTS	200.00	410.00	500.00	90.00	82.0
10-37-450 REC RENTAL EQUIPMENT	15.00	25.00	.00	(25.00)	.0
10-37-460 PARK/PAVILION RENTAL FEES	299.12	1,640.47	4,000.00	2,359.53	41.0
10-37-660 HERITAGE DAYS	.00	.00	7,000.00	7,000.00	.0
10-37-661 YOUTH COUNCIL REVENUE	.00	.00	1,000.00	1,000.00	.0
10-37-662 NIBLEY ROYALTY	.00	.00	1,500.00	1,500.00	.0
10-37-665 SPONSORSHIPS	.00	7,800.00	3,000.00	(4,800.00)	260.0
TOTAL RECREATION	2,364.49	48,466.41	100,000.00	51,533.59	48.5
<u>ADMINISTRATIVE CHARGES</u>					
10-39-700 WATER	32,916.87	98,750.61	395,000.00	296,249.39	25.0
10-39-701 SEWER	32,916.87	98,750.61	395,000.00	296,249.39	25.0
10-39-702 STORMWATER	7,333.33	21,999.99	88,000.00	66,000.01	25.0
TOTAL ADMINISTRATIVE CHARGES	73,167.07	219,501.21	878,000.00	658,498.79	25.0
TOTAL FUND REVENUE	360,591.94	962,630.65	5,034,250.00	4,071,619.35	19.1

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-41-110 SALARIES & WAGES	.00	5,648.00	36,000.00	30,352.00	15.7
10-41-130 EMPLOYEE BENEFITS	.00	1,207.10	8,000.00	6,792.90	15.1
10-41-230 EDUCATION, TRAVEL & TRAINING	2,452.41	2,475.63	12,000.00	9,524.37	20.6
10-41-620 MAYOR'S DISCRETIONARY	54.29	140.41	2,000.00	1,859.59	7.0
TOTAL CITY COUNCIL	2,506.70	9,471.14	58,000.00	48,528.86	16.3
<u>COURT</u>					
10-42-130 EMPLOYEE BENEFITS	.00	13.71	.00	(13.71)	.0
TOTAL COURT	.00	13.71	.00	(13.71)	.0
<u>ADMINISTRATION</u>					
10-43-110 SALARIES & WAGES	26,301.84	79,616.17	399,000.00	319,383.83	20.0
10-43-130 EMPLOYEE BENEFITS	12,594.12	38,550.54	215,000.00	176,449.46	17.9
10-43-230 EDUCATION, TRAVEL & TRAINING	844.55	1,471.58	22,000.00	20,528.42	6.7
10-43-300 MEMBERSHIPS & DUES	244.00	478.00	4,000.00	3,522.00	12.0
10-43-310 PROFESSIONAL SERVICES	3,500.00	7,250.00	45,000.00	37,750.00	16.1
10-43-311 LEGAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-43-341 ECONOMIC DEVELOPMENT	.00	.00	4,000.00	4,000.00	.0
10-43-400 DEPARTMENT EXPENDITURES	3,807.26	4,254.15	30,000.00	25,745.85	14.2
TOTAL ADMINISTRATION	47,291.77	131,620.44	724,000.00	592,379.56	18.2
<u>ELECTIONS</u>					
10-47-400 DEPARTMENT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
10-47-450 CACHE COUNTY	.00	.00	20,000.00	20,000.00	.0
TOTAL ELECTIONS	.00	.00	22,000.00	22,000.00	.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS & SHOP</u>					
10-48-110 SALARIES & WAGES	19,386.81	57,660.43	248,000.00	190,339.57	23.3
10-48-130 EMPLOYEE BENEFITS	7,824.70	23,336.55	100,000.00	76,663.45	23.3
10-48-230 EDUCATION, TRAVEL & TRAINING	976.50	976.50	11,000.00	10,023.50	8.9
10-48-240 OFFICE SUPPLIES	20.48	278.96	2,000.00	1,721.04	14.0
10-48-247 UNIFORMS AND PPE	50.00	50.00	9,000.00	8,950.00	.6
10-48-250 FACILITIES & MAINTENANCE	448.31	1,697.89	16,000.00	14,302.11	10.6
10-48-251 VEHICLE FUEL	7,188.87	11,584.25	55,000.00	43,415.75	21.1
10-48-252 VEHICLE REPAIR AND MAINTENANCE	6,456.13	7,327.76	32,000.00	24,672.24	22.9
10-48-270 UTILITIES	197.07	1,225.77	15,000.00	13,774.23	8.2
10-48-300 MEMBERSHIPS & DUES	.00	175.00	2,000.00	1,825.00	8.8
10-48-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-48-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-48-400 DEPARTMENT EXPENDITURES	257.54	336.51	8,000.00	7,663.49	4.2
10-48-514 ENGINEERING EXPENSE	2,500.00	2,500.00	8,500.00	6,000.00	29.4
10-48-515 EMERGENCY EXPENSES	585.00	585.00	10,000.00	9,415.00	5.9
10-48-516 SAFETY	.00	289.92	4,000.00	3,710.08	7.3
TOTAL PUBLIC WORKS & SHOP	45,891.41	108,024.54	521,500.00	413,475.46	20.7
<u>NON-DEPARTMENTAL</u>					
10-50-240 OFFICE SUPPLIES	286.87	629.47	6,500.00	5,870.53	9.7
10-50-243 POSTAGE/SHIPPING	.00	.00	1,500.00	1,500.00	.0
10-50-245 UTILITY BILLING POSTAGE	.00	3,226.90	14,000.00	10,773.10	23.1
10-50-250 FACILITIES & MAINTENANCE	873.34	873.34	3,000.00	2,126.66	29.1
10-50-270 UTILITIES	626.81	2,138.40	16,000.00	13,861.60	13.4
10-50-370 SOFTWARE	1,416.77	13,671.02	55,000.00	41,328.98	24.9
10-50-440 BANK CHARGES	2,924.38	9,741.95	21,000.00	11,258.05	46.4
10-50-510 INSURANCE EXPENSE	265.46	52,683.64	75,000.00	22,316.36	70.2
10-50-511 BUILDING LEASE	4,166.66	12,499.98	50,000.00	37,500.02	25.0
10-50-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
10-50-518 INFORMATION TECHNOLOGY	1,863.29	5,743.64	26,000.00	20,256.36	22.1
10-50-520 COMMUNITY CENTER	.00	.00	2,000.00	2,000.00	.0
10-50-530 NEWSLETTER	595.57	1,191.14	7,000.00	5,808.86	17.0
10-50-910 TRANSFER TO CAPITAL PROJECTS	.00	.00	287,750.00	287,750.00	.0
10-50-915 TRANSFER TO CRA	.00	.00	10,000.00	10,000.00	.0
10-50-920 MASS TRANSIT TAX (PASS THRU)	.00	.00	90,000.00	90,000.00	.0
TOTAL NON-DEPARTMENTAL	13,019.15	102,399.48	674,750.00	572,350.52	15.2

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-110 SALARIES & WAGES	1,176.58	3,625.80	14,000.00	10,374.20	25.9
10-54-130 EMPLOYEE BENEFITS	122.31	438.87	2,000.00	1,561.13	21.9
10-54-230 EDUCATION, TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
10-54-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
10-54-311 COURT PROSECUTION	1,640.00	3,478.00	20,000.00	16,522.00	17.4
10-54-320 SHERIFF CONTRACT SERVICES	.00	60,277.50	121,000.00	60,722.50	49.8
10-54-340 FIRE PROTECTION	.00	.00	92,000.00	92,000.00	.0
10-54-360 ANIMAL CONTROL	.00	8,458.45	19,000.00	10,541.55	44.5
10-54-400 DEPARTMENT EXPENDITURES	107.96	976.95	6,000.00	5,023.05	16.3
10-54-440 COMMUNICATION CENTER	6,615.00	6,615.00	77,000.00	70,385.00	8.6
TOTAL PUBLIC SAFETY	9,661.85	83,870.57	354,000.00	270,129.43	23.7
<u>STREETS</u>					
10-60-110 SALARIES & WAGES	4,871.00	16,475.87	62,000.00	45,524.13	26.6
10-60-115 SEASONAL SALARIES & WAGES	.00	.00	7,000.00	7,000.00	.0
10-60-120 CROSSING GUARD SALARIES & WAGE	3,807.84	4,434.45	59,000.00	54,565.55	7.5
10-60-130 EMPLOYEE BENEFITS	2,517.65	7,741.84	32,000.00	24,258.16	24.2
10-60-135 CROSSING GUARD BENEFITS	258.22	301.55	5,000.00	4,698.45	6.0
10-60-230 EDUCATION, TRAVEL & TRAINING	400.00	400.00	8,000.00	7,600.00	5.0
10-60-250 EQUIPMENT & MAINTENANCE	3,303.82	4,836.52	40,000.00	35,163.48	12.1
10-60-262 NEW DEVELOPMENT INFRASTRUCTURE	9,227.00	9,227.00	60,000.00	50,773.00	15.4
10-60-275 UTILITIES - STREET LIGHTS	4,350.95	8,765.99	53,000.00	44,234.01	16.5
10-60-278 HOUSE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-60-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
10-60-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-60-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-60-400 DEPARTMENT EXPENDITURES	641.00	664.16	3,000.00	2,335.84	22.1
10-60-450 SNOW REMOVAL	.00	.00	20,000.00	20,000.00	.0
10-60-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-60-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
10-60-611 STREETLIGHTS	.00	.00	5,000.00	5,000.00	.0
TOTAL STREETS	29,377.48	52,847.38	372,000.00	319,152.62	14.2
<u>SANITATION</u>					
10-62-320 REFUSE COLLECTION SERVICES	50,942.61	50,942.61	700,000.00	649,057.39	7.3
10-62-400 DEPARTMENT EXPENDITURES	.00	.00	10,000.00	10,000.00	.0
10-62-515 EMERGENCY EXPENSE	.00	.00	2,000.00	2,000.00	.0
TOTAL SANITATION	50,942.61	50,942.61	712,000.00	661,057.39	7.2

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & ZONING</u>					
10-68-110 SALARIES & WAGES	14,148.19	42,693.57	207,000.00	164,306.43	20.6
10-68-130 EMPLOYEE BENEFITS	6,332.56	19,033.07	104,000.00	84,966.93	18.3
10-68-230 EDUCATION, TRAVEL & TRAINING	1,484.94	1,834.94	22,000.00	20,165.06	8.3
10-68-240 OFFICE SUPPLIES	76.00	92.85	1,000.00	907.15	9.3
10-68-300 MEMBERSHIPS & DUES	575.00	575.00	2,000.00	1,425.00	28.8
10-68-310 PROFESSIONAL SERVICES	960.00	2,416.22	70,000.00	67,583.78	3.5
10-68-311 LEGAL EXPENSES	1,920.00	1,920.00	25,000.00	23,080.00	7.7
10-68-315 COMMERCIAL REVIEW	.00	.00	5,000.00	5,000.00	.0
10-68-400 DEPARTMENT EXPENDITURES	53.98	53.98	2,000.00	1,946.02	2.7
10-68-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-68-550 CODE ENFORCEMENT	9.65	9.65	25,000.00	24,990.35	.0
10-68-621 COUNTY PLANNING ASSESSMENT	.00	.00	11,000.00	11,000.00	.0
TOTAL PLANNING & ZONING	25,560.32	68,629.28	479,000.00	410,370.72	14.3
<u>PARKS</u>					
10-70-110 SALARIES & WAGES	19,616.17	70,811.07	216,000.00	145,188.93	32.8
10-70-115 SEASONAL SALARIES & WAGES	.00	.00	53,500.00	53,500.00	.0
10-70-130 EMPLOYEE BENEFITS	10,000.23	30,731.37	128,000.00	97,268.63	24.0
10-70-230 EDUCATION, TRAVEL & TRAINING	325.00	325.00	5,000.00	4,675.00	6.5
10-70-250 FACILITIES & MAINTENANCE	2,468.87	5,529.16	75,000.00	69,470.84	7.4
10-70-255 NATURAL SPACES MAINTENANCE	.00	.00	15,000.00	15,000.00	.0
10-70-270 UTILITIES	2,884.51	7,342.68	27,000.00	19,657.32	27.2
10-70-300 MEMBERSHIPS & DUES	.00	.00	3,000.00	3,000.00	.0
10-70-311 LEGAL EXPENSE	.00	.00	1,000.00	1,000.00	.0
10-70-400 DEPARTMENT EXPENDITURES	53.98	76.15	3,000.00	2,923.85	2.5
10-70-420 TREES	1,539.90	1,539.90	8,000.00	6,460.10	19.3
10-70-695 MORGAN FARM	1,512.82	4,142.45	10,000.00	5,857.55	41.4
10-70-740 CAPITAL OUTLAY EQUIPMENT	.00	10,303.10	50,000.00	39,696.90	20.6
TOTAL PARKS	38,401.48	130,800.88	594,500.00	463,699.12	22.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOP/RECREATION</u>					
10-75-110 SALARIES & WAGES	10,732.63	29,434.22	193,000.00	163,565.78	15.3
10-75-115 SEASONAL SALARIES & WAGES	3,596.01	10,675.68	50,000.00	39,324.32	21.4
10-75-130 EMPLOYEE BENEFITS	6,081.86	17,555.14	110,000.00	92,444.86	16.0
10-75-230 EDUCATION, TRAVEL & TRAINING	57.40	284.36	11,000.00	10,715.64	2.6
10-75-247 UNIFORMS	.00	.00	500.00	500.00	.0
10-75-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
10-75-400 DEPARTMENT EXPENDITURES	129.47	240.12	5,000.00	4,759.88	4.8
10-75-415 SPONSORSHIPS	.00	.00	500.00	500.00	.0
10-75-420 LIBRARY	.00	.00	35,000.00	35,000.00	.0
10-75-500 REC RENTAL EQUIPMENT	.00	.00	300.00	300.00	.0
10-75-515 YOUTH & ADULT PROGRAMS	9,526.29	15,796.05	55,000.00	39,203.95	28.7
10-75-650 HYRUM SENIOR CENTER	.00	.00	1,000.00	1,000.00	.0
10-75-652 WILDLIFE	.00	.00	300.00	300.00	.0
10-75-657 SPECIAL EVENTS	1,067.57	2,185.35	8,900.00	6,714.65	24.6
10-75-660 HERITAGE DAYS	.00	19.98	25,000.00	24,980.02	.1
10-75-661 CHILDREN'S THEATER	.00	.00	9,500.00	9,500.00	.0
10-75-662 YOUTH COUNCIL	21.90	21.90	5,500.00	5,478.10	.4
10-75-664 NIBLEY ROYALTY & FLOAT	151.49	292.70	3,500.00	3,207.30	8.4
10-75-669 NIBLEY FITNESS	.00	.00	2,000.00	2,000.00	.0
10-75-670 FITNESS PROGRAMS	.00	.00	3,500.00	3,500.00	.0
10-75-671 PARKS & REC COMMITTEE	128.50	217.10	2,000.00	1,782.90	10.9
TOTAL COMMUNITY DEVELOP/RECREATION	31,493.12	76,722.60	522,500.00	445,777.40	14.7
TOTAL FUND EXPENDITURES	294,145.89	815,342.63	5,034,250.00	4,218,907.37	16.2
NET REVENUE OVER EXPENDITURES	66,446.05	147,288.02	.00	(147,288.02)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

CLASS C ROADS

ASSETS

11-11900	CASH -- COMBINED FUND	386,988.80	
11-13100	AR CLASS "C" ROADS & MASS TRAN	(.01)	
	TOTAL ASSETS		386,988.79

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
11-29800	BEGINNING OF YEAR	632,951.62	
	REVENUE OVER EXPENDITURES - YTD	(245,962.83)	
	BALANCE - CURRENT DATE	386,988.79	
	TOTAL FUND EQUITY		386,988.79
	TOTAL LIABILITIES AND EQUITY		386,988.79

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 30</u>					
11-30-135 MASS TRANSIT TAXES	10,351.42	10,351.42	120,000.00	109,648.58	8.6
11-30-400 INTEREST EARNINGS	.00	.00	13,000.00	13,000.00	.0
11-30-500 CLASS "C" STREET ALLOTMENT	53,011.34	53,011.34	250,000.00	196,988.66	21.2
TOTAL SOURCE 30	63,362.76	63,362.76	383,000.00	319,637.24	16.5
TOTAL FUND REVENUE	63,362.76	63,362.76	383,000.00	319,637.24	16.5

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
11-40-650 CLASS "C" STREET PROJECTS	.00	291,727.59	275,000.00	(16,727.59)	106.1
11-40-699 RESERVES	.00	.00	68,000.00	68,000.00	.0
11-40-710 PAVEMENT ASSESSMENT AND PLANNI	.00	.00	20,000.00	20,000.00	.0
11-40-711 PAVEMENT MARKINGS	14,200.00	17,598.00	20,000.00	2,402.00	88.0
TOTAL EXPENDITURES	14,200.00	309,325.59	383,000.00	73,674.41	80.8
TOTAL FUND EXPENDITURES	14,200.00	309,325.59	383,000.00	73,674.41	80.8
NET REVENUE OVER EXPENDITURES	49,162.76	(245,962.83)	.00	245,962.83	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

MUNICIPAL BUILDING AUTHORITY

ASSETS

20-11900	CASH - COMBINED FUND	(1,645.81)	
20-16110	LAND	10,000.00	
20-16200	FIXTURES AND FURNITURE	77,854.00	
20-16220	BUILDING	1,685,565.33	
20-16310	IMPROVEMENTS OTHER THAN BLDGS	18,225.00	
20-17500	ACCUMULATED DEPRECIATION	(613,962.65)	
20-17510	ACCUMULATED DEPRECIATION IMPRO	(18,225.00)	
20-17515	ACCUM DEPR. FURN. AND FIXTURES	(75,257.00)	
	TOTAL ASSETS		1,082,553.87

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE-BEGINNING OF YEAR	564,825.08	
	REVENUE OVER EXPENDITURES - YTD	(31,660.03)	
	BALANCE - CURRENT DATE	533,165.05	
	TOTAL FUND EQUITY		533,165.05
	TOTAL LIABILITIES AND EQUITY		1,082,553.87

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-30-400 INTEREST SUBSIDY	.00	.00	4,000.00	4,000.00	.0
20-30-500 LEASE (NIBLEY GF CONTRIBUTION)	4,166.66	12,499.98	50,000.00	37,500.02	25.0
20-30-501 LEASE (CAP PROJECTS FUND CONT)	.00	.00	474,000.00	474,000.00	.0
20-30-611 APPROPRIATION OF FUND BALANCE	.00	.00	17,000.00	17,000.00	.0
TOTAL REVENUES	4,166.66	12,499.98	545,000.00	532,500.02	2.3
TOTAL FUND REVENUE	4,166.66	12,499.98	545,000.00	532,500.02	2.3

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-810 DEBT SERVICE	23,000.00	23,000.00	545,000.00	522,000.00	4.2
20-40-820 DEBT SERVICE - INTEREST	21,160.01	21,160.01	.00	(21,160.01)	.0
TOTAL EXPENDITURES	44,160.01	44,160.01	545,000.00	500,839.99	8.1
TOTAL FUND EXPENDITURES	44,160.01	44,160.01	545,000.00	500,839.99	8.1
NET REVENUE OVER EXPENDITURES	(39,993.35)	(31,660.03)	.00	31,660.03	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

FUND 21

ASSETS

21-11900	CASH - COMBINED FUND	(5,000.00)
		(5,000.00)
	TOTAL ASSETS	(5,000.00)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
REVENUE OVER EXPENDITURES - YTD	(5,000.00)	
	(5,000.00)	
BALANCE - CURRENT DATE	(5,000.00)	
	(5,000.00)	
TOTAL FUND EQUITY		(5,000.00)
TOTAL LIABILITIES AND EQUITY		(5,000.00)

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

		FUND 21				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
21-41-310	PROFESSIONAL SERVICES	5,000.00	5,000.00	10,000.00	5,000.00	50.0
21-41-699	CRA RESERVES	.00	.00	5,000.00	5,000.00	.0
TOTAL DEPARTMENT 41		<u>5,000.00</u>	<u>5,000.00</u>	<u>15,000.00</u>	<u>10,000.00</u>	<u>33.3</u>
TOTAL FUND EXPENDITURES		<u>5,000.00</u>	<u>5,000.00</u>	<u>15,000.00</u>	<u>10,000.00</u>	<u>33.3</u>
NET REVENUE OVER EXPENDITURES		<u>(5,000.00)</u>	<u>(5,000.00)</u>	<u>(15,000.00)</u>	<u>(10,000.00)</u>	<u>(33.3)</u>

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

SPECIAL REVENUE FUND

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

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-31-400 CRA RECEIVED FUNDS	.00	.00	5,000.00	5,000.00	.0
22-31-500 TRANSFER FROM GENERAL FUND	.00	.00	10,000.00	10,000.00	.0
TOTAL SOURCE 31	.00	.00	15,000.00	15,000.00	.0
TOTAL FUND REVENUE	.00	.00	15,000.00	15,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	15,000.00	15,000.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

FIRST RESPONDER FUND

<u>ASSETS</u>			
24-11900	CASH COMBINED FUND	25,879.95	
24-13110	ACCOUNTS RECEIVABLE	12,900.67	
	TOTAL ASSETS		38,780.62
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
24-29800	BEGINNING OF YEAR	72,336.56	
	REVENUE OVER EXPENDITURES - YTD	(33,555.94)	
	BALANCE - CURRENT DATE	38,780.62	
	TOTAL FUND EQUITY		38,780.62
	TOTAL LIABILITIES AND EQUITY		38,780.62

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
24-36-603 NIBLEY EMS FEE COLLECTION	12,065.06	36,138.06	140,000.00	103,861.94	25.8
24-36-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
24-36-999 APPROPRIATED FUND BALANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL SOURCE 36	12,065.06	36,138.06	144,000.00	107,861.94	25.1
TOTAL FUND REVENUE	12,065.06	36,138.06	144,000.00	107,861.94	25.1

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
24-40-310 CACHE COUNTY AMBULANCE	.00	58,294.00	120,000.00	61,706.00	48.6
24-40-311 CACHE COUNTY EMS	.00	11,400.00	24,000.00	12,600.00	47.5
TOTAL DEPARTMENT 40	.00	69,694.00	144,000.00	74,306.00	48.4
TOTAL FUND EXPENDITURES	.00	69,694.00	144,000.00	74,306.00	48.4
NET REVENUE OVER EXPENDITURES	12,065.06	(33,555.94)	.00	33,555.94	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

CAPITAL PROJECT FUND

<u>ASSETS</u>			
45-11900	CASH - COMBINED FUND		4,508,956.33
	TOTAL ASSETS		4,508,956.33
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-29700	ROW TRAILS RESERVED	300,000.00	
45-29800	FUND BALANCE-BEGINNING OF YEAR	4,520,250.70	
	REVENUE OVER EXPENDITURES - YTD	(311,294.37)	
	BALANCE - CURRENT DATE		4,508,956.33
	TOTAL FUND EQUITY		4,508,956.33
	TOTAL LIABILITIES AND EQUITY		4,508,956.33

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS</u>					
45-38-610 INTEREST EARNINGS	.00	.00	109,000.00	109,000.00	.0
45-38-700 TRANSFER FROM GENERAL FUND	.00	.00	287,750.00	287,750.00	.0
45-38-720 GRANT - RAPZ - FIREFLY DEVPMT	.00	.00	78,000.00	78,000.00	.0
45-38-721 GRANT RAPZ POPULATION ALLOCATI	.00	22,083.00	22,000.00	(83.00)	100.4
45-38-722 GRANTS - SAFE ROUTES TO SCHOOL	.00	.00	110,000.00	110,000.00	.0
45-38-725 GRANT - CCOG	.00	.00	3,400,000.00	3,400,000.00	.0
45-38-727 GRANT- RIDGELINE PARK LWCF	.00	.00	1,265,000.00	1,265,000.00	.0
45-38-728 GRANT- FIREFLY OUTDOOR CLSRM	.00	.00	15,000.00	15,000.00	.0
45-38-729 GRANT- MORGAN FARM	.00	.00	40,000.00	40,000.00	.0
45-38-910 APPROPRIATED FUND BALANCE	.00	.00	1,069,250.00	1,069,250.00	.0
TOTAL CONTRIBUTIONS	.00	22,083.00	6,396,000.00	6,373,917.00	.4
TOTAL FUND REVENUE	.00	22,083.00	6,396,000.00	6,373,917.00	.4

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS EXPENDITURES</u>					
45-40-731 MAJOR STREET PROJECTS	6,166.32	272,081.32	4,075,000.00	3,802,918.68	6.7
45-40-735 PUBLIC WORKS/CITY HALL PROJECT	.00	.00	15,000.00	15,000.00	.0
45-40-737 MASTER PLANS	2,217.00	13,587.00	40,000.00	26,413.00	34.0
45-40-738 MORGAN FARM	272.32	272.32	40,000.00	39,727.68	.7
45-40-742 CAPITAL EQUIPMENT	.00	28,500.00	40,000.00	11,500.00	71.3
45-40-745 RIVER REPAIR	.00	.00	5,000.00	5,000.00	.0
45-40-746 ACTIVE TRANSPORTATION	.00	.00	275,000.00	275,000.00	.0
45-40-747 ROW ACQUISITIONS	.00	.00	10,000.00	10,000.00	.0
45-40-749 COTTONWOODS INFRASTRUCTURE	.00	.00	20,000.00	20,000.00	.0
45-40-750 PUBLIC ART	.00	.00	5,000.00	5,000.00	.0
45-40-752 FEASABILITY AND PLANNING STUD.	.00	.00	50,000.00	50,000.00	.0
45-40-761 ENGINEERING DESIGN	4,096.35	12,161.35	50,000.00	37,838.65	24.3
45-40-762 RIDGELINE PARK	6,647.54	6,647.54	1,030,000.00	1,023,352.46	.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	.00	12,000.00	12,000.00	.0
45-40-766 MOUNT VISTA HOA PARK	.00	.00	30,000.00	30,000.00	.0
45-40-767 CITY HALL SOCCER FIELD	127.84	127.84	100,000.00	99,872.16	.1
45-40-768 CITY HALL SECURITY UPGRADES	.00	.00	25,000.00	25,000.00	.0
45-40-769 TRANSFER TO MBA- PAY CITY HALL	.00	.00	474,000.00	474,000.00	.0
TOTAL CAPITAL PROJECTS EXPENDITURES	<u>19,527.37</u>	<u>333,377.37</u>	<u>6,396,000.00</u>	<u>6,062,622.63</u>	<u>5.2</u>
TOTAL FUND EXPENDITURES	<u>19,527.37</u>	<u>333,377.37</u>	<u>6,396,000.00</u>	<u>6,062,622.63</u>	<u>5.2</u>
NET REVENUE OVER EXPENDITURES	<u>(19,527.37)</u>	<u>(311,294.37)</u>	<u>.00</u>	<u>311,294.37</u>	<u>.0</u>

NIBLEY CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2023

WATER DEPARTMENT

ASSETS

51-11900	CASH - COMBINED FUND	1,246,873.13	
51-11920	REST. CASH-DEBT SERVICE	210,833.00	
51-13110	ACCOUNTS RECEIVABLE	141,988.13	
51-16110	LAND	61,948.00	
51-16120	WATER SHARES	131,060.04	
51-16310	IMPROVEMENTS OTHER THAN BLDGS	10,389,630.32	
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	25,943.00	
	TOTAL ASSETS		<u>9,331,364.75</u>

LIABILITIES AND EQUITY

LIABILITIES

51-22200	PAYROLL PAYABLE	3,699.44	
51-22350	NET PENSION LIABILITY	13,570.00	
51-22400	ST COMP ABSENCE PAYABLE	2,765.94	
51-22410	LT COMP ABSENCE PAYABLE	2,210.00	
51-25100	CURRENT MATURITY BONDS	.01	
	TOTAL LIABILITIES		22,245.39

FUND EQUITY

51-27950	DEFERRED INFLOWS-PENSIONS	705.00	
	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	6,190,507.84	
	REVENUE OVER EXPENDITURES - YTD	190,990.87	
	BALANCE - CURRENT DATE	9,308,414.36	
	TOTAL FUND EQUITY		<u>9,309,119.36</u>
	TOTAL LIABILITIES AND EQUITY		<u>9,331,364.75</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-610 INTEREST EARNED	.00	.00	40,000.00	40,000.00	.0
51-36-692 WATER SHARE RENTS	.00	.00	500.00	500.00	.0
51-36-694 NEW DEVELOPMENT MODELING	.00	1,049.80	2,500.00	1,450.20	42.0
51-36-800 MISCELLANEOUS WATER REVENUE	1,500.00	1,500.00	.00	(1,500.00)	.0
TOTAL MISCELLANEOUS REVENUE	1,500.00	2,549.80	43,000.00	40,450.20	5.9
<u>UTILITY REVENUE</u>					
51-37-601 APPROPRIATED FUND BALANCE	.00	.00	293,000.00	293,000.00	.0
51-37-610 INTEREST EARNED	.00	.00	3,000.00	3,000.00	.0
51-37-710 WATER SERVICE FEES	100,821.46	371,555.91	800,000.00	428,444.09	46.4
51-37-750 WATER CONNECTION FEES	2,100.00	17,900.03	36,000.00	18,099.97	49.7
51-37-780 PENALTIES	2,673.91	7,807.56	25,000.00	17,192.44	31.2
TOTAL UTILITY REVENUE	105,595.37	397,263.50	1,157,000.00	759,736.50	34.3
TOTAL FUND REVENUE	107,095.37	399,813.30	1,200,000.00	800,186.70	33.3

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-110 SALARIES & WAGES	7,721.96	23,072.85	106,000.00	82,927.15	21.8
51-40-115 SEASONAL SALARIES	.00	.00	7,000.00	7,000.00	.0
51-40-130 EMPLOYEE BENEFITS	3,995.72	11,972.94	52,000.00	40,027.06	23.0
51-40-230 EDUCATION, TRAVEL & TRAINING	.00	717.00	10,000.00	9,283.00	7.2
51-40-249 WATER METERS	.00	24,219.66	70,000.00	45,780.34	34.6
51-40-250 FACILITIES & MAINTENANCE	7,925.07	19,258.89	80,000.00	60,741.11	24.1
51-40-270 UTILITIES	6,807.68	28,983.52	87,000.00	58,016.48	33.3
51-40-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
51-40-310 PROFESSIONAL SERVICES	495.00	1,005.00	5,000.00	3,995.00	20.1
51-40-311 LEGAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-335 WATER SHARE ASSESSMENTS	.00	.00	32,000.00	32,000.00	.0
51-40-400 DEPARTMENT EXPENDITURES	251.45	367.18	3,000.00	2,632.82	12.2
51-40-442 WATER TESTING	299.78	474.78	7,000.00	6,525.22	6.8
51-40-443 WATER SHARES	.00	.00	75,000.00	75,000.00	.0
51-40-514 ENGINEERING/PLANNING	.00	.00	15,000.00	15,000.00	.0
51-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-730 CAPITAL OUTLAY IMPROVEMENTS	.00	.00	214,000.00	214,000.00	.0
51-40-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	31,000.00	31,000.00	.0
51-40-910 ADMINISTRATIVE CHARGE TO GF	32,916.87	98,750.61	395,000.00	296,249.39	25.0
TOTAL WATER EXPENDITURES	60,413.53	208,822.43	1,200,000.00	991,177.57	17.4
TOTAL FUND EXPENDITURES	60,413.53	208,822.43	1,200,000.00	991,177.57	17.4
NET REVENUE OVER EXPENDITURES	46,681.84	190,990.87	.00	(190,990.87)	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2023

SEWER DEPARTMENT

ASSETS

52-11900	CASH - COMBINED FUND	1,877,495.49	
52-11940	EMERGENCY REPAIR RESERVE	421,118.00	
52-13110	ACCOUNTS RECEIVABLE	138,585.85	
52-16305	EASEMENTS	305,124.30	
52-16310	IMPROVEMENTS OTHER THAN BLDGS	11,067,716.64	
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	29,370.00	
	TOTAL ASSETS		<u>10,248,985.02</u>

LIABILITIES AND EQUITY

LIABILITIES

52-21315	CURRENT MATURITY BONDS	260,000.00	
52-22200	PAYROLL PAYABLE	3,699.37	
52-22350	NET PENSION LIABILITY	15,364.00	
52-22400	COMP ABSENCE PAYABLE	3,504.95	
52-22410	LT COMP ABSENCE PAYABLE	2,442.68	
52-25120	NOTES PAYABLE STATE OF UTAH	1,361,500.00	
	TOTAL LIABILITIES		1,646,511.00

FUND EQUITY

52-27950	DEFERRED INFLOWS	799.00	
	UNAPPROPRIATED FUND BALANCE:		
52-29000	CONTRIBUTIONS DEVELOPMENT	20,225.00	
52-29010	PRIOR PERIOD ADJUSTMENT	(15,886.00)	
52-29790	RETAINED EARN--RESTRICT DEBT S	211,397.00	
52-29800	BEGINNING OF YEAR	8,444,946.72	
	REVENUE OVER EXPENDITURES - YTD	(59,007.70)	
	BALANCE - CURRENT DATE	8,601,675.02	
	TOTAL FUND EQUITY		<u>8,602,474.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>10,248,985.02</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-38-550 MILLVILLE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
52-38-551 MILLVILLE SEWER SERVICE FEES	2,178.42	2,178.42	8,000.00	5,821.58	27.2
52-38-601 APPROPRIATED FUND BALANCE	.00	.00	209,000.00	209,000.00	.0
52-38-610 INTEREST EARNED	.00	.00	74,000.00	74,000.00	.0
52-38-710 SEWER SERVICE FEES	126,623.32	378,978.14	1,375,000.00	996,021.86	27.6
52-38-750 SEWER CONNECTION FEES	1,500.00	11,050.00	23,000.00	11,950.00	48.0
TOTAL REVENUE	130,301.74	392,206.56	1,690,000.00	1,297,793.44	23.2
TOTAL FUND REVENUE	130,301.74	392,206.56	1,690,000.00	1,297,793.44	23.2

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-72-110 SALARIES & WAGES	7,721.94	23,072.74	106,000.00	82,927.26	21.8
52-72-115 SEASONAL SALARIES	.00	.00	7,000.00	7,000.00	.0
52-72-130 EMPLOYEE BENEFITS	3,990.13	11,956.12	52,000.00	40,043.88	23.0
52-72-230 EDUCATION, TRAVEL & TRAINING	123.17	123.17	8,000.00	7,876.83	1.5
52-72-250 FACILITIES & MAINTENANCE	321.38	1,306.13	38,000.00	36,693.87	3.4
52-72-251 HANSEN LIFT STATION MAINT.	19.95	19.95	10,000.00	9,980.05	.2
52-72-270 UTILITIES	124.36	2,580.70	13,000.00	10,419.30	19.9
52-72-275 WASTEWATER TREATMENT LOGAN	52,309.34	52,309.34	530,000.00	477,690.66	9.9
52-72-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
52-72-311 LEGAL EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-400 DEPARTMENT EXPENDITURES	407.48	407.48	3,000.00	2,592.52	13.6
52-72-514 ENGINEERING/PLANNING	.00	.00	20,000.00	20,000.00	.0
52-72-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-636 SEWER RESERVE FUND	.00	.00	30,000.00	30,000.00	.0
52-72-730 CAPITAL OUTLAY IMPROVEMENTS	.00	.00	170,500.00	170,500.00	.0
52-72-740 CAPITAL OUTLAY EQUIPMENT	251,688.00	260,688.02	286,500.00	25,811.98	91.0
52-72-910 ADMINSTRATIVE CHARGE TO GF	32,916.87	98,750.61	395,000.00	296,249.39	25.0
TOTAL SEWER EXPENDITURES	349,622.62	451,214.26	1,690,000.00	1,238,785.74	26.7
TOTAL FUND EXPENDITURES	349,622.62	451,214.26	1,690,000.00	1,238,785.74	26.7
NET REVENUE OVER EXPENDITURES	(219,320.88)	(59,007.70)	.00	59,007.70	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

STORMWATER DEPARTMENT

ASSETS

53-11900	CASH COMBINED FUND	367,374.78	
53-13120	ACCOUNTS RECEIVABLE	24,780.49	
53-16310	IMPROVEMENTS OTHER THAN BLDGS	1,753,111.91	
53-16510	MACHINERY AND EQUIPMENT	237,968.00	
53-17500	ACCUMULATED DEPRECIATION	(320,864.50)	
53-18010	DEFERRED OUTFLOW-PENSION	11,975.00	
	TOTAL ASSETS		2,074,345.68

LIABILITIES AND EQUITY

LIABILITIES

53-22200	PAYROLL PAYABLE	5,301.77	
53-22350	NET PENSION LIABILITY	6,263.00	
53-22400	ST COMP ABSENCE PAYABLE	3,282.60	
53-22410	LT COMP ABSENCE PAYABLE	3,819.34	
	TOTAL LIABILITIES		18,666.71

FUND EQUITY

53-27950	DEFERRED INFLOWS PENSIONS	326.00	
	UNAPPROPRIATED FUND BALANCE:		
53-29000	CONTRIBUTIONS DEVELOPMENT	28,064.00	
53-29010	PRIOR PERIOD ADJUSTMENT	(12,629.00)	
53-29800	FUND BALANCE	2,031,060.72	
	REVENUE OVER EXPENDITURES - YTD	8,857.25	
	BALANCE - CURRENT DATE	2,055,352.97	
	TOTAL FUND EQUITY		2,055,678.97
	TOTAL LIABILITIES AND EQUITY		2,074,345.68

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
53-37-411 STORMWATER INSPECTION FEE	450.00	5,850.00	10,000.00	4,150.00	58.5
53-37-610 INTEREST EARNED	.00	.00	13,000.00	13,000.00	.0
53-37-615 CIB STORMWATER GRANT	.00	.00	30,000.00	30,000.00	.0
53-37-710 STORMWATER SERVICE FEE	22,631.92	67,830.68	285,000.00	217,169.32	23.8
TOTAL SOURCE 37	23,081.92	73,680.68	338,000.00	264,319.32	21.8
TOTAL FUND REVENUE	23,081.92	73,680.68	338,000.00	264,319.32	21.8

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-40-110 SALARIES & WAGES	6,611.26	28,111.13	62,000.00	33,888.87	45.3
53-40-115 SEASONAL SALARIES & WAGES	.00	.00	31,000.00	31,000.00	.0
53-40-130 EMPLOYEE BENEFITS	2,650.98	8,696.41	34,000.00	25,303.59	25.6
53-40-230 EDUCATION, TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
53-40-250 FACILITIES & MAINTENANCE	2,876.61	2,983.09	16,000.00	13,016.91	18.6
53-40-260 CANAL MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
53-40-270 UTILITIES	1,243.20	2,922.58	10,000.00	7,077.42	29.2
53-40-300 MEMBERSHIPS & DUES	.00	.00	1,000.00	1,000.00	.0
53-40-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
53-40-400 DEPARTMENT EXPENDITURES	53.98	53.98	3,000.00	2,946.02	1.8
53-40-514 ENGINEERING EXPENSE	.00	56.25	60,000.00	59,943.75	.1
53-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
53-40-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
53-40-910 ADMINISTRATIVE CHARGE	7,333.33	21,999.99	88,000.00	66,000.01	25.0
53-40-999 RESERVES	.00	.00	17,000.00	17,000.00	.0
TOTAL DEPARTMENT 40	20,769.36	64,823.43	338,000.00	273,176.57	19.2
TOTAL FUND EXPENDITURES	20,769.36	64,823.43	338,000.00	273,176.57	19.2
NET REVENUE OVER EXPENDITURES	2,312.56	8,857.25	.00	(8,857.25)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

WATER IMPACT FEE FUND

<u>ASSETS</u>			
55-11900	CASH - COMBINED FUND	789,692.30	
	TOTAL ASSETS		789,692.30
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
55-29800	BEGINNING OF YEAR	3,506,594.95	
55-29810	CONTRA FUND BALANCE	(2,817,347.65)	
	REVENUE OVER EXPENDITURES - YTD	100,445.00	
	BALANCE - CURRENT DATE	789,692.30	
	TOTAL FUND EQUITY		789,692.30
	TOTAL LIABILITIES AND EQUITY		789,692.30

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
55-37-601 APPROPRIATION OF FUND BALANCE	.00	.00	87,000.00	87,000.00	.0
55-37-610 INTEREST EARNED	.00	.00	24,000.00	24,000.00	.0
55-37-790 WATER IMPACT FEES	10,089.00	100,445.00	189,000.00	88,555.00	53.2
TOTAL REVENUE	10,089.00	100,445.00	300,000.00	199,555.00	33.5
TOTAL FUND REVENUE	10,089.00	100,445.00	300,000.00	199,555.00	33.5

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER IMPACT EXPENDITURES</u>					
55-40-750 CAPITAL PROJECTS	.00	.00	300,000.00	300,000.00	.0
TOTAL WATER IMPACT EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	300,000.00	300,000.00	.0
NET REVENUE OVER EXPENDITURES	10,089.00	100,445.00	.00	(100,445.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

PARK IMPACT FEE FUND

<u>ASSETS</u>			
56-11900	CASH - COMBINED FUND	2,028,106.93	
	TOTAL ASSETS		<u>2,028,106.93</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
56-29800	BEGINNING OF YEAR	1,803,462.93	
	REVENUE OVER EXPENDITURES - YTD	<u>224,644.00</u>	
	BALANCE - CURRENT DATE	<u>2,028,106.93</u>	
	TOTAL FUND EQUITY		<u>2,028,106.93</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,028,106.93</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
56-37-601 APPROPRIATED FUND BALANCE	.00	.00	1,094,000.00	1,094,000.00	.0
56-37-610 INTEREST EARNED	.00	.00	60,000.00	60,000.00	.0
56-37-790 PARK IMPACT FEES	27,009.00	227,344.00	466,000.00	238,656.00	48.8
TOTAL REVENUE	27,009.00	227,344.00	1,620,000.00	1,392,656.00	14.0
TOTAL FUND REVENUE	27,009.00	227,344.00	1,620,000.00	1,392,656.00	14.0

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK IMPACT EXPENDITURES</u>					
56-40-751 FIREFLY PARK	2,700.00	2,700.00	30,000.00	27,300.00	9.0
56-40-752 RIDGELINE PARK	.00	.00	1,570,000.00	1,570,000.00	.0
56-40-753 NIBLEY MEADOWS PARK	.00	.00	20,000.00	20,000.00	.0
TOTAL PARK IMPACT EXPENDITURES	<u>2,700.00</u>	<u>2,700.00</u>	<u>1,620,000.00</u>	<u>1,617,300.00</u>	<u>.2</u>
TOTAL FUND EXPENDITURES	<u>2,700.00</u>	<u>2,700.00</u>	<u>1,620,000.00</u>	<u>1,617,300.00</u>	<u>.2</u>
NET REVENUE OVER EXPENDITURES	<u>24,309.00</u>	<u>224,644.00</u>	<u>.00</u>	<u>(224,644.00)</u>	<u>.0</u>

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

SEWER IMPACT FEE FUND

<u>ASSETS</u>			
57-11900	CASH - COMBINED FUND		845,823.60
	TOTAL ASSETS		845,823.60
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
57-21310	ACCOUNTS PAYABLE	(300.00)	
57-25120	NOTES PAYABLE STATE OF UTAH	975,500.00	
	TOTAL LIABILITIES		975,200.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
57-29800	BEGINNING OF YEAR	(176,568.40)	
	REVENUE OVER EXPENDITURES - YTD	47,192.00	
	BALANCE - CURRENT DATE	(129,376.40)	
	TOTAL FUND EQUITY		(129,376.40)
	TOTAL LIABILITIES AND EQUITY		845,823.60

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
57-37-601 APPROPRIATED FUND BALANCE	.00	.00	143,000.00	143,000.00	.0
57-37-610 INTEREST EARNED	.00	.00	36,000.00	36,000.00	.0
57-37-790 SEWER IMPACT FEES	4,275.00	47,192.00	81,000.00	33,808.00	58.3
TOTAL UTILITY REVENUE	4,275.00	47,192.00	260,000.00	212,808.00	18.2
TOTAL FUND REVENUE	4,275.00	47,192.00	260,000.00	212,808.00	18.2

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER IMPACT EXPENDITURES</u>					
57-40-810 DEBT SERVICE PRINCIPAL	.00	.00	260,000.00	260,000.00	.0
TOTAL SEWER IMPACT EXPENDITURES	.00	.00	260,000.00	260,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	260,000.00	260,000.00	.0
NET REVENUE OVER EXPENDITURES	4,275.00	47,192.00	.00	(47,192.00)	.0

NIBLEY CITY CORPORATION
 BALANCE SHEET
 SEPTEMBER 30, 2023
 STORMWATER FUND

<u>ASSETS</u>			
58-11900	CASH ALLOCATED TO OTHER FUNDS		218,622.71
58-16680	CONSTRUCTION IN PROGRESS		81,696.94
	TOTAL ASSETS		300,319.65
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
58-29000	CONTRIBUTIONS DEVELOPMENT	(11,944.00)	
58-29800	BEGINNING OF YEAR	312,263.65	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE		300,319.65
	TOTAL FUND EQUITY		300,319.65
	TOTAL LIABILITIES AND EQUITY		300,319.65

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORMWATER FUND

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

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORMWATER FUND

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

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

STREET IMPACT FEE FUND

<u>ASSETS</u>			
59-11900	CASH -- COMBINED FUND		336,363.73
	TOTAL ASSETS		336,363.73
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
59-29800	BEGINNING OF YEAR	398,455.55	
	REVENUE OVER EXPENDITURES - YTD	(62,091.82)	
	BALANCE - CURRENT DATE		336,363.73
	TOTAL FUND EQUITY		336,363.73
	TOTAL LIABILITIES AND EQUITY		336,363.73

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
59-37-601 APPROPRIATED FUND BALANCE	.00	.00	29,000.00	29,000.00	.0
59-37-610 INTEREST EARNED	.00	.00	14,000.00	14,000.00	.0
59-37-790 STREET IMPACT FEES	2,661.00	24,114.00	57,000.00	32,886.00	42.3
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TOTAL SOURCE 37	2,661.00	24,114.00	100,000.00	75,886.00	24.1
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TOTAL FUND REVENUE	2,661.00	24,114.00	100,000.00	75,886.00	24.1

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
59-40-759 1200 WEST EXPENSES	.00	86,205.82	100,000.00	13,794.18	86.2
TOTAL DEPARTMENT 40	.00	86,205.82	100,000.00	13,794.18	86.2
TOTAL FUND EXPENDITURES	.00	86,205.82	100,000.00	13,794.18	86.2
NET REVENUE OVER EXPENDITURES	2,661.00	(62,091.82)	.00	62,091.82	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

SEPTEMBER 30, 2023

GENERAL FIXED ASSETS

<u>ASSETS</u>			
91-16110	LAND		7,427,833.37
91-16310	IMPROVEMENTS OTHER THAN BLDGS		19,322,566.51
91-16410	OFFICE FURNITURE AND EQUIPMENT		10,717.00
91-16510	MACHINERY AND EQUIPMENT		1,921,040.14
91-16690	ROADS & OTHER INFRASTRUCTURE		5,635,512.48
91-16700	ACCUMULATED DEPRECIATION	(10,433,775.95)
	TOTAL ASSETS		<u>23,883,893.55</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
91-29000	CONTRIBUTIONS DEVELOPMENT	10,840,484.44	
91-29800	INVESTMENT IN GEN FIXED ASSETS	13,043,409.11	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE		<u>23,883,893.55</u>
	TOTAL FUND EQUITY		<u>23,883,893.55</u>
	TOTAL LIABILITIES AND EQUITY		<u>23,883,893.55</u>

NIBLEY CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2023

GENERAL LONG-TERM DEBT

<u>ASSETS</u>			
95-16100	DEFERRED OUTFLOWS PENSIONS	174,667.00	
95-18100	FUNDS TO BE PROVIDED	2,823.65	
	TOTAL ASSETS		177,490.65
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-25100	ACCRUED COMPENSATED ABSENCES	81,372.63	
	TOTAL LIABILITIES		81,372.63
<u>FUND EQUITY</u>			
95-26000	NET PENSION LIABILITY	91,364.02	
95-26100	DEFERRED INFLOWS PENSIONS	4,754.00	
	TOTAL FUND EQUITY		96,118.02
	TOTAL LIABILITIES AND EQUITY		177,490.65