

80 South 200 West  
PO BOX 870  
Moroni UT 84646  
435.436.8359  
cityhall@moronicity.gov

# MORONI CITY

Looking to the past, as we plan for the future.

Troy D. Prestwich, Mayor

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## Moroni City Council Meeting January 15, 2026

### NOTICE OF AGENDA

NOTICE IS HEREBY GIVEN that the Moroni City Council will hold the scheduled City Council Meeting Thursday, January 15, 2026, beginning at 6:00 p.m. The meeting will be held at the Moroni Community Center, 80 South 200 West, Moroni, Utah.

1. Welcome – Mayor Troy D. Prestwich
  - Motion to start meeting
  - Roll call of Council Members
2. City Council Midterm Vacancy – Council Seat Interviews  
Kevin Taylor
3. Oath of Office  
Administered by Carol Haskins, Moroni City Recorder
  - Midterm Councilmember
  - Greg Hill, Emergency Management Coordinator
  - Moroni City Planning and Zoning Commissioners  
Sarah Bench, Kaylee Prestwich, Augustin Rodriguez
  - Moroni City Youth Council  
Kipplyn Holbrook, Madelaina Cook, Celine Cook, Easton Henrie, Meghan Henrie, Ellie Finlinson  
Hannah Holbrook, Savannah Christensen, Sawyer Christensen
4. Procurement and Sale of Surplus Property Policy
5. Sale of Surplus Property
6. Meeting Minutes – November 20, 2025
7. Financials
8. Mayor's Report  
Council Assignments  
Employees
9. Council Report  
Craig Draper  
Thayne Atkinson

Cherrie Green  
Jake Bagley  
Midterm Councilmember

10. Closed Session Pursuant to U.C.A. 52-4-5(1) (a) (i) regarding the character, professional competence or physical or mental health of an individual and U.C.A. 52-4-5(1)(a)(iii) strategy session to discuss
11. Adjourn

*The agenda is a guide and may change; items may be discussed or voted on out of order at the discretion of the Mayor.*  
*NO decisions may be made during the meeting if the item is not specifically on the agenda.*

# City Council Midterm Vacancy Applications

# Moroni City Corporation

-Phone (435)436-8359 -Fax (435)436-8178

-Po Box 870 Moroni, Utah 84646



*Mayor Paul Bailey*

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## CITY COUNCIL MIDTERM VACANCY

**TERM OF VACANCY IS THROUGH DECEMBER 31, 2027**

### LETTER OF INTENT

Name: Kevin Taylor

Along with your request to fill the vacant councilmember seat submit your answer to the following questions to verify eligibility requirements:

1. You are a U.S. Citizen.
2. You are a registered voter.
3. You are a resident of within the municipality of Moroni City for the previous 12 consecutive months.
4. You maintain a principal place of residence within Moroni City and will maintain this residence during the term of office.
5. You are mentally competent. Not convicted of a felony, convicted of treason or a crime against the elective franchise, unless your right to hold elective office has been restored.

Do you meet each of these requirements? ☒ YES ☐ NO

A handwritten signature in black ink, appearing to read "Kevin Taylor", written over a horizontal line.

Candidate Signature

12/23/25

Date

Additional questions:

1. Why do you desire to serve on the City Council?

I want to take part and help with the future growth of our city, while maintaining our small town and safe atmosphere.

2. What do you have to bring or offer as a City Council Member?

I offer my time, commitment and desire to serve our community.

I bring knowledge of the questions, concerns and complaints of the people. I gained this by talking to them face to face while running for city council.

# Procurement & Sale of Surplus Property Policy

**Moroni City**  
**Administrative Policies**

**Procurement and Sale of Surplus Property**

Purpose

Policy of Moroni City (MC) detailing the manner in which goods and services will be procured and surplus property sold.

Policy

**General Term and Procurement**

1. Purchasing Agent Designated. Moroni City may designate or appoint any individual as its purchasing agents as authorized by the Mayor and City Council. Designated agents may from time to time temporarily appoint another person to undertake all or some of their duties set forth herein if necessary to fulfill the purposes of this policy upon consent of the Mayor.
2. Authority to Enter into and Execute Contracts. All contracts are to be approved by the Mayor and City Council. No department, office, advisory or policy board or other organization of Moroni City, nor any officer or employee thereof, shall be empowered to execute any purchase order or contract except as specifically authorized in this policy, in accordance with established ordinances, or by other applicable law. All contracts in violation of this provision are considered void and may result in the personal obligation and liability of persons at fault for such violations.

This policy is utilized in conjunction with established Moroni City ordinance, namely title one (1) for administration. See the ordinance for complete information.

3. Conflict of Interests Prohibited. No officer, employee, agent, representative or member of any committee of Moroni City shall have a financial interest in any contract, bid, or proposal; receive any compensation or gift from any bidder or proposer; or have any other conflict of interest (See Utah Code 67-16 and 10-3-1306 – 1308, except upon complying with the full conflict of interest disclosure requirements.
4. Competitive Procurement. Unless exempted by this policy, all purchases and contracts shall be awarded on a competitive basis, as required herein and applicable City Ordinance as well as State and Federal law.
5. Participation in State Procurement Unit Agreement and Contracts. Pursuant to Utah Code 63G-6a-2102, Moroni City may make purchases from or participate in state public procurement unit agreements and contracts, pursuant to the terms of said agreements and contracts without soliciting additional procurement options.
6. Unethical Purchasing Practices. Failure of any agent, officer or employee to comply with ethical purchasing requirements may result in suspension, termination, being personally liable for the purchase and/or criminal prosecution. All agents, officers and employees engaged in the procurement process for

Moroni City will maintain high ethical behavior in agreement with Utah Code 10-3-13, Municipal Officers' and Employees' Ethics Act and avoid the following practices:

- a. Dividing a procurement to avoid following policy
  - b. Kickbacks and Gratuities
  - c. Failure to Disclose conflicts
  - d. Cost-plus-a-percentage-of-cost contracts
7. Moroni City purchases are not subject to sales tax. For vendors requiring documentation of tax-exempt status, a TC-712G Exemption Certificate for Governments and Schools may be obtained from the City Recorder or defined deputy.
8. When a procurement involves the expenditure of State or Federal funds, Moroni City shall comply with the applicable State and Federal laws and regulations.

#### **Authorization Requirements for Purchases**

- ~~1. All purchases in excess of \$1000.00 will require the prior approval of a majority of the City Council. No formal prior approval shall be required with respect to purchases of \$1000.00 or less. Receipts shall be provided and included in the warrant register.~~

**1. All purchases in excess of \$1,000.00 will require the prior approval of a majority of the City Council. No formal prior approval shall be required with respect to purchases of \$1,000.00 or less.**

- o **Maintenance and Repairs Emergency Exception: For maintenance and repairs emergency, the threshold for prior approval is \$15,000.00. Any such expenditure up to this amount must be approved by the Mayor and the Council Member overseeing that specific department.**
- o **Documentation: Receipts for all purchases shall be provided and included in the warrant register.**

- a. No individual credit cards will be issued for department heads or city employees, outside of the existing defined cards, unless approved by the Mayor and majority of the City Council
2. Avoidance of approval and written contract requirements. Purchases shall not be divided into smaller purchases for the purpose of evading the approval process required by this policy, or for the purpose of avoiding the need to obtain a written contract.
3. Competitive Sealed Bids – When Required
- a. All procurements of goods which are reasonably anticipated to exceed \$15,000 shall be obtained by competitive sealed bidding. Moroni City may also require competitive sealed bidding for the procurement of goods and services for any amount.



- b. In the event that bids exceed available funds and the lowest responsive and responsible bid does not exceed funds available by more than five (5) percent, the Mayor and City Council, where time or economic considerations preclude re-solicitation of work of a reduced scope, negotiate an adjustment of the bid price, including changes in the bid requirements, with the lowest responsive and responsible bidder, in order to bring the bid within the amount of available funds.
- c. Content of Invitation for Bids. An invitation for bids shall:
  - i. State that Moroni City is seeking bids for a procurement;
  - ii. Contain information on how to contact the person with the most knowledge about the procurement;
  - iii. State the period of time during which bids will be accepted;
  - iv. Describe the manner in which a bid shall be submitted;
  - v. State the address at which a bid may be submitted, and the person to whom the bid should be submitted;
  - vi. Describe the goods or services sought to be procured;
  - vii. List or refer to the objective criteria that will be used to evaluate the bids.
  - viii. To the extent possible, include or reference significant contractual terms and conditions.
  - ix. State the date, time and place for the public opening of all bids.
  - x. An invitation to bid may require attendance at a pre-bid meeting for the purpose of obtaining additional information relevant to the bid. The invitation shall list the time, date and place of any pre-bid meeting that will take place.
  - xi. An invitation to bid may require that a bidder obtain additional specifications and objective criteria too lengthy to publish in the invitation for bids. The invitation to bid shall indicate where such information may be obtained.
- d. All invitations for sealed bids shall be published at least twice in a newspaper of general circulation at least fourteen (14) days prior to the deadline for submission of a bid.
- e. All sealed bids shall be opened by the City Recorder or designated representative in an open public meeting, before one or more witnesses, at the time and place indicated in the invitation for bids. The name of the bidder and the amount of each bid shall be recorded and made available to the public. Bids shall not be accepted after the time for submission of a bid has expired.
- f. Moroni City shall reject bids from further evaluation that are: incomplete, illegible, conditional, modify bid requirements, contain additional terms or conditions, divide bid into parts, failed to attend required pre-bid meetings, fail to confirm requirements or specifications, the bidder has a



pending dispute with Moroni City on a previous project or where Moroni City reasonably concludes that the bidder is unable to satisfactorily fulfill the bid requirements or has engaged in unlawful or unethical conduct in attempting to secure the bid. Any bidder whose bid has been rejected may obtain from the City Recorder a written finding stating the specific reason the bid was rejected.

- g. Moroni City shall award the bid/contract to the lowest qualified bidder or the bidder who best satisfies the objective criteria described in the invitation for bids which may include: Experience, performance ratings, inspection of workmanship, suitability, quality, likely compatibility with existing assets or practices, availability, warrantee, references, licensure, proximity or other criteria reasonably specified in the invitation to bid.
- h. Tied bids may be resolved using any reasonable criteria or by lot and at the sole discretion of Moroni City.
- i. Moroni City may cancel the bid process or reject all bids in whole or in part if it determines that; no bids met bid requirements, there are insufficient funds, the item is no longer needed or the specifications or timing does not meet Moroni City's current needs or long term plans. In the event of a bid cancellation Moroni City shall publicly state the reason for the cancellation and make that information available for public inspection.
- j. Exemptions from competitive bid requirements may include the following: Sole source providers, service contracts with professionals or specialists, emergency purchases. Moroni City shall sufficiently document the reason for not competitively bidding the procurement and have it approved by the Mayor Moroni City Council.
- k. Protests to the bidding process shall be submitted to the defined purchasing agent in writing within five (5) days. The Purchasing Agent will respond to the protest within five (5) of receiving the complaint. The Purchasing Agent's decision may be appealed to Moroni City in writing within five (5) days. Moroni City may address the appeal at its next regularly scheduled meeting or hold a special meeting to evaluate the merits of the protest appeal.

#### General Term - Sale of Surplus Property.

1. No public property having an estimated value in excess of five hundred dollars (\$500.00) shall be disposed of or released unless such property has been declared surplus by the Moroni City Council by making a determination in an open public Council Meeting, including the conditions and terms of disposal. At such time, the City may establish the selling price for the surplus property, or place the property for auction, or take such other action as set forth hereafter, provided such notice is posted on the City website and in same manner as posting the City Agenda to provide adequate public notice and opportunity to bid on the surplus property.
2. Whenever public property is surplus, unused, obsolete, unsuitable, or otherwise unneeded, the Mayor, purchasing agent or department head having control of such property shall notify the Mayor and City Council or other city departments of the availability of such property. If no other use can be made or be expected to be made within a reasonable foreseeable time in the future, the property shall be disposed of in accordance with this section

3. The Mayor, City Council or Purchasing Agent shall prepare a listing of all city-owned property which it feels is that is no longer needed by the City and which can be declared surplus. After an item has been determined surplus by the Moroni City Council, the property may be disposed of in accordance herewith. All disposals, leases and/or subleases of public property shall be made, as nearly as possible, under the same conditions and limitations as required by this policy for the purchase of public property, but the Moroni City Council may also authorize the disposal of property by various means, including but not limited to the following procedures:
  - a. The sale of any such property at any form of reasonable public auction or by silent bid if public auction is undesirable as determined in the best interest of the City; or
  - b. The lease or sublease of any such property at a properly advertised public hearing under such terms and conditions as may be deemed desirable, fair, and appropriate, considering intended land use and equivalent property tax value, and the best interest of the City; or
  - c. The consignment or trade of surplus property for alternative or replacement property, or otherwise dispose of surplus property in a reasonably commercial manner if the City determines that the property is not properly subject to sale at a public auction.
4. Except as otherwise required by state law, boundary line agreements and deeds conveying portions or rights-of-way or easements no longer needed may be executed without declaring the property surplus.

Sale of Surplus Property



1986 International S2500



2016 Dodge Charger



2007 Chevy Impala



2004 Ford F-550



2000 Chevy 1500

Meeting Minutes  
November 20, 2025



**Moroni City Council Meeting**  
**November 20, 2025**  
**7:00 p.m.**

**1. MOTION TO START THE MEETING**

MOTION Councilmember Bevan Wulfenstein to begin the Moroni City Council meeting.  
SECOND Councilmember Cherrie Green.  
Jake Bagley, Thayne Atkinson, Cherrie Green, Bevan Wulfenstein all YES.  
MOTION carried.

**ROLL CALL**

Mayor Paul Bailey, Council members: Jake Bagley, Thayne Atkinson, Cherrie Green, and Bevan Wulfenstein. Troy Prestwich absent

Staff in attendance: Carol Haskins, Recorder, Brennen Russell, Public Works, Ashley Grundy, Zoning Clerk, Cheryl Shepherd, Treasurer  
Others: Paxton Prestwich, Rachel Bailey, D. Craig Draper

**2. CEMETERY SPRINKLER SYSTEM PROJECT - INVOICE**

Mayor Bailey reviewed the invoice that was submitted by DJT Solutions upon completion of the cemetery sprinkler project.

- Original Bid for the project was \$36,500.00.
- Additional Work / Change Order:
  - Extra work was required because the project was not fully designed upfront, so some needs only became clear during installation.
  - Added items included:
    - \$3,750 for additional days of labor to finish extra sections.
    - \$1,250 for additional pipe and fittings.
    - Total increase: \$5,000.
    - New total for DJT Solutions: \$41,500.

Council noted that even with the increase, the project remains under the second-lowest bid and that the work looks good, the ground is well filled in, and it was done quickly.

MOTION to approve the total invoice in the amount of \$41,500.00 Councilmember Bevan Wulfenstein. SECOND Councilmember Cherrie Green.  
Bagley, Atkinson, Green, and Wolfenstein all YES. MOTION carried.

**3. MAYOR'S REPORT**

Mayor Bailey invited Sheriff Jared Buchanan and Sgt. James Nielson to give report of the police services being provided by Sanpete County Sheriff's Office to Moroni City.

Sheriff Jared Buchanan reported that he strives to attend Moroni City Council meetings when possible and can send a sergeant or other representative if he is unavailable. He

emphasized that the relationship between Moroni City and the sheriff's office is a team effort and that his goal is to provide the level and style of law enforcement service the council and citizens want. He stated that contracted coverage hours for Moroni are being met and often exceeded, despite continuing challenges in maintaining full staffing due to non-competitive wages compared to surrounding agencies. To improve coverage and response times—especially at night—the office has moved to 12-hour patrol shifts, providing approximately 23 hours of active coverage per day with an overlap for briefings and training. He described ongoing efforts to strengthen the detective unit so patrol deputies can remain more proactive, and he highlighted the county's probation and pretrial programs as effective tools in reducing reoffending, though funding and hiring for those positions remain difficult. Sheriff Buchanan noted that while recent raises from the county commissioners are appreciated, they are not enough to resolve long-term retention issues, and he expressed concern about losing experienced officers and the impact on training newer staff.

On traffic and community safety, Sheriff Buchanan reported that he works regularly with Councilmember Green to ensure adequate law enforcement presence at community events, and he invited council members and citizens to contact him, his command staff, or on-duty deputies with concerns such as speeding or problem areas. He described a grant-funded speed trailer that can be rotated into Moroni; it both slows traffic and collects speed and volume data, and he indicated he is willing to place it where the council identifies a need. He also noted that Moroni's existing speed display signs at the entrances to town are beneficial in reducing speeds.

Sgt. James Nielsen added that he is frequently in Moroni on patrol, including both Main Street and back streets, and that traffic enforcement remains a focus, particularly with through-traffic such as college students. He acknowledged recurring complaints about ATVs/UTVs and helmet use and stated that when complaints come in, deputies conduct focused enforcement, which has resulted in observable improvement. He further explained that the state's Division of Natural Resources and state park rangers have an established ATV/UTV safety training curriculum and offered to help connect the city with them if Moroni wishes to host a safety training. Both Sheriff Buchanan and Sgt. Nielsen expressed appreciation for the city's support and stated they are open to continued collaboration to address the city's law enforcement and safety priorities.

Councilmember Cherrie Green reported ongoing disturbances from trucks using "Jake brakes" through town during the night, noting that the city already has signs posted but that the noise continues, particularly around 2:00 a.m. She asked what additional steps the city could take.

Sheriff Buck Buchanan explained that enforcement would depend on a city ordinance (noise/Jake brake restriction) and that deputies would need to review the ordinance language before writing citations. Councilmember Bevin Wolfenstein noted that the current signs say "restricted" and suggested they should say "prohibited." The sheriff



recommended first identifying the trucking company or companies involved and contacting them directly to ask drivers to stop using engine brakes throughout town. He stated that, if necessary and once deputies are familiar with the ordinance, the sheriff's office could assist with enforcement. Council members also referred to planning and zoning discussions on this topic, with the understanding that the language of the ordinance would guide any enforcement efforts.

Mayor Paul Bailey asked whether the county is still receiving PILT (Payment in Lieu of Taxes) funds. Sheriff Buck Buchanan confirmed that the county continues to receive approximately \$1–2 million in PILT revenue, that the money goes into the general fund for allocation by the county, and stated he could inquire further with the commissioners regarding how those funds are being used.

Mayor Bailey and Council thanked Buchanan and Nielson for their continued efforts.

#### **4. FINANCIALS**

#### **5. MEETING MINUTES**

October 16, 2025

MOTION Councilmember Bevan Wulfenstein to approve the October 16, 2025, meeting minutes. SECOND Councilmember Thayne Atkinson.

Green, Atkinson, Wulfenstein all YES. MOTION carried. Bagley abstains

November 18, 2025

Tabled

#### **6. CITY COUNCIL REPORTS**

**Jake Bagley**

**Thayne Atkinson**

**Cherrie Green**

Councilmember Green reported that, with council approval in January, Gary Keddington will provide Zoom training so the activities committee can properly handle event money, reducing reliance on staff volunteers. She outlined plans to formalize the Youth Council by swearing members in at the January council meeting, exploring a small stipend tied to attendance and service, and continuing service-focused projects. She reviewed upcoming community events, including two "Mrs. Claus" awards, continuation of the Grinch award, a successful Spook Alley event generating approximately \$900–\$1,000 for donation to the arena (to be budgeted in after the first of the year), and a new Moroni City Christmas Tree event on December 5 with resident-made ornaments and a Miss Moroni hot chocolate fundraiser. Green also reported that Caribou Log Homes has offered to donate labor and materials to bring the arena bleachers into

132 compliance by May, and she recommended a written agreement and consideration of a  
133 sewer fee adjustment for the owner's on-site trailer in recognition of the donation.  
134

135 **Troy Prestwich**  
136

137 **Bevan Wulfenstein**  
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139 **7. ADJOURN**

140 MOTION Councilmember Cherrie Green to adjourn the meeting.

141 SECOND Councilmember Bevan Wulfenstein.

142 Bagley, Atkinson, Green, Wulfenstein all YES. MOTION carried.

143 7:58 PM  
144  
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148 Carol Haskins, Recorder/Clerk  
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Financials

MORONI CITY  
COMBINED CASH INVESTMENT  
DECEMBER 31, 2025

COMBINED CASH ACCOUNTS

01-1111	UTAH HERITAGE CU - CASH	15,637.09
01-1112	XPRESS DEPOSIT ACCT - CASH	47,352.83
01-1152	PTIF #655 - CASH	2,200,000.00
01-1171	CASH ON HAND	550.00
TOTAL COMBINED CASH		2,263,539.92
01-1000	CASH ALLOCATED TO OTHER FUNDS	( 2,263,539.92)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	144,945.12
11	ALLOCATION TO C ROAD FUND	149,971.93
14	ALLOCATION TO CELEBRATION FUND	22,428.18
30	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY F	( 10.02)
41	ALLOCATION TO CAPITAL PROJECTS FUND	1,607,811.22
51	ALLOCATION TO WATER FUND	919,558.18
52	ALLOCATION TO SEWER FUND	( 311,779.66)
57	ALLOCATION TO IRRIGATION FUND	( 276,284.97)
79	ALLOCATION TO PERPETUAL CARE FUND	6,899.94
TOTAL ALLOCATIONS TO OTHER FUNDS		2,263,539.92
ALLOCATION FROM COMBINED CASH FUND - 01-1000		( 2,263,539.92)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

GENERAL FUND

ASSETS

10-1000	CASH-COMBINED FUND	144,945.12	
10-1152	PTIF 0655 INVEST	( 28,394.71)	
10-1154	PTIF 3827 STREETS	122,642.45	
10-1159	PTIF 8584 FIRE DEPARTMENT	60,000.27	
10-1170	HERITAGE CU-VETS PARK SAVINGS	1,000.95	
10-1311	ACCOUNTS RECEIVABLE	32,681.73	
10-1312	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 2,200.00)	
10-1332	A/R B & C ROAD FUNDS	31,283.68	
10-1341	A/R FRANCHISE TAXES	809.65	
10-1351	A/R SALES TAXES	76,216.18	
10-1352	A/R PROPERTY TAXES	13,310.96	
10-1353	AR PROPERTY TAX - GASB 33	139,100.00	
TOTAL ASSETS			591,396.28

LIABILITIES AND EQUITY

LIABILITIES

10-2131	A/P ACCOUNTS PAYABLE	293.44	
10-2221	FICA AND FWT PAYABLE	5,578.48	
10-2223	STATE WITHHOLDING PAYABLE	9,936.08	
10-2228	PEHP PAYABLE	45.73	
10-2229	ULGT - AD&D	( 38.04)	
10-2230	RETIREMENT PAYABLE	1,898.04	
10-2453	DEFERRED PROPERTY TAX - GASB 3	139,100.00	
TOTAL LIABILITIES			156,813.73

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2980	FUND BALANCE	476,058.60	
	REVENUE OVER EXPENDITURES - YTD	( 41,476.05)	
BALANCE - CURRENT DATE		434,582.55	
TOTAL FUND EQUITY			434,582.55
TOTAL LIABILITIES AND EQUITY			591,396.28

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10 PROPERTY TAXES, CURRENT YEAR	.00	21,285.30	160,000.00	138,714.70	13.3
10-31-30 SALES AND USE TAXES	29,959.62	198,728.77	365,000.00	166,271.23	54.5
10-31-40 FRANCHISE TAXES	443.49	2,513.19	7,500.00	4,986.81	33.5
<b>TOTAL TAXES</b>	<b>30,403.11</b>	<b>222,527.26</b>	<b>532,500.00</b>	<b>309,972.74</b>	<b>41.8</b>
<u>LICENSE &amp; PERMITS</u>					
10-32-10 BUSINESS LICENSES & PERMITS	305.00	445.00	1,500.00	1,055.00	29.7
10-32-21 BUILDING PERMITS	.00	625.00	1,000.00	375.00	62.5
10-32-25 ANIMAL LICENSES	.00	90.00	800.00	710.00	11.3
<b>TOTAL LICENSE &amp; PERMITS</b>	<b>305.00</b>	<b>1,160.00</b>	<b>3,300.00</b>	<b>2,140.00</b>	<b>35.2</b>
<u>INTERGOVERNMENTAL</u>					
10-33-58 STATE LIQUOR FUND ALLOTMENT	.00	.00	3,800.00	3,800.00	.0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>.00</b>	<b>.00</b>	<b>3,800.00</b>	<b>3,800.00</b>	<b>.0</b>
<u>CHARGES FOR SERVICES</u>					
10-34-13 ZONING FEES	.00	.00	100.00	100.00	.0
10-34-22 4TH OF JULY	.00	8.00	10,000.00	9,992.00	.1
10-34-23 DONATIONS	.00	2,431.43	5,000.00	2,568.57	48.6
10-34-25 MORONI HISTORY BOOK SALES	.00	210.00	.00	( 210.00)	.0
10-34-26 FIRE DEPART - 4TH OF JULY	.00	4,535.53	.00	( 4,535.53)	.0
10-34-27 FIRE DEPART - SODA MACHINE	511.64	2,872.58	6,000.00	3,127.42	47.9
10-34-30 POLICE USER FEES	12,386.71	74,344.61	148,000.00	73,655.39	50.2
10-34-41 FIRE UTILTIY BILLING	849.04	5,097.92	13,500.00	8,402.08	37.8
10-34-42 FIRE DISTRICT CONTRACT	.00	.00	5,000.00	5,000.00	.0
10-34-43 NORTH SANPETE DISPOSAL	7,635.39	46,206.02	91,200.00	44,993.98	50.7
10-34-60 LANDFILL REVENUE	2,533.64	15,207.69	30,000.00	14,792.31	50.7
10-34-74 PARK	2,800.16	16,806.75	33,500.00	16,693.25	50.2
10-34-81 OPERA HOUSE RENTAL	280.00	1,305.00	3,000.00	1,695.00	43.5
10-34-82 CITY HALL RENTAL	.00	350.00	.00	( 350.00)	.0
10-34-90 RV DUMP SERVICE	.00	210.00	100.00	( 110.00)	210.0
10-34-91 SALE OF CEMETERY LOTS & MAINTENANCE	1,600.00	3,100.00	4,000.00	900.00	77.5
10-34-93 CEMETERY BURIAL FEES	500.00	2,800.00	4,500.00	1,700.00	62.2
<b>TOTAL CHARGES FOR SERVICES</b>	<b>29,096.58</b>	<b>175,485.53</b>	<b>353,900.00</b>	<b>178,414.47</b>	<b>49.6</b>

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES &amp; FORFEITURES</u>					
10-35-10 COURT FINES	1,842.47	8,493.78	30,000.00	21,506.22	28.3
TOTAL FINES & FORFEITURES	1,842.47	8,493.78	30,000.00	21,506.22	28.3
<u>OTHER REVENUE</u>					
10-36-10 MISC INTEREST EARNINGS	7,744.67	51,371.51	75,000.00	23,628.49	68.5
10-36-36 INSURANCE RECOVERY	.00	9,628.14	.00	( 9,628.14)	.0
10-36-90 MISC SUNDRY REVENUES	514.00	168.80	10,000.00	9,831.20	1.7
10-36-91 PEHP REFUND	.00	.00	900.00	900.00	.0
TOTAL OTHER REVENUE	8,258.67	61,168.45	85,900.00	24,731.55	71.2
<u>SOURCE 38</u>					
10-38-58 TRANSFER - WATER USAGE	2,083.33	12,499.98	25,000.00	12,500.02	50.0
TOTAL SOURCE 38	2,083.33	12,499.98	25,000.00	12,500.02	50.0
TOTAL FUND REVENUE	71,989.16	481,335.00	1,034,400.00	553,065.00	46.5



MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR &amp; COUNCIL</u>					
10-41-11 SALARIES & WAGES	600.00	1,000.00	5,000.00	4,000.00	20.0
10-41-13 EMPLOYEE BENEFITS	45.90	76.50	400.00	323.50	19.1
10-41-21 BOOKS, SUBSCRIPTIONS, MEMBERSH	1,036.70	1,968.84	500.00	( 1,468.84)	393.8
10-41-23 TRAVEL	303.39	748.54	3,000.00	2,251.46	25.0
10-41-54 DONATION	.00	385.00	.00	( 385.00)	.0
10-41-60 CONTINGENT	.00	445.03	3,000.00	2,554.97	14.8
10-41-70 CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
TOTAL MAYOR & COUNCIL	1,985.99	4,623.91	12,900.00	8,276.09	35.8
<u>JUSTICE COURT</u>					
10-42-11 SALARIES & WAGES	2,474.19	16,258.73	35,000.00	18,741.27	46.5
10-42-13 EMPLOYEE BENEFITS	564.82	3,837.44	8,500.00	4,662.56	45.2
10-42-23 TRAVEL	.00	171.62	500.00	328.38	34.3
10-42-24 OFFICE SUPPLIES & EXPENSE	.00	53.53	800.00	746.47	6.7
10-42-29 TELEPHONE	.00	15.00	100.00	85.00	15.0
10-42-30 ATTORNEY FEES	1,600.00	4,800.00	9,600.00	4,800.00	50.0
10-42-32 JUSTICE CRT INTERPRETER	.00	.00	600.00	600.00	.0
10-42-33 INDIGENT ATTORNEY	.00	665.00	4,000.00	3,335.00	16.6
TOTAL JUSTICE COURT	4,639.01	25,801.32	59,100.00	33,298.68	43.7

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-44-11 SALARIES & WAGES	1,077.19	7,530.63	16,000.00	8,469.37	47.1
10-44-13 EMPLOYEE BENEFITS	196.11	1,336.64	5,000.00	3,663.36	26.7
10-44-21 BOOKS, SUBSCRIPTIONS, MEMBERSH	367.72	482.72	1,400.00	917.28	34.5
10-44-22 PUBLIC NOTICES	300.00	300.00	3,000.00	2,700.00	10.0
10-44-23 TRAVEL	.00	.00	3,000.00	3,000.00	.0
10-44-24 OFFICE SUPPLIES & EXPENSE	240.25	3,564.29	6,000.00	2,435.71	59.4
10-44-25 COMPUTER SOFTWARE	.00	.00	1,000.00	1,000.00	.0
10-44-27 BUILDINGS AND GROUNDS	526.80	5,997.50	15,000.00	9,002.50	40.0
10-44-28 UTILITIES	1,106.98	4,038.86	14,000.00	9,961.14	28.9
10-44-29 TELEPHONE	181.71	953.69	3,500.00	2,546.31	27.3
10-44-30 LEGAL	1,680.00	3,383.00	10,000.00	6,617.00	33.8
10-44-31 ACCOUNTING/AUDIT FEES	2,600.00	5,525.00	12,700.00	7,175.00	43.5
10-44-39 CITY PAGEANT	129.99	151.37	8,100.00	7,948.63	1.9
10-44-40 YOUTH COUNCIL	.00	.00	3,500.00	3,500.00	.0
10-44-48 MBA LEASE EXPENSE	333.33	1,999.98	4,000.00	2,000.02	50.0
10-44-49 ELECTIONS	.00	1,662.75	2,000.00	337.25	83.1
10-44-51 INSURANCE	.00	35,399.93	35,000.00	( 399.93)	101.1
10-44-52 PROFESSIONAL SERVICES	.00	.00	7,000.00	7,000.00	.0
10-44-53 CHRISTMAS	2,782.13	4,349.61	8,000.00	3,650.39	54.4
10-44-54 EASTER	.00	.00	1,450.00	1,450.00	.0
10-44-61 MISCELLANEOUS	313.74	515.53	1,500.00	984.47	34.4
10-44-63 HOLIDAYS	.00	203.95	.00	( 203.95)	.0
10-44-64 FOURTH OF JULY	.00	13,883.98	19,000.00	5,116.02	73.1
10-44-65 4TH OF JULY FIREWORKS	.00	19,650.00	10,000.00	( 9,650.00)	196.5
10-44-66 4TH OF JULY DINNER	.00	2,859.12	3,000.00	140.88	95.3
10-44-67 4TH OF JULY CONCERT	.00	21.16	4,000.00	3,978.84	.5
10-44-70 CAPITAL OUTLAY	.00	2,575.00	4,000.00	1,425.00	64.4
10-44-73 BANK FEES & CHARGES	984.40	6,750.65	12,000.00	5,249.35	56.3
TOTAL ADMINISTRATION	12,820.35	123,135.36	213,150.00	90,014.64	57.8
<u>ZONING</u>					
10-48-11 SALARIES AND WAGES	785.00	6,265.00	3,000.00	( 3,265.00)	208.8
10-48-13 EMPLOYEE BENEFITS	60.06	479.42	400.00	( 79.42)	119.9
10-48-52 PROFESSIONAL SERVICES	.00	.00	3,600.00	3,600.00	.0
10-48-61 MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
TOTAL ZONING	845.06	6,744.42	8,000.00	1,255.58	84.3

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-51-12 CROSSWALK SALARY AND WAGES	412.50	1,900.00	4,500.00	2,600.00	42.2
10-51-13 EMPLOYEE BENEFITS	31.56	160.67	5,500.00	5,339.33	2.9
10-51-14 CROSSWALK EXPENSE	.00	.00	500.00	500.00	.0
10-51-22 COMPUTER PROG. (EFORCE AND FAT	.00	485.24	.00	( 485.24)	.0
10-51-52 PROFESSIONAL SERVICES	31,250.00	62,500.00	125,000.00	62,500.00	50.0
10-51-72 ANIMAL CONTROL	29.98	29.98	4,200.00	4,170.02	.7
TOTAL POLICE	31,724.04	65,075.89	139,700.00	74,624.11	46.6
<u>AMBULANCE/EMT</u>					
10-52-95 EMT'S NEW AND RECEER	.00	.00	1,500.00	1,500.00	.0
10-52-96 AMBULANCE FUND	.00	.00	2,500.00	2,500.00	.0
TOTAL AMBULANCE/EMT	.00	.00	4,000.00	4,000.00	.0
<u>FIRE</u>					
10-53-13 ADMINISTRATION	.00	382.53	.00	( 382.53)	.0
10-53-14 VOLUNTEERS PAYMENT	.00	4,999.99	12,000.00	7,000.01	41.7
10-53-23 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-53-25 EQUIPMENT SUPPLIES & MAINTENAN	535.57	1,482.35	5,000.00	3,517.65	29.7
10-53-28 UTILITIES	318.51	965.22	5,000.00	4,034.78	19.3
10-53-31 AUDIT	1,625.00	1,625.00	2,000.00	375.00	81.3
10-53-36 FUEL/VEHICLES	163.93	1,024.88	500.00	( 524.88)	205.0
10-53-37 VEHICLE MAINTENANCE	.00	267.62	3,000.00	2,732.38	8.9
10-53-40 4TH OF JULY EVENT COSTS	.00	48.55	2,000.00	1,951.45	2.4
10-53-41 SODA MACHINE COSTS	.00	1,663.50	5,500.00	3,836.50	30.3
10-53-42 CHRISTMAS PARTY COSTS	729.33	729.33	700.00	( 29.33)	104.2
10-53-43 MEETING COSTS	.00	1,093.85	1,000.00	( 93.85)	109.4
10-53-70 CAPITAL OUTLAY	.00	.00	13,000.00	13,000.00	.0
TOTAL FIRE	3,372.34	14,282.82	50,700.00	36,417.18	28.2

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-61-11 SALARIES AND WAGES	1,643.53	12,048.56	23,000.00	10,951.44	52.4
10-61-13 EMPLOYEE BENEFITS	1,277.10	8,145.72	17,000.00	8,854.28	47.9
10-61-25 EQUIPMENT SUPPLIES & MAINTENAN	.00	1,237.75	3,000.00	1,762.25	41.3
10-61-28 UTILITIES	1,724.53	8,656.64	23,000.00	14,343.36	37.6
10-61-29 TELEPHONE	.00	120.00	300.00	180.00	40.0
10-61-31 AUDIT	1,625.00	1,625.00	2,000.00	375.00	81.3
10-61-36 FUEL/VEHICLES	154.12	1,164.97	4,000.00	2,835.03	29.1
10-61-37 VEHICLE MAINTENANCE	484.03	796.98	7,000.00	6,203.02	11.4
10-61-41 ROAD MAINTENANCE	586.59	4,520.79	15,000.00	10,479.21	30.1
10-61-70 CAPITAL OUTLAY	8,832.00	12,165.34	.00	( 12,165.34)	.0
TOTAL STREETS	16,326.90	50,481.75	94,300.00	43,818.25	53.5
<u>GARBAGE</u>					
10-62-41 GARBAGE NORTH SANPETE DISPOSAL	18,335.00	56,968.72	70,000.00	13,031.28	81.4
10-62-95 LANDFILL EXPENSE	4,060.80	10,173.60	23,500.00	13,326.40	43.3
TOTAL GARBAGE	22,395.80	67,142.32	93,500.00	26,357.68	71.8
<u>PARKS &amp; RECREATION</u>					
10-71-11 SALARIES AND WAGES	2,465.27	18,072.82	37,000.00	18,927.18	48.9
10-71-13 EMPLOYEE BENEFITS	1,915.63	12,185.06	25,500.00	13,314.94	47.8
10-71-25 EQUIPMENT SUPPLIES & MAINTENAN	1,306.22	4,082.97	4,500.00	417.03	90.7
10-71-27 BUILDINGS AND GROUNDS	1,367.35	18,687.31	25,500.00	6,812.69	73.3
10-71-28 UTILITIES	601.32	1,278.14	3,500.00	2,221.86	36.5
10-71-29 TELEPHONE	.00	180.00	800.00	620.00	22.5
10-71-30 WATER UTILITY CHARGE	2,083.34	12,499.99	25,000.00	12,500.01	50.0
10-71-31 AUDIT	1,625.00	1,625.00	2,000.00	375.00	81.3
10-71-36 PARKS FUEL/VEHICLES	232.93	1,124.81	2,500.00	1,375.19	45.0
10-71-37 PARKS VEHICLE MAINTENANCE	15.48	265.48	2,500.00	2,234.52	10.6
10-71-45 MOSQUITO SPRAYING	.00	.00	1,500.00	1,500.00	.0
10-71-48 RECREATION	.00	5,000.00	.00	( 5,000.00)	.0
10-71-49 FLAGS	.00	39.99	500.00	460.01	8.0
10-71-70 CAPITAL OUTLAY	.00	3,333.32	500.00	( 2,833.32)	666.7
10-71-86 ARCHERY RANGE	.00	16.99	.00	( 16.99)	.0
10-71-90 VET PARK RESERVE	.00	.00	1,000.00	1,000.00	.0
TOTAL PARKS & RECREATION	11,612.54	78,391.88	132,300.00	53,908.12	59.3

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HERITAGE DEVELOPMENT</u>					
10-72-11 SALARIES AND WAGES	175.00	400.00	2,000.00	1,600.00	20.0
10-72-13 EMPLOYEE BENEFITS	13.38	15.31	200.00	184.69	7.7
10-72-25 MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-72-27 BUILDINGS AND GROUNDS	105.57	1,709.41	5,000.00	3,290.59	34.2
10-72-28 UTILITIES	319.98	1,135.93	4,000.00	2,864.07	28.4
TOTAL HERITAGE DEVELOPMENT	613.93	3,260.65	12,200.00	8,939.35	26.7
<u>CEMETERY</u>					
10-79-11 SALARIES AND WAGES	1,478.40	9,689.58	21,000.00	11,310.42	46.1
10-79-13 EMPLOYEE BENEFITS	1,241.04	7,620.61	15,500.00	7,879.39	49.2
10-79-25 EQUIPMENT SUPPLIES & MAINTENAN	593.77	2,337.42	.00	( 2,337.42)	.0
10-79-27 BUILDINGS AND GROUNDS	797.32	8,380.21	.00	( 8,380.21)	.0
10-79-28 UTILITIES	6.11	1,690.27	.00	( 1,690.27)	.0
10-79-29 OPENING AND CLOSING OF GRAVES	.00	120.00	.00	( 120.00)	.0
10-79-31 AUDIT	1,625.00	1,625.00	.00	( 1,625.00)	.0
10-79-36 FUEL/VEHICLES	154.15	1,046.03	.00	( 1,046.03)	.0
10-79-37 VEHICLE MAINTENANCE	341.52	591.52	.00	( 591.52)	.0
10-79-48 MBA LEASE EXPENSE	250.00	1,500.00	3,000.00	1,500.00	50.0
10-79-70 CAPITAL OUTLAY	4,436.75	49,270.09	.00	( 49,270.09)	.0
TOTAL CEMETERY	10,924.06	83,870.73	39,500.00	( 44,370.73)	212.3
<u>MICELLANEOUS EXPENDITURES</u>					
10-80-88 BUDGETED INCREASE IN FUND BALA	.00	.00	168,678.00	168,678.00	.0
TOTAL MICELLANEOUS EXPENDITURES	.00	.00	168,678.00	168,678.00	.0
TOTAL FUND EXPENDITURES	117,260.02	522,811.05	1,028,028.00	505,216.95	50.9
NET REVENUE OVER EXPENDITURES	( 45,270.86)	( 41,476.05)	6,372.00	47,848.05	(650.9)

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

C ROAD FUND

ASSETS

11-1000	CASH-COMBINED FUND	149,971.93	
11-1154	PTIF 3827 STREETS	86,613.50	
	TOTAL ASSETS		236,585.43

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
11-2980	FUND BALANCE	149,971.94	
	REVENUE OVER EXPENDITURES - YTD	86,613.49	
	BALANCE - CURRENT DATE	236,585.43	
	TOTAL FUND EQUITY		236,585.43
	TOTAL LIABILITIES AND EQUITY		236,585.43

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

C ROAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL</u>					
11-33-56 CLASS C ROAD ALLOTMENT	.00	64,428.99	115,000.00	50,571.01	56.0
11-33-57 ADD TRANSPORTATION TAX	2,777.62	18,661.69	34,000.00	15,338.31	54.9
TOTAL INTERGOVERNMENTAL	2,777.62	83,090.68	149,000.00	65,909.32	55.8
<u>OTHER REVENUE</u>					
11-36-10 MISC INTEREST EARNINGS	703.55	3,522.81	1.00	( 3,521.81)	35228
TOTAL OTHER REVENUE	703.55	3,522.81	1.00	( 3,521.81)	35228
TOTAL FUND REVENUE	3,481.17	86,613.49	149,001.00	62,387.51	58.1



MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

C ROAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
11-61-11 SALARIES AND WAGES	.00	.00	1.00	1.00	.0
11-61-13 EMPLOYEE BENEFITS	.00	.00	1.00	1.00	.0
11-61-25 EQUIPMENT SUPPLIES & MAINTENAN	.00	.00	1.00	1.00	.0
11-61-42 ROAD MAINTENANCE - B&C	.00	.00	149,000.00	149,000.00	.0
11-61-60 BACKHOE LEASE	.00	.00	1.00	1.00	.0
11-61-70 CAPITAL OUTLAY	.00	.00	1.00	1.00	.0
TOTAL STREETS	.00	.00	149,005.00	149,005.00	.0
TOTAL FUND EXPENDITURES	.00	.00	149,005.00	149,005.00	.0
NET REVENUE OVER EXPENDITURES	3,481.17	86,613.49	( 4.00)	( 86,617.49)	21653

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

CELEBRATION FUND

<u>ASSETS</u>			
14-1000	CASH-COMBINED FUND	22,428.18	
	TOTAL ASSETS		22,428.18
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	22,428.18	
	BALANCE - CURRENT DATE	22,428.18	
	TOTAL FUND EQUITY		22,428.18
	TOTAL LIABILITIES AND EQUITY		22,428.18

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CELEBRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
14-34-10 GENERAL DONATIONS	114.00	314.00	.00 (	314.00)	.0
14-34-21 ARCHERY REVENUE	.00	750.00	( 1,772.00)	( 2,522.00)	42.3
14-34-23 BASKETBALL REVENUE	.00	.00	1.00	1.00	.0
14-34-24 BBQ DINNER REVENUE	.00	4,533.00	1.00 (	4,532.00)	45330
14-34-25 CAR SHOW REVENUE	.00	980.00	1.00 (	979.00)	98000.
14-34-26 CARNIVAL REVENUES	.00	1,599.00	1.00 (	1,598.00)	15990
14-34-27 CONCERT REVENUES	1,250.00	4,144.00	1.00 (	4,143.00)	41440
14-34-29 FUN RUN REVENUES	.00	.00	1.00	1.00	.0
14-34-30 MISS MORONI REVENUES	196.85	196.85	200.00	3.15	98.4
14-34-31 PICKLEBALL REVENUES	.00	.00	1.00	1.00	.0
14-34-32 SALES OF MERC REVENUES	.00	686.00	1.00 (	685.00)	68600.
14-34-34 VOLLEYBALL REVENUES	.00	1,900.00	1.00 (	1,899.00)	19000
14-34-35 YOUTH COUNCIL REVENUES	.00	.00	200.00	200.00	.0
14-34-36 HALLOWEEN	.00	355.00	.00 (	355.00)	.0
14-34-37 HALLOWEEN SPOOK ALLEY REVENUE	200.00	2,451.00	.00 (	2,451.00)	.0
14-34-38 MISS MORONI 5K RUN REVENUE	.00	20.00	.00 (	20.00)	.0
14-34-39 SOFTBALL REVENUE	.00	200.00	.00 (	200.00)	.0
14-34-40 EASTER REVENUE	300.00	700.00	.00 (	700.00)	.0
14-34-41 CHRISTMAS REVENUE	200.00	400.00	.00 (	400.00)	.0
14-34-42 DUNK TANK\BOUNCE HOUSE RENTAL	900.00	1,900.00	.00 (	1,900.00)	.0
14-34-43 ADVERTISING REVENUE	300.00	800.00	.00 (	800.00)	.0
14-34-44 CORN HOLE REVENUE	800.00	2,400.00	.00 (	2,400.00)	.0
14-34-45 MOVIE IN THE PARK REVENUE	300.00	1,200.00	.00 (	1,200.00)	.0
 TOTAL CHARGES FOR SERVICES	 4,560.85	 25,528.85	 ( 1,363.00)	 ( 26,891.85)	 1873.0
  TOTAL FUND REVENUE	  4,560.85	  25,528.85	  ( 1,363.00)	  ( 26,891.85)	  1873.0

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CELEBRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
14-71-21 ARCHERY EXPENSE	.00	.00	1.00	1.00	.0
14-71-23 BASKETBALL EXPENSE	.00	.00	1.00	1.00	.0
14-71-24 BBQ DINNER EXPENSE	.00	.00	1.00	1.00	.0
14-71-25 CAR SHOW EXPENSE	.00	.00	1.00	1.00	.0
14-71-26 CARNIVAL EXPENSE	.00	.00	1.00	1.00	.0
14-71-27 CONCERT EXPENSE	.00	.00	1.00	1.00	.0
14-71-29 FUN RUN EXPENSE	.00	.00	1.00	1.00	.0
14-71-30 MISS MORONI EXPENSE	125.00	125.00	1.00	( 124.00)	12500.0
14-71-31 PICKLEBALL EXPENSE	.00	.00	1.00	1.00	.0
14-71-32 SALES OF MERCH EXPENSE	.00	.00	1.00	1.00	.0
14-71-34 VOLLEYBALL EXPENSE	.00	.00	5,000.00	5,000.00	.0
14-71-35 YOUTH COUNCIL EXPENSE	.00	58.80	1.00	( 57.80)	5880.0
14-71-36 HALLOWEEN	.00	331.26	.00	( 331.26)	.0
14-71-37 HALLOWEEN SPOOK ALLEY EXPENSE	.00	1,317.74	.00	( 1,317.74)	.0
14-71-41 CHRISTMAS EXPENSE	657.87	657.87	.00	( 657.87)	.0
14-71-42 DUNK TANK\BOUNCE HOUSE EXPENSE	.00	100.00	.00	( 100.00)	.0
14-71-45 MOVIE IN THE PARK EXPENSES	.00	510.00	.00	( 510.00)	.0
TOTAL PARKS & RECREATION	782.87	3,100.67	5,011.00	1,910.33	61.9
TOTAL FUND EXPENDITURES	782.87	3,100.67	5,011.00	1,910.33	61.9
NET REVENUE OVER EXPENDITURES	3,777.98	22,428.18	( 6,374.00)	( 28,802.18)	351.9

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

MUNICIPAL BUILDING AUTHORITY F

ASSETS

30-1000	CASH - COMBINED FUND	(	10.02)	
30-1156	PTIF 4761 NEW CITY HALL		26,034.21	
30-1157	PTIF 8553 2007 MBA BOND		19,424.61	
				<hr/>
TOTAL ASSETS				45,448.80
				<hr/>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
30-2980	FUND BALANCE	33,603.40		
	REVENUE OVER EXPENDITURES - YTD	11,845.40		
		<hr/>		
BALANCE - CURRENT DATE			45,448.80	
			<hr/>	
TOTAL FUND EQUITY				45,448.80
				<hr/>
TOTAL LIABILITIES AND EQUITY				45,448.80
				<hr/>

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

MUNICIPAL BUILDING AUTHORITY F

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
30-36-10 INTEREST INCOME CITY HALL	150.94	845.42	1,500.00	654.58	56.4
30-36-12 LEASE REVENUE INCOME	1,833.33	10,999.98	22,000.00	11,000.02	50.0
TOTAL OTHER REVENUE	1,984.27	11,845.40	23,500.00	11,654.60	50.4
TOTAL FUND REVENUE	1,984.27	11,845.40	23,500.00	11,654.60	50.4

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

MUNICIPAL BUILDING AUTHORITY F

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MBA EXPENDITURES</u>					
30-40-81 DEBT SERVICE PRINCIPAL - CITY	.00	.00	22,000.00	22,000.00	.0
30-40-88 APPROPRIATED INCREASE IN FUND	.00	.00	1,500.00	1,500.00	.0
TOTAL MBA EXPENDITURES	.00	.00	23,500.00	23,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	23,500.00	23,500.00	.0
NET REVENUE OVER EXPENDITURES	1,984.27	11,845.40	.00	( 11,845.40)	.0



MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

CAPITAL PROJECTS FUND

ASSETS

41-1000	CASH - COMBINED FUND	1,607,811.22	
41-1153	PTIF 4762 4TH OF JULY	195.63	
41-1155	PTIF 5284 SALE OF ASSETS	4,373.68	
	TOTAL ASSETS		1,612,380.53

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-2980	FUND BALANCE	1,612,282.95	
	REVENUE OVER EXPENDITURES - YTD	97.58	
	BALANCE - CURRENT DATE	1,612,380.53	
	TOTAL FUND EQUITY		1,612,380.53
	TOTAL LIABILITIES AND EQUITY		1,612,380.53

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
41-36-10 INTEREST INCOME 4TH OF JULY	15.51	97.58	200.00	102.42	48.8
TOTAL OTHER REVENUE	15.51	97.58	200.00	102.42	48.8
TOTAL FUND REVENUE	15.51	97.58	200.00	102.42	48.8

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS EXPENDITURES</u>					
41-40-88 BUDGETED INCREASE IN FUND BALA	.00	.00	200.00	200.00	.0
TOTAL CAPITAL PROJECTS EXPENDITURES	.00	.00	200.00	200.00	.0
TOTAL FUND EXPENDITURES	.00	.00	200.00	200.00	.0
NET REVENUE OVER EXPENDITURES	15.51	97.58	.00	( 97.58)	.0

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

WATER FUND

ASSETS

51-1000	CASH - COMBINED FUND	919,558.18	
51-1161	PTIF 3305 BOND 99 PMT RES	9,784.10	
51-1162	PTIF 3306 BOND 99 CAP REPAIR	30,061.77	
51-1311	ACCOUNTS RECEIVABLE	38,618.11	
51-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 3,100.00)	
51-1511	INVENTORIES - AT COST	14,190.97	
51-1651	TD LAND	17,493.62	
51-1652	SRC WELLS AND SPRINGS	6,093,059.53	
51-1653	TD STRUCTURES AND IMPROVEMENTS	13,097.15	
51-1654	TD RESERVOIRS AND STANDPIPES	385,732.83	
51-1655	TD MAINS	2,900,583.76	
51-1656	TD HYDRANTS	320,981.79	
51-1658	GP BUILDINGS AND STRUCTURES	99,033.84	
51-1659	GP TOOLS ANDS SHOP EQUIPMENTS	154,112.85	
51-1660	GP TRANSPORTATION EQUIPMENT	995.00	
51-1661	GP OTHER WORK EQUIPMENT	129,780.78	
51-1750	ACCDPN SRC WELLS AND SPRINGS	( 348,878.74)	
51-1752	ACCDPN TD STRUCTURES AND IMPRO	( 5,984.20)	
51-1753	ACCDPN TD RESERVOIRS AND STAND	( 385,732.83)	
51-1754	ACCDPN TD MAINS	( 2,763,375.40)	
51-1755	ACCDPN TD HYDRANTS	( 320,981.75)	
51-1756	ACCDPN GP BUILDINGS AND STRUCT	( 72,566.48)	
51-1757	ACCDPN GP TOOLS AND SHOP EQUIP	( 7,956.53)	
51-1758	ACCDPN GP TRANSPORTATION EQUIP	( 995.00)	
51-1759	ACCDPN GP OTHER WORK EQUIPMENT	( 87,942.82)	
51-1810	DEF OUTFLOWS - PENSION	12,886.00	
TOTAL ASSETS			7,142,456.53

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE	( 109.47)	
51-2235	CUSTOMER DEPOSITS	39,350.00	
51-2253	DWB BOND SERIES 2022A	1,110,000.00	
51-2502	COMPENSATED ABSENCE LIABILITY	2,588.00	
51-2551	ACCRUED INTEREST PAYABLE	17,260.00	
51-2552	DWQ LOAN 2022	2,342,000.00	
TOTAL LIABILITIES			3,511,088.53

FUND EQUITY

51-2710	PENSION LIABILITY (GASB 68)	9,673.00	
51-2720	DEF INFLOWS - PENSION	159.00	
UNAPPROPRIATED FUND BALANCE:			
51-2980	RETAINED EARNINGS	3,624,625.03	
	REVENUE OVER EXPENDITURES - YTD	( 3,089.03)	
BALANCE - CURRENT DATE			3,621,536.00

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

WATER FUND

TOTAL FUND EQUITY

3,631,368.00

TOTAL LIABILITIES AND EQUITY

7,142,456.53

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUES</u>					
51-30-11 SALES OF WATER	30,127.16	232,515.84	355,000.00	122,484.16	65.5
51-30-12 INTRACITY WATER SALES	2,083.33	12,499.98	25,000.00	12,500.02	50.0
51-30-31 SERVICE CONNECTION FEES	.00	400.00	5,000.00	4,600.00	8.0
51-30-34 PENALTY, RECONNECTS, OTHER FEE	500.58	3,652.94	4,000.00	347.06	91.3
TOTAL WATER REVENUES	32,711.07	249,068.76	389,000.00	139,931.24	64.0
<u>OTHER WATER REVENUES</u>					
51-36-10 INTEREST EARNINGS	135.30	311.84	5,000.00	4,688.16	6.2
51-36-32 IMPACT FEE - WATER	.00	.00	10,000.00	10,000.00	.0
51-36-90 MISCELLANEOUS INCOME	.00	.01	.00	(.01)	.0
TOTAL OTHER WATER REVENUES	135.30	311.85	15,000.00	14,688.15	2.1
TOTAL FUND REVENUE	32,846.37	249,380.61	404,000.00	154,619.39	61.7

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENTITURES</u>					
51-40-11 SALARIES AND WAGES	4,322.18	31,978.52	60,000.00	28,021.48	53.3
51-40-13 EMPLOYEE BENEFITS	1,770.76	11,742.33	25,500.00	13,757.67	46.1
51-40-21 DUES, SUBSCRIPTIONS, CONFERENC	.00	1,416.75	4,000.00	2,583.25	35.4
51-40-23 TRAVEL AND TRAINING	150.00	150.00	3,000.00	2,850.00	5.0
51-40-24 OFFICE SUPPLIES AND EXPENSE	217.73	1,989.93	5,500.00	3,510.07	36.2
51-40-28 UTILITIES (PUMP POWER)	2,316.09	17,150.75	23,000.00	5,849.25	74.6
51-40-29 TELEPHONE	171.78	1,083.38	1,800.00	716.62	60.2
51-40-30 PROFESSIONAL & TECHNICAL SERVI	.00	.00	2,000.00	2,000.00	.0
51-40-31 ACCOUNTING/AUDIT FEES	2,600.00	5,525.00	15,200.00	9,675.00	36.4
51-40-36 FUEL/VEHICLES	282.20	940.12	2,200.00	1,259.88	42.7
51-40-37 VEHICLE MAINTENANCE	.00	249.75	5,000.00	4,750.25	5.0
51-40-42 SAMPLING AND SUPPLIES	.00	1,045.00	4,000.00	2,955.00	26.1
51-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	10,000.00	10,000.00	.0
51-40-45 SYSTEM MAINTENANCE AND REPAIR	6,581.90	13,769.48	50,000.00	36,230.52	27.5
51-40-46 EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
51-40-48 MBA LEASE EXPENSE	500.00	3,000.00	6,000.00	3,000.00	50.0
51-40-51 INSURANCE	.00	7,357.94	8,000.00	642.06	92.0
51-40-70 CAPTIAL OUTLAY	.00	50.70	.00	( 50.70)	.0
51-40-75 IMPACT FEE EXPENSE	.00	.00	10,000.00	10,000.00	.0
51-40-81 2022A BOND PRINC PMT	73,000.00	73,000.00	35,000.00	( 38,000.00)	208.6
51-40-82 2022A BOND INTEREST EXPENSE	23,420.02	23,420.02	11,200.00	( 12,220.02)	209.1
51-40-84 TRANSFER TO GF - WATER USAGE	2,083.33	12,499.98	25,000.00	12,500.02	50.0
51-40-96 2022 BOND PRINCIPAL PMT	35,000.00	35,000.00	73,000.00	38,000.00	48.0
51-40-97 2022 BOND INTEREST PMT	11,099.99	11,099.99	23,500.00	12,400.01	47.2
TOTAL WATER EXPENTITURES	163,515.98	252,469.64	403,900.00	151,430.36	62.5
TOTAL FUND EXPENDITURES	163,515.98	252,469.64	403,900.00	151,430.36	62.5
NET REVENUE OVER EXPENDITURES	( 130,669.61)	( 3,089.03)	100.00	3,189.03	(3089.

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

SEWER FUND

ASSETS

52-1000	CASH - COMBINED FUND	(	311,779.66)	
52-1165	PTIF 1233 - SEWER 2005 BOND PY		22,660.26	
52-1166	PTIF 4390 MANDATORY SINKING RE		452,746.13	
52-1167	PTIF 4391 2005A DEBT SERVICE R		253,988.19	
52-1168	PTIF 4392 EMERGENCY REPAIR & R		108,084.37	
52-1169	PTIF 4416 MEMBRANE REPLACEMENT		158,165.06	
52-1170	PTIF 4826 SWER 2005A CITY PYMT		30,800.67	
52-1171	PTIF 8370 SEWER BOND RESERVE		32,029.45	
52-1311	ACCOUNTS RECEIVABLE		23,565.01	
52-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	2,000.00)	
52-1511	INVENTORIES - AT COST		796.47	
52-1651	TRT LAND		4,070.00	
52-1652	TRT STRUCTURES AND IMPROVEMENT		4,149,084.86	
52-1655	COL SEWER MAINS		1,119,556.77	
52-1656	GP STRUCTURES AND IMPROVEMENTS		43,390.02	
52-1657	GP TRANSPORTATION EQUIPMENT		2,125.00	
52-1750	ACCDPN TRT STRUCTURES AND IMPR	(	2,174,341.96)	
52-1753	ACCDPN COL SEWER MAINS	(	689,046.59)	
52-1754	ACCDPN GP STRUCTURES AND IMPRO	(	43,014.66)	
52-1755	ACCDPN GP TRANSPORTATION EQUIP	(	2,125.00)	
52-1810	DEF OUTFLOWS - PENSION		9,775.19	
TOTAL ASSETS				3,188,529.58

LIABILITIES AND EQUITY

LIABILITIES

52-2131	ACCOUNTS PAYABLE	(	59,025.78)	
52-2501	ACCRUED INTEREST PAYABLE		1,400.00	
52-2502	COMPENSATED ABSENCE LIABILITY		1,526.00	
52-2510	2005 SEWER REVENUE BOND		175,122.86	
52-2511	2005A SEWER REVENUE BOND		364,964.00	
TOTAL LIABILITIES				483,987.08

FUND EQUITY

52-2710	PENSION LIABILITY (GASB 68)		7,338.00	
52-2720	DEF INFLOWS - PENSION		121.00	
UNAPPROPRIATED FUND BALANCE:				
52-2980	RETAINED EARNINGS		2,576,783.51	
	REVENUE OVER EXPENDITURES - YTD		120,299.99	
BALANCE - CURRENT DATE				2,697,083.50
TOTAL FUND EQUITY				2,704,542.50
TOTAL LIABILITIES AND EQUITY				3,188,529.58



MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER REVENUES</u>					
52-30-11 SEWER SALES OF SERVICES	18,740.59	126,102.53	205,500.00	79,397.47	61.4
52-30-31 SEWER CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
52-30-33 MEMBRANE REPLACEMENT CONTRIBUT	18,084.23	108,505.38	.00	( 108,505.38)	.0
52-30-37 MFC DEBT PAYMENT	.00	174,855.27	175,000.00	144.73	99.9
52-30-52 STATE SEWER GRANT INCOME	10,000.00	60,000.00	.00	( 60,000.00)	.0
TOTAL SEWER REVENUES	46,824.82	469,463.18	382,500.00	( 86,963.18)	122.7
<u>OTHER SEWER REVENUES</u>					
52-36-10 SEWER INTEREST EARNINGS	3,553.50	21,100.62	50,000.00	28,899.38	42.2
TOTAL OTHER SEWER REVENUES	3,553.50	21,100.62	50,000.00	28,899.38	42.2
TOTAL FUND REVENUE	50,378.32	490,563.80	432,500.00	( 58,063.80)	113.4

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-11 SALARIES AND WAGES	2,513.53	17,568.32	34,500.00	16,931.68	50.9
52-40-13 EMPLOYEE BENEFITS	457.61	3,113.15	8,000.00	4,886.85	38.9
52-40-23 TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
52-40-24 OFFICE SUPPLIES & EXPENSE	207.60	2,015.71	5,000.00	2,984.29	40.3
52-40-29 TELEPHONE	.00	105.00	500.00	395.00	21.0
52-40-31 ACCOUNTING/AUDIT FEES	2,600.00	5,525.00	15,200.00	9,675.00	36.4
52-40-36 FUEL/VEHICLES	154.15	812.04	2,500.00	1,687.96	32.5
52-40-37 VEHICLE MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
52-40-42 TREATMENT - MORONI FEED	3,907.16	27,350.12	48,000.00	20,649.88	57.0
52-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	5,000.00	5,000.00	.0
52-40-45 MAINTENANCE MATERIALS & SERVIC	.00	1,845.77	5,000.00	3,154.23	36.9
52-40-46 LINE CLEANING	.00	94,946.63	25,000.00	( 69,946.63)	379.8
52-40-48 MBA LEASE EXPENSE	416.66	2,499.96	5,000.00	2,500.04	50.0
52-40-51 INSURANCE	.00	9,657.30	10,500.00	842.70	92.0
52-40-70 CAPITAL OUTLAY	.00	10,000.00	.00	( 10,000.00)	.0
52-40-81 2005A BOND PRINC PMT	.00	193,000.00	193,000.00	.00	100.0
52-40-82 INTEREST EXPENSE	.00	1,824.81	3,000.00	1,175.19	60.8
TOTAL SEWER EXPENDITURES	10,256.71	370,263.81	364,700.00	( 5,563.81)	101.5
TOTAL FUND EXPENDITURES	10,256.71	370,263.81	364,700.00	( 5,563.81)	101.5
NET REVENUE OVER EXPENDITURES	40,121.61	120,299.99	67,800.00	( 52,499.99)	177.4

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

IRRIGATION FUND

ASSETS

57-1000	CASH - COMBINED FUND	(	276,284.97)	
57-1175	PTIF 4144 CUP		569,385.03	
57-1176	PTIF 4212 IRRIG BOND		25,397.80	
57-1177	PTIF 8467 IRRIG BOND RESERVE		22,918.57	
57-1180	PTIF 6360 METER PROJECT ESC		179,767.50	
57-1311	ACCOUNTS RECEIVABLE		22,271.72	
57-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	1,500.00)	
57-1511	MATERIALS INVENTORY - AT COST		8,056.42	
57-1601	WATER SHARES - IRRIGATION COMP		43,999.50	
57-1650	CONSTRUCTION IN PROGRESS		833,417.68	
57-1651	TD LAND		20,085.00	
57-1652	TD STRUCTURES AND IMPROVEMENTS		26,934.30	
57-1653	TD RESERVOIRS		1,040,951.04	
57-1654	TD MAINS		804,525.88	
57-1661	EQUIPMENT		272,858.45	
57-1750	ACCDPN TD STRUCTURES AND IMPRO	(	14,422.05)	
57-1751	ACCDPN TD RESERVOIRS	(	599,306.84)	
57-1752	ACCDPN TD MAINS	(	507,359.38)	
57-1759	ACCDPN EQUIPMENT	(	55,824.88)	
57-1810	DEF OUTFLOWS - PENSION		14,432.09	
TOTAL ASSETS				2,430,302.86

LIABILITIES AND EQUITY

LIABILITIES

57-2501	ACCRUED INTEREST PAYABLE		2,300.00	
57-2502	COMPENSATED ABSENCE LIABILITY		3,978.00	
57-2510	2002 CIB IRRIGATION REVENUE BO		137,000.00	
57-2520	BOND SERIES 2023		346,000.00	
TOTAL LIABILITIES				489,278.00

FUND EQUITY

57-2710	PENSION LIABILITY (GASB 68)		10,833.00	
57-2720	DEF INFLOWS - PENSION		177.00	
UNAPPROPRIATED FUND BALANCE:				
57-2980	RETAINED EARNINGS		1,999,480.49	
	REVENUE OVER EXPENDITURES - YTD	(	69,465.63)	
BALANCE - CURRENT DATE			1,930,014.86	
TOTAL FUND EQUITY				1,941,024.86
TOTAL LIABILITIES AND EQUITY				2,430,302.86

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IRRIGATION REVENUES</u>					
57-30-11 SECONDARY IRRIGATION SERVICE F	18,551.13	111,143.05	214,000.00	102,856.95	51.9
57-30-13 IRRIG SALES OF WATER SHARES-MO	.00	5,000.00	.00	( 5,000.00)	.0
57-30-80 IRRIG EQUIPMENT RENTAL	.00	.00	50,000.00	50,000.00	.0
TOTAL IRRIGATION REVENUES	18,551.13	116,143.05	264,000.00	147,856.95	44.0
<u>OTHER IRRIGATION REVENUES</u>					
57-36-10 IRRIG INTEREST EARNINGS	2,705.19	16,931.05	25,000.00	8,068.95	67.7
57-36-90 IRRIG MISCELLANEOUS INCOME	.00	.00	1,000.00	1,000.00	.0
57-36-92 METER GRANT FROM STATE	.00	.00	100,000.00	100,000.00	.0
TOTAL OTHER IRRIGATION REVENUES	2,705.19	16,931.05	126,000.00	109,068.95	13.4
TOTAL FUND REVENUE	21,256.32	133,074.10	390,000.00	256,925.90	34.1

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION EXPENDITURES</u>					
57-40-11 SALARIES AND WAGES	1,540.09	11,045.62	22,000.00	10,954.38	50.2
57-40-13 EMPLOYEE BENEFITS	2,298.63	15,940.75	22,000.00	6,059.25	72.5
57-40-23 TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
57-40-24 OFFICE SUPPLIES & EXPENSE	166.00	2,056.47	5,500.00	3,443.53	37.4
57-40-28 UTILITIES (PUMP POWER)	132.87	13,342.65	24,000.00	10,657.35	55.6
57-40-29 TELEPHONE	.00	90.00	300.00	210.00	30.0
57-40-31 ACCOUNTING/AUDIT FEES	2,600.00	5,525.00	13,000.00	7,475.00	42.5
57-40-36 FUEL/VEHICLES	154.12	890.59	3,500.00	2,609.41	25.5
57-40-37 VEHICLE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
57-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	2,000.00	2,000.00	.0
57-40-45 SYSTEM MAINTENANCE AND REPAIR	7,093.20	19,964.80	30,000.00	10,035.20	66.6
57-40-46 IRRIGATION ASSESSMENTS	.00	18,787.00	17,500.00	( 1,287.00)	107.4
57-40-48 MBA LEASE EXPENSE	333.33	1,999.99	4,000.00	2,000.01	50.0
57-40-51 INSURANCE	.00	9,197.43	10,000.00	802.57	92.0
57-40-72 CAPITAL OUTLAY - METER PROJECT	72.06	72.06	185,000.00	184,927.94	.0
57-40-74 CAPITAL OUTLAY-METER WAGE/BEN	9,298.84	64,742.38	150,000.00	85,257.62	43.2
57-40-81 2002 CIB BOND PRINC PMT	.00	32,000.00	14,000.00	( 18,000.00)	228.6
57-40-82 2002 CIB BOND INTEREST PMT	.00	6,884.99	3,500.00	( 3,384.99)	196.7
57-40-90 PRINICPAL BOND SERIES 2023	.00	.00	18,000.00	18,000.00	.0
57-40-91 INTEREST EXP BOND SERIES 2023	.00	.00	3,460.00	3,460.00	.0
TOTAL IRRIGATION EXPENDITURES	23,689.14	202,539.73	533,260.00	330,720.27	38.0
TOTAL FUND EXPENDITURES	23,689.14	202,539.73	533,260.00	330,720.27	38.0
NET REVENUE OVER EXPENDITURES	( 2,432.82)	( 69,465.63)	( 143,260.00)	( 73,794.37)	( 48.5)

MORONI CITY  
BALANCE SHEET  
DECEMBER 31, 2025

PERPETUAL CARE FUND

ASSETS

79-1000	CASH - COMBINED FUND	6,899.94	
79-1159	PTIF 1432 CEMETERY INVEST	289,193.54	
	TOTAL ASSETS		296,093.48

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
79-2980	FUND BALANCE	286,818.56	
	REVENUE OVER EXPENDITURES - YTD	9,274.92	
	BALANCE - CURRENT DATE	296,093.48	
	TOTAL FUND EQUITY		296,093.48
	TOTAL LIABILITIES AND EQUITY		296,093.48

MORONI CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>PERPETUAL CARE REVENUES</u>					
79-30-66 APPROPRIATED USE OF FUND BALAN	.00	.00	9,000.00	9,000.00	.0
79-30-81 SALE OF CEMETERY LOTS	1,600.00	3,100.00	1,000.00	( 2,100.00)	310.0
TOTAL PERPETUAL CARE REVENUES	1,600.00	3,100.00	10,000.00	6,900.00	31.0
<u>OTHER PERPETUAL CARE REVENUES</u>					
79-36-10 INTEREST EARNINGS	981.96	6,174.92	10,000.00	3,825.08	61.8
TOTAL OTHER PERPETUAL CARE REVENUES	981.96	6,174.92	10,000.00	3,825.08	61.8
TOTAL FUND REVENUE	2,581.96	9,274.92	20,000.00	10,725.08	46.4

MORONI CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERPETUAL CARE EXPENDITURES</u>					
79-40-70 CAPITAL OUTLAY	.00	.00	20,000.00	20,000.00	.0
TOTAL PERPETUAL CARE EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
NET REVENUE OVER EXPENDITURES	2,581.96	9,274.92	.00	( 9,274.92)	.0