PLEASANT VIEW CITY CORPORATION
COMBINED CASH INVESTMENT
DECEMBER 31, 2025

## COMBINED CASH ACCOUNTS

| | | |
|---|---|---|
| 01-11110 | CASH IN CHECKING - COMBINED | 41,852.57 |
| 01-11120 | XPRESS DEPOSIT ACCOUNT | 30,379.50 |
| 01-11310 | PETTY CASH | ( 1.00) |
| 01-11610 | CASH - COMBINED STATE TREASURE | 25,875,719.37 |
| 01-11760 | CASH CLEARING-UTILITY | ( 743.50) |
| | TOTAL COMBINED CASH | 25,947,206.94 |
| 01-10100 | CASH ALLOCATED TO OTHER FUNDS | ( 25,947,206.94) |
| | TOTAL UNALLOCATED CASH | .00 |

## CASH ALLOCATION RECONCILIATION

| | | |
|---|---|---|
| 10 | ALLOCATION TO GENERAL FUND | 5,464,371.07 |
| 40 | ALLOCATION TO PARK\OPEN SPACE DEV. FUND | 131,629.05 |
| 41 | ALLOCATION TO STORM SEWER FUND | 3,094,734.38 |
| 43 | ALLOCATION TO EQUIP/FLEET/PROJECT FUND | 2,662,933.43 |
| 44 | ALLOCATION TO BLDGS CAPTIAL IMPROVEMENT FUND | 937,834.23 |
| 45 | ALLOCATION TO ROAD & SIDEWALK FUND | 1,723,877.58 |
| 51 | ALLOCATION TO WATER FUND | 3,722,861.45 |
| 53 | ALLOCATION TO SEWER FUND | 3,102,578.50 |
| 55 | ALLOCATION TO SOLID WASTE FUND | 193,709.89 |
| 60 | ALLOCATION TO REDEVELOPMENT AGENCY FUND | 4,912,677.36 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 25,947,206.94 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-10100 | ( 25,947,206.94) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FUND

## ASSETS

| | | | | |
|---|---|---|---|---|
| 10-10100 | CASH - COMBINED FUND | | 5,464,371.07 | |
| 10-10200 | CASH-ZIONS-CASH BACK SAVINGS | | 38,170.62 | |
| 10-13110 | ACCOUNTS RECEIVABLE | | 1,837,346.04 | |
| 10-13120 | DEVELOPMENT RECEIVABLES | | 12,882.66 | |
| 10-13122 | UTAH SALES TAX PAID RECEIVABLE | | 123.47 | |
| | TOTAL ASSETS | | | 7,352,893.86 |

## LIABILITIES AND EQUITY

### LIABILITIES

| | | | | |
|---|---|---|---|---|
| 10-20200 | ACCOUNTS PAYABLE | | 5,198.85 | |
| 10-22210 | FICA PAYABLE | | ( 324.90) | |
| 10-22220 | FEDERAL WITHHOLDING PAYABLE | | ( 129.85) | |
| 10-22230 | STATE WITHHOLDING PAYABLE | | 15,478.37 | |
| 10-22250 | WORKMENS COMPENSATION PAYABLE | | 7,350.93 | |
| 10-22500 | INSURANCE PAYABLE | | ( 43,458.84) | |
| 10-23310 | REVENUE COLLECTED IN ADVANCE | | 1,810,643.33 | |
| 10-23311 | REVENUE COLLECTED FOR CWSID | | 179,732.00 | |
| 10-23312 | N.V.FIRE COLLECTION FEE | | 126,690.14 | |
| 10-23400 | CUSTOMER DEPOSITS | | 797,845.50 | |
| 10-23401 | DEVELOPMENT DEPOSITS | | 34,970.77 | |
| | TOTAL LIABILITIES | | | 2,933,996.30 |

### FUND EQUITY

| | | | | |
|---|---|---|---|---|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 10-29800 | UNASSIGNED-FUND BAL.BEGIN.YEAR | 2,434,149.05 | | |
| 10-29850 | RESTRICTED-CLASS C ROAD FUNDS | 1,046,920.86 | | |
| 10-29860 | RESTRICTED-STATE ALCOHOL FUNDS | 10,009.21 | | |
| 10-29870 | RESTRICTED-TRANSPORTATION TAX | 613,155.31 | | |
| | REVENUE OVER EXPENDITURES - YTD | 314,663.13 | | |
| | BALANCE - CURRENT DATE | | 4,418,897.56 | |
| | TOTAL FUND EQUITY | | | 4,418,897.56 |
| | TOTAL LIABILITIES AND EQUITY | | | 7,352,893.86 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | TAXES | | | | | |
| 10-31-010 | MOTOR VEHICLES | 3,300.38 | 25,485.48 | 63,000.00 | 37,514.52 | 40.5 |
| 10-31-100 | CURRENT YEAR PROPERTY TAXES | 822,546.84 | 919,297.76 | 1,160,445.00 | 241,147.24 | 79.2 |
| 10-31-200 | PRIOR YEAR PROPERTY TAXES | 1,303.80 | 5,500.28 | 24,000.00 | 18,499.72 | 22.9 |
| 10-31-300 | SALES AND USE TAXES | 186,272.17 | 1,289,448.03 | 2,503,000.00 | 1,213,551.97 | 51.5 |
| 10-31-400 | FRANCHISE TAXES | 60,348.70 | 437,800.07 | 918,000.00 | 480,199.93 | 47.7 |
| | TOTAL TAXES | 1,073,771.89 | 2,677,531.62 | 4,668,445.00 | 1,990,913.38 | 57.4 |
| | LICENSES AND PERMITS | | | | | |
| 10-32-100 | BUSINESS LICENSES AND PERMITS | 7,684.81 | 9,517.27 | 18,000.00 | 8,482.73 | 52.9 |
| 10-32-160 | 1% SURCHARGE | 121.25 | 965.78 | 215.00 | ( 750.78) | 449.2 |
| 10-32-170 | CWSID IMPACT COLLECTION FEE | 10.00 | 180.00 | .00 | ( 180.00) | .0 |
| 10-32-180 | NV FIRE DISTRCT COLLECTION FEE | 10.00 | 170.00 | .00 | ( 170.00) | .0 |
| 10-32-210 | BUILDING PERMITS | 11,626.19 | 174,991.26 | 167,300.00 | ( 7,691.26) | 104.6 |
| 10-32-250 | ANIMAL LICENSES | 665.00 | 1,422.50 | 4,900.00 | 3,477.50 | 29.0 |
| | TOTAL LICENSES AND PERMITS | 20,117.25 | 187,246.81 | 190,415.00 | 3,168.19 | 98.3 |
| | INTERGOVERNMENTAL REVENUE | | | | | |
| 10-33-300 | BLOCK GRANT POLICE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-33-400 | WEBER SCHOOL DIST-RESOURCE | 22,049.85 | 44,099.70 | 90,000.00 | 45,900.30 | 49.0 |
| 10-33-401 | WEBER SCHOOL DIST-REIMBURSEMNT | 3,139.01 | 5,237.51 | 10,500.00 | 5,262.49 | 49.9 |
| 10-33-500 | LOCAL UNITS GRANTS/AWARDS | .00 | .00 | 3,115.00 | 3,115.00 | .0 |
| 10-33-560 | CLASS "C" ROAD FUND ALLOTMENT | .00 | 328,185.33 | 610,000.00 | 281,814.67 | 53.8 |
| 10-33-580 | STATE ALCOHOL ENFORC/EDUC FUND | .00 | .00 | 13,145.00 | 13,145.00 | .0 |
| 10-33-581 | STATE GRANTS/AWARDS (POLICE) | 1,332.94 | 15,664.70 | 35,000.00 | 19,335.30 | 44.8 |
| 10-33-582 | FEDERAL GRANTS/AWARDS (POLICE) | .00 | .00 | 22,500.00 | 22,500.00 | .0 |
| 10-33-600 | CONTRIB.FROM OTHER GOV-TRANSP. | 17,386.85 | 122,322.32 | 232,000.00 | 109,677.68 | 52.7 |
| 10-33-701 | ARPA FUNDING | .00 | .00 | 573,153.00 | 573,153.00 | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | 43,908.65 | 515,509.56 | 1,590,413.00 | 1,074,903.44 | 32.4 |
| | CHARGES FOR SERVICES | | | | | |
| 10-34-240 | INSPECTION FEES | 1,175.00 | 12,700.00 | 30,000.00 | 17,300.00 | 42.3 |
| 10-34-250 | PLAN CHECK FEES | 4,513.11 | 92,846.76 | 82,000.00 | ( 10,846.76) | 113.2 |
| 10-34-260 | BOARD OF ADJUSTMENTS FEES | .00 | 225.00 | 150.00 | ( 75.00) | 150.0 |
| 10-34-270 | ZONING & SUBDIVISION FEES | 14,675.00 | 23,050.00 | 8,500.00 | ( 14,550.00) | 271.2 |
| 10-34-280 | FOUNDER'S DAY | .00 | 38.00 | 20,000.00 | 19,962.00 | .2 |
| 10-34-550 | IMPOUND & SHELTER FEES | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-34-730 | RECREATION FEES | 2,803.94 | 31,847.52 | 55,000.00 | 23,152.48 | 57.9 |
| 10-34-750 | PARK FEES | 150.00 | 2,067.71 | 5,000.00 | 2,932.29 | 41.4 |
| | TOTAL CHARGES FOR SERVICES | 23,317.05 | 162,774.99 | 200,850.00 | 38,075.01 | 81.0 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | FINES AND FORFEITURES | | | | | |
| 10-35-100 | COURT FINES | 21,996.21 | 124,014.40 | 215,000.00 | 90,985.60 | 57.7 |
| 10-35-200 | SMALLCLAIMS-PUBLIC DEFENDER | .00 | 320.00 | 180.00 | ( 140.00) | 177.8 |
| | TOTAL FINES AND FORFEITURES | 21,996.21 | 124,334.40 | 215,180.00 | 90,845.60 | 57.8 |
| | MISCELLANEOUS REVENUE | | | | | |
| 10-36-100 | INTEREST EARNINGS | 19,222.23 | 90,665.96 | 201,000.00 | 110,334.04 | 45.1 |
| 10-36-200 | RENTS AND CONCESSIONS | 3,324.53 | 12,159.52 | 27,000.00 | 14,840.48 | 45.0 |
| 10-36-220 | CREDIT CARD USAGE FEE | 454.87 | 3,190.89 | 22,000.00 | 18,809.11 | 14.5 |
| 10-36-250 | POLICE REPORTS | 170.00 | 1,655.00 | 3,500.00 | 1,845.00 | 47.3 |
| 10-36-900 | MISC/SUNDRY REVENUE | 4,626.00 | 16,896.47 | 23,000.00 | 6,103.53 | 73.5 |
| | TOTAL MISCELLANEOUS REVENUE | 27,797.63 | 124,567.84 | 276,500.00 | 151,932.16 | 45.1 |
| | CONTRIBUTIONS AND TRANSFERS | | | | | |
| 10-39-200 | REVENUE SHARING CARRYOVER | .00 | .00 | 1,877,186.00 | 1,877,186.00 | .0 |
| 10-39-300 | CLASS "C" ROADS CARRYOVER | .00 | .00 | 894,872.00 | 894,872.00 | .0 |
| 10-39-320 | TRANSPORT. SALES TX CARRYOVER | .00 | .00 | 356,082.00 | 356,082.00 | .0 |
| 10-39-350 | STATE ALCOHOL FUNDS CARRYOVER | .00 | .00 | 4,068.00 | 4,068.00 | .0 |
| | TOTAL CONTRIBUTIONS AND TRANSFERS | .00 | .00 | 3,132,208.00 | 3,132,208.00 | .0 |
| | TOTAL FUND REVENUE | 1,210,908.68 | 3,791,965.22 | 10,274,011.00 | 6,482,045.78 | 36.9 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | LEGISLATIVE | | | | | |
| 10-41-120 | SALARIES - MAYOR AND COUNCIL | 2,850.00 | 17,100.00 | 34,200.00 | 17,100.00 | 50.0 |
| 10-41-130 | EMPLOYEE BENEFITS | 278.16 | 1,668.96 | 4,050.00 | 2,381.04 | 41.2 |
| 10-41-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | 8,146.04 | 8,175.00 | 28.96 | 99.7 |
| 10-41-220 | PUBLIC NOTICES | .00 | 9,589.75 | 25,000.00 | 15,410.25 | 38.4 |
| 10-41-230 | TRAVEL | 190.00 | 1,140.00 | 10,280.00 | 9,140.00 | 11.1 |
| 10-41-240 | OFFICE SUPPLIES AND EXPENSE | 80.64 | 196.25 | 500.00 | 303.75 | 39.3 |
| 10-41-310 | PROFESSIONAL & TECHNICAL | .00 | 10,296.13 | 10,400.00 | 103.87 | 99.0 |
| 10-41-330 | EDUCATION AND TRAINING | .00 | .00 | 3,300.00 | 3,300.00 | .0 |
| 10-41-610 | CITY APPRECIATION | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-41-620 | MISCELLANEOUS | 220.15 | 1,244.15 | 1,000.00 | ( 244.15) | 124.4 |
| 10-41-640 | DISCRETIONARY FUNDS | 555.25 | 2,977.00 | 5,000.00 | 2,023.00 | 59.5 |
| 10-41-660 | FED FUNDS: ARPA FUNDING | 1,092.75 | 9,873.25 | 573,153.00 | 563,279.75 | 1.7 |
| | TOTAL LEGISLATIVE | 5,266.95 | 62,231.53 | 678,058.00 | 615,826.47 | 9.2 |
| | JUDICIAL | | | | | |
| 10-42-110 | SALARIES/WAGES-PERMANENT | 10,267.90 | 64,269.46 | 130,000.00 | 65,730.54 | 49.4 |
| 10-42-115 | OVERTIME/VAC | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-42-120 | SALARIES/WAGES-PART-TIME | 454.88 | 2,439.07 | 11,000.00 | 8,560.93 | 22.2 |
| 10-42-130 | EMPLOYEE BENEFITS | 5,244.49 | 31,660.22 | 65,200.00 | 33,539.78 | 48.6 |
| 10-42-132 | EMPLOYEE BENEFITS-GRP 3 | 20.32 | 128.41 | 2,000.00 | 1,871.59 | 6.4 |
| 10-42-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 150.00 | 150.00 | .0 |
| 10-42-230 | TRAVEL | .00 | 983.80 | 3,300.00 | 2,316.20 | 29.8 |
| 10-42-240 | OFFICE SUPPLIES AND EXPENSE | 5.11 | 607.94 | 3,000.00 | 2,392.06 | 20.3 |
| 10-42-280 | TELEPHONE | 100.00 | 590.00 | 1,200.00 | 610.00 | 49.2 |
| 10-42-310 | PROFESSIONAL & TECHNICAL | 2,389.00 | 11,278.00 | 28,250.00 | 16,972.00 | 39.9 |
| 10-42-330 | EDUCATION & TRAINING | .00 | 125.00 | 800.00 | 675.00 | 15.6 |
| 10-42-620 | MISCELLANEOUS SERVICES | 591.08 | 3,753.15 | 6,800.00 | 3,046.85 | 55.2 |
| | TOTAL JUDICIAL | 19,072.78 | 115,835.05 | 251,950.00 | 136,114.95 | 46.0 |

PLEASANT VIEW CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | ADMINISTRATION | | | | | |
| 10-43-110 | SALARIES/WAGES-PERMANENT | 6,577.34 | 41,635.18 | 84,400.00 | 42,764.82 | 49.3 |
| 10-43-115 | OVERTIME/VAC | .00 | 362.89 | 1,300.00 | 937.11 | 27.9 |
| 10-43-120 | SALARIES/WAGES-PART-TIME | 3,294.19 | 22,992.53 | 48,100.00 | 25,107.47 | 47.8 |
| 10-43-130 | EMPLOYEE BENEFITS | 4,560.68 | 29,172.42 | 58,000.00 | 28,827.58 | 50.3 |
| 10-43-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 1,725.00 | 1,725.00 | .0 |
| 10-43-230 | TRAVEL | 1,731.40 | 4,850.06 | 11,500.00 | 6,649.94 | 42.2 |
| 10-43-240 | OFFICE SUPPLIES AND EXPENSE | 41.01 | 331.41 | 650.00 | 318.59 | 51.0 |
| 10-43-280 | TELEPHONE | 45.00 | 540.00 | 1,080.00 | 540.00 | 50.0 |
| 10-43-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-43-330 | EDUCATION AND TRAINING | 675.00 | 1,215.00 | 4,000.00 | 2,785.00 | 30.4 |
| 10-43-605 | MARKETING & ANALYSIS | .00 | 2,396.00 | 7,550.00 | 5,154.00 | 31.7 |
| 10-43-620 | MISCELLANEOUS SERVICES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-43-630 | EMP. APPRECIATION | 11,055.72 | 11,055.72 | 18,000.00 | 6,944.28 | 61.4 |
| 10-43-640 | CONTINUING EDUCATION | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| | TOTAL ADMINISTRATION | 27,980.34 | 114,551.21 | 244,305.00 | 129,753.79 | 46.9 |
| | TREASURER | | | | | |
| 10-44-110 | SALARIES/WAGES-PERMANENT | 4,738.56 | 30,466.34 | 62,200.00 | 31,733.66 | 49.0 |
| 10-44-115 | OVERTIME/VAC | .00 | 1,088.70 | 3,000.00 | 1,911.30 | 36.3 |
| 10-44-120 | SALARIES/WAGES-PART-TIME | 499.25 | 3,267.69 | 6,500.00 | 3,232.31 | 50.3 |
| 10-44-130 | EMPLOYEE BENEFITS | 2,768.09 | 17,609.11 | 35,700.00 | 18,090.89 | 49.3 |
| 10-44-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | 274.00 | 300.00 | 26.00 | 91.3 |
| 10-44-230 | TRAVEL | .00 | 1,801.48 | 5,900.00 | 4,098.52 | 30.5 |
| 10-44-240 | OFFICE SUPPLIES AND EXPENSE | 22.70 | 221.26 | 4,000.00 | 3,778.74 | 5.5 |
| 10-44-280 | TELEPHONE | 90.00 | 540.00 | 1,080.00 | 540.00 | 50.0 |
| 10-44-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-44-330 | EDUCATION AND TRAINING | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 10-44-620 | MISCELLANEOUS SERVICES | 512.14 | 2,454.37 | 9,500.00 | 7,045.63 | 25.8 |
| | TOTAL TREASURER | 8,630.74 | 57,722.95 | 129,680.00 | 71,957.05 | 44.5 |
| | CITY RECORDER/FINANCE | | | | | |
| 10-47-110 | SALARIES/WAGES-PERMANENT | 4,854.40 | 31,264.97 | 63,200.00 | 31,935.03 | 49.5 |
| 10-47-115 | OVERTIME/VAC | .00 | 345.55 | 2,300.00 | 1,954.45 | 15.0 |
| 10-47-120 | SALARIES/WAGES-PART-TIME | 499.25 | 3,267.69 | 6,500.00 | 3,232.31 | 50.3 |
| 10-47-130 | EMPLOYEE BENEFITS | 2,292.33 | 14,580.21 | 29,800.00 | 15,219.79 | 48.9 |
| 10-47-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | 70.00 | 520.00 | 450.00 | 13.5 |
| 10-47-230 | TRAVEL | .00 | .00 | 2,600.00 | 2,600.00 | .0 |
| 10-47-240 | OFFICE SUPPLIES AND EXPENSE | 286.62 | 1,069.87 | 3,000.00 | 1,930.13 | 35.7 |
| 10-47-280 | TELEPHONE | 180.00 | 1,080.00 | 2,160.00 | 1,080.00 | 50.0 |
| 10-47-330 | EDUCATION AND TRAINING | .00 | 195.00 | 850.00 | 655.00 | 22.9 |
| | TOTAL CITY RECORDER/FINANCE | 8,112.60 | 51,873.29 | 110,930.00 | 59,056.71 | 46.8 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | NON-DEPARTMENTAL | | | | | |
| 10-49-300 | ENGINEER | 5,682.50 | 19,212.00 | 70,000.00 | 50,788.00 | 27.5 |
| 10-49-310 | ATTORNEY | .00 | 1,158.00 | 15,000.00 | 13,842.00 | 7.7 |
| 10-49-320 | AUDITOR | .00 | .00 | 18,090.00 | 18,090.00 | .0 |
| 10-49-510 | INSURANCE AND SURETY BONDS | .00 | 103,299.75 | 107,200.00 | 3,900.25 | 96.4 |
| 10-49-610 | MISC SAFETY GRANT SUPPLIES | .00 | .00 | 3,115.00 | 3,115.00 | .0 |
| | TOTAL NON-DEPARTMENTAL | 5,682.50 | 123,669.75 | 213,405.00 | 89,735.25 | 58.0 |
| | GENERAL GOVERNMENT BUILDINGS | | | | | |
| 10-50-110 | SALARIES/WAGES-PERMANENT | 531.20 | 3,452.80 | 8,300.00 | 4,847.20 | 41.6 |
| 10-50-115 | OVERTIME | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-50-130 | EMPLOYEE BENEFITS | 59.15 | 334.47 | 950.00 | 615.53 | 35.2 |
| 10-50-260 | BLDGS/GROUNDS -SUPPLIES/MAINT. | 4,060.49 | 8,114.55 | 17,000.00 | 8,885.45 | 47.7 |
| 10-50-270 | UTILITIES | 586.19 | 8,252.46 | 15,500.00 | 7,247.54 | 53.2 |
| 10-50-280 | TELEPHONE | 2,226.46 | 7,296.51 | 14,000.00 | 6,703.49 | 52.1 |
| 10-50-310 | PROFESSIONAL & TECHNICAL | 190.00 | 640.00 | 5,000.00 | 4,360.00 | 12.8 |
| 10-50-620 | CONTRACTUAL SERVICES | 8,836.05 | 26,631.77 | 79,500.00 | 52,868.23 | 33.5 |
| | TOTAL GENERAL GOVERNMENT BUILDINGS | 16,489.54 | 54,722.56 | 141,450.00 | 86,727.44 | 38.7 |
| | SHOP | | | | | |
| 10-51-230 | TRAVEL | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-51-240 | OFFICE SUPPLIES AND EXPENSE | 556.23 | 811.56 | 2,200.00 | 1,388.44 | 36.9 |
| 10-51-250 | EQUIP/SUPPLIES/MAINTENANCE | 925.35 | 3,532.61 | 13,000.00 | 9,467.39 | 27.2 |
| 10-51-260 | BLDG & GRND-SHOP IMPROVEMENTS | 906.40 | 8,153.62 | 9,300.00 | 1,146.38 | 87.7 |
| 10-51-270 | UTILITIES | 392.34 | 6,665.64 | 20,000.00 | 13,334.36 | 33.3 |
| 10-51-280 | TELEPHONE | 198.82 | 524.49 | 1,550.00 | 1,025.51 | 33.8 |
| 10-51-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 1,275.00 | 1,275.00 | .0 |
| 10-51-330 | EDUCATION & TRAINING | 150.00 | 450.00 | 1,000.00 | 550.00 | 45.0 |
| | TOTAL SHOP | 3,129.14 | 20,137.92 | 49,525.00 | 29,387.08 | 40.7 |
| | ELECTIONS | | | | | |
| 10-52-310 | PROFESSIONAL/TECHINCAL SERVICE | 20,278.96 | 20,278.96 | 26,400.00 | 6,121.04 | 76.8 |
| | TOTAL ELECTIONS | 20,278.96 | 20,278.96 | 26,400.00 | 6,121.04 | 76.8 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | PLANNING & ZONING | | | | | |
| 10-53-110 | SALARIES/WAGES-PERMANENT | 6,545.38 | 40,897.62 | 85,600.00 | 44,702.38 | 47.8 |
| 10-53-115 | OVERTIME/VAC | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-53-120 | SALARIES/STIPENDS | 1,950.00 | 1,950.00 | 5,400.00 | 3,450.00 | 36.1 |
| 10-53-130 | EMPLOYEE BENEFITS | 3,999.71 | 24,273.32 | 51,700.00 | 27,426.68 | 47.0 |
| 10-53-210 | BOOKS & SUBSCRIPTIONS & MEMBER | .00 | 775.00 | 1,425.00 | 650.00 | 54.4 |
| 10-53-230 | TRAVEL | .00 | 404.00 | 6,350.00 | 5,946.00 | 6.4 |
| 10-53-240 | OFFICE SUPPLIES AND EXPENSE | 2.04 | 59.34 | 1,500.00 | 1,440.66 | 4.0 |
| 10-53-280 | TELEPHONE | .00 | .00 | 1,080.00 | 1,080.00 | .0 |
| 10-53-310 | PROFESSIONAL/TECHINCAL SERVICE | .00 | .00 | 28,810.00 | 28,810.00 | .0 |
| 10-53-330 | EDUCATION AND TRAINING | .00 | .00 | 3,450.00 | 3,450.00 | .0 |
| 10-53-610 | MISCELLANEOUS SUPPLIES | 1,012.68 | 1,012.68 | 2,000.00 | 987.32 | 50.6 |
| | TOTAL PLANNING & ZONING | 13,509.81 | 69,371.96 | 188,315.00 | 118,943.04 | 36.8 |
| | POLICE DEPARTMENT | | | | | |
| 10-54-110 | SALARIES/WAGES-PERMNNT-GRP 1 | 77,173.68 | 519,598.59 | 1,129,200.00 | 609,601.41 | 46.0 |
| 10-54-111 | SALARIES/WAGES-PERMNNT-GRP 2 | 2,995.50 | 15,167.50 | 35,000.00 | 19,832.50 | 43.3 |
| 10-54-112 | SALARIES/WAGES-PERMNT-GRP 3 | 8,770.36 | 29,714.95 | 49,000.00 | 19,285.05 | 60.6 |
| 10-54-115 | OVERTIME/VAC | 6,986.35 | 38,610.38 | 75,000.00 | 36,389.62 | 51.5 |
| 10-54-130 | EMPLOYEE BENEFITS-GRP 1 | 51,475.00 | 340,545.31 | 761,800.00 | 421,254.69 | 44.7 |
| 10-54-131 | EMPLOYEE BENEFITS-GRP 2 | 127.24 | 700.17 | 3,275.00 | 2,574.83 | 21.4 |
| 10-54-132 | EMPLOYEE BENEFITS-GRP 3 | 505.46 | 3,802.20 | 9,500.00 | 5,697.80 | 40.0 |
| 10-54-230 | TRAVEL | .00 | 1,245.88 | 9,800.00 | 8,554.12 | 12.7 |
| 10-54-240 | OFFICE SUPPLIES AND EXPENSE | 171.33 | 1,099.96 | 5,000.00 | 3,900.04 | 22.0 |
| 10-54-250 | SUPPLIES/MAINTENANCE | 361.86 | 3,513.69 | 10,000.00 | 6,486.31 | 35.1 |
| 10-54-251 | VEHICLE:FUEL | 3,220.02 | 16,007.83 | 52,000.00 | 35,992.17 | 30.8 |
| 10-54-252 | VEHICLE: EQUIPMENT | 545.00 | 545.00 | 5,000.00 | 4,455.00 | 10.9 |
| 10-54-253 | VEHICLE: MAINTENANCE | 796.77 | 8,456.77 | 15,000.00 | 6,543.23 | 56.4 |
| 10-54-280 | COMMUNICATION SERVICES | 2,294.15 | 7,504.87 | 15,000.00 | 7,495.13 | 50.0 |
| 10-54-286 | LIQUOR FUND EXPENDITURES | .00 | .00 | 17,210.00 | 17,210.00 | .0 |
| 10-54-289 | WHS EXPENDITURE | 1,676.55 | 5,994.55 | 10,500.00 | 4,505.45 | 57.1 |
| 10-54-290 | DUI EXPENDITURES | 1,903.38 | 11,381.70 | 35,000.00 | 23,618.30 | 32.5 |
| 10-54-300 | BLOCK GRANT | 17,305.20 | 29,057.49 | 22,500.00 | ( 6,557.49) | 129.1 |
| 10-54-310 | PROFESSIONAL/TECHNICAL SERVICE | 33.99 | 773.48 | 2,000.00 | 1,226.52 | 38.7 |
| 10-54-320 | ANIMAL SERVICES | 573.01 | 573.01 | 3,000.00 | 2,426.99 | 19.1 |
| 10-54-330 | EDUCATION AND TRAINING | 133.09 | 5,837.93 | 8,400.00 | 2,562.07 | 69.5 |
| 10-54-470 | UNIFORMS | 754.23 | 7,552.04 | 17,000.00 | 9,447.96 | 44.4 |
| 10-54-610 | SPECIAL EVENTS | .00 | 161.40 | 2,000.00 | 1,838.60 | 8.1 |
| 10-54-620 | CONTRACTUAL SERVICES | .00 | 33,993.27 | 67,500.00 | 33,506.73 | 50.4 |
| | TOTAL POLICE DEPARTMENT | 177,802.17 | 1,081,837.97 | 2,359,685.00 | 1,277,847.03 | 45.9 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | **BUILDING INSPECTION** | | | | | |
| 10-58-110 | SALARIES/WAGES-PERMANENT | 2,267.20 | 14,604.62 | 29,800.00 | 15,195.38 | 49.0 |
| 10-58-115 | OVERTIME/VAC | .00 | 216.01 | 1,000.00 | 783.99 | 21.6 |
| 10-58-130 | EMPLOYEE BENEFITS | 1,274.28 | 8,501.48 | 16,800.00 | 8,298.52 | 50.6 |
| 10-58-240 | OFFICE SUPPLIES AND EXPENSE | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-58-310 | PROFESSIONAL & TECHNICAL | 11,775.00 | 67,990.00 | 140,000.00 | 72,010.00 | 48.6 |
| | TOTAL BUILDING INSPECTION | 15,316.48 | 91,312.11 | 187,700.00 | 96,387.89 | 48.7 |
| | **COMMUN.EMERGENCY RESPONSE TEAM** | | | | | |
| 10-59-250 | EQUIPMENT-SUPPLIES & MAINTENAN | 291.62 | 291.62 | 3,500.00 | 3,208.38 | 8.3 |
| | TOTAL COMMUN.EMERGENCY RESPONSE TEAM | 291.62 | 291.62 | 3,500.00 | 3,208.38 | 8.3 |
| | **STREETS** | | | | | |
| 10-60-110 | SALARIES/WAGES-PERMANENT | 16,725.68 | 113,348.21 | 293,000.00 | 179,651.79 | 38.7 |
| 10-60-115 | OVERTIME/VAC | 2,439.23 | 13,449.94 | 30,000.00 | 16,550.06 | 44.8 |
| 10-60-120 | SALARIES/WAGES-PART-TIME | 2,404.10 | 19,315.19 | 59,000.00 | 39,684.81 | 32.7 |
| 10-60-130 | EMPLOYEE BENEFITS | 10,558.81 | 69,620.40 | 168,000.00 | 98,379.60 | 41.4 |
| 10-60-230 | TRAVEL | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-60-240 | OFFICE SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-60-250 | EQUIP/SUPPLIES/MAINTENANCE | .00 | 353.97 | 5,000.00 | 4,646.03 | 7.1 |
| 10-60-251 | VEHICLE:FUEL | 1,391.57 | 1,739.67 | 33,000.00 | 31,260.33 | 5.3 |
| 10-60-253 | VEHICLE: MAINTENANCE | 19.30 | 2,415.91 | 94,000.00 | 91,584.09 | 2.6 |
| 10-60-270 | UTILITIES | 941.45 | 9,768.17 | 33,000.00 | 23,231.83 | 29.6 |
| 10-60-271 | UTILITIES-REPAIRS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 10-60-280 | TELEPHONE | 272.23 | 1,145.85 | 2,800.00 | 1,654.15 | 40.9 |
| 10-60-310 | PROFESSIONAL/TECHNICAL SERVICE | 212.25 | 7,792.12 | 31,000.00 | 23,207.88 | 25.1 |
| 10-60-330 | EDUCATION AND TRAINING | 375.00 | 1,875.00 | 13,500.00 | 11,625.00 | 13.9 |
| 10-60-470 | STREET SUPPLIES/MATERIALS | 6,852.05 | 9,328.22 | 125,000.00 | 115,671.78 | 7.5 |
| 10-60-490 | CLASS "C"ROAD EXPENDITURES | .00 | 199,847.87 | 634,000.00 | 434,152.13 | 31.5 |
| 10-60-491 | TRANSPORTATION SALES TX EXPEND | .00 | 392.50 | 713,000.00 | 712,607.50 | .1 |
| 10-60-610 | PERSONNEL UNIFORMS | .00 | 9,491.75 | 10,000.00 | 508.25 | 94.9 |
| | TOTAL STREETS | 42,191.67 | 459,884.77 | 2,261,800.00 | 1,801,915.23 | 20.3 |
| | **SENIOR CITIZENS PROGRAM** | | | | | |
| 10-62-290 | SENIOR CITIZEN PROGRAM | .00 | 5,000.00 | 5,000.00 | .00 | 100.0 |
| 10-62-291 | NO OGDEN-SENIOR FACILITY O&M | .00 | 12,000.00 | 12,000.00 | .00 | 100.0 |
| 10-62-295 | YOUR COMMUNITY CONNECTION (YCC | .00 | 4,000.00 | 4,000.00 | .00 | 100.0 |
| 10-62-297 | PV HERITAGE FOUNDATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL SENIOR CITIZENS PROGRAM | .00 | 21,000.00 | 22,000.00 | 1,000.00 | 95.5 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | YOUTH COUNCIL | | | | | |
| 10-63-110 | SALARIES/WAGES-PERMANENT | 204.95 | 1,550.47 | 3,150.00 | 1,599.53 | 49.2 |
| 10-63-130 | EMPLOYEE BENEFITS | 91.79 | 666.81 | 1,600.00 | 933.19 | 41.7 |
| 10-63-230 | TRAVEL | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-63-240 | OFFICE SUPPLIES AND EXPENSE | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-63-250 | EQUIPMENT-SUPPLIES & MAINTENAN | 285.50 | 360.86 | 2,350.00 | 1,989.14 | 15.4 |
| 10-63-330 | EDUCATION AND TRAINING | .00 | .00 | 3,700.00 | 3,700.00 | .0 |
| 10-63-640 | SCHOLARSHIPS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| | TOTAL YOUTH COUNCIL | 582.24 | 2,578.14 | 13,600.00 | 11,021.86 | 19.0 |
| | PARKS | | | | | |
| 10-70-110 | SALARIES/WAGES-PERMANENT | 7,377.12 | 47,334.01 | 98,000.00 | 50,665.99 | 48.3 |
| 10-70-115 | OVERTIME/VAC | 1,418.83 | 5,392.81 | 10,500.00 | 5,107.19 | 51.4 |
| 10-70-120 | SALARIES/WAGES-PART-TIME | 2,091.06 | 17,343.19 | 46,500.00 | 29,156.81 | 37.3 |
| 10-70-130 | EMPLOYEE BENEFITS | 5,482.67 | 34,369.90 | 78,200.00 | 43,830.10 | 44.0 |
| 10-70-230 | TRAVEL | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-70-250 | EQUIP/SUPPLIES/MAINTENANCE | 1,704.15 | 1,958.57 | 13,250.00 | 11,291.43 | 14.8 |
| 10-70-251 | VEHICLE:FUEL | 837.82 | 3,775.90 | 8,500.00 | 4,724.10 | 44.4 |
| 10-70-253 | VEHICLE: MAINTENANCE | .00 | 239.32 | 4,000.00 | 3,760.68 | 6.0 |
| 10-70-260 | BLDGS/GROUNDS-SUPPLIES & MAINT | 711.61 | 9,427.97 | 75,000.00 | 65,572.03 | 12.6 |
| 10-70-270 | UTILITIES | 381.08 | 23,276.33 | 35,000.00 | 11,723.67 | 66.5 |
| 10-70-310 | PROFESSIONAL/TECHINCAL SERVICE | .00 | 285.50 | 5,000.00 | 4,714.50 | 5.7 |
| 10-70-330 | EDUCATION AND TRAINING | 150.00 | 570.00 | 4,000.00 | 3,430.00 | 14.3 |
| | TOTAL PARKS | 20,154.34 | 143,973.50 | 380,950.00 | 236,976.50 | 37.8 |
| | RECREATION | | | | | |
| 10-71-110 | SALARIES/WAGES-PERMANENT | 3,894.08 | 29,226.96 | 59,500.00 | 30,273.04 | 49.1 |
| 10-71-115 | OVERTIME/VAC | .00 | 308.00 | .00 | ( 308.00) | .0 |
| 10-71-120 | SALARIES/WAGES-PART-TIME | 916.50 | 14,611.20 | 57,000.00 | 42,388.80 | 25.6 |
| 10-71-130 | EMPLOYEE BENEFITS | 1,828.81 | 14,052.03 | 31,500.00 | 17,447.97 | 44.6 |
| 10-71-210 | BOOKS & SUBSCRIPTIONS & MEMBER | .00 | .00 | 225.00 | 225.00 | .0 |
| 10-71-230 | TRAVEL | 1,066.05 | 3,706.62 | 3,500.00 | ( 206.62) | 105.9 |
| 10-71-240 | OFFICE SUPPLIES AND EXPENSE | 2.04 | 27.52 | 250.00 | 222.48 | 11.0 |
| 10-71-245 | SALES TAX ON REGISTRATION | .00 | 1,186.11 | 3,400.00 | 2,213.89 | 34.9 |
| 10-71-250 | EQUIP/SUPPLIES/MAINTENANCE | 84.14 | 8,422.03 | 22,000.00 | 13,577.97 | 38.3 |
| 10-71-280 | TELEPHONE | 90.00 | 540.00 | 1,080.00 | 540.00 | 50.0 |
| 10-71-310 | PROFESSIONAL/TECHINCAL SERVICE | 1,275.50 | 5,100.88 | 18,900.00 | 13,799.12 | 27.0 |
| 10-71-330 | EDUCATION AND TRAINING | .00 | 1,360.00 | 900.00 | ( 460.00) | 151.1 |
| | TOTAL RECREATION | 9,157.12 | 78,541.35 | 198,255.00 | 119,713.65 | 39.6 |

GENERAL FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | COMMUNITY PROMOTION | | | | | |
| 10-75-620 | BEAUTIFICATION PROGRAM | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-75-630 | COMMUNITY PROMOTIONS | .00 | 50.52 | 400.00 | 349.48 | 12.6 |
| 10-75-650 | EASTER EGG HUNT | .00 | .00 | 2,800.00 | 2,800.00 | .0 |
| 10-75-660 | CHRISTMAS CELEBRATIONS | 350.00 | 350.00 | 6,300.00 | 5,950.00 | 5.6 |
| 10-75-670 | FOUNDERS' DAY | 1,924.55 | 7,086.93 | 60,000.00 | 52,913.07 | 11.8 |
| | TOTAL COMMUNITY PROMOTION | 2,274.55 | 7,487.45 | 70,500.00 | 63,012.55 | 10.6 |
| | TRANSFERS AND OTHER USES | | | | | |
| 10-90-200 | TRANSFER TO CITY HALL CP FUND | .00 | 100,000.00 | 100,000.00 | .00 | 100.0 |
| 10-90-250 | TRNSFR TO ROAD & SIDEWALK FUND | .00 | 200,000.00 | 200,000.00 | .00 | 100.0 |
| 10-90-350 | TRANSFER TO EQUIP.FUND | .00 | 600,000.00 | 600,000.00 | .00 | 100.0 |
| 10-90-510 | USE OF RESERVED FUND BALANCE | .00 | .00 | 1,286,617.00 | 1,286,617.00 | .0 |
| 10-90-520 | CLASS "C" ROAD FUNDS | .00 | .00 | 870,872.00 | 870,872.00 | .0 |
| 10-90-525 | TRANSPORT. SALES TX FUND BAL. | .00 | .00 | 248,082.00 | 248,082.00 | .0 |
| 10-90-530 | RESERVE FOR STATE LIQUOR FUNDS | .00 | .00 | 3.00 | 3.00 | .0 |
| | TOTAL TRANSFERS AND OTHER USES | .00 | 900,000.00 | 3,305,574.00 | 2,405,574.00 | 27.2 |
| | TOTAL FUND EXPENDITURES | 395,923.55 | 3,477,302.09 | 10,837,582.00 | 7,360,279.91 | 32.1 |
| | NET REVENUE OVER EXPENDITURES | 814,985.13 | 314,663.13 | ( 563,571.00) | ( 878,234.13) | 55.8 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

PARK\OPEN SPACE DEV. FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 40-10100 | CASH - COMBINED FUND | | 131,629.05 | |
| | TOTAL ASSETS | | | 131,629.05 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 40-29800 | RESTRICTED-FUND BAL.BEGIN.YEAR | 1,179,925.99 | | |
| 40-29900 | RESTRICTED-IMPACT FEES RESERVE | ( 209,970.17) | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 838,326.77) | | |
| | BALANCE - CURRENT DATE | | 131,629.05 | |
| | TOTAL FUND EQUITY | | | 131,629.05 |
| | TOTAL LIABILITIES AND EQUITY | | | 131,629.05 |

PLEASANT VIEW CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARK\OPEN SPACE DEV. FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUE (CIP) | | | | | |
| 40-36-120 | INTEREST EARNED | 455.52 | 17,843.35 | 13,500.00 | ( 4,343.35) | 132.2 |
| 40-36-200 | IMPACT FEES-PARK/OPEN SPACE | 1,158.87 | 18,541.92 | 17,400.00 | ( 1,141.92) | 106.6 |
| 40-36-800 | CONTRIBUTIONS/GRANTS | .00 | 10,973.20 | 17,083.00 | 6,109.80 | 64.2 |
| | TOTAL REVENUE (CIP) | 1,614.39 | 47,358.47 | 47,983.00 | 624.53 | 98.7 |
| | TOTAL FUND REVENUE | 1,614.39 | 47,358.47 | 47,983.00 | 624.53 | 98.7 |

PLEASANT VIEW CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

PARK\OPEN SPACE DEV. FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENSES (CIP) | | | | | |
| 40-46-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 450.00 | 450.00 | .0 |
| 40-46-250 | SPECIAL EVENTS | .00 | 314.59 | 17,152.00 | 16,837.41 | 1.8 |
| 40-46-251 | SPECIAL EVENTS-PUMPKIN PALOOZA | 939.16 | 1,951.47 | 2,000.00 | 48.53 | 97.6 |
| 40-46-310 | PROFESSIONAL & TECHNICAL | 3,200.00 | 5,405.85 | 4,000.00 | ( 1,405.85) | 135.2 |
| 40-46-730 | IMPROVEMENTS - CONSTRUCTION | 636,977.85 | 878,013.33 | 1,340,030.00 | 462,016.67 | 65.5 |
| | TOTAL EXPENSES (CIP) | 641,117.01 | 885,685.24 | 1,363,632.00 | 477,946.76 | 65.0 |
| | TOTAL FUND EXPENDITURES | 641,117.01 | 885,685.24 | 1,363,632.00 | 477,946.76 | 65.0 |
| | NET REVENUE OVER EXPENDITURES | ( 639,502.62) | ( 838,326.77) | ( 1,315,649.00) | ( 477,322.23) | ( 63.7) |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

STORM SEWER FUND

ASSETS

| | | | | |
|---|---|---|---|---|
| 41-10100 | CASH - COMBINED FUND | | 3,094,734.38 | |
| 41-13110 | ACCOUNTS RECEIVABLE | | 37,960.58 | |
| 41-13120 | RESERVE FOR BAD DEBT | | ( 1,000.00) | |
| 41-15200 | DEFERRED OUTFLOW OF RESOURCES | | 36,079.42 | |
| 41-16110 | LAND | | 1,040,773.58 | |
| 41-16210 | BUILIDNGS | | 131,902.18 | |
| 41-16310 | INFRASTRUCTURE | | 7,933,470.31 | |
| 41-16510 | MACHINERY AND EQUIPMENT | | 584,144.00 | |
| 41-16520 | ACCUM DEPR - EQUIP | | ( 2,967,780.80) | |
| 41-16540 | CONSTRUCTION IN PROGRESS | | 151,184.22 | |
| | TOTAL ASSETS | | | 10,041,467.87 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|---|---|---|---|---|
| 41-22300 | NET PENSION LIABILITY | | 44,104.10 | |
| 41-22350 | DEFERRED INFLOWS OF RESOURCES | | 235.06 | |
| 41-25300 | COMPENSATED ABSENCES PAYABLE | | 13,886.65 | |
| | TOTAL LIABILITIES | | | 58,225.81 |

FUND EQUITY

| | | | | |
|---|---|---|---|---|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 41-29750 | RESERVED FUND BALANCE | 46,920.00 | | |
| 41-29800 | BEGINNING OF YEAR | 8,380,934.22 | | |
| 41-29900 | RESERVE ACCNT FOR IMPACT FEES | 2,072,036.24 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 516,648.40) | | |
| | BALANCE - CURRENT DATE | | 9,983,242.06 | |
| | TOTAL FUND EQUITY | | | 9,983,242.06 |
| | TOTAL LIABILITIES AND EQUITY | | | 10,041,467.87 |

PLEASANT VIEW CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUE (O&M) | | | | | |
| 41-30-100 | SERVICE FEES-STORM SEWER | 37,268.17 | 222,729.96 | 444,000.00 | 221,270.04 | 50.2 |
| 41-30-200 | LATE FEES | 139.76 | 878.74 | 1,650.00 | 771.26 | 53.3 |
| 41-30-900 | MISCELLANEOUS | .00 | 21,397.24 | .00 | ( 21,397.24) | .0 |
| | TOTAL OPERATING REVENUE (O&M) | 37,407.93 | 245,005.94 | 445,650.00 | 200,644.06 | 55.0 |
| | NON-OPERATING REVENUE (CIP) | | | | | |
| 41-36-120 | INTEREST EARNED | 10,709.86 | 74,550.26 | 60,000.00 | ( 14,550.26) | 124.3 |
| 41-36-200 | IMPACT FEES-STORM SEWER | 2,420.91 | 132,231.32 | 60,000.00 | ( 72,231.32) | 220.4 |
| 41-36-240 | S.W.CONST.ACTIVITY | 50.00 | 850.00 | 1,100.00 | 250.00 | 77.3 |
| | TOTAL NON-OPERATING REVENUE (CIP) | 13,180.77 | 207,631.58 | 121,100.00 | ( 86,531.58) | 171.5 |
| | TOTAL FUND REVENUE | 50,588.70 | 452,637.52 | 566,750.00 | 114,112.48 | 79.9 |

PLEASANT VIEW CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

STORM SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENSES (O&M) | | | | | |
| 41-40-110 | SALARIES/WAGES-PERMANENT EMPLO | 8,762.68 | 62,112.75 | 170,000.00 | 107,887.25 | 36.5 |
| 41-40-115 | OVERTIME/VAC | 646.35 | 6,928.53 | 13,500.00 | 6,571.47 | 51.3 |
| 41-40-120 | SALARIES/WAGES-PART-TIME | 742.17 | 4,819.20 | 18,000.00 | 13,180.80 | 26.8 |
| 41-40-130 | EMPLOYEE BENEFITS | 4,937.66 | 34,013.70 | 92,000.00 | 57,986.30 | 37.0 |
| 41-40-140 | PENSION EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 41-40-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 41-40-220 | PUBLIC EDUCATION/OUTREACH | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 41-40-230 | TRAVEL | .00 | 451.55 | 2,000.00 | 1,548.45 | 22.6 |
| 41-40-240 | OFFICE SUPPLIES AND EXPENSE | 401.06 | 3,597.79 | 9,000.00 | 5,402.21 | 40.0 |
| 41-40-250 | EQUIP/SUPPLIES/MAINTENANCE | 6,672.83 | 10,054.18 | 55,000.00 | 44,945.82 | 18.3 |
| 41-40-251 | VEHICLE:FUEL | 216.22 | 965.98 | 5,000.00 | 4,034.02 | 19.3 |
| 41-40-253 | VEHICLE: MAINTENANCE | 9,313.99 | 41,311.46 | 8,000.00 | ( 33,311.46) | 516.4 |
| 41-40-270 | UTILITIES | .00 | 3,545.85 | 2,000.00 | ( 1,545.85) | 177.3 |
| 41-40-280 | TELEPHONE | 152.23 | 425.90 | 2,300.00 | 1,874.10 | 18.5 |
| 41-40-310 | PROFESSIONAL/TECHINCAL SERVICE | 8,917.33 | 20,092.66 | 15,000.00 | ( 5,092.66) | 134.0 |
| 41-40-330 | EDUCATION AND TRAINING | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 41-40-510 | DISPOSAL | .00 | 1,083.70 | 18,000.00 | 16,916.30 | 6.0 |
| 41-40-610 | MISCELLANEOUS SUPPLIES | 50.43 | 324.19 | 1,000.00 | 675.81 | 32.4 |
| 41-40-650 | DEPRECIATION | 17,417.00 | 104,502.00 | 209,000.00 | 104,498.00 | 50.0 |
| | TOTAL OPERATING EXPENSES (O&M) | 58,229.95 | 294,229.44 | 631,800.00 | 337,570.56 | 46.6 |
| | NON-OPERATING EXPENSES (CIP) | | | | | |
| 41-46-310 | PROFESSIONAL & TECHNICAL | 3,758.00 | 14,378.25 | 27,000.00 | 12,621.75 | 53.3 |
| 41-46-730 | IMPROVEMENTS - CONSTRUCTION | 208,042.24 | 660,678.23 | 2,805,535.00 | 2,144,856.77 | 23.6 |
| 41-46-740 | CAPTIAL OUTLAY - EQUIPMENT | .00 | .00 | 79,000.00 | 79,000.00 | .0 |
| | TOTAL NON-OPERATING EXPENSES (CIP) | 211,800.24 | 675,056.48 | 2,911,535.00 | 2,236,478.52 | 23.2 |
| | TOTAL FUND EXPENDITURES | 270,030.19 | 969,285.92 | 3,543,335.00 | 2,574,049.08 | 27.4 |
| | NET REVENUE OVER EXPENDITURES | ( 219,441.49) | ( 516,648.40) | ( 2,976,585.00) | ( 2,459,936.60) | ( 17.4) |

EQUIP/FLEET/PROJECT FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 43-10100 | CASH - COMBINED FUND | | 2,662,933.43 | |
| | TOTAL ASSETS | | | 2,662,933.43 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 43-29800 | ASSIGNED-FUND BAL. BEGIN.YEAR | 2,485,553.21 | | |
| | REVENUE OVER EXPENDITURES - YTD | 177,380.22 | | |
| | BALANCE - CURRENT DATE | | 2,662,933.43 | |
| | TOTAL FUND EQUITY | | | 2,662,933.43 |
| | TOTAL LIABILITIES AND EQUITY | | | 2,662,933.43 |

PLEASANT VIEW CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

EQUIP/FLEET/PROJECT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUE | | | | | |
| 43-30-100 | TRNSFR FROM GENERAL FUND | .00 | 600,000.00 | 600,000.00 | .00 | 100.0 |
| 43-30-200 | INTEREST EARNINGS | 9,215.54 | 58,342.01 | 143,000.00 | 84,657.99 | 40.8 |
| | TOTAL REVENUE | 9,215.54 | 658,342.01 | 743,000.00 | 84,657.99 | 88.6 |
| | TOTAL FUND REVENUE | 9,215.54 | 658,342.01 | 743,000.00 | 84,657.99 | 88.6 |

PLEASANT VIEW CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

EQUIP/FLEET/PROJECT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENDITURES | | | | | |
| 43-40-310 | PROFESSIONAL & TECHNICAL | .00 | 30.00 | .00 | ( 30.00) | .0 |
| 43-40-730 | IMPROVEMENTS CONSTRUCTION | .00 | .00 | 1,069,000.00 | 1,069,000.00 | .0 |
| 43-40-740 | CAPTIAL OUTLAY - EQUIPMENT | .00 | 463,185.41 | 946,600.00 | 483,414.59 | 48.9 |
| 43-40-750 | LEASE | .00 | 17,746.38 | 17,746.00 | ( .38) | 100.0 |
| | TOTAL EXPENDITURES | .00 | 480,961.79 | 2,033,346.00 | 1,552,384.21 | 23.7 |
| | TOTAL FUND EXPENDITURES | .00 | 480,961.79 | 2,033,346.00 | 1,552,384.21 | 23.7 |
| | NET REVENUE OVER EXPENDITURES | 9,215.54 | 177,380.22 | ( 1,290,346.00) | ( 1,467,726.22) | 13.8 |

# PLEASANT VIEW CITY CORPORATION
## BALANCE SHEET
### DECEMBER 31, 2025

BLDGS CAPTIAL IMPROVEMENT FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 44-10100 | CASH - COMBINED FUND | | 937,834.23 | |
| | TOTAL ASSETS | | | 937,834.23 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 44-29800 | FUND BALANCE-BEGINNIN OF YEAR | 817,583.01 | | |
| | REVENUE OVER EXPENDITURES - YTD | 120,251.22 | | |
| | BALANCE - CURRENT DATE | | 937,834.23 | |
| | TOTAL FUND EQUITY | | | 937,834.23 |
| | TOTAL LIABILITIES AND EQUITY | | | 937,834.23 |

BLDGS CAPTIAL IMPROVEMENT FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUE | | | | | |
| 44-30-100 | INTEREST INCOME | 3,245.54 | 20,251.22 | 34,000.00 | 13,748.78 | 59.6 |
| 44-30-110 | TRANSFERS FROM GF | .00 | 100,000.00 | 200,000.00 | 100,000.00 | 50.0 |
| | TOTAL REVENUE | 3,245.54 | 120,251.22 | 234,000.00 | 113,748.78 | 51.4 |
| | TOTAL FUND REVENUE | 3,245.54 | 120,251.22 | 234,000.00 | 113,748.78 | 51.4 |
| | NET REVENUE OVER EXPENDITURES | 3,245.54 | 120,251.22 | 234,000.00 | 113,748.78 | 51.4 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

ROAD & SIDEWALK FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 45-10100 | CASH - COMBINED FUND | | 1,723,877.58 | |
| 45-13110 | ACCOUNTS RECEIVABLE | | 16,231.11 | |
| 45-14110 | GRANTS RECEIVABLE | | 235,439.25 | |
| | TOTAL ASSETS | | | 1,975,547.94 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 45-29800 | ASSIGNED-FUND BAL.BEGIN.YEAR | 1,932,196.18 | | |
| 45-29900 | RESERVE ACCNT FOR IMPACT FEES | 71,005.42 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 27,653.66) | | |
| | BALANCE - CURRENT DATE | | 1,975,547.94 | |
| | TOTAL FUND EQUITY | | | 1,975,547.94 |
| | TOTAL LIABILITIES AND EQUITY | | | 1,975,547.94 |

ROAD & SIDEWALK FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUE (CIP) | | | | | |
| 45-36-100 | SERVICE FEES-ROADS | 15,409.04 | 92,140.45 | 185,000.00 | 92,859.55 | 49.8 |
| 45-36-110 | TRANSFER FROM GENERAL FUND | .00 | 200,000.00 | 200,000.00 | .00 | 100.0 |
| 45-36-120 | INTEREST EARNED | 5,965.77 | 42,417.72 | 78,600.00 | 36,182.28 | 54.0 |
| 45-36-200 | IMPACT FEE-TRANSPORTATION | 336.98 | 12,438.56 | 11,600.00 | ( 838.56) | 107.2 |
| 45-36-800 | CONTRIBUTIONS/GRANTS | .00 | 26,937.57 | 3,017,000.00 | 2,990,062.43 | .9 |
| 45-36-900 | MISCELLANEOUS | 257.79 | 5,312.25 | 6,000.00 | 687.75 | 88.5 |
| | TOTAL REVENUE (CIP) | 21,969.58 | 379,246.55 | 3,498,200.00 | 3,118,953.45 | 10.8 |
| | TOTAL FUND REVENUE | 21,969.58 | 379,246.55 | 3,498,200.00 | 3,118,953.45 | 10.8 |

ROAD & SIDEWALK FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENSES (CIP) | | | | | |
| 45-46-160 | LAND | 302,944.00 | 302,944.00 | .00 | ( 302,944.00) | .0 |
| 45-46-240 | OFFICE SUPPLIES AND EXPENSE | 182.22 | 2,230.04 | 5,500.00 | 3,269.96 | 40.6 |
| 45-46-310 | PROFESSIONAL & TECHNICAL | 6,683.63 | 9,463.20 | .00 | ( 9,463.20) | .0 |
| 45-46-730 | IMPROVEMENTS-CONTRUCTION | .00 | 92,262.97 | 3,748,000.00 | 3,655,737.03 | 2.5 |
| | TOTAL EXPENSES (CIP) | 309,809.85 | 406,900.21 | 3,753,500.00 | 3,346,599.79 | 10.8 |
| | TOTAL FUND EXPENDITURES | 309,809.85 | 406,900.21 | 3,753,500.00 | 3,346,599.79 | 10.8 |
| | NET REVENUE OVER EXPENDITURES | ( 287,840.27) | ( 27,653.66) | ( 255,300.00) | ( 227,646.34) | ( 10.8) |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

WATER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 51-10100 | CASH - COMBINED FUND | | 3,722,861.45 | |
| 51-13110 | ACCOUNTS RECEIVABLE - WATER | | 106,195.23 | |
| 51-13111 | ACCOUNTS RECEIVABLE-LATE FEES | | 3,105.86 | |
| 51-13120 | RESERVE FOR BAD DEBT | | ( 1,327.99) | |
| 51-15200 | DEFERRED OUTFLOW OF RESOURCES | | 71,245.28 | |
| 51-16110 | LAND | | 623,542.62 | |
| 51-16210 | BUILDINGS | | 941,793.25 | |
| 51-16310 | WATER DISTRBUTION SYSTEM | | 11,152,868.71 | |
| 51-16410 | INVENTORY | | 20,000.00 | |
| 51-16510 | MACHINERY AND EQUIPMENT | | 492,516.47 | |
| 51-16540 | CONSTRUCTION IN PROGRESS | | 654,676.78 | |
| 51-16710 | PREPAID EXPENSE | | 71,589.38 | |
| 51-17500 | ACCUMULATED DEPRECIATION | | ( 4,714,830.63) | |
| | TOTAL ASSETS | | | 13,144,236.41 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 51-21350 | CUSTOMER DEPOSITS | | 191,335.49 | |
| 51-22300 | NET PENSION LIABILITY | | 80,961.25 | |
| 51-22350 | DEFERRED INFLOWS OF RESOURCES | | 858.65 | |
| 51-25010 | INTEREST PAYABLE | | 2,277.00 | |
| 51-25300 | COMPENSATED ABSENCES PAYABLE | | 21,488.73 | |
| 51-25350 | REFUNDING BOND-SERIES 2018 WTR | | 552,019.63 | |
| | TOTAL LIABILITIES | | | 848,940.75 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 51-29800 | RETAINED EARNINGS | 15,448,167.27 | | |
| 51-29810 | CONTRIBUTION TO CITY HALL | ( 100,000.00) | | |
| 51-29900 | RESERVE ACCNT FOR IMPACT FEES | ( 3,033,020.55) | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 19,851.06) | | |
| | BALANCE - CURRENT DATE | | 12,295,295.66 | |
| | TOTAL FUND EQUITY | | | 12,295,295.66 |
| | TOTAL LIABILITIES AND EQUITY | | | 13,144,236.41 |

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUE (O&M) | | | | | |
| 51-30-100 | SERVICE FEES-WATER | 99,253.83 | 644,384.25 | 1,247,000.00 | 602,615.75 | 51.7 |
| 51-30-200 | LATE FEES | 363.70 | 1,317.91 | 2,750.00 | 1,432.09 | 47.9 |
| 51-30-900 | MISCELLANEOUS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| | TOTAL OPERATING REVENUE (O&M) | 99,617.53 | 645,702.16 | 1,250,750.00 | 605,047.84 | 51.6 |
| | NON-OPERATING REVENUE (CIP) | | | | | |
| 51-36-120 | INTEREST EARNINGS | 12,883.60 | 82,300.77 | 165,000.00 | 82,699.23 | 49.9 |
| 51-36-200 | IMPACT FEES-WATER | 3,842.62 | 61,481.92 | 88,000.00 | 26,518.08 | 69.9 |
| 51-36-230 | CONSTRUCTION WATER METERS | 525.00 | 8,275.00 | 9,200.00 | 925.00 | 90.0 |
| 51-36-240 | WATER LATERAL INSPECTIONS | 75.00 | 1,200.00 | 1,725.00 | 525.00 | 69.6 |
| 51-36-400 | SALE OF FIXED ASSETS | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-36-500 | BOND PROCEEDS | .00 | .00 | 5,000,000.00 | 5,000,000.00 | .0 |
| | TOTAL NON-OPERATING REVENUE (CIP) | 17,326.22 | 153,257.69 | 5,268,925.00 | 5,115,667.31 | 2.9 |
| | TOTAL FUND REVENUE | 116,943.75 | 798,959.85 | 6,519,675.00 | 5,720,715.15 | 12.3 |

WATER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENSES (O&M) | | | | | |
| 51-40-100 | WEBER BASIN WATER CONSERV.DIST | 154,508.75 | 154,508.75 | 154,509.00 | .25 | 100.0 |
| 51-40-110 | SALARIES/WAGES-PERMANENT | 12,204.60 | 78,383.40 | 185,000.00 | 106,616.60 | 42.4 |
| 51-40-115 | OVERTIME/VAC | 922.11 | 6,676.48 | 35,000.00 | 28,323.52 | 19.1 |
| 51-40-120 | SALARIES/WAGES-PART-TIME | 2,170.28 | 13,964.80 | 29,000.00 | 15,035.20 | 48.2 |
| 51-40-130 | EMPLOYEE BENEFITS | 7,126.25 | 45,875.84 | 121,000.00 | 75,124.16 | 37.9 |
| 51-40-140 | PENSION EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-40-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-40-220 | PUBLIC NOTICES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-40-230 | TRAVEL | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 51-40-240 | OFFICE SUPPLIES AND EXPENSE | 1,130.23 | 8,126.12 | 19,000.00 | 10,873.88 | 42.8 |
| 51-40-250 | EQUIP/SUPPLIES/MAINTENANCE | 6,588.44 | 30,954.70 | 120,000.00 | 89,045.30 | 25.8 |
| 51-40-251 | VEHICLE:FUEL | 724.52 | 2,614.42 | 7,000.00 | 4,385.58 | 37.4 |
| 51-40-253 | VEHICLE: MAINTENANCE | .00 | 989.35 | 6,000.00 | 5,010.65 | 16.5 |
| 51-40-270 | UTILITIES | 5,346.82 | 28,285.33 | 71,500.00 | 43,214.67 | 39.6 |
| 51-40-280 | TELEPHONE | 177.13 | 801.47 | 1,700.00 | 898.53 | 47.2 |
| 51-40-310 | PROFESSIONAL/TECHINCAL SERVICE | 4,216.06 | 21,383.03 | 43,000.00 | 21,616.97 | 49.7 |
| 51-40-330 | EDUCATION & TRAINING | 75.00 | 75.00 | 6,000.00 | 5,925.00 | 1.3 |
| 51-40-610 | MISCELLANEOUS SUPPLIES | 50.42 | 324.20 | 900.00 | 575.80 | 36.0 |
| 51-40-620 | COST OF BOND ISSUE | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 51-40-650 | DEPRECIATION | 22,917.00 | 137,502.00 | 275,000.00 | 137,498.00 | 50.0 |
| 51-40-810 | BOND PRINCIPAL | .00 | 53,000.00 | 203,000.00 | 150,000.00 | 26.1 |
| | TOTAL OPERATING EXPENSES (O&M) | 218,157.61 | 583,464.89 | 1,321,609.00 | 738,144.11 | 44.2 |
| | NON-OPERATING EXPENSES (CIP) | | | | | |
| 51-46-310 | PROFESSIONAL & TECHNICAL | 1,365.50 | 4,956.00 | 10,000.00 | 5,044.00 | 49.6 |
| 51-46-550 | BOND AGENT FEES | 150.00 | 1,250.00 | 2,200.00 | 950.00 | 56.8 |
| 51-46-730 | IMPROVEMENTS-CONSTRUCTION | .00 | 222,309.02 | 6,595,836.00 | 6,373,526.98 | 3.4 |
| 51-46-740 | CAPITAL OUTLAY/EQUIPMENT | .00 | .00 | 54,000.00 | 54,000.00 | .0 |
| 51-46-820 | INTERST ON BONDS | .00 | 6,831.00 | 86,245.00 | 79,414.00 | 7.9 |
| | TOTAL NON-OPERATING EXPENSES (CIP) | 1,515.50 | 235,346.02 | 6,748,281.00 | 6,512,934.98 | 3.5 |
| | TOTAL FUND EXPENDITURES | 219,673.11 | 818,810.91 | 8,069,890.00 | 7,251,079.09 | 10.2 |
| | NET REVENUE OVER EXPENDITURES | ( 102,729.36) | ( 19,851.06) | ( 1,550,215.00) | ( 1,530,363.94) | ( 1.3) |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

SEWER FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 53-10100 | CASH - COMBINED FUND | | 3,102,578.50 | |
| 53-13110 | ACCOUNTS RECEIVABLE | | 123,045.77 | |
| 53-13120 | RESERVE FOR BAD DEBT | | ( 2,000.00) | |
| 53-15200 | DEFERRED OUTFLOW OF RESOURCES | | 37,856.27 | |
| 53-16110 | LAND | | 208,333.00 | |
| 53-16210 | BUILDINGS | | 50,000.00 | |
| 53-16220 | ACCUM DEPR - BUILDINGS | | ( 13,000.00) | |
| 53-16310 | SEWER SYSTEM | | 4,782,161.54 | |
| 53-16320 | ACCUM DEPR - SEWER SYSTEM | | ( 2,017,002.96) | |
| 53-16510 | EQUIPMENT | | 209,591.62 | |
| 53-16520 | ACCUM DEPR - EQUIP | | ( 231,271.10) | |
| 53-16540 | CONSTRUCTION IN PROGRESS | | 119,323.92 | |
| | TOTAL ASSETS | | | 6,369,616.56 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 53-20200 | ACCOUNT PAYABLE | | 101,278.42 | |
| 53-21350 | CUSTOMER DEPOSITS | | 800.00 | |
| 53-22300 | NET PENSION LIABILITY | | 40,425.91 | |
| 53-22350 | DEFERRED INFLOWS OF RESOURCES | | 14.74 | |
| 53-25300 | COMPENSATED ABSENCES PAYABLE | | 12,373.84 | |
| | TOTAL LIABILITIES | | | 154,892.91 |
| | FUND EQUITY | | | |
| 53-28110 | CONTRIBUTIONS FROM CUSTOMERS | | 202,397.10 | |
| 53-28210 | CONTRIB. FROM MUNICIPALITY | | 151,666.45 | |
| 53-28310 | CONTRIB.FROM SEWER EXTENSION | | 47,084.80 | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 53-29800 | RETAINED EARNINGS | 5,768,130.69 | | |
| 53-29810 | CONTRIBUTION TO CITY HALL | ( 100,000.00) | | |
| 53-29900 | RESERVE ACCNT FOR IMPACT FEES | 455,530.08 | | |
| | REVENUE OVER EXPENDITURES - YTD | ( 310,085.47) | | |
| | BALANCE - CURRENT DATE | | 5,813,575.30 | |
| | TOTAL FUND EQUITY | | | 6,214,723.65 |
| | TOTAL LIABILITIES AND EQUITY | | | 6,369,616.56 |

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUE (O&M) | | | | | |
| 53-30-100 | SERVICE FEES-SEWER | 113,437.11 | 690,365.75 | 1,385,700.00 | 695,334.25 | 49.8 |
| 53-30-200 | LATE FEES | 425.41 | 2,902.68 | 4,500.00 | 1,597.32 | 64.5 |
| | TOTAL OPERATING REVENUE (O&M) | 113,862.52 | 693,268.43 | 1,390,200.00 | 696,931.57 | 49.9 |
| | NON-OPERATING REVENUE (CIP) | | | | | |
| 53-36-120 | INTEREST EARNINGS | 10,737.01 | 69,173.18 | 150,000.00 | 80,826.82 | 46.1 |
| 53-36-200 | IMPACT FEES-SEWER | 650.00 | 17,030.00 | 14,950.00 | ( 2,080.00) | 113.9 |
| 53-36-240 | SEWER LATERAL INSPECTION | 75.00 | 3,257.05 | 1,725.00 | ( 1,532.05) | 188.8 |
| | TOTAL NON-OPERATING REVENUE (CIP) | 11,462.01 | 89,460.23 | 166,675.00 | 77,214.77 | 53.7 |
| | TOTAL FUND REVENUE | 125,324.53 | 782,728.66 | 1,556,875.00 | 774,146.34 | 50.3 |

PLEASANT VIEW CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SEWER FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENSES (O&M) | | | | | |
| 53-40-100 | CENTRAL WEBER SEWER DISTRICT | 224,410.00 | 461,089.00 | 909,909.00 | 448,820.00 | 50.7 |
| 53-40-110 | SALARIES/WAGES-PERMANENT | 6,673.76 | 42,763.09 | 113,000.00 | 70,236.91 | 37.8 |
| 53-40-115 | OVERTIME/VAC | 421.88 | 3,015.06 | 12,500.00 | 9,484.94 | 24.1 |
| 53-40-120 | SALARIES/WAGES-PART-TIME | 2,678.76 | 17,466.58 | 36,000.00 | 18,533.42 | 48.5 |
| 53-40-130 | EMPLOYEE BENEFITS | 4,531.25 | 29,283.23 | 80,000.00 | 50,716.77 | 36.6 |
| 53-40-140 | PENSION EXPENSE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 53-40-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 750.00 | 750.00 | .0 |
| 53-40-230 | TRAVEL | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 53-40-240 | OFFICE SUPPLIES AND EXPENSE | 1,203.15 | 8,585.85 | 19,000.00 | 10,414.15 | 45.2 |
| 53-40-250 | EQUIP/SUPPLIES/MAINTENANCE | 575.49 | 65,119.31 | 120,000.00 | 54,880.69 | 54.3 |
| 53-40-251 | VEHICLE:FUEL | 724.52 | 2,614.42 | 6,500.00 | 3,885.58 | 40.2 |
| 53-40-253 | VEHICLE: MAINTENANCE | .00 | 916.03 | 2,000.00 | 1,083.97 | 45.8 |
| 53-40-280 | TELEPHONE | 87.12 | 261.44 | 1,700.00 | 1,438.56 | 15.4 |
| 53-40-310 | PROFESSIONAL/TECHINCAL SERVICE | 368.58 | 3,050.58 | 10,000.00 | 6,949.42 | 30.5 |
| 53-40-330 | EDUCATION AND TRAINING | 150.00 | 150.00 | 2,500.00 | 2,350.00 | 6.0 |
| 53-40-610 | MISCELLANEOUS SUPPLIES | 50.43 | 324.19 | 900.00 | 575.81 | 36.0 |
| 53-40-650 | DEPRECIATION | 10,000.00 | 60,000.00 | 120,000.00 | 60,000.00 | 50.0 |
| | TOTAL OPERATING EXPENSES (O&M) | 251,874.94 | 694,638.78 | 1,442,259.00 | 747,620.22 | 48.2 |
| | NON-OPERATING EXPENSES (CIP) | | | | | |
| 53-46-310 | PROFESSIONAL & TECHNICAL | 235.50 | 4,625.50 | 10,000.00 | 5,374.50 | 46.3 |
| 53-46-730 | IMPROVEMENTS-CONSTRUCTION | .00 | 393,549.85 | 849,185.00 | 455,635.15 | 46.3 |
| 53-46-740 | CAPTIAL OUTLAY - EQUIPMENT | .00 | .00 | 54,000.00 | 54,000.00 | .0 |
| | TOTAL NON-OPERATING EXPENSES (CIP) | 235.50 | 398,175.35 | 913,185.00 | 515,009.65 | 43.6 |
| | TOTAL FUND EXPENDITURES | 252,110.44 | 1,092,814.13 | 2,355,444.00 | 1,262,629.87 | 46.4 |
| | NET REVENUE OVER EXPENDITURES | ( 126,785.91) | ( 310,085.47) | ( 798,569.00) | ( 488,483.53) | ( 38.8) |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

SOLID WASTE FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 55-10100 | CASH - COMBINED FUND | | 193,709.89 | |
| 55-13110 | ACCOUNTS RECEIVABLE | | 75,824.90 | |
| 55-13120 | RESERVE FOR BAD DEBT | | ( 1,000.00) | |
| 55-15200 | DEFERRED OUTFLOW OF RESOURCES | | 20,513.34 | |
| 55-16110 | LAND | | 300,000.00 | |
| 55-16510 | EQUIPMENT | | 7,412.00 | |
| 55-16520 | ACCUM DEPR - EQUIP | | ( 7,937.00) | |
| | TOTAL ASSETS | | | 588,523.13 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 55-22300 | NET PENSION LIABILITY | | 26,339.81 | |
| 55-22350 | DEFERRED INFLOWS OF RESOURCES | | ( 31.54) | |
| 55-25300 | GARBAGE CAN LEASE PAYABLE | | 10,704.61 | |
| 55-25320 | COMPENSATED ABSENCES PAYABLE | | 1,830.89 | |
| | TOTAL LIABILITIES | | | 38,843.77 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 55-29800 | RETAINED EARNINGS | 420,157.94 | | |
| | REVENUE OVER EXPENDITURES - YTD | 129,521.42 | | |
| | BALANCE - CURRENT DATE | | 549,679.36 | |
| | TOTAL FUND EQUITY | | | 549,679.36 |
| | TOTAL LIABILITIES AND EQUITY | | | 588,523.13 |

PLEASANT VIEW CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

SOLID WASTE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING REVENUE (O&M) | | | | | |
| 55-30-100 | SERVICE FEES-SOLID WASTE | 54,801.39 | 328,668.27 | 646,000.00 | 317,331.73 | 50.9 |
| 55-30-105 | SERVICE FEES-RECYCLING | 19,350.41 | 114,317.40 | 227,600.00 | 113,282.60 | 50.2 |
| 55-30-200 | LATE FEES | 277.07 | 1,514.28 | 3,000.00 | 1,485.72 | 50.5 |
| | TOTAL OPERATING REVENUE (O&M) | 74,428.87 | 444,499.95 | 876,600.00 | 432,100.05 | 50.7 |
| | NON-OPERATING REVENUE (CIP) | | | | | |
| 55-36-120 | INTEREST INCOME | 670.37 | 3,641.36 | 5,000.00 | 1,358.64 | 72.8 |
| 55-36-210 | GARBAGE CAN FEE | 268.00 | 4,288.00 | 4,020.00 | ( 268.00) | 106.7 |
| | TOTAL NON-OPERATING REVENUE (CIP) | 938.37 | 7,929.36 | 9,020.00 | 1,090.64 | 87.9 |
| | TOTAL FUND REVENUE | 75,367.24 | 452,429.31 | 885,620.00 | 433,190.69 | 51.1 |

SOLID WASTE FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | OPERATING EXPENSES (O&M) | | | | | |
| 55-40-110 | SALARIES/WAGES-PERMANENT EMPLO | 6,762.72 | 43,440.39 | 89,000.00 | 45,559.61 | 48.8 |
| 55-40-115 | OVERTIME/VAC | 448.41 | 3,196.80 | 13,000.00 | 9,803.20 | 24.6 |
| 55-40-120 | SALARIES/WAGES-PART-TIME | 1,544.20 | 10,021.01 | 20,500.00 | 10,478.99 | 48.9 |
| 55-40-130 | EMPLOYEE BENEFITS | 4,003.49 | 25,805.29 | 62,000.00 | 36,194.71 | 41.6 |
| 55-40-140 | PENSION EXPENSE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 55-40-240 | OFFICE SUPPLIES AND EXPENSE | 729.19 | 5,357.17 | 8,000.00 | 2,642.83 | 67.0 |
| 55-40-280 | TELEPHONE | 136.67 | 731.91 | 1,450.00 | 718.09 | 50.5 |
| 55-40-310 | PROFESSIONAL AND TECH SERV | 368.58 | 2,159.02 | 3,800.00 | 1,640.98 | 56.8 |
| 55-40-500 | COLLECTION-GARBAGE | 20,606.42 | 82,639.28 | 255,000.00 | 172,360.72 | 32.4 |
| 55-40-501 | COLLECTION-RECYCLING | 13,966.27 | 55,711.45 | 167,000.00 | 111,288.55 | 33.4 |
| 55-40-510 | DISPOSAL-GARBAGE | 19,398.00 | 70,175.90 | 222,000.00 | 151,824.10 | 31.6 |
| 55-40-511 | DISPOSAL - RECYCLING | 1,226.25 | 9,663.30 | 23,000.00 | 13,336.70 | 42.0 |
| 55-40-650 | DEPRECIATION | 87.50 | 525.00 | 1,050.00 | 525.00 | 50.0 |
| | TOTAL OPERATING EXPENSES (O&M) | 69,277.70 | 309,426.52 | 867,800.00 | 558,373.48 | 35.7 |
| | NON-OPERATING EXPENSES (CIP) | | | | | |
| 55-46-740 | CAPTIAL OUTLAY - EQUIPMENT | .00 | 13,481.37 | 24,300.00 | 10,818.63 | 55.5 |
| | TOTAL NON-OPERATING EXPENSES (CIP) | .00 | 13,481.37 | 24,300.00 | 10,818.63 | 55.5 |
| | TOTAL FUND EXPENDITURES | 69,277.70 | 322,907.89 | 892,100.00 | 569,192.11 | 36.2 |
| | NET REVENUE OVER EXPENDITURES | 6,089.54 | 129,521.42 | ( 6,480.00) | ( 136,001.42) | 1998.8 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

REDEVELOPMENT AGENCY FUND

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 60-10100 | CASH - COMBINED FUND | | 4,912,677.36 | |
| 60-13110 | ACCOUNTS RECEIVABLE | | 310.20 | |
| 60-13130 | GRANT RECEIVABLE | | 1,648.50 | |
| | TOTAL ASSETS | | | 4,914,636.06 |
| | LIABILITIES AND EQUITY | | | |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 60-29800 | ASSIGNED-FUND BAL.BEGIN.YEAR | 4,836,584.95 | | |
| | REVENUE OVER EXPENDITURES - YTD | 78,051.11 | | |
| | BALANCE - CURRENT DATE | | 4,914,636.06 | |
| | TOTAL FUND EQUITY | | | 4,914,636.06 |
| | TOTAL LIABILITIES AND EQUITY | | | 4,914,636.06 |

PLEASANT VIEW CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

REDEVELOPMENT AGENCY FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---|---|---|---|---|---|
| | REVENUE | | | | | |
| 60-36-120 | INTEREST EARNINGS | 17,001.16 | 106,071.92 | 230,000.00 | 123,928.08 | 46.1 |
| 60-36-800 | CONTRIBUTIONS/GRANTS | .00 | 51,663.50 | 2,315,000.00 | 2,263,336.50 | 2.2 |
| | TOTAL REVENUE | 17,001.16 | 157,735.42 | 2,545,000.00 | 2,387,264.58 | 6.2 |
| | TOTAL FUND REVENUE | 17,001.16 | 157,735.42 | 2,545,000.00 | 2,387,264.58 | 6.2 |

REDEVELOPMENT AGENCY FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---|---|---|---|---|---|
| | EXPENSES-ADMINISTRATION | | | | | |
| 60-40-110 | ADMINISTRATIVE SALARIES | 1,254.34 | 8,009.90 | 17,000.00 | 8,990.10 | 47.1 |
| 60-40-115 | OVERTIME/VAC | .00 | 34.56 | 700.00 | 665.44 | 4.9 |
| 60-40-130 | EMPLOYEE BENEFITS | 590.57 | 3,704.85 | 9,350.00 | 5,645.15 | 39.6 |
| 60-40-210 | BOOKS/SUBSCRIPTIONS/MEMBERSHIP | .00 | .00 | 25.00 | 25.00 | .0 |
| 60-40-240 | OFFICE SUPPLIES AND EXPENSE | .00 | .00 | 50.00 | 50.00 | .0 |
| 60-40-310 | PROFESSIONAL & TECHNICAL | .00 | .00 | 500.00 | 500.00 | .0 |
| 60-40-750 | INCREASE IN FUND BALANCE | .00 | .00 | 202,375.00 | 202,375.00 | .0 |
| | TOTAL EXPENSES-ADMINISTRATION | 1,844.91 | 11,749.31 | 230,000.00 | 218,250.69 | 5.1 |
| | EXPENSES-EDA DEVELOPMENT | | | | | |
| 60-46-160 | PROPERTY ACQUISITION | .00 | 50,000.00 | .00 | ( 50,000.00) | .0 |
| 60-46-310 | PROFESSIONAL SERVICES | 12,378.50 | 17,935.00 | 115,000.00 | 97,065.00 | 15.6 |
| 60-46-730 | IMPROVEMENTS-CONTRUCTION | .00 | .00 | 2,200,000.00 | 2,200,000.00 | .0 |
| | TOTAL EXPENSES-EDA DEVELOPMENT | 12,378.50 | 67,935.00 | 2,315,000.00 | 2,247,065.00 | 2.9 |
| | TOTAL FUND EXPENDITURES | 14,223.41 | 79,684.31 | 2,545,000.00 | 2,465,315.69 | 3.1 |
| | NET REVENUE OVER EXPENDITURES | 2,777.75 | 78,051.11 | .00 | ( 78,051.11) | .0 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

GENERAL FIXED ASSETS

ASSETS

| | | | | | |
|---|---|---|---|---|---|
| 91-16110 | LAND | | 2,519,358.75 | |
| 91-16210 | BUILDINGS | | 2,486,265.90 | |
| 91-16420 | RIGHT OF USE ASSET (ROU) | | 60,465.00 | |
| 91-16510 | MACHINERY AND EQUIPMENT | | 2,640,627.18 | |
| 91-16520 | LAND IMPROVEMENTS | | 3,679,194.33 | |
| 91-16530 | INFRASTRUCTURE AND ROADS | | 19,976,226.37 | |
| 91-16540 | CONSTRUCTION IN PROGRESS | | 4,698,713.14 | |
| 91-16620 | LEASED ASSEST (ROU ASSET) | | 66,073.00 | |
| 91-17500 | ACCUMULATED DEPRECIATION | | ( 9,171,414.65) | |
| 91-17510 | ACCUMULATED AMORTIZATION-SBITA | | ( 18,322.00) | |
| 91-17511 | ACCUM. AMORTIZATION-LEASES | | ( 33,036.00) | |
| | TOTAL ASSETS | | | 26,904,151.02 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|---|---|---|---|---|
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 91-29800 | INVESTMENTS IN FIXED ASSETS | 26,904,151.02 | | |
| | BALANCE - CURRENT DATE | | 26,904,151.02 | |
| | TOTAL FUND EQUITY | | | 26,904,151.02 |
| | TOTAL LIABILITIES AND EQUITY | | | 26,904,151.02 |

PLEASANT VIEW CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2025

GENERAL LONG-TERM DEBT

| | | | | |
|---|---|---|---|---|
| | ASSETS | | | |
| 95-18100 | FUNDS TO BE PROVIDED | | 259,354.01 | |
| 95-18802 | DEFERRED OUTFLOW OF RESOURCES | | 607,583.68 | |
| | TOTAL ASSETS | | | 866,937.69 |
| | LIABILITIES AND EQUITY | | | |
| | LIABILITIES | | | |
| 95-25020 | COMPENSATED ABSENCES PAYABLE | | 164,341.98 | |
| 95-25030 | LEASE OBLIGATIONS | | 60,737.00 | |
| 95-25801 | NET PENSION LIABILITY | | 706,789.94 | |
| 95-25803 | DEFERRED INFLOWS OF RESOURCES | | 4,026.10 | |
| | TOTAL LIABILITIES | | | 935,895.02 |
| | FUND EQUITY | | | |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 95-29804 | BEGINNING OF YEAR | ( 68,957.33) | | |
| | BALANCE - CURRENT DATE | | ( 68,957.33) | |
| | TOTAL FUND EQUITY | | | ( 68,957.33) |
| | TOTAL LIABILITIES AND EQUITY | | | 866,937.69 |