

**HOOPER CITY  
CITY COUNCIL  
BUDGET WORK MEETING  
APRIL 30, 2026, 2:00 PM  
COUNCIL CHAMBERS  
5580 W. 4600 S.  
Hooper, UT 84315**

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Notice is hereby given that the Hooper City Council will be holding a budget work meeting on Thursday, April 30, 2026, starting at 2:00pm at the City Office.

*Morghan Yeoman*

Morghan Yeoman, City Recorder

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In compliance with the American with Disabilities Act, persons needing special accommodations, including auxiliary communicative aids and services, for this meeting should notify the city recorder at 801-732-1064 or [admin@hoopercity.gov](mailto:admin@hoopercity.gov) at least 48 hours prior to the meeting.

**HOOPER CITY**  
**MONTHLY FINANCIAL STATEMENTS**  
**JANUARY 31, 2026**



To the Mayor and Council and Management of  
Hooper City  
Hooper City, Utah

Management is responsible for the accompanying interim financial statements as of and for the seven months ended January 31, 2026 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

*Child Richards CPAs & Advisors*

Ogden, Utah  
April 17, 2026

**HOOPER CITY**  
**SEVEN MONTHS ENDED JANUARY 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

With year being reported, we are 59% of the way through the year. These financials are for management use and have not been adjusted for audit purposes.

**GENERAL FUND**

Overall, the revenues are close to the budget-to-date at a total of 61.4% and the expenditures are slightly below budget at a total of 52%.

Revenues:

- The main sources of income to date are Sales Tax of \$1,124,536(10-31-3000), Utility Franchise of \$246,329, Class C Roads \$325,720, and Tomato Days Receipts of \$133,934 (including \$50,000 grant).
- Utility Franchise has received \$246,329. This includes 7 months of revenues. This revenue is averaging around \$35,190 a month in income. During the year \$12,316 (5% of the revenues) was reserved by the council for emergency preparedness.

Expenditures:

- All departments are under budget.
- Some of the departments are under budget due to the seasonality of the department. Parks is under budget at 42.1%, cemetery is under budget at 41.6% and recreation is at 58.3%. Highways are under budget at 64.7% due to not needing to buy salt this year for the roads.
- Police services are only paid quarterly and has only been paid once so far this year. This results in Public Safety being under budget this period, however once this additional payment is made, we expect it to be close to budget.

Fund Balances:

- The City has \$371,237 in fund balance that are restricted for Class C Road purposes.
- The City has \$1,465,928 in fund balance restricted from the local highway option for highway construction and maintenance.
- The General Fund's unrestricted fund balance is required to be between 5% and 30% of revenues in the General Fund. After the recommended budget adjustments to transfer money to the Capital Projects fund, the fund balance will be within this range. Currently the fund balance is at 23%. We will continue to closely monitor this.

**HOOPER CITY**  
**SEVEN MONTHS ENDED JANUARY 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January.

	REVENUE	EXPENSE	NET INCOME
<b>CALENDAR YEAR TOTALS</b>			
2024 TOMATO DAYS	76,647.28	103,164.43	(26,517.15)
2025 TOMATO DAYS - TOTAL TO DATE	153,835.94	120,491.86	33,344.08
<b>CURRENT FISCAL YEAR (FY 26)</b>			
2025 TOMATO DAYS	83,229.53	116,787.51	(33,557.98)
2026 TOMATO DAYS	133,933.69	104,810.64	29,123.05
<b>FINANCIAL STATEMENTS</b>	<b>217,163.22</b>	<b>221,598.15</b>	<b>(4,434.93)</b>

**UTILITY FUNDS**

**Sewer**

The sewer utility charges are close to budget with 57.4% collected.

Expenses are blow budget at 33.8% of budget for operating. They have ordered some items for costly repairs that have not been made yet.

- The Sewer Fund has unspent project money in the amount of \$52,154. These funds have been committed for the purchase of additional pumps.

**Garbage**

The garbage fund charges are close to budget with 58.9% collected.

Expenses are at 40% of budget. However, there are only 4 of the 7 months of garbage services recorded and 5 of the 7 months of tipping fees.

**Storm Water**

The storm water fund charges are close to budget with 66.2% collected.

Expenses that have been incurred to date are at 41.1% of the budget.

The City had unspent project money in the amount of \$165,381. These funds have been committed for a Storm Water project.

**HOOPER CITY**  
**SEVEN MONTHS ENDED JANUARY 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

**CAPITAL PROJECTS**

The unrestricted fund balance is \$4,653,931. There are restricted funds of \$143,590 for park impact fees. Interest is largely above budget at 200%.

HOOPER CITY  
COMBINED CASH INVESTMENT  
JANUARY 31, 2026

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	686,909.43
01-101120	XPRESS DEPOSIT ACCOUNT	122,057.68
01-110750	UTILITY CASH CLEARING	12,577.28
	TOTAL COMBINED CASH	821,544.39
01-101010	CASH ALLOCATED TO OTHER FUNDS	( 821,544.39)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	( 7,849,177.20)
20	ALLOCATION TO SEWER FUND	2,641,507.97
22	ALLOCATION TO GARBAGE FUND	332,439.48
23	ALLOCATION TO STORM WATER FUND	899,253.56
30	ALLOCATION TO CAPITAL PROJECTS	4,797,520.58
	TOTAL ALLOCATIONS TO OTHER FUNDS	821,544.39
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	( 821,544.39)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HOOPER CITY  
BALANCE SHEET  
JANUARY 31, 2026

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	( 7,849,177.20)	
10-101030	PTIF 3865	10,773,351.45	
10-101220	PTIF - 4693 CEMETERY	133,532.19	
10-103005	PETTY CASH	328.58	
10-103010	OTHER RECEIVABLES	56,584.20	
10-103510	PROPERTY TAXES	2,385.06	
10-103520	PROPERTY TAXES DEFERRED	263,095.00	
10-103530	SALES TAX	325,298.50	
10-103540	ROAD FUNDS	121,099.86	
10-103560	DUE FROM OTHER GOVT	93,162.29	
	TOTAL ASSETS		3,919,659.93

LIABILITIES AND EQUITY

LIABILITIES

10-201115	CREDIT CARD	( 5,033.25)	
10-201210	SALARIES AND BENEFITS	8,574.67	
10-201212	FICA PAYABLE	5,831.50	
10-201213	FEDERAL TAX PAYABLE	6,121.97	
10-201215	STATE TAX PAYABLE	585.63	
10-201218	STATE RETIREMENT PAYABLE	19,937.53	
10-201219	HEALTH INSURANCE PAYABLE	( 25,213.32)	
10-201230	IMPROVEMENT BONDS PAYABLE	177,500.00	
10-201330	ESCROW ACCOUNTS PAYABLE	449,499.58	
10-204010	PROPERTY TAXES	263,095.00	
10-204015	DEFERRED REVENUE	13,335.00	
10-204020	OTHER	( 146.98)	
	TOTAL LIABILITIES		914,087.33

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-301000	RESTRICTED FOR ROAD FUNDS	371,237.25	
10-302000	RESTRICTED FOR LOCAL OPTION MT	1,465,927.50	
10-302500	RESERVED- UTILITY TAX 5%	33,457.89	
10-305000	UNASSIGNED GENERAL FUND BALANC	1,271,968.21	
	REVENUE OVER EXPENDITURES - YTD	( 137,018.25)	
	BALANCE - CURRENT DATE		3,005,572.60
	TOTAL FUND EQUITY		3,005,572.60
	TOTAL LIABILITIES AND EQUITY		3,919,659.93

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000	PROPERTY TAXES	28,058.39	261,445.97	290,000.00	28,554.03 90.2
10-31-3000	SALES AND USE TAXES	194,260.19	1,118,139.59	1,700,000.00	581,860.41 65.8
10-31-4000	FRANCHISE	.00	.00	57,400.00	57,400.00 .0
10-31-4050	UTILITY FRANCHISE	20,817.40	246,328.62	400,000.00	153,671.38 61.6
10-31-4100	TELECOMMUNICATIONS	2,116.51	14,962.64	26,000.00	11,037.36 57.6
10-31-5000	SALES TAX .25%	7,282.59	74,695.56	160,000.00	85,304.44 46.7
	TOTAL TAXES	252,535.08	1,715,572.38	2,633,400.00	917,827.62 65.2
<u>LICENSES</u>					
10-32-1000	BUSINESS LICENSES	8,930.00	10,794.50	14,000.00	3,205.50 77.1
10-32-2010	EXCAVATION	.00	10,662.15	23,000.00	12,337.85 46.4
10-32-2020	CONDITIONAL USE PERMITS	.00	224.00	4,000.00	3,776.00 5.6
10-32-2110	BUILDING PERMITS	13,836.91	78,367.29	180,000.00	101,632.71 43.5
10-32-2120	STATE FEE	138.38	965.99	1,800.00	834.01 53.7
10-32-2130	PLAN CHECK FEES	3,475.91	23,135.32	45,000.00	21,864.68 51.4
	TOTAL LICENSES	26,381.20	124,149.25	267,800.00	143,650.75 46.4
<u>INTERGOVERNMENTAL</u>					
10-33-5600	CLASS "C" ROAD FUNDS	.00	325,719.66	550,000.00	224,280.34 59.2
10-33-5800	LIQUOR FUNDS	.00	.00	6,145.00	6,145.00 .0
10-33-7000	GRANTS LOCAL UNITS	1,500.00	1,500.00	182,400.00	180,900.00 .8
	TOTAL INTERGOVERNMENTAL	1,500.00	327,219.66	738,545.00	411,325.34 44.3
<u>CHARGES FOR SERVICES</u>					
10-34-1300	ZONING AND SUBDIVISION FEES	.00	51,232.18	3,000.00	48,232.18 1707.7
10-34-1400	CEMETERY LOT FEES	8,200.00	41,700.00	36,000.00	5,700.00 115.8
10-34-1405	CEMETERY PERPETUAL CARE	200.00	550.00	.00	550.00 0
10-34-1410	CEMETERY SERVICES	.00	14,300.00	20,000.00	5,700.00 71.5
10-34-7010	ARENA	100.00	260.00	2,000.00	1,740.00 13.0
10-34-7020	BOWERY	400.00	1,090.00	1,500.00	2,590.00 ( 72.7)
10-34-7030	CIVIC CENTER	.00	625.00	250.00	375.00 250.0
	TOTAL CHARGES FOR SERVICES	8,900.00	107,577.18	62,750.00	44,827.18 171.4
<u>FINES AND FORFEITURES</u>					
10-35-1000	FINES	1,030.92	10,131.70	20,000.00	9,868.30 50.7
	TOTAL FINES AND FORFEITURES	1,030.92	10,131.70	20,000.00	9,868.30 50.7

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
10-36-0050 TOMATO DAY RECEIPTS	15.00	83,933.69	80,000.00	( 3,933.69)	104.9
10-36-0055 TOMATO DAYS GRANT	.00	50,000.00	50,000.00	.00	100.0
10-36-1000 INTEREST	9,706.76	101,360.19	225,000.00	123,639.81	45.1
10-36-8000 OTHER	267.46	1,307.46	500.00	( 807.46)	261.5
10-36-8005 SENIOR LUNCH	( 4,000.00)	( 4,717.00)	300.00	5,017.00	(157.2
10-36-8050 CERT	.00	.00	16,000.00	16,000.00	.0
10-36-8100 RENTAL PROPERTY	.00	10,656.99	21,600.00	10,943.01	49.3
<b>TOTAL MISCELLANEOUS</b>	<b>5,989.22</b>	<b>242,541.33</b>	<b>393,400.00</b>	<b>150,858.67</b>	<b>61.7</b>
<u>SOURCE 39</u>					
10-39-9910 USE OF CLASS C FUND BALANCE	.00	.00	1,010,040.00	1,010,040.00	.0
<b>TOTAL SOURCE 39</b>	<b>.00</b>	<b>.00</b>	<b>1,010,040.00</b>	<b>1,010,040.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>296,336.42</b>	<b>2,527,191.50</b>	<b>5,125,935.00</b>	<b>2,598,743.50</b>	<b>49.3</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	1,400.00	6,634.00	15,000.00	8,366.00	44.2
10-41-1200 COUNCIL TRAINING	.00	225.00	7,200.00	6,975.00	3.1
10-41-3100 EXECUTIVE	325.00	1,878.00	12,000.00	10,122.00	15.7
10-41-4100 AUDITOR	.00	.00	4,200.00	4,200.00	.0
10-41-4300 ACCOUNTING	1,840.00	14,885.00	35,000.00	20,115.00	42.5
10-41-4500 ATTORNEY	1,977.50	8,075.00	45,000.00	36,925.00	17.9
10-41-4510 DONATIONS	.00	.00	6,450.00	6,450.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	.00	1,141.71	3,000.00	1,858.29	38.1
10-41-5010 INTEREST EXPENSE	.00	.00	200.00	200.00	.0
10-41-5025 MERCHANT/BANK FEES	( 55.00)	( 478.24)	500.00	978.24	( 95.7)
10-41-5050 ENGINEERING GENERAL	13,741.70	32,896.36	80,000.00	47,103.64	41.1
10-41-5060 TRANSPORTATION GRANT- ENGINEER	.00	.00	100,000.00	100,000.00	.0
10-41-5075 INFORMATION TECHNOLOGY	1,494.00	26,832.62	30,000.00	3,167.38	89.4
10-41-5085 COMPUTER REPLACEMENT	.00	.00	3,000.00	3,000.00	.0
10-41-5100 MEMBERSHIPS	.00	6,260.88	7,500.00	1,239.12	83.5
10-41-6000 MAINTENANCE	450.00	3,505.72	7,000.00	3,494.28	50.1
10-41-6010 UTILITIES	986.65	4,117.44	10,000.00	5,882.56	41.2
10-41-6250 NEWSLETTER	.00	1,732.89	3,000.00	1,267.11	57.8
10-41-6520 ELECTIONS	14,703.12	14,703.12	10,000.00	( 4,703.12)	147.0
10-41-6530 TRAINING	.00	4,294.05	5,100.00	805.95	84.2
10-41-6535 SPRING/FALL CLEANUP	.00	.00	4,000.00	4,000.00	.0
10-41-6540 POSTAGE	.00	994.00	3,000.00	2,006.00	33.1
10-41-6550 SMALL EQUIPMENT	.00	3,124.67	4,900.00	1,775.33	63.8
10-41-6560 SUPPLIES	2,460.95	6,053.44	8,000.00	1,946.56	75.7
10-41-6565 LIABILITY INSURANCE	.00	18,916.76	25,100.00	6,183.24	75.4
10-41-6600 LIFE INSURANCE	2.75	19.25	90.00	70.75	21.4
10-41-6610 SALARIES AND WAGES	8,453.17	60,062.09	75,800.00	15,737.91	79.2
10-41-6615 FICA	794.52	5,465.95	5,800.00	334.05	94.2
10-41-6620 RETIREMENT	664.66	4,377.87	14,500.00	10,122.13	30.2
10-41-6622 CLOTHING ALLOWANCE	96.27	940.37	1,000.00	59.63	94.0
10-41-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-41-6625 HEALTH INSURANCE - ADMIN	1,696.65	11,876.62	21,000.00	9,123.38	56.6
10-41-6630 WORKERS' COMPENSATION	.00	.00	810.00	810.00	.0
10-41-8000 PLANNING COMMISSION	301.50	2,921.82	9,800.00	6,878.18	29.8
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	4,500.00	4,500.00	.0
10-41-8020 COMPUTER PROGRAMS	.00	7,410.04	20,000.00	12,589.96	37.1
<b>TOTAL GENERAL GOVERNMENT</b>	<b>51,333.44</b>	<b>249,061.43</b>	<b>587,700.00</b>	<b>338,638.57</b>	<b>42.4</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-42-1000 POLICE	.00	186,595.00	746,381.00	559,786.00	25.0
10-42-1110 EMERGENCY MANAGEMENT	.00	1,200.00	9,600.00	8,400.00	12.5
10-42-3000 CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300 ANIMAL CONTROL - SHELTER	.00	22,760.00	45,521.00	22,761.00	50.0
10-42-5310 ANIMAL CONTROL BOND	.00	4,378.00	8,755.00	4,377.00	50.0
10-42-5320 ANIMAL CONTROL-SERVICES	.00	14,974.00	29,948.00	14,974.00	50.0
10-42-6545 SCHOOL CROSSING GUARDS	11,482.44	22,964.88	45,000.00	22,035.12	51.0
<b>TOTAL PUBLIC SAFETY</b>	<b>11,482.44</b>	<b>252,871.88</b>	<b>892,205.00</b>	<b>639,333.12</b>	<b>28.3</b>
<u>RECREATION</u>					
10-43-6700 YOUTH COUNCIL EXPENDITURES	.00	.00	1,000.00	1,000.00	.0
10-43-6800 HALLOWEEN HAUNT	62.37	5,650.79	5,000.00	( 650.79)	113.0
10-43-6850 EASTER HUNT	.00	.00	4,000.00	4,000.00	.0
10-43-6860 HEALTH FAIR	.00	40.00	2,500.00	2,460.00	1.6
10-43-6870 ROY SENIOR LUNCHES	.00	.00	4,000.00	4,000.00	.0
10-43-6875 CITY SENIOR LUNCH	.00	.00	2,000.00	2,000.00	.0
10-43-6880 CERT	.00	.00	20,000.00	20,000.00	.0
10-43-9000 EDUCATION AND COMMUNITY PROMOT	56.96	1,161.04	3,000.00	1,838.96	38.7
10-43-9100 TOMATO DAYS	.00	104,810.64	100,000.00	( 4,810.64)	104.8
10-43-9110 TOMATO DAYS GRANT	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL RECREATION</b>	<b>119.33</b>	<b>111,662.47</b>	<b>191,500.00</b>	<b>79,837.53</b>	<b>58.3</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	.00	12,385.32	15,500.00	3,114.68	79.9
10-44-1020 FUEL	472.63	4,653.80	11,150.00	6,496.20	41.7
10-44-1025 SPRAY & CHEMICAL	.00	.00	4,000.00	4,000.00	.0
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	20,915.00	2,000.00	( 18,915.00)	1045.8
10-44-1510 CRACKSEAL - ROADS	.00	.00	65,000.00	65,000.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	327,442.30	316,800.00	( 10,642.30)	103.4
10-44-1520 RECLAMATION/OVERLAY - ROADS	.00	827,708.27	1,098,240.00	270,531.73	75.4
10-44-1525 POT HOLES/PATCHING - ROADS	416.10	1,179.90	16,500.00	15,320.10	7.2
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	1,198.35	6,084.22	20,000.00	13,915.78	30.4
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	.00	.00	23,500.00	23,500.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	786.44	10,810.78	44,000.00	33,189.22	24.6
10-44-5000 ENGINEERING	646.40	9,040.24	10,000.00	959.76	90.4
10-44-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	88.97	2,022.96	7,000.00	4,977.04	28.9
10-44-5600 TRAINING/CERT/TRAVEL	.00	75.00	10,000.00	9,925.00	.8
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	38.35	7,000.00	6,961.65	.6
10-44-5800 STORM DRAIN PUMPS	.00	47.82	.00	( 47.82)	.0
10-44-5900 SCHOOL CROSSINGS	20.58	187.47	500.00	312.53	37.5
10-44-6000 GENERAL MAINTENANCE	.00	833.07	7,000.00	6,166.93	11.9
10-44-6100 VEHICLES/EQUIP MAINTENANCE	569.12	1,483.94	32,000.00	30,516.06	4.6
10-44-6200 ROADSIDE MOWING	.00	559.92	.00	( 559.92)	.0
10-44-6300 ROAD DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-44-6530 TRAINING	.00	.00	5,200.00	5,200.00	.0
10-44-6600 LIFE INSURANCE	8.87	62.07	140.00	77.93	44.3
10-44-6610 SALARIES AND WAGES	18,759.77	139,477.82	241,800.00	102,322.18	57.7
10-44-6615 FICA	1,424.00	10,597.38	18,100.00	7,502.62	58.6
10-44-6620 RETIREMENT	1,976.34	18,705.05	45,900.00	27,194.95	40.8
10-44-6622 CLOTHING ALLOWANCE	212.11	1,255.95	2,200.00	944.05	57.1
10-44-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	2,620.79	18,345.20	64,500.00	46,154.80	28.4
10-44-6630 WORKERS' COMPENSATION	.00	.00	8,400.00	8,400.00	.0
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL HIGHWAYS</b>	<b>29,200.47</b>	<b>1,414,106.83</b>	<b>2,186,180.00</b>	<b>772,073.17</b>	<b>64.7</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	.00	4,013.30	10,500.00	6,486.70	38.2
10-45-1015 FERTILIZER	.00	.00	4,000.00	4,000.00	.0
10-45-1020 FUEL	472.63	4,653.80	11,150.00	6,496.20	41.7
10-45-1025 SPRAY & CHEMICAL	.00	.00	2,000.00	2,000.00	.0
10-45-1030 GENERAL MAINT/CLEANING/MOWING	.00	1,440.84	12,000.00	10,559.16	12.0
10-45-1035 SPRINKLER PARTS & REPAIR	.00	567.98	9,000.00	8,432.02	6.3
10-45-1060 UTILITIES	587.92	9,447.62	15,200.00	5,752.38	62.2
10-45-1065 UTILITIES-SECONDARY WATER	.00	19,378.45	24,700.00	5,321.55	78.5
10-45-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-45-5500 WEST HAVEN RECREATION FEES	.00	( 317.80)	1,000.00	1,317.80	( 31.8)
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	2,581.81	9,000.00	6,418.19	28.7
10-45-5600 TRAINING/CERT/TRAVEL	.00	.00	750.00	750.00	.0
10-45-6100 VEHICLES/EQUIP MAINTENANCE	539.50	3,453.30	20,000.00	16,546.70	17.3
10-45-6105 VETERANS MEMORIAL MAINTENCE	.00	.00	1,700.00	1,700.00	.0
10-45-6110 ARENA MAINTENANCE	.00	1,100.71	3,000.00	1,899.29	36.7
10-45-6115 ARENA EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	.0
10-45-6120 PARK BUILDING MAINTENANCE	289.44	1,087.45	5,000.00	3,912.55	21.8
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	.00	10,000.00	10,000.00	.0
10-45-6300 PARK DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-45-6530 TRAINING	.00	.00	2,100.00	2,100.00	.0
10-45-6600 LIFE INSURANCE	8.72	61.05	260.00	198.95	23.5
10-45-6610 SALARIES AND WAGES	15,326.53	129,322.07	171,000.00	41,677.93	75.6
10-45-6611 PART-TIME WAGES	.00	.00	1,000.00	1,000.00	.0
10-45-6615 FICA	1,164.34	9,823.40	12,900.00	3,076.60	76.2
10-45-6620 RETIREMENT	1,580.48	14,855.78	32,500.00	17,644.22	45.7
10-45-6625 HEALTH INSURANCE - PARKS	1,918.41	13,429.06	26,100.00	12,670.94	51.5
10-45-6630 WORKERS' COMPENSATION	.00	110.35	5,800.00	5,689.65	1.9
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	45.58	844.52	10,000.00	9,155.48	8.5
<b>TOTAL PARKS</b>	<b>21,933.55</b>	<b>215,853.69</b>	<b>512,160.00</b>	<b>296,306.31</b>	<b>42.2</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	.00	5,100.00	5,100.00	.0
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-46-6100 VEHICLE MAINTENANCE	.00	181.56	3,000.00	2,818.44	6.1
10-46-6530 TRAINING	.00	.00	1,600.00	1,600.00	.0
10-46-6540 POSTAGE	.00	.00	300.00	300.00	.0
10-46-6550 CONTRACT SERVICES	5,620.00	29,045.00	90,000.00	60,955.00	32.3
10-46-6560 SUPPLIES	.00	2,595.19	3,050.00	454.81	85.1
10-46-6600 LIFE INSURANCE	.00	.00	60.00	60.00	.0
10-46-6610 SALARIES AND WAGES	5,983.22	44,853.69	66,600.00	21,746.31	67.4
10-46-6615 FICA	449.24	3,422.85	5,000.00	1,577.15	68.5
10-46-6620 RETIREMENT	1,079.69	6,559.56	12,600.00	6,040.44	52.1
10-46-6625 HEALTH INSURANCE	1,996.07	13,972.49	20,500.00	6,527.51	68.2
10-46-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
10-46-6700 ECONOMIC DEVELOPMENT	.00	10,000.00	2,000.00	( 8,000.00)	500.0
<b>TOTAL COMMUNITY DEV/INSPECTIONS</b>	<b>15,128.22</b>	<b>110,630.34</b>	<b>211,485.00</b>	<b>100,854.66</b>	<b>52.3</b>
<u>CEMETERY</u>					
10-47-1015 FERTILIZER	.00	.00	3,000.00	3,000.00	.0
10-47-1025 SPRAY & CHEMICAL	.00	351.69	2,000.00	1,648.31	17.6
10-47-1070 CEMETERY EXP	112.69	3,333.68	15,000.00	11,666.32	22.2
10-47-6125 CEMETERY BUILDING MAINT	.00	1,432.75	10,000.00	8,567.25	14.3
10-47-6530 TRAINING	.00	.00	1,200.00	1,200.00	.0
10-47-6600 LIFE INSURANCE	2.91	20.37	60.00	39.63	34.0
10-47-6610 SALARIES AND WAGES	5,611.31	33,899.45	49,000.00	15,100.55	69.2
10-47-6615 FICA	421.58	2,587.77	3,750.00	1,162.23	69.0
10-47-6620 RETIREMENT	796.24	5,193.30	9,300.00	4,106.70	55.8
10-47-6625 HEALTH INSURANCE	1,810.70	12,675.29	21,742.00	9,066.71	58.3
10-47-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
<b>TOTAL CEMETERY</b>	<b>8,755.43</b>	<b>59,494.30</b>	<b>115,227.00</b>	<b>55,732.70</b>	<b>51.6</b>
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	35,789.83	250,528.81	429,478.00	178,949.19	58.3
<b>TOTAL DEPARTMENT 49</b>	<b>35,789.83</b>	<b>250,528.81</b>	<b>429,478.00</b>	<b>178,949.19</b>	<b>58.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>173,742.71</b>	<b>2,664,209.75</b>	<b>5,125,935.00</b>	<b>2,461,725.25</b>	<b>52.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>122,593.71</b>	<b>( 137,018.25)</b>	<b>.00</b>	<b>137,018.25</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
JANUARY 31, 2026

SEWER FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,641,507.97
20-101530	PTIF 5024 UDWQ LOAN SERVICING	518,428.91
20-101535	PTIF 5025 REPLACEMENT RESERVE	740,984.85
20-103000	ACCOUNTS RECEIVABLE-SEWER	13,179.29
20-103005	ALLOWANCE FOR BAD DEBT SEWER	( 9,748.50)
20-103016	ACCOUNTS RECEIVABLE - OTHER	100.00
20-103019	BUILDINGS	1,589,396.06
20-103020	VEHICLES	46,683.00
20-103025	MACHINERY & EQUIPMENT	3,655,370.75
20-103030	LAND	170,497.95
20-103035	INVENTORY	51,979.72
20-103040	INFRASTRUCTURE SF	16,782,788.06
20-103045	SEWER LIFT STATIONS	282,449.28
20-103070	NET PENSION ASSET	1.00
20-103075	DEFERRED OUTFLOW OF RESOURCES	47,568.00
20-103100	ACCUMULATED DEPRECIATION	( 8,755,801.88)

TOTAL ASSETS

17,775,386.46

LIABILITIES AND EQUITY

LIABILITIES

20-201150	NOTES PAYABLE	6,550,000.00
20-201200	IMPACT FEES PAYABLE	88,421.00
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46
20-201215	RENTER UTILITY DEPOSITS	4,729.88
20-201225	COMPENSATED ABSENCES PAYABLE	44,040.84
20-201300	CITY INSTALLED SEWER IMPROVEME	22,000.00
20-201340	NET PENSION LIABILITY	24,972.00
20-201345	DEFERRED INFLOWS OF RESOURCES	3,466.00

TOTAL LIABILITIES

6,767,442.18

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
20-301010	RESERVED FOR SEWER IMPACT FEES	237,042.49
20-301024	RESERVED FOR UDWQ LOAN SERVICI	322,500.00
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00
20-301027	RESERVE FOR PROJECT	52,153.91
20-305000	UNRESERVED	9,970,824.54
	REVENUE OVER EXPENDITURES - YTD	( 174,576.66)

BALANCE - CURRENT DATE

11,007,944.28

TOTAL FUND EQUITY

11,007,944.28

TOTAL LIABILITIES AND EQUITY

17,775,386.46

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEES</u>					
20-32-1000 IMPACT FEES - SEWER	12,063.00	59,423.00	170,000.00	110,577.00	35.0
TOTAL IMPACT FEES	12,063.00	59,423.00	170,000.00	110,577.00	35.0
<u>CHARGES FOR SEWER SERVICES</u>					
20-34-4100 SEWER CHARGES	112,079.02	799,370.87	1,338,750.00	539,379.13	59.7
20-34-4105 CWSD CHARGES	49,367.55	344,969.45	577,700.00	232,730.55	59.7
20-34-4110 FINANCE CHARGES-SEWER	1,901.00	11,086.98	8,000.00	( 3,086.98)	138.6
20-34-4200 NEW SEWER CONNECTIONS	.00	.00	5,000.00	5,000.00	.0
TOTAL CHARGES FOR SEWER SERVICES	163,347.57	1,155,427.30	1,929,450.00	774,022.70	59.9
<u>OTHER REVENUES</u>					
20-36-1000 INTEREST	11,974.77	89,467.70	120,000.00	30,532.30	74.6
20-36-4120 GRANT REVENUE	.00	.00	52,154.00	52,154.00	0
TOTAL OTHER REVENUES	11,974.77	89,467.70	172,154.00	82,686.30	52.0
TOTAL FUND REVENUE	187,385.34	1,304,318.00	2,271,604.00	967,286.00	57.4

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	14,821.96	86,172.37	181,000.00	94,827.63	47.6
20-46-1001 CWSD - UTILITIES	.00	302,258.00	577,700.00	275,442.00	52.3
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	13,182.40	9,000.00	( 4,182.40)	146.5
20-46-1020 FUEL	472.63	4,653.79	15,000.00	10,346.21	31.0
20-46-1040 DEPRECIATION	43,750.00	306,250.00	525,000.00	218,750.00	58.3
20-46-3000 SEWER ADMINISTRATION	.00	5,814.35	.00	( 5,814.35)	0
20-46-4300 ACCOUNTING	1,840.00	13,595.00	35,000.00	21,405.00	38.8
20-46-4500 ATTORNEY	1,977.50	11,712.50	.00	( 11,712.50)	0
20-46-4520 ARPA	.00	.00	52,154.00	52,154.00	.0
20-46-5000 ENGINEERING	.00	15,897.94	20,000.00	4,102.06	79.5
20-46-5025 MERCHANT FEES	1,421.90	12,768.77	20,000.00	7,231.23	63.8
20-46-5060 IMPACT FEE SCHEDULE	.00	.00	75,000.00	75,000.00	.0
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	524.55	.00	( 524.55)	.0
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	( 25.22)	962.20	10,000.00	9,037.80	9.6
20-46-5600 TRAINING/CERT/TRAVEL	.00	.00	7,200.00	7,200.00	.0
20-46-5650 SOFTWARE SUPPORT	.00	5,700.00	8,000.00	2,300.00	71.3
20-46-6000 SEWER GENERAL MAINTENANCE	.00	9,362.90	10,000.00	637.10	93.6
20-46-6010 VACUUM SYSTEM MAINTENANCE	6,268.08	67,516.78	45,000.00	( 22,516.78)	150.0
20-46-6020 VACUUM STATION MAINTENANCE	313.00	4,851.33	.00	( 4,851.33)	0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	13,544.00	17,371.46	20,000.00	2,628.54	86.9
20-46-6040 GRAVITY LIFT STATION MAINTENAN	.00	6,525.00	.00	( 6,525.00)	.0
20-46-6050 BLUE STAKES	45.00	668.89	2,500.00	1,831.11	26.8
20-46-6100 VEHICLES/EQUIP MAINTENANCE	148.66	8,703.80	10,000.00	1,296.20	87.0
20-46-6555 SEWER IMPROVEMENTS	.00	7,220.00	.00	( 7,220.00)	.0
20-46-6560 SUPPLIES/POSTAGE	.00	2,942.70	4,000.00	1,057.30	73.6
20-46-6565 LIABILITY INSURANCE	.00	18,916.75	25,000.00	6,083.25	75.7
20-46-6600 LIFE INSURANCE	9.05	43.98	200.00	156.02	22.0
20-46-6610 SALARIES AND WAGES - SEWER	15,476.98	85,675.44	198,500.00	112,824.56	43.2
20-46-6615 FICA	1,137.13	6,506.88	14,900.00	8,393.12	43.7
20-46-6620 RETIREMENT	1,358.39	9,841.05	37,900.00	28,058.95	26.0
20-46-6625 HEALTH INSURANCE - SEWER	1,686.98	11,808.62	55,700.00	43,891.38	21.2
20-46-6630 WORKER'S COMPENSATION	662.02	6,447.21	4,000.00	( 2,447.21)	161.2
<b>TOTAL SEWER EXPENDITURES</b>	<b>104,908.06</b>	<b>1,043,894.66</b>	<b>1,965,254.00</b>	<b>921,359.34</b>	<b>53.1</b>
<u>DEBT SERVICE</u>					
20-47-2000 CAPITAL PROJECTS- SEWER	.00	.00	407,460.00	407,460.00	.0
<b>TOTAL DEBT SERVICE</b>	<b>.00</b>	<b>.00</b>	<b>407,460.00</b>	<b>407,460.00</b>	<b>.0</b>

HOOPER CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
20-49-1000 DEBT PAYMENT	.00	435,000.00	530,000.00	95,000.00	82.1
20-49-2000 FUND BALANCE	.00	.00	( 631,110.00)	( 631,110.00)	.0
<b>TOTAL DEPARTMENT 49</b>	<b>.00</b>	<b>435,000.00</b>	<b>( 101,110.00)</b>	<b>( 536,110.00)</b>	<b>430.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>104,908.06</b>	<b>1,478,894.66</b>	<b>2,271,604.00</b>	<b>792,709.34</b>	<b>65.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>82,477.28</b>	<b>( 174,576.66)</b>	<b>.00</b>	<b>174,576.66</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
JANUARY 31, 2026

GARBAGE FUND

ASSETS

22-101010	CASH IN COMBINED FUND	332,439.48	
22-103010	ACCOUNTS RECEIVABLE-GARBAGE	( 2,905.17)	
22-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	170.45	
	TOTAL ASSETS		329,704.76

LIABILITIES AND EQUITY

LIABILITIES

22-201225	COMPENSATED ABSENCES PAYABLE	1,293.31	
22-201340	NET PENSION LIABILITY	27.00	
	TOTAL LIABILITIES		1,320.31

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
22-305000	UNRESERVED	167,117.61	
	REVENUE OVER EXPENDITURES - YTD	161,266.84	
	BALANCE - CURRENT DATE		328,384.45
	TOTAL FUND EQUITY		328,384.45
	TOTAL LIABILITIES AND EQUITY		329,704.76

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31 2026

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR GARBAGE SERVICES</u>					
22-35-4100 GARBAGE CHARGES	59,240.00	413,589.35	701,826.00	288,236.65	58.9
22-35-4300 RECYCLING CHARGES	11,849.65	83,923.07	149,226.00	65,302.93	56.2
TOTAL CHARGES FOR GARBAGE SERVICES	71,089.65	497,512.42	851,052.00	353,539.58	58.5
<u>OTHER REVENUES</u>					
22-36-1000 INTEREST	943.42	5,441.07	3,000.00	( 2,441.07)	181.4
TOTAL OTHER REVENUES	943.42	5,441.07	3,000.00	( 2,441.07)	181.4
TOTAL FUND REVENUE	72,033.07	502,953.49	854,052.00	351,098.51	58.9

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
22-45-1000 GARBAGE CONTRACT FEE	29,152.12	105,667.84	450,000.00	344,332.16	23.5
22-45-1300 RECYCLE CONTRACT FEE	10,242.64	50,750.40	120,000.00	69,249.60	42.3
22-45-5025 MERCHANT FEES	883.72	5,835.10	8,000.00	2,164.90	72.9
22-45-5500 TIPPING FEE	33,583.50	157,906.27	241,080.00	83,173.73	65.5
22-45-6560 SUPPLIES/POSTAGE	1,471.93	8,726.34	15,772.00	7,045.66	55.3
22-45-6600 LIFE INSURANCE	1.13	7.91	100.00	92.09	7.9
22-45-6610 SALARIES AND WAGES - SEWER	1,049.42	7,535.81	11,900.00	4,364.19	63.3
22-45-6615 FICA	77.98	573.83	900.00	326.17	63.8
22-45-6620 RETIREMENT	123.97	907.77	2,300.00	1,392.23	39.5
22-45-6625 HEALTH INSURANCE	539.34	3,775.38	1,300.00	( 2,475.38)	290.4
22-45-6630 WORKER'S COMPENSATION	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL GARBAGE EXPENDITURES</b>	<b>77,125.75</b>	<b>341,686.65</b>	<b>853,352.00</b>	<b>511,665.35</b>	<b>40.0</b>
<u>DEPARTMENT 49</u>					
22-49-9000 FUND BALANCE	.00	.00	700.00	700.00	.0
<b>TOTAL DEPARTMENT 49</b>	<b>.00</b>	<b>.00</b>	<b>700.00</b>	<b>700.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>77,125.75</b>	<b>341,686.65</b>	<b>854,052.00</b>	<b>512,365.35</b>	<b>40.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 5,092.68)</b>	<b>161,266.84</b>	<b>.00</b>	<b>( 161,266.84)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
JANUARY 31, 2026

STORM WATER FUND

<u>ASSETS</u>		
23-101010	CASH IN COMBINED FUND	899,253.56
23-103012	ACCOUNTS RECEIVABLE-STORM WATE	534.87
23-103014	ALLOWANCE FOR BAD DEBT-STORMWA	42.52
23-103040	INFRASTRUCTURE	135,884.11
23-103100	ACCUMULATED DEPRECIATION	( 23,779.72)
	<b>TOTAL ASSETS</b>	<b><u><u>1,011,935.34</u></u></b>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
23-201225	COMPENSATED ABSENCES PAYABLE	10,553.34
23-201340	NET PENSION LIABILITY	160.00
	<b>TOTAL LIABILITIES</b>	<b>10,713.34</b>
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
23-301027	RESERVED FOR PROJECT	165,381.10
23-305000	UNRESERVED	812,114.66
	REVENUE OVER EXPENDITURES - YTD	23,726.24
	<b>BALANCE - CURRENT DATE</b>	<b><u><u>1,001,222.00</u></u></b>
	<b>TOTAL FUND EQUITY</b>	<b><u><u>1,001,222.00</u></u></b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u><u>1,011,935.34</u></u></b>

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
23-33-4100 STORM WATER CHARGES	17,568.10	122,342.93	203,760.00	81,417.07	60.0
TOTAL SOURCE 33	17,568.10	122,342.93	203,760.00	81,417.07	60.0
 <u>STORM WATER REVENUES</u>					
23-36-1000 INTEREST	2,803.25	19,272.33	10,000.00	( 9,272.33)	192.7
TOTAL STORM WATER REVENUES	2,803.25	19,272.33	10,000.00	( 9,272.33)	192.7
 <u>SOURCE 39</u>					
23-39-9000 FUND BALANCE	.00	.00	53,640.00	53,640.00	0
TOTAL SOURCE 39	.00	.00	53,640.00	53,640.00	0
 TOTAL FUND REVENUE	 20,371.35	 141,615.26	 267,400.00	 125,784.74	 53.0

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
23-44-1000 STORM WATER EXPENSE	6,097.30	35,452.14	25,000.00	( 10,452.14)	141.8
23-44-5000 ENGINEERING FEES	.00	47,978.84	30,000.00	( 17,978.84)	159.9
23-44-5025 MERCHANT FEES	217.71	1,431.42	2,000.00	568.58	71.6
23-44-5060 IMPACT FEE STUDY	.00	.00	120,000.00	120,000.00	0
23-44-5500 SWEEPING	.00	.00	10,000.00	10,000.00	.0
23-44-5600 STORM DRAIN MAIN	.00	.00	7,000.00	7,000.00	0
23-44-5700 STORM WATER MAINT	.00	155.71	.00	( 155.71)	.0
<b>TOTAL STORM WATER EXPENSES</b>	<b>6,315.01</b>	<b>85,018.11</b>	<b>194,000.00</b>	<b>108,981.89</b>	<b>43.8</b>
<u>DEPARTMENT 46</u>					
23-46-5600 TRAINING/CERT/TRAVEL	.00	251.77	1,300.00	1,048.23	19.4
23-46-6600 LIFE INSURANCE	2.10	14.70	100.00	85.30	14.7
23-46-6610 SALARIES AND WAGES - SEWER	2,945.84	21,943.51	46,000.00	24,056.49	47.7
23-46-6615 FICA	221.53	1,674.29	3,500.00	1,825.71	47.8
23-46-6620 RETIREMENT	318.25	2,706.67	8,800.00	6,093.33	30.8
23-46-6625 HEALTH INSURANCE - SEWER	897.15	6,279.97	9,700.00	3,420.03	64.7
23-46-6630 WORKER'S COMPENSATION	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL DEPARTMENT 46</b>	<b>4,384.87</b>	<b>32,870.91</b>	<b>73,400.00</b>	<b>40,529.09</b>	<b>44.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>10,699.88</b>	<b>117,889.02</b>	<b>267,400.00</b>	<b>149,510.98</b>	<b>44.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>9,671.47</b>	<b>23,726.24</b>	<b>.00</b>	<b>( 23,726.24)</b>	<b>0</b>

HOOPER CITY  
 BALANCE SHEET  
 JANUARY 31, 2026

CAPITAL PROJECTS

<u>ASSETS</u>		
30-101010	CASH IN COMBINED FUND	4,797,520.58
30-103010	DEPOSITS	200.00
	TOTAL ASSETS	<u>4,797,720.58</u>
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
	UNAPPROPRIATED FUND BALANCE:	
30-301020	RESTRICTED FOR PARK IMPACT FEE	143,589.55
30-305000	ASSIGNED FOR CAPITAL PROJECTS	4,193,037.77
	REVENUE OVER EXPENDITURES - YTD	<u>461,093.26</u>
	BALANCE - CURRENT DATE	<u>4,797,720.58</u>
	TOTAL FUND EQUITY	<u>4,797,720.58</u>
	TOTAL LIABILITIES AND EQUITY	<u>4,797,720.58</u>

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-32-1100 IMPACT FEE: PARKS	3,651.00	17,038.00	50,000.00	32,962.00	34.1
30-32-1400 RAMP GRANTS (YEARLY)	.00	190,718.00	269,618.00	78,900.00	70.7
30-32-1713 5500 W 5500 S TO DAVIS	.00	.00	2,609,000.00	2,609,000.00	.0
<b>TOTAL REVENUE</b>	<b>3,651.00</b>	<b>207,756.00</b>	<b>2,928,618.00</b>	<b>2,720,862.00</b>	<b>7.1</b>
<u>MISCELLANEOUS</u>					
30-36-1000 INTEREST	15,273.97	100,116.77	50,000.00	( 50,116.77)	200.2
<b>TOTAL MISCELLANEOUS</b>	<b>15,273.97</b>	<b>100,116.77</b>	<b>50,000.00</b>	<b>( 50,116.77)</b>	<b>200.2</b>
<u>SOURCE 38</u>					
30-38-8000 APPROPRIATION OF FUND BALANCE	.00	.00	397,291.00	397,291.00	.0
<b>TOTAL SOURCE 38</b>	<b>.00</b>	<b>.00</b>	<b>397,291.00</b>	<b>397,291.00</b>	<b>.0</b>
<u>SOURCE 39</u>					
30-39-1010 TRANSFER IN - CAPITAL PROJECTS	35,789.83	250,528.81	429,478.00	178,949.19	58.3
<b>TOTAL SOURCE 39</b>	<b>35,789.83</b>	<b>250,528.81</b>	<b>429,478.00</b>	<b>178,949.19</b>	<b>58.3</b>
<b>TOTAL FUND REVENUE</b>	<b>54,714.80</b>	<b>558,401.58</b>	<b>3,805,387.00</b>	<b>3,246,985.42</b>	<b>14.7</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000 PARKS AND TRAILS	64,346.50	73,916.95	336,387.00	262,470.05	22.0
30-44-2300 CEMETERY IMPROVEMENT PROJECT	.00	.00	10,000.00	10,000.00	.0
30-44-2335 5500 W PROJECT	.00	( 278.50)	.00	278.50	.0
30-44-2336 5100 PROJECT -3300 TO 4000S	.00	.00	340,000.00	340,000.00	.0
30-44-2337 5500 W - 5500 S TO DAVIS	169.35	23,209.29	3,109,000.00	3,085,790.71	.8
30-44-3040 CITY HALL RENOVATION	.00	460.58	10,000.00	9,539.42	4.6
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>64,515.85</b>	<b>97,308.32</b>	<b>3,805,387.00</b>	<b>3,708,078.68</b>	<b>2.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>64,515.85</b>	<b>97,308.32</b>	<b>3,805,387.00</b>	<b>3,708,078.68</b>	<b>2.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 9,801.05)</b>	<b>461,093.26</b>	<b>00</b>	<b>461,093.26</b>	<b>0</b>

**GENERAL FUND  
BALANCE SHEET  
1/31/2026**

<b>FUND BALANCES:</b>	<u>1/31/2026</u>	<u>6/30/2025</u>	<u>Difference</u>
Restricted for Class C Roads	367,742	1,218,570	(850,828)
Restricted for Local Option Transportation	1,465,928	1,366,533	99,395
Reserved for Emergency Preparedness	33,458	33,642	(184)
Unrestricted, Unassigned	1,099,050	1,036,346	62,704
Total Fund Balances	<u>2,966,177</u>	<u>3,655,091</u>	<u>(688,914)</u>

Property Taxes in December			
Remaining Budgeted Transfers	(178,949)		
Budgeted Revenues	<u>4,115,895</u>	<u>4,301,547</u>	
Unrestricted Fund Balance	1,132,508	1,069,988	
Fund Balance After Pending Transfer & Missing Co	<u>953,559</u>	<u>1,069,988</u>	
% of Budgeted Revenues (5%-30%)	<u>23%</u>	<u>25%</u>	
\$ Amount below (above) the 30% limitation	<u>281,210</u>	<u>220,476</u>	

Budgeted Revenues	4,115,895
30% Ceiling	1,234,769
5% Floor	205,795
25% Target	1,028,974

**HOOPER CITY  
EQUITY RESERVES  
1/31/2026**

10-30-1000

**CLASS C ROADS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,218,569.86
JULY 2025	-	347,124.52	4,179.69	875,625.03
AUGUST 2025	-	3,485.55	3,003.39	875,142.88
SEPTEMBER 2025	214,502.44	60,222.44	3,001.74	1,032,424.62
OCTOBER 2025	-	646,231.76	3,541.22	389,734.08
NOVEMBER 2025	111,217.22	134,061.35	1,336.79	368,226.73
DECEMBER 2025	-		1,263.02	369,489.75
JANUARY 2026	-	3,014.85	1,267.35	367,742.25
FEBRUARY 2026				367,742.25
MARCH 2026				367,742.25
APRIL 2026				367,742.25
MAY 2026				367,742.25
JUNE 2026				367,742.25
	<u>325,719.66</u>	<u>1,194,140.47</u>	<u>17,593.20</u>	
	10-33-5600	10-44-15##		

10-30-2000

**LOCAL OPTION TRANSIT**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,366,533.25
JULY 2025	13,802.11		4,687.21	1,385,022.57
AUGUST 2025	12,321.03		4,750.63	1,402,094.23
SEPTEMBER 2025	12,321.03	1,311.26	4,809.18	1,417,913.18
OCTOBER 2025	6,141.46	42.95	4,863.44	1,428,875.13
NOVEMBER 2025	9,653.93	561.78	4,901.04	1,442,868.32
DECEMBER 2025	13,173.45		4,949.04	1,460,990.81
JANUARY 2026	886.43	960.94	5,011.20	1,465,927.50
FEBRUARY 2026	-			1,465,927.50
MARCH 2026				1,465,927.50
APRIL 2026				1,465,927.50
MAY 2026				1,465,927.50
JUNE 2026				1,465,927.50
	<u>68,299.44</u>	<u>2,876.93</u>	<u>33,971.74</u>	
	10-31-5000	10-44-60## thru 63##		

23-30-3010

**RESERVED IN STORM WATER**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				165,381.00
JULY 2025	-			165,381.00
AUGUST 2025				165,381.00
SEPTEMBER 2025				165,381.00
OCTOBER 2025				165,381.00
NOVEMBER 2025				165,381.00
DECEMBER 2025				165,381.00
JANUARY 2026				165,381.00
FEBRUARY 2026				165,381.00
MARCH 2026				165,381.00
APRIL 2026				165,381.00
MAY 2026				165,381.00
JUNE 2026				165,381.00
				165,381.00
	-	-	-	

20-30-1027

**RESERVE IN SEWER FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				52,153.91
JULY 2025	-			52,153.91
AUGUST 2025				52,153.91
SEPTEMBER 2025				52,153.91
OCTOBER 2025				52,153.91
NOVEMBER 2025				52,153.91
DECEMBER 2025				52,153.91
JANUARY 2026				52,153.91
FEBRUARY 2026				52,153.91
MARCH 2026				52,153.91
APRIL 2026				52,153.91
MAY 2026				52,153.91
JUNE 2026				52,153.91
				52,153.91
	-	-	-	

**5% OF UTILITY TAX  
(Emergency Preparedness fund)**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				21,899.71
JULY 2025	1,452.06		75.12	23,426.88
AUGUST 2025	1,720.69		80.35	25,227.93
SEPTEMBER 2025	3,238.60		86.53	28,553.06
OCTOBER 2025	2,231.52	1,200.00	97.94	29,682.52
NOVEMBER 2025	1,056.90		101.81	30,841.23
DECEMBER 2025	1,575.79		105.79	32,417.02
JANUARY 2026	1,040.87		111.19	33,457.89
FEBRUARY 2026				33,457.89
MARCH 2026				33,457.89
APRIL 2026				33,457.89
MAY 2026				33,457.89
JUNE 2026				33,457.89
	<u>12,316.43</u>	<u>-</u>	<u>-</u>	

**PARK IMPACT FEES**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				101,404.00
JULY 2025	1,217.00		4,173.79	106,794.79
AUGUST 2025	3,651.00		4,395.67	114,841.46
SEPTEMBER 2025			4,726.87	119,568.34
OCTOBER 2025	4,868.00		4,921.43	129,357.77
NOVEMBER 2025	2,434.00		5,324.37	137,116.14
DECEMBER 2025	1,217.00	9,570.45	5,643.70	134,406.39
JANUARY 2026	3,651.00		5,532.17	143,589.55
FEBRUARY 2026				143,589.55
MARCH 2026				143,589.55
APRIL 2026				143,589.55
MAY 2026				143,589.55
JUNE 2026				143,589.55
	<u>17,038.00</u>	<u>9,570.45</u>	<u>34,718.00</u>	

## SEWER IMPACT FEES

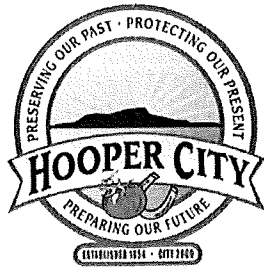
	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2025				128,672.00
JULY 2025	4,021.00		5,296.14	137,989.14
AUGUST 2025	12,063.00		5,679.63	155,731.77
SEPTEMBER 2025			6,409.92	162,141.69
OCTOBER 2025	16,084.00		6,673.75	184,899.44
NOVEMBER 2025	11,171.00		7,610.46	203,680.91
DECEMBER 2025	4,021.00		8,383.51	216,085.41
JANUARY 2026	12,063.00		8,894.08	237,042.49
FEBRUARY 2026				237,042.49
MARCH 2026				237,042.49
APRIL 2026				237,042.49
MAY 2026				237,042.49
JUNE 2026				237,042.49
	59,423.00	-	48,947.49	
20-32-1000				

**UDWQ LOAN SERVICING**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				322,500.00
JULY 2024				322,500.00
AUGUST 2024				322,500.00
SEPTEMBER 2024				322,500.00
OCTOBER 2024				322,500.00
NOVEMBER 2024				322,500.00
DECEMBER 2024				322,500.00
JANUARY 2025				322,500.00
FEBRUARY 2025				322,500.00
MARCH 2025				322,500.00
APRIL 2025				322,500.00
MAY 2025				322,500.00
JUNE 2025				322,500.00
	-	-	-	

**SEWER REPLACEMENT COSTS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				600,000.00
JULY 2024				600,000.00
AUGUST 2024				600,000.00
SEPTEMBER 2024				600,000.00
OCTOBER 2024				600,000.00
NOVEMBER 2024				600,000.00
DECEMBER 2024				600,000.00
JANUARY 2025				600,000.00
FEBRUARY 2025				600,000.00
MARCH 2025				600,000.00
APRIL 2025				600,000.00
MAY 2025				600,000.00
JUNE 2025				600,000.00
	-	-	-	



# HOOPER CITY

## FINANCIAL SUMMARY

Unaudited & Unadjusted for Audit

Jan 31, 2026

59% of year has passed

## General Fund

59% of year passed

### Revenues

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
Taxes	1,715,572	2,633,400	917,828	65.1%
Licenses	124,149	267,800	143,651	46.4%
Intergovernmental	327,220	738,545	411,325	44.3%
Charges for Services	107,577	62,750	(44,827)	171.4%
Fines	10,132	20,000	9,868	50.7%
Miscellaneous	242,541	393,400	150,859	61.7%
<b>Total Revenues</b>	<b>2,527,192</b>	<b>4,115,895</b>	<b>1,588,704</b>	<b>61.4%</b>

### Expenditures

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
General Government	249,061	587,700	338,639	42.4%
Public Safety	252,872	892,205	639,333	28.3%
Recreation	111,662	191,500	79,838	58.3%
Highways	1,414,107	2,186,180	772,073	64.7%
Parks	215,854	512,160	296,306	42.1%
Community				
Dev/Inspections	110,630	211,485	100,855	52.3%
Cemetery	59,494	115,227	55,733	51.6%
Transfer to Capital				
Projects	250,529	429,478	178,949	58.3%
<b>Total Expenditures</b>	<b>2,664,210</b>	<b>5,125,935</b>	<b>2,461,725</b>	<b>52.0%</b>

## Capital Projects

59% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
<b>Revenues</b>					<b>Capital Expenditures</b>	97,308	3,805,387	3,708,079	2.6%
Impact Fees	17,038	50,000	32,962	34.1%					
Grant	190,718	2,878,618	2,687,900	6.6%					
Interest	100,117	50,000	(50,117)	200.2%					
Appropriation of Fund Balance	-	397,291	397,291	0.0%					
Transfer from General Fund	250,529	429,478	178,949	58.3%					
<b>Total Revenues</b>	<b>558,402</b>	<b>3,805,387</b>	<b>3,246,985</b>	<b>14.7%</b>					

## Sewer

59% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
<b>Revenues</b>					<b>Operating Expenses</b>		988,854	988,854	0.0%
Impact Fees	59,423	170,000	110,577	35.0%	CWSD Expense	302,258	577,700	275,442	52.3%
Charges for Services	810,458	1,351,750	541,292	60.0%	Repairs & Maint	122,220	87,500	(34,720)	139.7%
CWSD Revenues	344,969	577,700	232,731	59.7%	Personnel	120,323	311,200	190,877	38.7%
Other Revenues	89,468	172,154	82,686	52.0%	<b>Total Operating Expenses</b>	<b>544,801</b>	<b>1,965,254</b>	<b>1,420,453</b>	<b>27.7%</b>
<b>Total Revenues</b>	<b>1,304,318</b>	<b>2,271,604</b>	<b>967,286</b>	<b>57.4%</b>	<b>Capital Projects</b>	-	407,460	407,460	0.0%
					Debt Service	435,000	530,000	95,000	82.1%
					<b>Total Expenses</b>	<b>979,801</b>	<b>2,902,714</b>	<b>1,922,913</b>	<b>33.8%</b>

## Garbage

### 59% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	314,325	578,000	263,675	54.4%
Charges for Services	497,512	851,052	353,540	58.5%	Operating Expenses	14,562	256,852	242,290	5.7%
Other Revenues	5,441	3,000	(2,441)	181.4%	Personnel	12,801	18,500	5,699	0.0%
Total Revenues	502,953	854,052	351,099	58.9%	Total Expenses	341,687	853,352	511,665	40.0%

## Storm Water

### 59% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	84,862	57,000	(27,862)	148.9%
Charges for Services	122,343	203,760	81,417	60.0%	Operating Expenses	156	138,300	138,144	0.1%
Other Revenues	19,272	10,000	(9,272)	192.7%	Personnel	32,871	72,100	39,229	45.6%
Total Revenues	141,615	213,760	72,145	66.2%	Total Expenses	117,889	267,400	149,511	44.1%

**HOOPER CITY**  
**MONTHLY FINANCIAL STATEMENTS**  
**FEBRUARY 28, 2026**

**HOOPER CITY**  
**EIGHT MONTHS ENDED FEBRUARY 28, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

With year being reported, we are 67% of the way through the year. These financials are for management use and have not been adjusted for audit purposes.

**GENERAL FUND**

Overall, the revenues are close to the budget-to-date at a total of 71.4% and the expenditures are slightly below budget at a total of 54%.

Revenues:

- The main sources of income to date are Sales Tax of \$1,296,909(10-31-3000), Utility Franchise of \$310,549, Class C Roads \$432,320, and Tomato Days Receipts of \$135,369 (including \$50,000 grant).
- Utility Franchise has received \$310,549. This includes 8 months of revenues. This revenue is averaging around \$38,819 a month in income. During the year \$15,527 (5% of the revenues) was reserved by the council for emergency preparedness.

Expenditures:

- All departments are under budget.
- Some of the departments are under budget due to the seasonality of the department. Parks is under budget at 46.3%, cemetery is under budget at 57.8% and recreation is at 58.3%. Highways are under budget at 64.3% due to not needing to buy salt this year for the roads.
- Police services are only paid quarterly and has only been paid once so far this year. This results in Public Safety being under budget this period, however once this additional payment is made, we expect it to be close to budget.

Fund Balances:

- The City has \$473,443 in fund balance that are restricted for Class C Road purposes.
- The City has \$1,470,699 in fund balance restricted from the local highway option for highway construction and maintenance.
- The General Fund's unrestricted fund balance is required to be between 5% and 35% of revenues in the General Fund. After the recommended budget adjustments to transfer money to the Capital Projects fund, the fund balance will be within this range. Currently the fund balance will be at 16% once all police services are paid for. We will continue to closely monitor this.

**HOOPER CITY**  
**EIGHT MONTHS ENDED FEBRUARY 28, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January.

	REVENUE	EXPENSE	NET INCOME
<b>CALENDAR YEAR TOTALS</b>			
2024 TOMATO DAYS	76,647.28	103,164.43	(26,517.15)
2025 TOMATO DAYS - TOTAL TO DATE	153,835.94	120,491.86	33,344.08
<b>CURRENT FISCAL YEAR (FY 26)</b>			
2025 TOMATO DAYS	83,229.53	116,787.51	(33,557.98)
2026 TOMATO DAYS	135,368.69	104,810.64	30,558.05
<b>FINANCIAL STATEMENTS</b>			
	<b>218,598.22</b>	<b>221,598.15</b>	<b>(2,999.93)</b>
	10-36-0050	10-43-9100	

**UTILITY FUNDS**

**Sewer**

The sewer utility charges are close to budget with 65.3% collected.

Expenses are below budget at 39.1% of budget for operating. They have ordered some items for costly repairs that have not been made yet.

- The Sewer Fund has unspent project money in the amount of \$52,154. These funds have been committed for the purchase of additional pumps.

**Garbage**

The garbage fund charges are close to budget with 67.3% collected.

Expenses are at 47.2% of budget. However, there are only 5 of the 7 months of garbage services recorded and 5 of the 7 months of tipping fees.

**Storm Water**

The storm water fund charges are close to budget with 75.6% collected.

Expenses that have been incurred to date are at 47.2% of the budget.

The City had unspent project money in the amount of \$165,381. These funds have been committed for a Storm Water project.

**HOOPER CITY**  
**EIGHT MONTHS ENDED FEBRUARY 28, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

**CAPITAL PROJECTS**

The unrestricted fund balance is \$4,680,025. There are restricted funds of \$150,717 for park impact fees. Interest is largely above budget at 227%.

To the Mayor and Council and Management of  
Hooper City  
Hooper City, Utah

Management is responsible for the accompanying interim financial statements as of and for the eight months ended February 28, 2026 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

*Child Richards CPAs & Advisors*

Ogden, Utah  
April 17, 2026

HOOPER CITY  
COMBINED CASH INVESTMENT  
FEBRUARY 28, 2026

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	979,740.24
01-101120	XPRESS DEPOSIT ACCOUNT	262,091.02
01-110750	UTILITY CASH CLEARING	9,957.49
	TOTAL COMBINED CASH	1,251,788.75
01-101010	CASH ALLOCATED TO OTHER FUNDS	( 1,251,788.75)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	( 7,600,851.46)
20	ALLOCATION TO SEWER FUND	2,769,177.50
22	ALLOCATION TO GARBAGE FUND	342,153.24
23	ALLOCATION TO STORM WATER FUND	910,568.13
30	ALLOCATION TO CAPITAL PROJECTS	4,830,741.34
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,251,788.75
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	( 1,251,788.75)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HOOPER CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	( 7,600,851.46)	
10-101030	PTIF 3865	10,806,966.18	
10-101220	PTIF - 4693 CEMETERY	133,927.26	
10-103005	PETTY CASH	328.58	
10-103010	OTHER RECEIVABLES	56,584.20	
10-103510	PROPERTY TAXES	2,385.06	
10-103520	PROPERTY TAXES DEFERRED	263,095.00	
10-103530	SALES TAX	325,298.50	
10-103540	ROAD FUNDS	121,099.86	
10-103560	DUE FROM OTHER GOVT	93,162.29	
	TOTAL ASSETS		4,201,995.47

LIABILITIES AND EQUITY

LIABILITIES

10-201115	CREDIT CARD	( 5,033.25)	
10-201210	SALARIES AND BENEFITS	8,574.67	
10-201212	FICA PAYABLE	5,658.40	
10-201213	FEDERAL TAX PAYABLE	5,763.15	
10-201215	STATE TAX PAYABLE	585.63	
10-201218	STATE RETIREMENT PAYABLE	20,618.42	
10-201219	HEALTH INSURANCE PAYABLE	( 10,449.30)	
10-201230	IMPROVEMENT BONDS PAYABLE	179,000.00	
10-201330	ESCROW ACCOUNTS PAYABLE	408,019.58	
10-204010	PROPERTY TAXES	263,095.00	
10-204015	DEFERRED REVENUE	13,335.00	
10-204020	OTHER	( 146.98)	
	TOTAL LIABILITIES		889,020.32

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-301000	RESTRICTED FOR ROAD FUNDS	473,443.12	
10-302000	RESTRICTED FOR LOCAL OPTION MT	1,470,699.90	
10-302500	RESERVED- UTILITY TAX 5%	36,668.90	
10-305000	UNASSIGNED GENERAL FUND BALANC	1,161,778.93	
	REVENUE OVER EXPENDITURES - YTD	170,384.30	
	BALANCE - CURRENT DATE		3,312,975.15
	TOTAL FUND EQUITY		3,312,975.15
	TOTAL LIABILITIES AND EQUITY		4,201,995.47

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000	PROPERTY TAXES	1,737.30	263,183.27	290,000.00	26,816.73 90.8
10-31-3000	SALES AND USE TAXES	178,769.26	1,296,908.85	1,700,000.00	403,091.15 76.3
10-31-4000	FRANCHISE	.00	.00	57,400.00	57,400.00 .0
10-31-4050	UTILITY FRANCHISE	64,220.25	310,548.87	400,000.00	89,451.13 77.6
10-31-4100	TELECOMMUNICATIONS	1,993.79	16,956.43	26,000.00	9,043.57 65.2
10-31-5000	SALES TAX .25%	16,500.12	91,195.68	160,000.00	68,804.32 57.0
	<b>TOTAL TAXES</b>	<b>263,220.72</b>	<b>1,978,793.10</b>	<b>2,633,400.00</b>	<b>654,606.90 75.1</b>
<u>LICENSES</u>					
10-32-1000	BUSINESS LICENSES	2,390.50	13,185.00	14,000.00	815.00 94.2
10-32-2010	EXCAVATION	1,400.00	12,062.15	23,000.00	10,937.85 52.4
10-32-2020	CONDITIONAL USE PERMITS	240.00	464.00	4,000.00	3,536.00 11.6
10-32-2110	BUILDING PERMITS	15,347.34	93,714.63	180,000.00	86,285.37 52.1
10-32-2120	STATE FEE	153.48	1,119.47	1,800.00	680.53 62.2
10-32-2130	PLAN CHECK FEES	4,078.47	27,213.79	45,000.00	17,786.21 60.5
	<b>TOTAL LICENSES</b>	<b>23,609.79</b>	<b>147,759.04</b>	<b>267,800.00</b>	<b>120,040.96 55.2</b>
<u>INTERGOVERNMENTAL</u>					
10-33-5600	CLASS "C" ROAD FUNDS	106,599.96	432,319.62	550,000.00	117,680.38 78.6
10-33-5800	LIQUOR FUNDS	.00	.00	6,145.00	6,145.00 .0
10-33-7000	GRANTS LOCAL UNITS	.00	1,500.00	182,400.00	180,900.00 .8
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>106,599.96</b>	<b>433,819.62</b>	<b>738,545.00</b>	<b>304,725.38 58.7</b>
<u>CHARGES FOR SERVICES</u>					
10-34-1300	ZONING AND SUBDIVISION FEES	.00	51,232.18	3,000.00	( 48,232.18) 1707.7
10-34-1400	CEMETERY LOT FEES	4,600.00	46,300.00	36,000.00	( 10,300.00) 128.6
10-34-1405	CEMETERY PERPETUAL CARE	150.00	700.00	.00	( 700.00) .0
10-34-1410	CEMETERY SERVICES	750.00	15,050.00	20,000.00	4,950.00 75.3
10-34-7010	ARENA	.00	260.00	2,000.00	1,740.00 13.0
10-34-7020	BOWERY	300.00	( 790.00)	1,500.00	2,290.00 ( 52.7)
10-34-7030	CIVIC CENTER	.00	625.00	250.00	( 375.00) 250.0
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>5,800.00</b>	<b>113,377.18</b>	<b>62,750.00</b>	<b>( 50,627.18) 180.7</b>
<u>FINES AND FORFEITURES</u>					
10-35-1000	FINES	.00	10,131.70	20,000.00	9,868.30 50.7
	<b>TOTAL FINES AND FORFEITURES</b>	<b>.00</b>	<b>10,131.70</b>	<b>20,000.00</b>	<b>9,868.30 50.7</b>

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
10-36-0050 TOMATO DAY RECEIPTS	1,435.00	85,368.69	80,000.00	( 5,368.69)	106.7
10-36-0055 TOMATO DAYS GRANT	.00	50,000.00	50,000.00	.00	100.0
10-36-1000 INTEREST	9,514.47	110,874.66	225,000.00	114,125.34	49.3
10-36-8000 OTHER	238.00	1,545.46	500.00	( 1,045.46)	309.1
10-36-8005 SENIOR LUNCH	.00	( 4,717.00)	300.00	5,017.00	(1572.
10-36-8050 CERT	.00	.00	16,000.00	16,000.00	.0
10-36-8100 RENTAL PROPERTY	1,674.00	12,330.99	21,600.00	9,269.01	57.1
<b>TOTAL MISCELLANEOUS</b>	<b>12,861.47</b>	<b>255,402.80</b>	<b>393,400.00</b>	<b>137,997.20</b>	<b>64.9</b>
<u>SOURCE 39</u>					
10-39-9910 USE OF CLASS C FUND BALANCE	.00	.00	1,010,040.00	1,010,040.00	.0
<b>TOTAL SOURCE 39</b>	<b>.00</b>	<b>.00</b>	<b>1,010,040.00</b>	<b>1,010,040.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>412,091.94</b>	<b>2,939,283.44</b>	<b>5,125,935.00</b>	<b>2,186,651.56</b>	<b>57.3</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	1,400.00	8,034.00	15,000.00	6,966.00	53.6
10-41-1200 COUNCIL TRAINING	.00	225.00	7,200.00	6,975.00	3.1
10-41-3100 EXECUTIVE	300.00	2,178.00	12,000.00	9,822.00	18.2
10-41-4100 AUDITOR	.00	.00	4,200.00	4,200.00	.0
10-41-4300 ACCOUNTING	.00	14,885.00	35,000.00	20,115.00	42.5
10-41-4500 ATTORNEY	1,625.00	9,700.00	45,000.00	35,300.00	21.6
10-41-4510 DONATIONS	.00	.00	6,450.00	6,450.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	231.98	1,373.69	3,000.00	1,626.31	45.8
10-41-5010 INTEREST EXPENSE	.00	.00	200.00	200.00	.0
10-41-5025 MERCHANT/BANK FEES	( 99.00)	( 577.24)	500.00	1,077.24	(115.5)
10-41-5050 ENGINEERING GENERAL	14,637.50	47,533.86	80,000.00	32,466.14	59.4
10-41-5060 TRANSPORTATION GRANT- ENGINEER	.00	.00	100,000.00	100,000.00	.0
10-41-5075 INFORMATION TECHNOLOGY	.00	26,832.62	30,000.00	3,167.38	89.4
10-41-5085 COMPUTER REPLACEMENT	.00	.00	3,000.00	3,000.00	.0
10-41-5100 MEMBERSHIPS	50.00	6,310.88	7,500.00	1,189.12	84.2
10-41-6000 MAINTENANCE	392.00	3,897.72	7,000.00	3,102.28	55.7
10-41-6010 UTILITIES	70.71	4,188.15	10,000.00	5,811.85	41.9
10-41-6250 NEWSLETTER	.00	1,732.89	3,000.00	1,267.11	57.8
10-41-6520 ELECTIONS	.00	14,703.12	10,000.00	( 4,703.12)	147.0
10-41-6530 TRAINING	( 15.99)	4,278.06	5,100.00	821.94	83.9
10-41-6535 SPRING/FALL CLEANUP	.00	.00	4,000.00	4,000.00	.0
10-41-6540 POSTAGE	.00	994.00	3,000.00	2,006.00	33.1
10-41-6550 SMALL EQUIPMENT	.00	3,124.67	4,900.00	1,775.33	63.8
10-41-6560 SUPPLIES	184.88	6,238.32	8,000.00	1,761.68	78.0
10-41-6565 LIABILITY INSURANCE	.00	18,916.76	25,100.00	6,183.24	75.4
10-41-6600 LIFE INSURANCE	2.75	22.00	90.00	68.00	24.4
10-41-6610 SALARIES AND WAGES	7,545.65	67,607.74	75,800.00	8,192.26	89.2
10-41-6615 FICA	696.73	6,162.68	5,800.00	( 362.68)	106.3
10-41-6620 RETIREMENT	4,683.87	9,061.74	14,500.00	5,438.26	62.5
10-41-6622 CLOTHING ALLOWANCE	.00	940.37	1,000.00	59.63	94.0
10-41-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-41-6625 HEALTH INSURANCE - ADMIN	1,696.68	13,573.30	21,000.00	7,426.70	64.6
10-41-6630 WORKERS' COMPENSATION	.00	.00	810.00	810.00	.0
10-41-8000 PLANNING COMMISSION	142.34	3,064.16	9,800.00	6,735.84	31.3
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	4,500.00	4,500.00	.0
10-41-8020 COMPUTER PROGRAMS	2,359.50	9,769.54	20,000.00	10,230.46	48.9
<b>TOTAL GENERAL GOVERNMENT</b>	<b>35,904.60</b>	<b>284,966.03</b>	<b>587,700.00</b>	<b>302,733.97</b>	<b>48.5</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-42-1000 POLICE	.00	186,595.00	746,381.00	559,786.00	25.0
10-42-1110 EMERGENCY MANAGEMENT	.00	1,200.00	9,600.00	8,400.00	12.5
10-42-3000 CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300 ANIMAL CONTROL - SHELTER	.00	22,760.00	45,521.00	22,761.00	50.0
10-42-5310 ANIMAL CONTROL BOND	.00	4,378.00	8,755.00	4,377.00	50.0
10-42-5320 ANIMAL CONTROL-SERVICES	.00	14,974.00	29,948.00	14,974.00	50.0
10-42-6545 SCHOOL CROSSING GUARDS	.00	22,964.88	45,000.00	22,035.12	51.0
<b>TOTAL PUBLIC SAFETY</b>	<b>.00</b>	<b>252,871.88</b>	<b>892,205.00</b>	<b>639,333.12</b>	<b>28.3</b>
<u>RECREATION</u>					
10-43-6700 YOUTH COUNCIL EXPENDITURES	.00	.00	1,000.00	1,000.00	.0
10-43-6800 HALLOWEEN HAUNT	.00	5,650.79	5,000.00	( 650.79)	113.0
10-43-6850 EASTER HUNT	( 200.00)	( 200.00)	4,000.00	4,200.00	( 5.0)
10-43-6860 HEALTH FAIR	.00	40.00	2,500.00	2,460.00	1.6
10-43-6870 ROY SENIOR LUNCHES	.00	.00	4,000.00	4,000.00	.0
10-43-6875 CITY SENIOR LUNCH	.00	.00	2,000.00	2,000.00	.0
10-43-6880 CERT	.00	.00	20,000.00	20,000.00	.0
10-43-9000 EDUCATION AND COMMUNITY PROMOT	.00	1,161.04	3,000.00	1,838.96	38.7
10-43-9100 TOMATO DAYS	.00	104,810.64	100,000.00	( 4,810.64)	104.8
10-43-9110 TOMATO DAYS GRANT	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL RECREATION</b>	<b>( 200.00)</b>	<b>111,462.47</b>	<b>191,500.00</b>	<b>80,037.53</b>	<b>58.2</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	.00	12,385.32	15,500.00	3,114.68	79.9
10-44-1020 FUEL	809.56	5,463.36	11,150.00	5,686.64	49.0
10-44-1025 SPRAY & CHEMICAL	.00	.00	4,000.00	4,000.00	.0
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	20,915.00	2,000.00	( 18,915.00)	1045.8
10-44-1510 CRACKSEAL - ROADS	.00	.00	65,000.00	65,000.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	327,442.30	316,800.00	( 10,642.30)	103.4
10-44-1520 RECLAMATION/OVERLAY - ROADS	( 48,154.78)	779,553.49	1,098,240.00	318,686.51	71.0
10-44-1525 POT HOLES/PATCHING - ROADS	1,306.00	2,485.90	16,500.00	14,014.10	15.1
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	77.57	6,161.79	20,000.00	13,838.21	30.8
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	.00	.00	23,500.00	23,500.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	776.88	11,587.66	44,000.00	32,412.34	26.3
10-44-5000 ENGINEERING	7,884.80	16,925.04	10,000.00	( 6,925.04)	169.3
10-44-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	688.16	2,711.12	7,000.00	4,288.88	38.7
10-44-5600 TRAINING/CERT/TRAVEL	1,591.00	1,666.00	10,000.00	8,334.00	16.7
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	38.35	7,000.00	6,961.65	.6
10-44-5800 STORM DRAIN PUMPS	.00	47.82	.00	( 47.82)	.0
10-44-5900 SCHOOL CROSSINGS	.00	187.47	500.00	312.53	37.5
10-44-6000 GENERAL MAINTENANCE	.00	833.07	7,000.00	6,166.93	11.9
10-44-6100 VEHICLES/EQUIP MAINTENANCE	255.73	1,739.67	32,000.00	30,260.33	5.4
10-44-6200 ROADSIDE MOWING	.00	559.92	.00	( 559.92)	.0
10-44-6300 ROAD DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-44-6530 TRAINING	2,400.00	2,400.00	5,200.00	2,800.00	46.2
10-44-6600 LIFE INSURANCE	8.87	70.94	140.00	69.06	50.7
10-44-6610 SALARIES AND WAGES	17,201.00	156,678.82	241,800.00	85,121.18	64.8
10-44-6615 FICA	1,293.60	11,890.98	18,100.00	6,209.02	65.7
10-44-6620 RETIREMENT	2,467.27	21,172.32	45,900.00	24,727.68	46.1
10-44-6622 CLOTHING ALLOWANCE	.00	1,255.95	2,200.00	944.05	57.1
10-44-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	2,620.68	20,965.88	64,500.00	43,534.12	32.5
10-44-6630 WORKERS' COMPENSATION	.00	.00	8,400.00	8,400.00	.0
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
<b>TOTAL HIGHWAYS</b>	<b>( 8,773.66)</b>	<b>1,405,333.17</b>	<b>2,186,180.00</b>	<b>780,846.83</b>	<b>64.3</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	.00	4,013.30	10,500.00	6,486.70	38.2
10-45-1015 FERTILIZER	.00	.00	4,000.00	4,000.00	.0
10-45-1020 FUEL	809.56	5,463.36	11,150.00	5,686.64	49.0
10-45-1025 SPRAY & CHEMICAL	.00	.00	2,000.00	2,000.00	.0
10-45-1030 GENERAL MAINT/CLEANING/MOWING	577.88	2,018.72	12,000.00	9,981.28	16.8
10-45-1035 SPRINKLER PARTS & REPAIR	.00	567.98	9,000.00	8,432.02	6.3
10-45-1060 UTILITIES	.00	9,447.62	15,200.00	5,752.38	62.2
10-45-1065 UTILITIES-SECONDARY WATER	218.00	19,596.45	24,700.00	5,103.55	79.3
10-45-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-45-5500 WEST HAVEN RECREATION FEES	.00	( 317.80)	1,000.00	1,317.80	( 31.8)
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	94.50	2,676.31	9,000.00	6,323.69	29.7
10-45-5600 TRAINING/CERT/TRAVEL	.00	.00	750.00	750.00	.0
10-45-6100 VEHICLES/EQUIP MAINTENANCE	486.08	3,939.38	20,000.00	16,060.62	19.7
10-45-6105 VETERANS MEMORIAL MAINTENCE	.00	.00	1,700.00	1,700.00	.0
10-45-6110 ARENA MAINTENANCE	.00	1,100.71	3,000.00	1,899.29	36.7
10-45-6115 ARENA EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	.0
10-45-6120 PARK BUILDING MAINTENANCE	.00	1,087.45	5,000.00	3,912.55	21.8
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	.00	10,000.00	10,000.00	.0
10-45-6300 PARK DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-45-6530 TRAINING	.00	.00	2,100.00	2,100.00	.0
10-45-6600 LIFE INSURANCE	8.72	69.77	260.00	190.23	26.8
10-45-6610 SALARIES AND WAGES	13,464.98	142,787.05	171,000.00	28,212.95	83.5
10-45-6611 PART-TIME WAGES	.00	.00	1,000.00	1,000.00	.0
10-45-6615 FICA	1,013.79	10,837.19	12,900.00	2,062.81	84.0
10-45-6620 RETIREMENT	1,927.67	16,783.45	32,500.00	15,716.55	51.6
10-45-6625 HEALTH INSURANCE - PARKS	1,918.52	15,347.58	26,100.00	10,752.42	58.8
10-45-6630 WORKERS' COMPENSATION	597.97	708.32	5,800.00	5,091.68	12.2
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	.00	844.52	10,000.00	9,155.48	8.5
<b>TOTAL PARKS</b>	<b>21,117.67</b>	<b>236,971.36</b>	<b>512,160.00</b>	<b>275,188.64</b>	<b>46.3</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	.00	5,100.00	5,100.00	.0
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-46-6100 VEHICLE MAINTENANCE	.00	181.56	3,000.00	2,818.44	6.1
10-46-6530 TRAINING	.00	.00	1,600.00	1,600.00	.0
10-46-6540 POSTAGE	.00	.00	300.00	300.00	.0
10-46-6550 CONTRACT SERVICES	4,450.00	33,495.00	90,000.00	56,505.00	37.2
10-46-6560 SUPPLIES	.00	2,595.19	3,050.00	454.81	85.1
10-46-6600 LIFE INSURANCE	.00	.00	60.00	60.00	.0
10-46-6610 SALARIES AND WAGES	5,983.22	50,836.91	66,600.00	15,763.09	76.3
10-46-6615 FICA	440.76	3,863.61	5,000.00	1,136.39	77.3
10-46-6620 RETIREMENT	849.02	7,408.58	12,600.00	5,191.42	58.8
10-46-6625 HEALTH INSURANCE	1,996.07	15,968.56	20,500.00	4,531.44	77.9
10-46-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
10-46-6700 ECONOMIC DEVELOPMENT	.00	10,000.00	2,000.00	( 8,000.00)	500.0
<b>TOTAL COMMUNITY DEV/INSPECTIONS</b>	<b>13,719.07</b>	<b>124,349.41</b>	<b>211,485.00</b>	<b>87,135.59</b>	<b>58.8</b>
<u>CEMETERY</u>					
10-47-1015 FERTILIZER	.00	.00	3,000.00	3,000.00	.0
10-47-1025 SPRAY & CHEMICAL	.00	351.69	2,000.00	1,648.31	17.6
10-47-1070 CEMETERY EXP	770.33	4,104.01	15,000.00	10,895.99	27.4
10-47-6125 CEMETERY BUILDING MAINT	.00	1,432.75	10,000.00	8,567.25	14.3
10-47-6530 TRAINING	.00	.00	1,200.00	1,200.00	.0
10-47-6600 LIFE INSURANCE	2.91	23.28	60.00	36.72	38.8
10-47-6610 SALARIES AND WAGES	3,745.25	37,644.70	49,000.00	11,355.30	76.8
10-47-6615 FICA	271.12	2,858.89	3,750.00	891.11	76.2
10-47-6620 RETIREMENT	531.47	5,724.77	9,300.00	3,575.23	61.6
10-47-6625 HEALTH INSURANCE	1,810.80	14,486.09	21,742.00	7,255.91	66.6
10-47-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
<b>TOTAL CEMETERY</b>	<b>7,131.88</b>	<b>66,626.18</b>	<b>115,227.00</b>	<b>48,600.82</b>	<b>57.8</b>
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	35,789.83	286,318.64	429,478.00	143,159.36	66.7
<b>TOTAL DEPARTMENT 49</b>	<b>35,789.83</b>	<b>286,318.64</b>	<b>429,478.00</b>	<b>143,159.36</b>	<b>66.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>104,689.39</b>	<b>2,768,899.14</b>	<b>5,125,935.00</b>	<b>2,357,035.86</b>	<b>54.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>307,402.55</b>	<b>170,384.30</b>	<b>.00</b>	<b>( 170,384.30)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

SEWER FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,769,177.50	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	519,962.73	
20-101535	PTIF 5025 REPLACEMENT RESERVE	743,177.12	
20-103000	ACCOUNTS RECEIVABLE-SEWER	16,268.61	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	( 9,748.50)	
20-103016	ACCOUNTS RECEIVABLE - OTHER	100.00	
20-103019	BUILDINGS	1,589,398.06	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,655,370.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,782,788.06	
20-103045	SEWER LIFT STATIONS	282,449.28	
20-103070	NET PENSION ASSET	1.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	47,568.00	
20-103100	ACCUMULATED DEPRECIATION	( 8,799,551.88)	
	<b>TOTAL ASSETS</b>		<u><u>17,866,121.40</u></u>

LIABILITIES AND EQUITY

LIABILITIES

20-201150	NOTES PAYABLE	6,550,000.00	
20-201200	IMPACT FEES PAYABLE	91,996.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	4,729.88	
20-201225	COMPENSATED ABSENCES PAYABLE	44,040.84	
20-201300	CITY INSTALLED SEWER IMPROVEME	21,661.02	
20-201340	NET PENSION LIABILITY	24,972.00	
20-201345	DEFERRED INFLOWS OF RESOURCES	3,466.00	
	<b>TOTAL LIABILITIES</b>		6,770,678.20

FUND EQUITY

<b>UNAPPROPRIATED FUND BALANCE:</b>			
20-301010	RESERVED FOR SEWER IMPACT FEES	250,820.16	
20-301024	RESERVED FOR UDWQ LOAN SERVICI	322,500.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-301027	RESERVE FOR PROJECT	52,153.91	
20-305000	UNRESERVED	9,957,046.87	
	REVENUE OVER EXPENDITURES - YTD	( 87,077.74)	
	<b>BALANCE - CURRENT DATE</b>		<u>11,095,443.20</u>
	<b>TOTAL FUND EQUITY</b>		<u>11,095,443.20</u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>17,866,121.40</u></u>

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEES</u>					
20-32-1000 IMPACT FEES - SEWER	4,021.00	63,444.00	170,000.00	106,556.00	37.3
TOTAL IMPACT FEES	4,021.00	63,444.00	170,000.00	106,556.00	37.3
<u>CHARGES FOR SEWER SERVICES</u>					
20-34-4100 SEWER CHARGES	114,079.05	913,449.92	1,338,750.00	425,300.08	68.2
20-34-4105 CWSD CHARGES	49,328.74	394,298.19	577,700.00	183,401.81	68.3
20-34-4110 FINANCE CHARGES-SEWER	1,390.00	12,476.98	8,000.00	( 4,476.98)	156.0
20-34-4200 NEW SEWER CONNECTIONS	.00	.00	5,000.00	5,000.00	.0
TOTAL CHARGES FOR SEWER SERVICES	164,797.79	1,320,225.09	1,929,450.00	609,224.91	68.4
<u>OTHER REVENUES</u>					
20-36-1000 INTEREST	11,088.21	100,555.91	120,000.00	19,444.09	83.8
20-36-4120 GRANT REVENUE	.00	.00	52,154.00	52,154.00	.0
TOTAL OTHER REVENUES	11,088.21	100,555.91	172,154.00	71,598.09	58.4
TOTAL FUND REVENUE	179,907.00	1,484,225.00	2,271,604.00	787,379.00	65.3

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	920.29	87,092.66	181,000.00	93,907.34	48.1
20-46-1001 CWSD - UTILITIES	.00	302,258.00	577,700.00	275,442.00	52.3
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	13,182.40	9,000.00	( 4,182.40)	146.5
20-46-1020 FUEL	809.57	5,463.36	15,000.00	9,536.64	36.4
20-46-1040 DEPRECIATION	43,750.00	350,000.00	525,000.00	175,000.00	66.7
20-46-3000 SEWER ADMINISTRATION	.00	5,814.35	.00	( 5,814.35)	.0
20-46-4300 ACCOUNTING	.00	13,595.00	35,000.00	21,405.00	38.8
20-46-4500 ATTORNEY	1,625.00	13,337.50	.00	( 13,337.50)	.0
20-46-4520 ARPA	.00	.00	52,154.00	52,154.00	.0
20-46-5000 ENGINEERING	.00	15,897.94	20,000.00	4,102.06	79.5
20-46-5025 MERCHANT FEES	2,009.87	14,778.64	20,000.00	5,221.36	73.9
20-46-5060 IMPACT FEE SCHEDULE	.00	.00	75,000.00	75,000.00	.0
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	524.55	.00	( 524.55)	.0
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	( 1,140.00)	( 177.80)	10,000.00	10,177.80	( 1.8)
20-46-5600 TRAINING/CERT/TRAVEL	.00	.00	7,200.00	7,200.00	.0
20-46-5650 SOFTWARE SUPPORT	.00	5,700.00	8,000.00	2,300.00	71.3
20-46-6000 SEWER GENERAL MAINTENANCE	7,290.50	16,653.40	10,000.00	( 6,653.40)	166.5
20-46-6010 VACUUM SYSTEM MAINTENANCE	18,482.00	85,998.78	45,000.00	( 40,998.78)	191.1
20-46-6020 VACUUM STATION MAINTENANCE	.00	4,851.33	.00	( 4,851.33)	.0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	.00	17,371.46	20,000.00	2,628.54	86.9
20-46-6040 GRAVITY LIFT STATION MAINTENAN	.00	6,525.00	.00	( 6,525.00)	.0
20-46-6050 BLUE STAKES	71.25	740.14	2,500.00	1,759.86	29.6
20-46-6100 VEHICLES/EQUIP MAINTENANCE	.00	8,703.80	10,000.00	1,296.20	87.0
20-46-6555 SEWER IMPROVEMENTS	.00	7,220.00	.00	( 7,220.00)	.0
20-46-6560 SUPPLIES/POSTAGE	.00	2,942.70	4,000.00	1,057.30	73.6
20-46-6565 LIABILITY INSURANCE	.00	18,916.75	25,000.00	6,083.25	75.7
20-46-6600 LIFE INSURANCE	9.05	53.03	200.00	146.97	26.5
20-46-6610 SALARIES AND WAGES - SEWER	13,909.49	99,584.93	198,500.00	98,915.07	50.2
20-46-6615 FICA	1,049.74	7,556.62	14,900.00	7,343.38	50.7
20-46-6620 RETIREMENT	1,934.45	11,775.50	37,900.00	26,124.50	31.1
20-46-6625 HEALTH INSURANCE - SEWER	1,686.87	13,495.49	55,700.00	42,204.51	24.2
20-46-6630 WORKER'S COMPENSATION	.00	6,447.21	4,000.00	( 2,447.21)	161.2
<b>TOTAL SEWER EXPENDITURES</b>	<b>92,408.08</b>	<b>1,136,302.74</b>	<b>1,965,254.00</b>	<b>828,951.26</b>	<b>57.8</b>
<u>DEBT SERVICE</u>					
20-47-2000 CAPITAL PROJECTS- SEWER	.00	.00	407,460.00	407,460.00	.0
<b>TOTAL DEBT SERVICE</b>	<b>.00</b>	<b>.00</b>	<b>407,460.00</b>	<b>407,460.00</b>	<b>.0</b>

HOOPER CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
20-49-1000 DEBT PAYMENT	.00	435,000.00	530,000.00	95,000.00	82.1
20-49-2000 FUND BALANCE	.00	.00	( 631,110.00)	( 631,110.00)	.0
TOTAL DEPARTMENT 49	.00	435,000.00	( 101,110.00)	( 536,110.00)	430.2
TOTAL FUND EXPENDITURES	92,408.08	1,571,302.74	2,271,604.00	700,301.26	69.2
NET REVENUE OVER EXPENDITURES	87,498.92	( 87,077.74)	.00	87,077.74	.0

HOOPER CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

GARBAGE FUND

<u>ASSETS</u>		
22-101010	CASH IN COMBINED FUND	342,153.24
22-103010	ACCOUNTS RECEIVABLE-GARBAGE	( 2,025.33)
22-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	174.05
		340,301.96
TOTAL ASSETS		
		340,301.96
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
22-201225	COMPENSATED ABSENCES PAYABLE	1,293.31
22-201340	NET PENSION LIABILITY	27.00
		1,320.31
TOTAL LIABILITIES		
		1,320.31
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
22-305000	UNRESERVED	167,117.61
	REVENUE OVER EXPENDITURES - YTD	171,864.04
		338,981.65
BALANCE - CURRENT DATE		
		338,981.65
TOTAL FUND EQUITY		
		338,981.65
TOTAL LIABILITIES AND EQUITY		
		340,301.96

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GARBAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR GARBAGE SERVICES</u>						
22-35-4100	GARBAGE CHARGES	59,211.28	472,800.63	701,826.00	229,025.37	67.4
22-35-4300	RECYCLING CHARGES	11,868.58	95,791.65	149,226.00	53,434.35	64.2
TOTAL CHARGES FOR GARBAGE SERVICES		71,079.86	568,592.28	851,052.00	282,459.72	66.8
<u>OTHER REVENUES</u>						
22-36-1000	INTEREST	770.60	6,211.67	3,000.00	( 3,211.67)	207.1
TOTAL OTHER REVENUES		770.60	6,211.67	3,000.00	( 3,211.67)	207.1
TOTAL FUND REVENUE		71,850.46	574,803.95	854,052.00	279,248.05	67.3

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
22-45-1000 GARBAGE CONTRACT FEE	29,143.05	134,810.89	450,000.00	315,189.11	30.0
22-45-1300 RECYCLE CONTRACT FEE	10,239.45	60,989.85	120,000.00	59,010.15	50.8
22-45-5025 MERCHANT FEES	874.01	6,709.11	8,000.00	1,290.89	83.9
22-45-5500 TIPPING FEE	17,804.00	175,710.27	241,080.00	65,369.73	72.9
22-45-6560 SUPPLIES/POSTAGE	1,474.98	10,201.32	15,772.00	5,570.68	64.7
22-45-6600 LIFE INSURANCE	1.13	9.04	100.00	90.96	9.0
22-45-6610 SALARIES AND WAGES - SEWER	970.04	8,505.85	11,900.00	3,394.15	71.5
22-45-6615 FICA	69.62	643.45	900.00	256.55	71.5
22-45-6620 RETIREMENT	137.65	1,045.42	2,300.00	1,254.58	45.5
22-45-6625 HEALTH INSURANCE	539.33	4,314.71	1,300.00	( 3,014.71)	331.9
22-45-6630 WORKER'S COMPENSATION	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL GARBAGE EXPENDITURES</b>	<b>61,253.26</b>	<b>402,939.91</b>	<b>853,352.00</b>	<b>450,412.09</b>	<b>47.2</b>
<u>DEPARTMENT 49</u>					
22-49-9000 FUND BALANCE	.00	.00	700.00	700.00	.0
<b>TOTAL DEPARTMENT 49</b>	<b>.00</b>	<b>.00</b>	<b>700.00</b>	<b>700.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>61,253.26</b>	<b>402,939.91</b>	<b>854,052.00</b>	<b>451,112.09</b>	<b>47.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>10,597.20</b>	<b>171,864.04</b>	<b>.00</b>	<b>( 171,864.04)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

STORM WATER FUND

ASSETS

23-101010	CASH IN COMBINED FUND	910,568.13	
23-103012	ACCOUNTS RECEIVABLE-STORM WATE	790.54	
23-103014	ALLOWANCE FOR BAD DEBT-STORMWA	43.92	
23-103040	INFRASTRUCTURE	135,884.11	
23-103100	ACCUMULATED DEPRECIATION	( 23,779.72)	
	TOTAL ASSETS		1,023,506.98

LIABILITIES AND EQUITY

LIABILITIES

23-201225	COMPENSATED ABSENCES PAYABLE	10,553.34	
23-201340	NET PENSION LIABILITY	160.00	
	TOTAL LIABILITIES		10,713.34

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-301027	RESERVED FOR PROJECT	165,381.10	
23-305000	UNRESERVED	812,114.66	
	REVENUE OVER EXPENDITURES - YTD	35,297.88	
	BALANCE - CURRENT DATE	1,012,793.64	
	TOTAL FUND EQUITY		1,012,793.64
	TOTAL LIABILITIES AND EQUITY		1,023,506.98

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
23-33-4100 STORM WATER CHARGES	17,502.11	139,845.04	203,760.00	63,914.96	68.6
TOTAL SOURCE 33	17,502.11	139,845.04	203,760.00	63,914.96	68.6
<u>STORM WATER REVENUES</u>					
23-36-1000 INTEREST	2,523.77	21,796.10	10,000.00	( 11,796.10)	218.0
TOTAL STORM WATER REVENUES	2,523.77	21,796.10	10,000.00	( 11,796.10)	218.0
<u>SOURCE 39</u>					
23-39-9000 FUND BALANCE	.00	.00	53,640.00	53,640.00	.0
TOTAL SOURCE 39	.00	.00	53,640.00	53,640.00	.0
 TOTAL FUND REVENUE	 20,025.88	 161,641.14	 267,400.00	 105,758.86	 60.5

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
23-44-1000 STORM WATER EXPENSE	3,922.10	39,374.24	25,000.00	( 14,374.24)	157.5
23-44-5000 ENGINEERING FEES	.00	47,978.84	30,000.00	( 17,978.84)	159.9
23-44-5025 MERCHANT FEES	215.06	1,646.48	2,000.00	353.52	82.3
23-44-5060 IMPACT FEE STUDY	.00	.00	120,000.00	120,000.00	.0
23-44-5500 SWEEPING	.00	.00	10,000.00	10,000.00	.0
23-44-5600 STORM DRAIN MAIN	.00	.00	7,000.00	7,000.00	.0
23-44-5700 STORM WATER MAINT	.00	155.71	.00	( 155.71)	.0
<b>TOTAL STORM WATER EXPENSES</b>	<b>4,137.16</b>	<b>89,155.27</b>	<b>194,000.00</b>	<b>104,844.73</b>	<b>46.0</b>
<u>DEPARTMENT 46</u>					
23-46-5600 TRAINING/CERT/TRAVEL	.00	251.77	1,300.00	1,048.23	19.4
23-46-6600 LIFE INSURANCE	2.10	16.80	100.00	83.20	16.8
23-46-6610 SALARIES AND WAGES - SEWER	2,809.88	24,753.39	46,000.00	21,246.61	53.8
23-46-6615 FICA	207.31	1,881.60	3,500.00	1,618.40	53.8
23-46-6620 RETIREMENT	400.65	3,107.32	8,800.00	5,692.68	35.3
23-46-6625 HEALTH INSURANCE - SEWER	897.14	7,177.11	9,700.00	2,522.89	74.0
23-46-6630 WORKER'S COMPENSATION	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL DEPARTMENT 46</b>	<b>4,317.08</b>	<b>37,187.99</b>	<b>73,400.00</b>	<b>36,212.01</b>	<b>50.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>8,454.24</b>	<b>126,343.26</b>	<b>267,400.00</b>	<b>141,056.74</b>	<b>47.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>11,571.64</b>	<b>35,297.88</b>	<b>.00</b>	<b>( 35,297.88)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

CAPITAL PROJECTS

<u>ASSETS</u>			
30-101010	CASH IN COMBINED FUND	4,830,741.34	
30-103010	DEPOSITS	200.00	
	TOTAL ASSETS		<u>4,830,941.34</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
30-301020	RESTRICTED FOR PARK IMPACT FEE	150,716.70	
30-305000	ASSIGNED FOR CAPITAL PROJECTS	4,185,910.62	
	REVENUE OVER EXPENDITURES - YTD	<u>494,314.02</u>	
	BALANCE - CURRENT DATE		<u>4,830,941.34</u>
	TOTAL FUND EQUITY		<u>4,830,941.34</u>
	TOTAL LIABILITIES AND EQUITY		<u>4,830,941.34</u>

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-32-1100 IMPACT FEE: PARKS	1,217.00	18,255.00	50,000.00	31,745.00	36.5
30-32-1400 RAMP GRANTS (YEARLY)	.00	190,718.00	269,618.00	78,900.00	70.7
30-32-1713 5500 W 5500 S TO DAVIS	.00	.00	2,609,000.00	2,609,000.00	.0
<b>TOTAL REVENUE</b>	<b>1,217.00</b>	<b>208,973.00</b>	<b>2,928,618.00</b>	<b>2,719,645.00</b>	<b>7.1</b>
<u>MISCELLANEOUS</u>					
30-36-1000 INTEREST	13,644.30	113,761.07	50,000.00	( 63,761.07)	227.5
<b>TOTAL MISCELLANEOUS</b>	<b>13,644.30</b>	<b>113,761.07</b>	<b>50,000.00</b>	<b>( 63,761.07)</b>	<b>227.5</b>
<u>SOURCE 38</u>					
30-38-8000 APPROPRIATION OF FUND BALANCE	.00	.00	397,291.00	397,291.00	.0
<b>TOTAL SOURCE 38</b>	<b>.00</b>	<b>.00</b>	<b>397,291.00</b>	<b>397,291.00</b>	<b>.0</b>
<u>SOURCE 39</u>					
30-39-1010 TRANSFER IN - CAPITAL PROJECTS	35,789.83	286,318.64	429,478.00	143,159.36	66.7
<b>TOTAL SOURCE 39</b>	<b>35,789.83</b>	<b>286,318.64</b>	<b>429,478.00</b>	<b>143,159.36</b>	<b>66.7</b>
<b>TOTAL FUND REVENUE</b>	<b>50,651.13</b>	<b>609,052.71</b>	<b>3,805,387.00</b>	<b>3,196,334.29</b>	<b>16.0</b>

HOOPER CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000	.00	73,916.95	336,387.00	262,470.05	22.0
30-44-2300	17,430.37	17,430.37	10,000.00	( 7,430.37)	174.3
30-44-2335	.00	( 278.50)	.00	278.50	.0
30-44-2336	.00	.00	340,000.00	340,000.00	.0
30-44-2337	.00	23,209.29	3,109,000.00	3,085,790.71	.8
30-44-3040	.00	460.58	10,000.00	9,539.42	4.6
TOTAL CAPITAL IMPROVEMENTS	17,430.37	114,738.69	3,805,387.00	3,690,648.31	3.0
TOTAL FUND EXPENDITURES	17,430.37	114,738.69	3,805,387.00	3,690,648.31	3.0
NET REVENUE OVER EXPENDITURES	33,220.76	494,314.02	.00	( 494,314.02)	.0

**HOOPER CITY**  
**EQUITY RESERVES**  
 2/28/2026

10-30-1000

**CLASS C ROADS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,218,569.86
JULY 2025	-	347,124.52	4,179.69	875,625.03
AUGUST 2025	-	3,485.55	3,003.39	875,142.88
SEPTEMBER 2025	214,502.44	60,222.44	3,001.74	1,032,424.62
OCTOBER 2025	-	646,231.76	3,541.22	389,734.08
NOVEMBER 2025	111,217.22	134,061.35	1,336.79	368,226.73
DECEMBER 2025	-		1,263.02	369,489.75
JANUARY 2026	-	3,014.85	1,267.35	367,742.25
FEBRUARY 2026	106,599.96	2,160.45	1,261.36	473,443.12
MARCH 2026				473,443.12
APRIL 2026				473,443.12
MAY 2026				473,443.12
JUNE 2026				473,443.12
	432,319.62	1,196,300.92	18,854.56	
10-33-5600		10-44-15##		

10-30-2000

**LOCAL OPTION TRANSIT**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,366,533.25
JULY 2025	13,802.11		4,687.21	1,385,022.57
AUGUST 2025	12,321.03		4,750.63	1,402,094.23
SEPTEMBER 2025	12,321.03	1,311.26	4,809.18	1,417,913.18
OCTOBER 2025	6,141.46	42.95	4,863.44	1,428,875.13
NOVEMBER 2025	9,653.93	561.78	4,901.04	1,442,868.32
DECEMBER 2025	13,173.45		4,949.04	1,460,990.81
JANUARY 2026	886.43	960.94	5,011.20	1,465,927.50
FEBRUARY 2026	-	255.73	5,028.13	1,470,699.90
MARCH 2026				1,470,699.90
APRIL 2026				1,470,699.90
MAY 2026				1,470,699.90
JUNE 2026				1,470,699.90
	68,299.44	3,132.66	38,999.87	
10-31-5000		10-44-60## thru 63##		

23-30-3010

**RESERVED IN STORM WATER**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				165,381.00
JULY 2025	-			165,381.00
AUGUST 2025				165,381.00
SEPTEMBER 2025				165,381.00
OCTOBER 2025				165,381.00
NOVEMBER 2025				165,381.00
DECEMBER 2025				165,381.00
JANUARY 2026				165,381.00
FEBRUARY 2026				165,381.00
MARCH 2026				165,381.00
APRIL 2026				165,381.00
MAY 2026				165,381.00
JUNE 2026				165,381.00
	-	-	-	165,381.00

20-30-1027

**RESERVE IN SEWER FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				52,153.91
JULY 2025	-			52,153.91
AUGUST 2025				52,153.91
SEPTEMBER 2025				52,153.91
OCTOBER 2025				52,153.91
NOVEMBER 2025				52,153.91
DECEMBER 2025				52,153.91
JANUARY 2026				52,153.91
FEBRUARY 2026				52,153.91
MARCH 2026				52,153.91
APRIL 2026				52,153.91
MAY 2026				52,153.91
JUNE 2026				52,153.91
	-	-	-	52,153.91

**5% OF UTILITY TAX  
(Emergency Preparedness fund)**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				21,899.71
JULY 2025	1,452.06		75.12	23,426.88
AUGUST 2025	1,720.69		80.35	25,227.93
SEPTEMBER 2025	3,238.60		86.53	28,553.06
OCTOBER 2025	2,231.52	1,200.00	97.94	29,682.52
NOVEMBER 2025	1,056.90		101.81	30,841.23
DECEMBER 2025	1,575.79		105.79	32,417.02
JANUARY 2026	1,040.87		111.19	33,457.89
FEBRUARY 2026	3,211.01		114.76	36,668.90
MARCH 2026				36,668.90
APRIL 2026				36,668.90
MAY 2026				36,668.90
JUNE 2026				36,668.90
	<u>15,527.44</u>	<u>-</u>	<u>-</u>	<u>36,668.90</u>

**PARK IMPACT FEES**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				101,404.00
JULY 2025	1,217.00		4,173.79	106,794.79
AUGUST 2025	3,651.00		4,395.67	114,841.46
SEPTEMBER 2025			4,726.87	119,568.34
OCTOBER 2025	4,868.00		4,921.43	129,357.77
NOVEMBER 2025	2,434.00		5,324.37	137,116.14
DECEMBER 2025	1,217.00	9,570.45	5,643.70	134,406.39
JANUARY 2026	3,651.00		5,532.17	143,589.55
FEBRUARY 2026	1,217.00		5,910.15	150,716.70
MARCH 2026				150,716.70
APRIL 2026				150,716.70
MAY 2026				150,716.70
JUNE 2026				150,716.70
	<u>18,255.00</u>	<u>9,570.45</u>	<u>40,628.15</u>	

30-30-1020

## SEWER IMPACT FEES

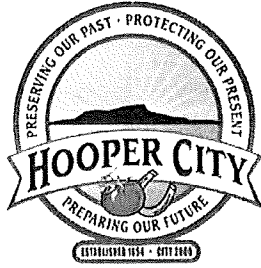
	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2025				128,672.00
JULY 2025	4,021.00		5,296.14	137,989.14
AUGUST 2025	12,063.00		5,679.63	155,731.77
SEPTEMBER 2025			6,409.92	162,141.69
OCTOBER 2025	16,084.00		6,673.75	184,899.44
NOVEMBER 2025	11,171.00		7,610.46	203,680.91
DECEMBER 2025	4,021.00		8,383.51	216,085.41
JANUARY 2026	12,063.00		8,894.08	237,042.49
FEBRUARY 2026	4,021.00		9,756.67	250,820.16
MARCH 2026				250,820.16
APRIL 2026				250,820.16
MAY 2026				250,820.16
JUNE 2026				250,820.16
	63,444.00	-	58,704.16	
20-32-1000				

**UDWQ LOAN SERVICING**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				322,500.00
JULY 2024				322,500.00
AUGUST 2024				322,500.00
SEPTEMBER 2024				322,500.00
OCTOBER 2024				322,500.00
NOVEMBER 2024				322,500.00
DECEMBER 2024				322,500.00
JANUARY 2025				322,500.00
FEBRUARY 2025				322,500.00
MARCH 2025				322,500.00
APRIL 2025				322,500.00
MAY 2025				322,500.00
JUNE 2025				322,500.00
	-	-	-	

**SEWER REPLACEMENT COSTS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				600,000.00
JULY 2024				600,000.00
AUGUST 2024				600,000.00
SEPTEMBER 2024				600,000.00
OCTOBER 2024				600,000.00
NOVEMBER 2024				600,000.00
DECEMBER 2024				600,000.00
JANUARY 2025				600,000.00
FEBRUARY 2025				600,000.00
MARCH 2025				600,000.00
APRIL 2025				600,000.00
MAY 2025				600,000.00
JUNE 2025				600,000.00
	-	-	-	



# HOOPER CITY

## FINANCIAL SUMMARY

Unaudited & Unadjusted for Audit

Feb 28, 2026

67% of year has passed

## General Fund

67% of year passed

### Revenues

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
Taxes	1,978,793	2,633,400	654,607	75.1%
Licenses	147,759	267,800	120,041	55.2%
Intergovernmental	433,820	738,545	304,725	58.7%
Charges for Services	113,377	62,750	(50,627)	180.7%
Fines	10,132	20,000	9,868	50.7%
Miscellaneous	255,403	393,400	137,997	64.9%
<b>Total Revenues</b>	<b>2,939,283</b>	<b>4,115,895</b>	<b>1,176,612</b>	<b>71.4%</b>

### Expenditures

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
General Government	284,966	587,700	302,734	48.5%
Public Safety	252,872	892,205	639,333	28.3%
Recreation	111,462	191,500	80,038	58.2%
Highways	1,405,333	2,186,180	780,847	64.3%
Parks	236,971	512,160	275,189	46.3%
Community				
Dev/Inspections	124,349	211,485	87,136	58.8%
Cemetery	66,626	115,227	48,601	57.8%
Transfer to Capital				
Projects	286,319	429,478	143,159	66.7%
<b>Total Expenditures</b>	<b>2,768,899</b>	<b>5,125,935</b>	<b>2,357,036</b>	<b>54.0%</b>

## Capital Projects

67% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Capital Expenditures	114,739	3,805,387	3,690,648	3.0%
Impact Fees	18,255	50,000	31,745	36.5%					
Grant	190,718	2,878,618	2,687,900	6.6%					
Interest	113,761	50,000	(63,761)	227.5%					
Appropriation of Fund Balance	-	397,291	397,291	0.0%					
Transfer from General Fund	286,319	429,478	143,159	66.7%					
<b>Total Revenues</b>	<b>609,053</b>	<b>3,805,387</b>	<b>3,196,334</b>	<b>16.0%</b>					

## Sewer

67% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Operating Expenses	112,068	988,854	876,786	11.3%
Impact Fees	63,444	170,000	106,556	37.3%	CWSD Expense	302,258	577,700	275,442	52.3%
Charges for Services	925,927	1,351,750	425,823	68.5%	Repairs & Maint	148,064	87,500	(60,564)	169.2%
CWSD Revenues	394,298	577,700	183,402	68.3%	Personnel	138,913	311,200	172,287	44.6%
Other Revenues	100,556	172,154	71,598	58.4%	Total Operating Expenses	701,302	1,965,254	1,263,952	35.7%
<b>Total Revenues</b>	<b>1,484,225</b>	<b>2,271,604</b>	<b>787,379</b>	<b>65.3%</b>	Capital Projects	-	407,460	407,460	0.0%
					Debt Service	435,000	530,000	95,000	82.1%
					<b>Total Expenses</b>	<b>1,136,302</b>	<b>2,902,714</b>	<b>1,766,412</b>	<b>39.1%</b>

## Garbage

67% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	371,511	578,000	206,489	64.3%
Charges for Services	568,592	851,052	282,460	66.8%	Operating Expenses	16,910	256,852	239,942	6.6%
Other Revenues	6,212	3,000	(3,212)	207.1%	Personnel	14,518	18,500	3,982	0.0%
<b>Total Revenues</b>	<b>574,804</b>	<b>854,052</b>	<b>279,248</b>	<b>67.3%</b>	<b>Total Expenses</b>	<b>402,940</b>	<b>853,352</b>	<b>450,413</b>	<b>47.2%</b>

## Storm Water

67% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	88,999	57,000	(31,999)	156.1%
Charges for Services	139,845	203,760	63,915	68.6%	Operating Expenses	156	138,300	138,144	0.1%
Other Revenues	21,796	10,000	(11,796)	218.0%	Personnel	37,188	72,100	34,912	51.6%
<b>Total Revenues</b>	<b>161,641</b>	<b>213,760</b>	<b>52,119</b>	<b>75.6%</b>	<b>Total Expenses</b>	<b>126,343</b>	<b>267,400</b>	<b>141,057</b>	<b>47.2%</b>

**HOOPER CITY**  
**MONTHLY FINANCIAL STATEMENTS**  
**MARCH 31, 2026**

**HOOPER CITY**  
**NINE MONTHS ENDED MARCH 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

With year being reported, we are 75% of the way through the year. These financials are for management use and have not been adjusted for audit purposes.

**GENERAL FUND**

Overall, the revenues are close to the budget-to-date at a total of 78.5% and the expenditures are below budget at a total of 62.2%.

Revenues:

- The main sources of income to date are Sales Tax of \$1,421,094(10-31-3000), Utility Franchise of \$371,130, Class C Roads \$432,320, and Tomato Days Receipts of \$136,384 (including \$50,000 grant).
- Utility Franchise has received \$371,130. This includes 9 months of revenues. This revenue is averaging around \$41,236 a month in income. During the year \$18,557 (5% of the revenues) was reserved by the council for emergency preparedness.

Expenditures:

- All departments are under budget.
- Some of the departments are under budget due to the seasonality of the department. Parks is under budget at 46.3%, cemetery is under budget at 57.8% and recreation is at 58.3%. Highways are under budget at 64.3% due to not needing to buy salt this year for the roads.
- Police services are only paid quarterly and has only been paid twice so far this year. This results in Public Safety being under budget this period, however once this additional payments are made, we expect it to be close to budget.

Fund Balances:

- The City has \$426,389 in fund balance that are restricted for Class C Road purposes.
- The City has \$1,503,264 in fund balance restricted from the local highway option for highway construction and maintenance.
- The General Fund's unrestricted fund balance is required to be between 5% and 35% of revenues in the General Fund. After the recommended budget adjustments to transfer money to the Capital Projects fund, the fund balance will be within this range. Currently the fund balance will be at 19% once all police services are paid for. We will continue to closely monitor this.

**HOOPER CITY**  
**NINE MONTHS ENDED MARCH 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January.

	REVENUE	EXPENSE	NET INCOME
<b>CALENDAR YEAR TOTALS</b>			
2024 TOMATO DAYS	76,647.28	103,164.43	(26,517.15)
2025 TOMATO DAYS - TOTAL TO DATE	153,835.94	120,491.86	33,344.08
<b>CURRENT FISCAL YEAR (FY 26)</b>			
2025 TOMATO DAYS	83,229.53	116,787.51	(33,557.98)
2026 TOMATO DAYS	136,383.69	104,810.64	31,573.05
<b>FINANCIAL STATEMENTS</b>	<b>219,613.22</b>	<b>221,598.15</b>	<b>(1,984.93)</b>

**UTILITY FUNDS**

**Sewer**

The sewer utility charges are close to budget with 74.4% collected.

Expenses are above budget at 75% of budget for operating. They have ordered some items for costly repairs that have not been made yet.

- The Sewer Fund has unspent project money in the amount of \$52,154. These funds have been committed for the purchase of additional pumps.

**Garbage**

The garbage fund charges are close to budget with 75.7% collected.

Expenses are at 53.7% of budget. However, there are only 6 of the 9 months of garbage services recorded and 7 of the 9 months of tipping fees.

**Storm Water**

The storm water fund charges are close to budget with 85.2% collected.

Expenses that have been incurred to date are at 48.9% of the budget.

The City had unspent project money in the amount of \$165,381. These funds have been committed for a Storm Water project.

**HOOPER CITY**  
**NINE MONTHS ENDED MARCH 31, 2026**  
**Comments and Recommendations from Child Richards CPAs & Advisors**

**CAPITAL PROJECTS**

The unrestricted fund balance is \$4,733,790. There are restricted funds of \$150,717 for park impact fees.  
Interest is largely above budget at 258%.



To the Mayor and Council and Management of  
Hooper City  
Hooper City, Utah

Management is responsible for the accompanying interim financial statements as of and for the nine months ended March 31, 2026 in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

*Child Richards CPAs & Advisors*

Ogden, Utah  
April 21, 2026

HOOPER CITY  
 COMBINED CASH INVESTMENT  
 MARCH 31, 2026

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	1,069,991.02
01-101120	XPRESS DEPOSIT ACCOUNT	11,084.43
01-110750	UTILITY CASH CLEARING	( 3,450.12)
	TOTAL COMBINED CASH	1,077,625.33
01-101010	CASH ALLOCATED TO OTHER FUNDS	( 1,077,625.33)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	( 7,784,562.76)
20	ALLOCATION TO SEWER FUND	2,693,601.08
22	ALLOCATION TO GARBAGE FUND	358,098.07
23	ALLOCATION TO STORM WATER FUND	926,182.10
30	ALLOCATION TO CAPITAL PROJECTS	4,884,306.84
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,077,625.33
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	( 1,077,625.33)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HOOPER CITY  
BALANCE SHEET  
MARCH 31, 2026

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	(	7,784,562.76)	
10-101030	PTIF 3865		10,860,190.02	
10-101220	PTIF - 4693 CEMETERY		134,366.27	
10-103005	PETTY CASH		328.58	
10-103010	OTHER RECEIVABLES		56,584.20	
10-103510	PROPERTY TAXES		2,385.06	
10-103520	PROPERTY TAXES DEFERRED		263,095.00	
10-103530	SALES TAX		325,298.50	
10-103540	ROAD FUNDS		121,099.86	
10-103560	DUE FROM OTHER GOVT		93,162.29	
	TOTAL ASSETS			4,071,947.02

LIABILITIES AND EQUITY

LIABILITIES

10-201115	CREDIT CARD	(	12,268.98)	
10-201210	SALARIES AND BENEFITS		8,574.67	
10-201212	FICA PAYABLE		5,858.50	
10-201213	FEDERAL TAX PAYABLE		6,006.46	
10-201215	STATE TAX PAYABLE	(	636.00)	
10-201218	STATE RETIREMENT PAYABLE		29,850.78	
10-201219	HEALTH INSURANCE PAYABLE	(	15,259.79)	
10-201230	IMPROVEMENT BONDS PAYABLE		179,500.00	
10-201330	ESCROW ACCOUNTS PAYABLE		408,019.58	
10-204010	PROPERTY TAXES		263,095.00	
10-204015	DEFERRED REVENUE		13,335.00	
10-204020	OTHER	(	146.98)	
	TOTAL LIABILITIES			885,928.24

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
10-301000	RESTRICTED FOR ROAD FUNDS		426,388.93	
10-302000	RESTRICTED FOR LOCAL OPTION MT		1,503,264.02	
10-302500	RESERVED- UTILITY TAX 5%		39,670.28	
10-305000	UNASSIGNED GENERAL FUND BALANC		1,173,267.62	
	REVENUE OVER EXPENDITURES - YTD		43,427.93	
	BALANCE - CURRENT DATE			3,186,018.78
	TOTAL FUND EQUITY			3,186,018.78
	TOTAL LIABILITIES AND EQUITY			4,071,947.02

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000	PROPERTY TAXES	17,785.30	280,968.57	290,000.00	9,031.43 96.9
10-31-3000	SALES AND USE TAXES	124,184.73	1,421,093.58	1,700,000.00	278,906.42 83.6
10-31-4000	FRANCHISE	.00	.00	57,400.00	57,400.00 .0
10-31-4050	UTILITY FRANCHISE	60,581.44	371,130.31	400,000.00	28,869.69 92.8
10-31-4100	TELECOMMUNICATIONS	1,915.40	18,871.83	26,000.00	7,128.17 72.6
10-31-5000	SALES TAX .25%	11,487.46	102,683.14	160,000.00	57,316.86 64.2
	TOTAL TAXES	215,954.33	2,194,747.43	2,633,400.00	438,652.57 83.3
<u>LICENSES</u>					
10-32-1000	BUSINESS LICENSES	1,891.25	15,076.25	14,000.00 (	1,076.25) 107.7
10-32-2010	EXCAVATION	.00	12,062.15	23,000.00	10,937.85 52.4
10-32-2020	CONDITIONAL USE PERMITS	1,103.00	1,567.00	4,000.00	2,433.00 39.2
10-32-2110	BUILDING PERMITS	37,219.08	130,933.71	180,000.00	49,066.29 72.7
10-32-2120	STATE FEE	398.22	1,517.69	1,800.00	282.31 84.3
10-32-2130	PLAN CHECK FEES	12,014.42	39,228.21	45,000.00	5,771.79 87.2
	TOTAL LICENSES	52,625.97	200,385.01	267,800.00	67,414.99 74.8
<u>INTERGOVERNMENTAL</u>					
10-33-5600	CLASS "C" ROAD FUNDS	.00	432,319.62	550,000.00	117,680.38 78.6
10-33-5800	LIQUOR FUNDS	.00	.00	6,145.00	6,145.00 .0
10-33-7000	GRANTS LOCAL UNITS	.00	1,500.00	182,400.00	180,900.00 .8
	TOTAL INTERGOVERNMENTAL	.00	433,819.62	738,545.00	304,725.38 58.7
<u>CHARGES FOR SERVICES</u>					
10-34-1300	ZONING AND SUBDIVISION FEES	.00	51,232.18	3,000.00 (	48,232.18) 1707.7
10-34-1400	CEMETERY LOT FEES	1,900.00	48,200.00	36,000.00 (	12,200.00) 133.9
10-34-1405	CEMETERY PERPETUAL CARE	100.00	800.00	.00 (	800.00) .0
10-34-1410	CEMETERY SERVICES	5,000.00	20,050.00	20,000.00 (	50.00) 100.3
10-34-7010	ARENA	2,025.00	2,285.00	2,000.00 (	285.00) 114.3
10-34-7020	BOWERY	200.00 (	590.00)	1,500.00	2,090.00 ( 39.3)
10-34-7030	CIVIC CENTER	250.00	875.00	250.00 (	625.00) 350.0
	TOTAL CHARGES FOR SERVICES	9,475.00	122,852.18	62,750.00 (	60,102.18) 195.8
<u>FINES AND FORFEITURES</u>					
10-35-1000	FINES	2,133.03	12,264.73	20,000.00	7,735.27 61.3
	TOTAL FINES AND FORFEITURES	2,133.03	12,264.73	20,000.00	7,735.27 61.3

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
10-36-0050 TOMATO DAY RECEIPTS	1,015.00	86,383.69	80,000.00	( 6,383.69)	108.0
10-36-0055 TOMATO DAYS GRANT	.00	50,000.00	50,000.00	.00	100.0
10-36-1000 INTEREST	10,190.70	121,065.36	225,000.00	103,934.64	53.8
10-36-8000 OTHER	.00	1,545.46	500.00	( 1,045.46)	309.1
10-36-8005 SENIOR LUNCH	.00	( 4,717.00)	300.00	5,017.00	(1572.
10-36-8050 CERT	.00	.00	16,000.00	16,000.00	.0
10-36-8100 RENTAL PROPERTY	1,800.00	14,130.99	21,600.00	7,469.01	65.4
<b>TOTAL MISCELLANEOUS</b>	<b>13,005.70</b>	<b>268,408.50</b>	<b>393,400.00</b>	<b>124,991.50</b>	<b>68.2</b>
<u>SOURCE 39</u>					
10-39-9910 USE OF CLASS C FUND BALANCE	.00	.00	1,010,040.00	1,010,040.00	.0
<b>TOTAL SOURCE 39</b>	<b>.00</b>	<b>.00</b>	<b>1,010,040.00</b>	<b>1,010,040.00</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>293,194.03</b>	<b>3,232,477.47</b>	<b>5,125,935.00</b>	<b>1,893,457.53</b>	<b>63.1</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	1,250.00	9,284.00	15,000.00	5,716.00	61.9
10-41-1200 COUNCIL TRAINING	.00	225.00	7,200.00	6,975.00	3.1
10-41-3100 EXECUTIVE	300.00	2,478.00	12,000.00	9,522.00	20.7
10-41-4100 AUDITOR	.00	.00	4,200.00	4,200.00	.0
10-41-4300 ACCOUNTING	11,010.00	25,895.00	35,000.00	9,105.00	74.0
10-41-4500 ATTORNEY	1,625.00	11,325.00	45,000.00	33,675.00	25.2
10-41-4510 DONATIONS	.00	.00	6,450.00	6,450.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	757.63	2,131.32	3,000.00	868.68	71.0
10-41-5010 INTEREST EXPENSE	.00	.00	200.00	200.00	.0
10-41-5025 MERCHANT/BANK FEES	( 131.66)	( 708.90)	500.00	1,208.90	(141.8)
10-41-5050 ENGINEERING GENERAL	19,700.37	67,234.23	80,000.00	12,765.77	84.0
10-41-5060 TRANSPORTATION GRANT- ENGINEER	.00	.00	100,000.00	100,000.00	.0
10-41-5075 INFORMATION TECHNOLOGY	6,072.00	32,904.62	30,000.00	( 2,904.62)	109.7
10-41-5085 COMPUTER REPLACEMENT	.00	.00	3,000.00	3,000.00	.0
10-41-5100 MEMBERSHIPS	6,231.14	12,542.02	7,500.00	( 5,042.02)	167.2
10-41-6000 MAINTENANCE	410.00	4,307.72	7,000.00	2,692.28	61.5
10-41-6010 UTILITIES	1,172.15	5,360.30	10,000.00	4,639.70	53.6
10-41-6250 NEWSLETTER	.00	1,732.89	3,000.00	1,267.11	57.8
10-41-6520 ELECTIONS	( 370.52)	14,332.60	10,000.00	( 4,332.60)	143.3
10-41-6530 TRAINING	.00	4,278.06	5,100.00	821.94	83.9
10-41-6535 SPRING/FALL CLEANUP	.00	.00	4,000.00	4,000.00	.0
10-41-6540 POSTAGE	.00	994.00	3,000.00	2,006.00	33.1
10-41-6550 SMALL EQUIPMENT	.00	3,124.67	4,900.00	1,775.33	63.8
10-41-6560 SUPPLIES	70.00	6,308.32	8,000.00	1,691.68	78.9
10-41-6565 LIABILITY INSURANCE	.00	18,916.76	25,100.00	6,183.24	75.4
10-41-6600 LIFE INSURANCE	2.75	24.75	90.00	65.25	27.5
10-41-6610 SALARIES AND WAGES	7,610.06	75,217.80	75,800.00	582.20	99.2
10-41-6615 FICA	694.03	6,856.71	5,800.00	( 1,056.71)	118.2
10-41-6620 RETIREMENT	545.02	9,606.76	14,500.00	4,893.24	66.3
10-41-6622 CLOTHING ALLOWANCE	.00	940.37	1,000.00	59.63	94.0
10-41-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-41-6625 HEALTH INSURANCE - ADMIN	1,696.65	15,269.95	21,000.00	5,730.05	72.7
10-41-6630 WORKERS' COMPENSATION	.00	.00	810.00	810.00	.0
10-41-8000 PLANNING COMMISSION	100.00	3,164.16	9,800.00	6,635.84	32.3
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	4,500.00	4,500.00	.0
10-41-8020 COMPUTER PROGRAMS	.00	9,769.54	20,000.00	10,230.46	48.9
<b>TOTAL GENERAL GOVERNMENT</b>	<b>58,744.62</b>	<b>343,710.65</b>	<b>587,700.00</b>	<b>243,989.35</b>	<b>58.5</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-42-1000 POLICE	186,595.00	373,190.00	746,381.00	373,191.00	50.0
10-42-1110 EMERGENCY MANAGEMENT	1,018.22	2,218.22	9,600.00	7,381.78	23.1
10-42-3000 CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300 ANIMAL CONTROL - SHELTER	13,569.00	36,329.00	45,521.00	9,192.00	79.8
10-42-5310 ANIMAL CONTROL BOND	.00	4,378.00	8,755.00	4,377.00	50.0
10-42-5320 ANIMAL CONTROL-SERVICES	7,487.00	22,461.00	29,948.00	7,487.00	75.0
10-42-6545 SCHOOL CROSSING GUARDS	.00	22,964.88	45,000.00	22,035.12	51.0
<b>TOTAL PUBLIC SAFETY</b>	<b>208,669.22</b>	<b>461,541.10</b>	<b>892,205.00</b>	<b>430,663.90</b>	<b>51.7</b>
<u>RECREATION</u>					
10-43-6700 YOUTH COUNCIL EXPENDITURES	.00	.00	1,000.00	1,000.00	.0
10-43-6800 HALLOWEEN HAUNT	.00	5,650.79	5,000.00	( 650.79)	113.0
10-43-6850 EASTER HUNT	( 1,000.00)	( 1,200.00)	4,000.00	5,200.00	( 30.0)
10-43-6860 HEALTH FAIR	.00	40.00	2,500.00	2,460.00	1.6
10-43-6870 ROY SENIOR LUNCHESES	.00	.00	4,000.00	4,000.00	.0
10-43-6875 CITY SENIOR LUNCH	.00	.00	2,000.00	2,000.00	.0
10-43-6880 CERT	.00	.00	20,000.00	20,000.00	.0
10-43-9000 EDUCATION AND COMMUNITY PROMOT	1,405.41	2,566.45	3,000.00	433.55	85.6
10-43-9100 TOMATO DAYS	16,175.00	120,985.64	100,000.00	( 20,985.64)	121.0
10-43-9110 TOMATO DAYS GRANT	.00	.00	50,000.00	50,000.00	.0
<b>TOTAL RECREATION</b>	<b>16,580.41</b>	<b>128,042.88</b>	<b>191,500.00</b>	<b>63,457.12</b>	<b>66.9</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	5,750.00	18,135.32	15,500.00	( 2,635.32)	117.0
10-44-1020 FUEL	626.06	6,089.42	11,150.00	5,060.58	54.6
10-44-1025 SPRAY & CHEMICAL	.00	.00	4,000.00	4,000.00	.0
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	20,915.00	2,000.00	( 18,915.00)	1045.8
10-44-1510 CRACKSEAL - ROADS	.00	.00	65,000.00	65,000.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	327,442.30	316,800.00	( 10,642.30)	103.4
10-44-1520 RECLAMATION/OVERLAY - ROADS	.00	779,553.49	1,098,240.00	318,686.51	71.0
10-44-1525 POT HOLES/PATCHING - ROADS	.00	2,485.90	16,500.00	14,014.10	15.1
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	.00	6,161.79	20,000.00	13,838.21	30.8
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	.00	.00	23,500.00	23,500.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	707.90	12,295.56	44,000.00	31,704.44	27.9
10-44-5000 ENGINEERING	5,524.70	22,449.74	10,000.00	( 12,449.74)	224.5
10-44-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	12.97	2,724.09	7,000.00	4,275.91	38.9
10-44-5600 TRAINING/CERT/TRAVEL	272.00	1,938.00	10,000.00	8,062.00	19.4
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	38.35	7,000.00	6,961.65	.6
10-44-5800 STORM DRAIN PUMPS	.00	47.82	.00	( 47.82)	.0
10-44-5900 SCHOOL CROSSINGS	7,203.46	7,390.93	500.00	( 6,890.93)	1478.2
10-44-6000 GENERAL MAINTENANCE	3,800.00	4,633.07	7,000.00	2,366.93	66.2
10-44-6100 VEHICLES/EQUIP MAINTENANCE	357.96	2,097.63	32,000.00	29,902.37	6.6
10-44-6200 ROADSIDE MOWING	.00	559.92	.00	( 559.92)	.0
10-44-6300 ROAD DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-44-6530 TRAINING	.00	2,400.00	5,200.00	2,800.00	46.2
10-44-6600 LIFE INSURANCE	8.87	79.81	140.00	60.19	57.0
10-44-6610 SALARIES AND WAGES	17,175.91	173,854.73	241,800.00	67,945.27	71.9
10-44-6615 FICA	1,291.70	13,182.68	18,100.00	4,917.32	72.8
10-44-6620 RETIREMENT	2,461.16	23,633.48	45,900.00	22,266.52	51.5
10-44-6622 CLOTHING ALLOWANCE	.00	1,255.95	2,200.00	944.05	57.1
10-44-6623 EMPLOYEE REWARD	.00	195.00	250.00	55.00	78.0
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	2,620.81	23,586.69	64,500.00	40,913.31	36.6
10-44-6630 WORKERS' COMPENSATION	.00	.00	8,400.00	8,400.00	.0
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL HIGHWAYS	47,813.50	1,453,146.67	2,186,180.00	733,033.33	66.5

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	5,750.00	9,763.30	10,500.00	736.70	93.0
10-45-1015 FERTILIZER	.00	.00	4,000.00	4,000.00	.0
10-45-1020 FUEL	626.06	6,089.42	11,150.00	5,060.58	54.6
10-45-1025 SPRAY & CHEMICAL	.00	.00	2,000.00	2,000.00	.0
10-45-1030 GENERAL MAINT/CLEANING/MOWING	251.31	2,270.03	12,000.00	9,729.97	18.9
10-45-1035 SPRINKLER PARTS & REPAIR	.00	567.98	9,000.00	8,432.02	6.3
10-45-1060 UTILITIES	1,749.15	11,196.77	15,200.00	4,003.23	73.7
10-45-1065 UTILITIES-SECONDARY WATER	.00	19,596.45	24,700.00	5,103.55	79.3
10-45-5060 IMPACT FEE SCHEDULE	.00	.00	100,000.00	100,000.00	.0
10-45-5500 WEST HAVEN RECREATION FEES	.00	( 317.80)	1,000.00	1,317.80	( 31.8)
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	2,676.31	9,000.00	6,323.69	29.7
10-45-5600 TRAINING/CERT/TRAVEL	150.00	150.00	750.00	600.00	20.0
10-45-6100 VEHICLES/EQUIP MAINTENANCE	1,735.81	5,675.19	20,000.00	14,324.81	28.4
10-45-6105 VETERANS MEMORIAL MAINTENCE	.00	.00	1,700.00	1,700.00	.0
10-45-6110 ARENA MAINTENANCE	.00	1,100.71	3,000.00	1,899.29	36.7
10-45-6115 ARENA EQUIPMENT RENTAL	.00	.00	5,000.00	5,000.00	.0
10-45-6120 PARK BUILDING MAINTENANCE	.00	1,087.45	5,000.00	3,912.55	21.8
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	.00	10,000.00	10,000.00	.0
10-45-6300 PARK DUMP FEES	.00	.00	4,500.00	4,500.00	.0
10-45-6530 TRAINING	.00	.00	2,100.00	2,100.00	.0
10-45-6600 LIFE INSURANCE	8.71	78.48	260.00	181.52	30.2
10-45-6610 SALARIES AND WAGES	13,536.99	156,324.04	171,000.00	14,675.96	91.4
10-45-6611 PART-TIME WAGES	.00	.00	1,000.00	1,000.00	.0
10-45-6615 FICA	1,019.32	11,856.51	12,900.00	1,043.49	91.9
10-45-6620 RETIREMENT	1,935.06	18,718.51	32,500.00	13,781.49	57.6
10-45-6625 HEALTH INSURANCE - PARKS	1,918.24	17,265.82	26,100.00	8,834.18	66.2
10-45-6630 WORKERS' COMPENSATION	.00	708.32	5,800.00	5,091.68	12.2
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	.00	844.52	10,000.00	9,155.48	8.5
<b>TOTAL PARKS</b>	<b>28,680.65</b>	<b>265,652.01</b>	<b>512,160.00</b>	<b>246,507.99</b>	<b>51.9</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	.00	5,100.00	5,100.00	.0
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	.00	500.00	500.00	.0
10-46-6100 VEHICLE MAINTENANCE	.00	181.56	3,000.00	2,818.44	6.1
10-46-6530 TRAINING	.00	.00	1,600.00	1,600.00	.0
10-46-6540 POSTAGE	.00	.00	300.00	300.00	.0
10-46-6550 CONTRACT SERVICES	4,960.00	38,455.00	90,000.00	51,545.00	42.7
10-46-6560 SUPPLIES	.00	2,595.19	3,050.00	454.81	85.1
10-46-6600 LIFE INSURANCE	.00	.00	60.00	60.00	.0
10-46-6610 SALARIES AND WAGES	5,983.22	56,820.13	66,600.00	9,779.87	85.3
10-46-6615 FICA	440.76	4,304.37	5,000.00	695.63	86.1
10-46-6620 RETIREMENT	849.02	8,257.60	12,600.00	4,342.40	65.5
10-46-6625 HEALTH INSURANCE	2,157.56	18,126.12	20,500.00	2,373.88	88.4
10-46-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
10-46-6700 ECONOMIC DEVELOPMENT	2,500.00	12,500.00	2,000.00	( 10,500.00)	625.0
<b>TOTAL COMMUNITY DEV/INSPECTIONS</b>	<b>16,890.56</b>	<b>141,239.97</b>	<b>211,485.00</b>	<b>70,245.03</b>	<b>66.8</b>
<u>CEMETERY</u>					
10-47-1015 FERTILIZER	.00	.00	3,000.00	3,000.00	.0
10-47-1025 SPRAY & CHEMICAL	.00	351.69	2,000.00	1,648.31	17.6
10-47-1070 CEMETERY EXP	433.69	4,537.70	15,000.00	10,462.30	30.3
10-47-6125 CEMETERY BUILDING MAINT	.00	1,432.75	10,000.00	8,567.25	14.3
10-47-6530 TRAINING	.00	.00	1,200.00	1,200.00	.0
10-47-6600 LIFE INSURANCE	2.91	26.19	60.00	33.81	43.7
10-47-6610 SALARIES AND WAGES	3,898.24	41,542.94	49,000.00	7,457.06	84.8
10-47-6615 FICA	282.83	3,141.72	3,750.00	608.28	83.8
10-47-6620 RETIREMENT	553.16	6,277.93	9,300.00	3,022.07	67.5
10-47-6625 HEALTH INSURANCE	1,810.78	16,296.87	21,742.00	5,445.13	75.0
10-47-6630 WORKERS' COMPENSATION	.00	.00	175.00	175.00	.0
<b>TOTAL CEMETERY</b>	<b>6,981.61</b>	<b>73,607.79</b>	<b>115,227.00</b>	<b>41,619.21</b>	<b>63.9</b>
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	35,789.83	322,108.47	429,478.00	107,369.53	75.0
<b>TOTAL DEPARTMENT 49</b>	<b>35,789.83</b>	<b>322,108.47</b>	<b>429,478.00</b>	<b>107,369.53</b>	<b>75.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>420,150.40</b>	<b>3,189,049.54</b>	<b>5,125,935.00</b>	<b>1,936,885.46</b>	<b>62.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 126,956.37)</b>	<b>43,427.93</b>	<b>.00</b>	<b>( 43,427.93)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
MARCH 31, 2026

SEWER FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,693,601.08	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	521,667.15	
20-101535	PTIF 5025 REPLACEMENT RESERVE	745,613.23	
20-103000	ACCOUNTS RECEIVABLE-SEWER	19,290.41	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	( 9,748.50)	
20-103016	ACCOUNTS RECEIVABLE - OTHER	100.00	
20-103019	BUILDINGS	1,589,398.06	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,655,370.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,782,788.06	
20-103045	SEWER LIFT STATIONS	282,449.28	
20-103070	NET PENSION ASSET	1.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	47,568.00	
20-103100	ACCUMULATED DEPRECIATION	( 8,843,301.88)	
	<b>TOTAL ASSETS</b>		<u><u>17,753,957.31</u></u>

LIABILITIES AND EQUITY

LIABILITIES

20-201150	NOTES PAYABLE	6,550,000.00	
20-201200	IMPACT FEES PAYABLE	117,021.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	4,729.88	
20-201225	COMPENSATED ABSENCES PAYABLE	44,040.84	
20-201300	CITY INSTALLED SEWER IMPROVEME	17,506.02	
20-201340	NET PENSION LIABILITY	24,972.00	
20-201345	DEFERRED INFLOWS OF RESOURCES	3,466.00	
	<b>TOTAL LIABILITIES</b>		<u>6,791,548.20</u>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-301010	RESERVED FOR SEWER IMPACT FEES	284,368.93	
20-301024	RESERVED FOR UDWQ LOAN SERVICI	322,500.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-301027	RESERVE FOR PROJECT	52,153.91	
20-305000	UNRESERVED	9,923,498.10	
	REVENUE OVER EXPENDITURES - YTD	( 220,111.83)	
	<b>BALANCE - CURRENT DATE</b>		<u>10,962,409.11</u>
	<b>TOTAL FUND EQUITY</b>		<u>10,962,409.11</u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>17,753,957.31</u></u>

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEES</u>					
20-32-1000 IMPACT FEES - SEWER	28,147.00	91,591.00	170,000.00	78,409.00	53.9
TOTAL IMPACT FEES	28,147.00	91,591.00	170,000.00	78,409.00	53.9
<u>CHARGES FOR SEWER SERVICES</u>					
20-34-4100 SEWER CHARGES	113,882.06	1,027,331.98	1,338,750.00	311,418.02	76.7
20-34-4105 CWSD CHARGES	49,365.97	443,664.16	577,700.00	134,035.84	76.8
20-34-4110 FINANCE CHARGES-SEWER	1,510.00	13,986.98	8,000.00	( 5,986.98)	174.8
20-34-4200 NEW SEWER CONNECTIONS	.00	.00	5,000.00	5,000.00	.0
TOTAL CHARGES FOR SEWER SERVICES	164,758.03	1,484,983.12	1,929,450.00	444,466.88	77.0
<u>OTHER REVENUES</u>					
20-36-1000 INTEREST	12,592.00	113,147.91	120,000.00	6,852.09	94.3
20-36-4120 GRANT REVENUE	.00	.00	52,154.00	52,154.00	.0
TOTAL OTHER REVENUES	12,592.00	113,147.91	172,154.00	59,006.09	65.7
TOTAL FUND REVENUE	205,497.03	1,689,722.03	2,271,604.00	581,881.97	74.4

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	61,533.28	148,625.94	181,000.00	32,374.06	82.1
20-46-1001 CWSD - UTILITIES	.00	302,258.00	577,700.00	275,442.00	52.3
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	13,182.40	9,000.00	( 4,182.40)	146.5
20-46-1020 FUEL	626.05	6,089.41	15,000.00	8,910.59	40.6
20-46-1040 DEPRECIATION	43,750.00	393,750.00	525,000.00	131,250.00	75.0
20-46-3000 SEWER ADMINISTRATION	.00	5,814.35	.00	( 5,814.35)	.0
20-46-4300 ACCOUNTING	.00	13,595.00	35,000.00	21,405.00	38.8
20-46-4500 ATTORNEY	1,625.00	14,962.50	.00	( 14,962.50)	.0
20-46-4520 ARPA	.00	.00	52,154.00	52,154.00	.0
20-46-5000 ENGINEERING	.00	15,897.94	20,000.00	4,102.06	79.5
20-46-5025 MERCHANT FEES	1,807.95	16,586.59	20,000.00	3,413.41	82.9
20-46-5060 IMPACT FEE SCHEDULE	.00	.00	75,000.00	75,000.00	.0
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	128,394.00	128,918.55	.00	( 128,918.55)	.0
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	1,324.88	1,147.08	10,000.00	8,852.92	11.5
20-46-5600 TRAINING/CERT/TRAVEL	589.20	589.20	7,200.00	6,610.80	8.2
20-46-5650 SOFTWARE SUPPORT	.00	5,700.00	8,000.00	2,300.00	71.3
20-46-6000 SEWER GENERAL MAINTENANCE	.00	16,653.40	10,000.00	( 6,653.40)	166.5
20-46-6010 VACUUM SYSTEM MAINTENANCE	348.15	86,346.93	45,000.00	( 41,346.93)	191.9
20-46-6020 VACUUM STATION MAINTENANCE	76,203.88	81,055.21	.00	( 81,055.21)	.0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	.00	17,371.46	20,000.00	2,628.54	86.9
20-46-6040 GRAVITY LIFT STATION MAINTENAN	.00	6,525.00	.00	( 6,525.00)	.0
20-46-6050 BLUE STAKES	61.27	801.41	2,500.00	1,698.59	32.1
20-46-6100 VEHICLES/EQUIP MAINTENANCE	.00	8,703.80	10,000.00	1,296.20	87.0
20-46-6555 SEWER IMPROVEMENTS	.00	7,220.00	.00	( 7,220.00)	.0
20-46-6560 SUPPLIES/POSTAGE	1,468.88	4,411.58	4,000.00	( 411.58)	110.3
20-46-6565 LIABILITY INSURANCE	.00	18,916.75	25,000.00	6,083.25	75.7
20-46-6600 LIFE INSURANCE	9.06	62.09	200.00	137.91	31.1
20-46-6610 SALARIES AND WAGES - SEWER	14,635.89	114,220.82	198,500.00	84,279.18	57.5
20-46-6615 FICA	1,105.29	8,661.91	14,900.00	6,238.09	58.1
20-46-6620 RETIREMENT	2,037.25	13,812.75	37,900.00	24,087.25	36.5
20-46-6625 HEALTH INSURANCE - SEWER	1,687.05	15,182.54	55,700.00	40,517.46	27.3
20-46-6630 WORKER'S COMPENSATION	1,324.04	7,771.25	4,000.00	( 3,771.25)	194.3
<b>TOTAL SEWER EXPENDITURES</b>	<b>338,531.12</b>	<b>1,474,833.86</b>	<b>1,965,254.00</b>	<b>490,420.14</b>	<b>75.1</b>
<u>DEBT SERVICE</u>					
20-47-2000 CAPITAL PROJECTS- SEWER	.00	.00	407,460.00	407,460.00	.0
<b>TOTAL DEBT SERVICE</b>	<b>.00</b>	<b>.00</b>	<b>407,460.00</b>	<b>407,460.00</b>	<b>.0</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
20-49-1000 DEBT PAYMENT	.00	435,000.00	530,000.00	95,000.00	82.1
20-49-2000 FUND BALANCE	.00	.00	( 631,110.00)	( 631,110.00)	.0
TOTAL DEPARTMENT 49	.00	435,000.00	( 101,110.00)	( 536,110.00)	430.2
TOTAL FUND EXPENDITURES	338,531.12	1,909,833.86	2,271,604.00	361,770.14	84.1
NET REVENUE OVER EXPENDITURES	( 133,034.09)	( 220,111.83)	.00	220,111.83	.0

HOOPER CITY  
 BALANCE SHEET  
 MARCH 31, 2026

GARBAGE FUND

ASSETS

22-101010	CASH IN COMBINED FUND	358,098.07	
22-103010	ACCOUNTS RECEIVABLE-GARBAGE	( 840.10)	
22-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	174.05	
	TOTAL ASSETS		<u>357,432.02</u>

LIABILITIES AND EQUITY

LIABILITIES

22-201225	COMPENSATED ABSENCES PAYABLE	1,293.31	
22-201340	NET PENSION LIABILITY	27.00	
	TOTAL LIABILITIES		1,320.31

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-305000	UNRESERVED	167,117.61	
	REVENUE OVER EXPENDITURES - YTD	188,994.10	
	BALANCE - CURRENT DATE	356,111.71	
	TOTAL FUND EQUITY		<u>356,111.71</u>
	TOTAL LIABILITIES AND EQUITY		<u>357,432.02</u>

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

GARBAGE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR GARBAGE SERVICES</u>						
22-35-4100	GARBAGE CHARGES	59,238.28	532,038.91	701,826.00	169,787.09	75.8
22-35-4300	RECYCLING CHARGES	11,753.61	107,545.26	149,226.00	41,680.74	72.1
	<b>TOTAL CHARGES FOR GARBAGE SERVICES</b>	<b>70,991.89</b>	<b>639,584.17</b>	<b>851,052.00</b>	<b>211,467.83</b>	<b>75.2</b>
<u>OTHER REVENUES</u>						
22-36-1000	INTEREST	1,120.90	7,332.57	3,000.00	( 4,332.57)	244.4
	<b>TOTAL OTHER REVENUES</b>	<b>1,120.90</b>	<b>7,332.57</b>	<b>3,000.00</b>	<b>( 4,332.57)</b>	<b>244.4</b>
	<b>TOTAL FUND REVENUE</b>	<b>72,112.79</b>	<b>646,916.74</b>	<b>854,052.00</b>	<b>207,135.26</b>	<b>75.8</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

GARBAGE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE EXPENDITURES</u>					
22-45-1000 GARBAGE CONTRACT FEE	29,124.49	163,935.38	450,000.00	286,064.62	36.4
22-45-1300 RECYCLE CONTRACT FEE	9,382.53	70,372.38	120,000.00	49,627.62	58.6
22-45-5025 MERCHANT FEES	784.80	7,493.91	8,000.00	506.09	93.7
22-45-5500 TIPPING FEE	13,968.50	189,678.77	241,080.00	51,401.23	78.7
22-45-6560 SUPPLIES/POSTAGE	.00	10,201.32	15,772.00	5,570.68	64.7
22-45-6600 LIFE INSURANCE	1.13	10.17	100.00	89.83	10.2
22-45-6610 SALARIES AND WAGES - SEWER	973.84	9,479.69	11,900.00	2,420.31	79.7
22-45-6615 FICA	69.91	713.36	900.00	186.64	79.3
22-45-6620 RETIREMENT	138.19	1,183.61	2,300.00	1,116.39	51.5
22-45-6625 HEALTH INSURANCE	539.34	4,854.05	1,300.00	( 3,554.05)	373.4
22-45-6630 WORKER'S COMPENSATION	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL GARBAGE EXPENDITURES</b>	<b>54,982.73</b>	<b>457,922.64</b>	<b>853,352.00</b>	<b>395,429.36</b>	<b>53.7</b>
<u>DEPARTMENT 49</u>					
22-49-9000 FUND BALANCE	.00	.00	700.00	700.00	.0
<b>TOTAL DEPARTMENT 49</b>	<b>.00</b>	<b>.00</b>	<b>700.00</b>	<b>700.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>54,982.73</b>	<b>457,922.64</b>	<b>854,052.00</b>	<b>396,129.36</b>	<b>53.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>17,130.06</b>	<b>188,994.10</b>	<b>.00</b>	<b>( 188,994.10)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
MARCH 31, 2026

STORM WATER FUND

ASSETS

23-101010	CASH IN COMBINED FUND	926,182.10	
23-103012	ACCOUNTS RECEIVABLE-STORM WATE	1,111.67	
23-103014	ALLOWANCE FOR BAD DEBT-STORMWA	34.92	
23-103040	INFRASTRUCTURE	135,884.11	
23-103100	ACCUMULATED DEPRECIATION	( 23,779.72)	
	TOTAL ASSETS		1,039,433.08

LIABILITIES AND EQUITY

LIABILITIES

23-201225	COMPENSATED ABSENCES PAYABLE	10,553.34	
23-201340	NET PENSION LIABILITY	160.00	
	TOTAL LIABILITIES		10,713.34

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-301027	RESERVED FOR PROJECT	165,381.10	
23-305000	UNRESERVED	812,114.66	
	REVENUE OVER EXPENDITURES - YTD	51,223.98	
	BALANCE - CURRENT DATE	1,028,719.74	
	TOTAL FUND EQUITY		1,028,719.74
	TOTAL LIABILITIES AND EQUITY		1,039,433.08

HOOPER CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
23-33-4100 STORM WATER CHARGES	17,534.98	157,380.02	203,760.00	46,379.98	77.2
TOTAL SOURCE 33	17,534.98	157,380.02	203,760.00	46,379.98	77.2
<u>STORM WATER REVENUES</u>					
23-36-1000 INTEREST	2,906.00	24,702.10	10,000.00	( 14,702.10)	247.0
TOTAL STORM WATER REVENUES	2,906.00	24,702.10	10,000.00	( 14,702.10)	247.0
<u>SOURCE 39</u>					
23-39-9000 FUND BALANCE	.00	.00	53,640.00	53,640.00	.0
TOTAL SOURCE 39	.00	.00	53,640.00	53,640.00	.0
 TOTAL FUND REVENUE	 20,440.98	 182,082.12	 267,400.00	 85,317.88	 68.1

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
23-44-1000 STORM WATER EXPENSE	.00	39,374.24	25,000.00	( 14,374.24)	157.5
23-44-5000 ENGINEERING FEES	.00	47,978.84	30,000.00	( 17,978.84)	159.9
23-44-5025 MERCHANT FEES	193.17	1,839.65	2,000.00	160.35	92.0
23-44-5060 IMPACT FEE STUDY	.00	.00	120,000.00	120,000.00	.0
23-44-5500 SWEEPING	.00	.00	10,000.00	10,000.00	.0
23-44-5600 STORM DRAIN MAIN	.00	.00	7,000.00	7,000.00	.0
23-44-5700 STORM WATER MAINT	.00	155.71	.00	( 155.71)	.0
<b>TOTAL STORM WATER EXPENSES</b>	<b>193.17</b>	<b>89,348.44</b>	<b>194,000.00</b>	<b>104,651.56</b>	<b>46.1</b>
<u>DEPARTMENT 46</u>					
23-46-5600 TRAINING/CERT/TRAVEL	.00	251.77	1,300.00	1,048.23	19.4
23-46-6600 LIFE INSURANCE	2.10	18.90	100.00	81.10	18.9
23-46-6610 SALARIES AND WAGES - SEWER	2,813.69	27,567.08	46,000.00	18,432.92	59.9
23-46-6615 FICA	207.59	2,089.19	3,500.00	1,410.81	59.7
23-46-6620 RETIREMENT	401.18	3,508.50	8,800.00	5,291.50	39.9
23-46-6625 HEALTH INSURANCE - SEWER	897.15	8,074.26	9,700.00	1,625.74	83.2
23-46-6630 WORKER'S COMPENSATION	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL DEPARTMENT 46</b>	<b>4,321.71</b>	<b>41,509.70</b>	<b>73,400.00</b>	<b>31,890.30</b>	<b>56.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>4,514.88</b>	<b>130,858.14</b>	<b>267,400.00</b>	<b>136,541.86</b>	<b>48.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>15,926.10</b>	<b>51,223.98</b>	<b>.00</b>	<b>( 51,223.98)</b>	<b>.0</b>

HOOPER CITY  
BALANCE SHEET  
MARCH 31, 2026

CAPITAL PROJECTS

ASSETS

30-101010	CASH IN COMBINED FUND	4,884,306.84	
30-103010	DEPOSITS	200.00	
	TOTAL ASSETS		4,884,506.84

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
30-301020	RESTRICTED FOR PARK IMPACT FEE	150,716.70	
30-305000	ASSIGNED FOR CAPITAL PROJECTS	4,185,910.62	
	REVENUE OVER EXPENDITURES - YTD	547,879.52	
	BALANCE - CURRENT DATE		4,884,506.84
	TOTAL FUND EQUITY		4,884,506.84
	TOTAL LIABILITIES AND EQUITY		4,884,506.84

HOOPER CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
30-32-1100 IMPACT FEE: PARKS	8,519.00	26,774.00	50,000.00	23,226.00	53.6
30-32-1400 RAMP GRANTS (YEARLY)	.00	190,718.00	269,618.00	78,900.00	70.7
30-32-1713 5500 W 5500 S TO DAVIS	.00	.00	2,609,000.00	2,609,000.00	.0
<b>TOTAL REVENUE</b>	<b>8,519.00</b>	<b>217,492.00</b>	<b>2,928,618.00</b>	<b>2,711,126.00</b>	<b>7.4</b>
<u>MISCELLANEOUS</u>					
30-36-1000 INTEREST	15,322.23	129,083.30	50,000.00	( 79,083.30)	258.2
<b>TOTAL MISCELLANEOUS</b>	<b>15,322.23</b>	<b>129,083.30</b>	<b>50,000.00</b>	<b>( 79,083.30)</b>	<b>258.2</b>
<u>SOURCE 38</u>					
30-38-8000 APPROPRIATION OF FUND BALANCE	.00	.00	397,291.00	397,291.00	.0
<b>TOTAL SOURCE 38</b>	<b>.00</b>	<b>.00</b>	<b>397,291.00</b>	<b>397,291.00</b>	<b>.0</b>
<u>SOURCE 39</u>					
30-39-1010 TRANSFER IN - CAPITAL PROJECTS	35,789.83	322,108.47	429,478.00	107,369.53	75.0
<b>TOTAL SOURCE 39</b>	<b>35,789.83</b>	<b>322,108.47</b>	<b>429,478.00</b>	<b>107,369.53</b>	<b>75.0</b>
<b>TOTAL FUND REVENUE</b>	<b>59,631.06</b>	<b>668,683.77</b>	<b>3,805,387.00</b>	<b>3,136,703.23</b>	<b>17.6</b>

HOOPER CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2026

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000	.00	73,916.95	336,387.00	262,470.05	22.0
30-44-2300	6,965.56	24,395.93	10,000.00	( 14,395.93)	244.0
30-44-2335	.00	( 278.50)	.00	278.50	.0
30-44-2336	.00	.00	340,000.00	340,000.00	.0
30-44-2337	.00	23,209.29	3,109,000.00	3,085,790.71	.8
30-44-3040	( 900.00)	( 439.42)	10,000.00	10,439.42	( 4.4)
TOTAL CAPITAL IMPROVEMENTS	6,065.56	120,804.25	3,805,387.00	3,684,582.75	3.2
TOTAL FUND EXPENDITURES	6,065.56	120,804.25	3,805,387.00	3,684,582.75	3.2
NET REVENUE OVER EXPENDITURES	53,565.50	547,879.52	.00	( 547,879.52)	.0

**GENERAL FUND  
BALANCE SHEET  
3/31/2026**

<b>FUND BALANCES:</b>	<u>3/31/2026</u>	<u>6/30/2025</u>	<u>Difference</u>
Restricted for Class C Roads	426,389	1,218,570	(792,181)
Restricted for Local Option Transportation	1,503,264	1,366,533	136,731
Reserved for Emergency Preparedness	39,670	33,642	6,028
Unrestricted, Unassigned	1,216,696	1,036,346	180,350
Total Fund Balances	<u>3,186,019</u>	<u>3,655,091</u>	<u>(469,072)</u>

Property Taxes in December		
Remaining Budgeted Transfers	107,369	
Remaining Invoices to Police (2)	373,191	
Budgeted Revenues	<u>4,115,895</u>	<u>4,301,547</u>
Unrestricted Fund Balance	1,256,366	1,069,988
Fund Balance After Pending Transfer & Missing Co	<u>775,806</u>	<u>1,069,988</u>
% of Budgeted Revenues (5%-35%)	<u>19%</u>	<u>25%</u>
\$ Amount below (above) the 35% limitation	<u>664,757</u>	<u>220,476</u>

Budgeted Revenues	4,115,895
35% Ceiling	1,440,563
5% Floor	205,795
25% Target	1,028,974

**HOOPER CITY  
EQUITY RESERVES  
3/31/2026**

10-30-1000

**CLASS C ROADS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,218,569.86
JULY 2025	-	347,124.52	3,919.23	875,364.57
AUGUST 2025	-	3,485.55	2,815.39	874,694.41
SEPTEMBER 2025	214,502.44	60,222.44	2,813.24	1,031,787.64
OCTOBER 2025	-	646,231.76	3,318.49	388,874.37
NOVEMBER 2025	111,217.22	134,061.35	1,250.72	367,280.96
DECEMBER 2025	-		1,181.27	368,462.22
JANUARY 2026	-	3,014.85	1,185.07	366,632.44
FEBRUARY 2026	106,599.96	2,160.45	1,179.18	472,251.13
MARCH 2026	-	47,381.08	1,518.88	426,388.93
APRIL 2026				426,388.93
MAY 2026				426,388.93
JUNE 2026				426,388.93
	432,319.62	1,243,682.00	19,181.45	
	10-33-5600	10-44-15##		

10-30-2000

**LOCAL OPTION TRANSIT**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				1,366,533.25
JULY 2025	13,802.11		4,395.11	1,384,730.47
AUGUST 2025	12,321.03		4,453.64	1,401,505.14
SEPTEMBER 2025	12,321.03	1,311.26	4,507.59	1,417,022.50
OCTOBER 2025	6,141.46	42.95	4,557.50	1,427,678.51
NOVEMBER 2025	9,653.93	561.78	4,591.77	1,441,362.43
DECEMBER 2025	13,173.45		4,635.78	1,459,171.66
JANUARY 2026	886.43	960.94	4,693.06	1,463,790.22
FEBRUARY 2026	22,896.24	255.73	4,707.92	1,491,138.64
MARCH 2026	11,487.46	4,157.96	4,795.87	1,503,264.02
APRIL 2026				1,503,264.02
MAY 2026				1,503,264.02
JUNE 2026				1,503,264.02
	102,683.14	7,290.62	41,338.25	
	10-31-5000	10-44-60## thru 63##		

23-30-3010

**RESERVED IN STORM WATER**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				165,381.00
JULY 2025	-			165,381.00
AUGUST 2025				165,381.00
SEPTEMBER 2025				165,381.00
OCTOBER 2025				165,381.00
NOVEMBER 2025				165,381.00
DECEMBER 2025				165,381.00
JANUARY 2026				165,381.00
FEBRUARY 2026				165,381.00
MARCH 2026				165,381.00
APRIL 2026				165,381.00
MAY 2026				165,381.00
JUNE 2026				165,381.00
				165,381.00
	-	-	-	

20-30-1027

**RESERVE IN SEWER FUND**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2025				52,153.91
JULY 2025	-			52,153.91
AUGUST 2025				52,153.91
SEPTEMBER 2025				52,153.91
OCTOBER 2025				52,153.91
NOVEMBER 2025				52,153.91
DECEMBER 2025				52,153.91
JANUARY 2026				52,153.91
FEBRUARY 2026				52,153.91
MARCH 2026				52,153.91
APRIL 2026				52,153.91
MAY 2026				52,153.91
JUNE 2026				52,153.91
				52,153.91
	-	-	-	

**5% OF UTILITY TAX**  
**(Emergency Preparedness fund)**

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2025				21,899.71
JULY 2025	1,452.06		70.43	23,422.20
AUGUST 2025	1,720.69		75.33	25,218.23
SEPTEMBER 2025	3,238.60		81.11	28,537.94
OCTOBER 2025	2,231.52	1,200.00	91.79	29,661.24
NOVEMBER 2025	1,056.90		95.40	30,813.54
DECEMBER 2025	1,575.79		99.10	32,389.33
JANUARY 2026	1,040.87		104.17	33,430.20
FEBRUARY 2026	3,211.01		107.52	36,641.21
MARCH 2026	3,029.07		117.85	39,670.28
APRIL 2026				39,670.28
MAY 2026				39,670.28
JUNE 2026				39,670.28
	18,556.52	-	-	39,670.28

**PARK IMPACT FEES**

	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2025				101,404.00
JULY 2025	1,217.00		3,913.69	106,534.69
AUGUST 2025	3,651.00		4,111.71	114,297.39
SEPTEMBER 2025			4,411.31	118,708.70
OCTOBER 2025	4,868.00		4,581.56	128,158.26
NOVEMBER 2025	2,434.00		4,946.27	135,538.53
DECEMBER 2025	1,217.00	9,570.45	5,231.11	132,416.19
JANUARY 2026	3,651.00		5,110.60	141,177.79
FEBRUARY 2026	1,217.00		5,448.76	147,843.55
MARCH 2026	8,519.00		5,706.02	162,068.57
APRIL 2026				162,068.57
MAY 2026				162,068.57
JUNE 2026				162,068.57
	26,774.00	9,570.45	43,461.02	

30-30-1020

20-30-1010

SEWER IMPACT FEES

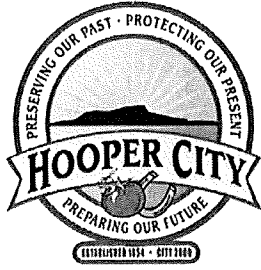
	REVENUE	EXPENDITURES	INTEREST	BALANCE
FISCAL YEAR 2025				128,672.00
JULY 2025	4,021.00		4,966.10	137,659.10
AUGUST 2025	12,063.00		5,312.95	155,035.05
SEPTEMBER 2025			5,983.58	161,018.63
OCTOBER 2025	16,084.00		6,214.51	183,317.14
NOVEMBER 2025	11,171.00		7,075.13	201,563.27
DECEMBER 2025	4,021.00		7,779.33	213,363.60
JANUARY 2026	12,063.00		8,234.77	233,661.37
FEBRUARY 2026	4,021.00		9,018.16	246,700.53
MARCH 2026	28,147.00		9,521.41	284,368.93
APRIL 2026				284,368.93
MAY 2026				284,368.93
JUNE 2026				284,368.93
	91,591.00	-	64,105.93	
20-32-1000				

**UDWQ LOAN SERVICING**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				322,500.00
JULY 2024				322,500.00
AUGUST 2024				322,500.00
SEPTEMBER 2024				322,500.00
OCTOBER 2024				322,500.00
NOVEMBER 2024				322,500.00
DECEMBER 2024				322,500.00
JANUARY 2025				322,500.00
FEBRUARY 2025				322,500.00
MARCH 2025				322,500.00
APRIL 2025				322,500.00
MAY 2025				322,500.00
JUNE 2025				322,500.00
	-	-	-	

**SEWER REPLACEMENT COSTS**

	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>INTEREST</b>	<b>BALANCE</b>
FISCAL YEAR 2024				600,000.00
JULY 2024				600,000.00
AUGUST 2024				600,000.00
SEPTEMBER 2024				600,000.00
OCTOBER 2024				600,000.00
NOVEMBER 2024				600,000.00
DECEMBER 2024				600,000.00
JANUARY 2025				600,000.00
FEBRUARY 2025				600,000.00
MARCH 2025				600,000.00
APRIL 2025				600,000.00
MAY 2025				600,000.00
JUNE 2025				600,000.00
	-	-	-	



# HOOPER CITY

## FINANCIAL SUMMARY

Unaudited & Unadjusted for Audit

March 31, 2026

75% of year has passed

## General Fund

75% of year passed

### Revenues

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
Taxes	2,194,747	2,633,400	438,653	83.3%
Licenses	200,385	267,800	67,415	74.8%
Intergovernmental	433,820	738,545	304,725	58.7%
Charges for Services	122,852	62,750	(60,102)	195.8%
Fines	12,265	20,000	7,735	61.3%
Miscellaneous	268,409	393,400	124,991	68.2%
<b>Total Revenues</b>	<b>3,232,478</b>	<b>4,115,895</b>	<b>883,417</b>	<b>78.5%</b>

### Expenditures

	YTD Actual	Budget	(Over)/Under Budget	% of Budget
General Government	343,711	587,700	243,989	58.5%
Public Safety	461,541	892,205	430,664	51.7%
Recreation	128,043	191,500	63,457	66.9%
Highways	1,453,147	2,186,180	733,033	66.5%
Parks	265,652	512,160	246,508	51.9%
Community				
Dev/Inspections	141,240	211,485	70,245	66.8%
Cemetery	73,608	115,227	41,619	63.9%
Transfer to Capital				
Projects	322,108	429,478	107,370	75.0%
<b>Total Expenditures</b>	<b>3,189,050</b>	<b>5,125,935</b>	<b>1,936,885</b>	<b>62.2%</b>

## Capital Projects 75% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Capital Expenditures	120,804	3,805,387	3,684,583	3.2%
Impact Fees	26,774	50,000	23,226	53.5%					
Grant	190,718	2,878,618	2,687,900	6.6%					
Interest	129,083	50,000	(79,083)	258.2%					
Appropriation of Fund Balance	-	397,291	397,291	0.0%					
Transfer from General Fund	322,108	429,478	107,370	75.0%					
<b>Total Revenues</b>	<b>668,683</b>	<b>3,805,387</b>	<b>3,136,704</b>	<b>17.6%</b>					

## Sewer 75% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Operating Expenses	788,188	988,854	200,666	79.7%
Impact Fees	91,591	170,000	78,409	53.9%	CWSD Expense	302,258	577,700	275,442	52.3%
Charges for Services	1,027,332	1,351,750	324,418	76.0%	Repairs & Maint	224,677	87,500	(137,177)	256.8%
CWSD Revenues	443,664	577,700	134,036	76.8%	Personnel	159,711	311,200	151,489	51.3%
Other Revenues	127,135	172,154	45,019	73.8%	Total Operating Expenses	1,474,834	1,965,254	490,420	75.0%
<b>Total Revenues</b>	<b>1,689,722</b>	<b>2,271,604</b>	<b>581,882</b>	<b>74.4%</b>	Capital Projects	-	407,460	407,460	0.0%
					Debt Service	435,000	530,000	95,000	82.1%
					<b>Total Expenses</b>	<b>1,909,834</b>	<b>2,902,714</b>	<b>992,880</b>	<b>65.8%</b>

## Garbage

75% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	241,802	578,000	336,198	41.8%
Charges for Services	639,584	851,052	211,468	75.2%	Operating Expenses	199,880	256,852	56,972	77.8%
Other Revenues	7,333	3,000	(4,333)	244.4%	Personnel	16,241	18,500	2,259	0.0%
<b>Total Revenues</b>	<b>646,917</b>	<b>854,052</b>	<b>207,135</b>	<b>75.7%</b>	<b>Total Expenses</b>	<b>457,922</b>	<b>853,352</b>	<b>395,430</b>	<b>53.7%</b>

## Storm Water

75% of year passed

Revenues					Expenditures				
	YTD Actual	Budget	(Over)/Under Budget	% of Budget		YTD Actual	Budget	(Over)/Under Budget	% of Budget
Revenues					Collection Costs	89,192	57,000	(32,192)	156.5%
Charges for Services	157,380	203,760	46,380	77.2%	Operating Expenses	156	138,300	138,144	0.1%
Other Revenues	24,702	10,000	(14,702)	247.0%	Personnel	41,510	72,100	30,590	57.6%
<b>Total Revenues</b>	<b>182,082</b>	<b>213,760</b>	<b>31,678</b>	<b>85.2%</b>	<b>Total Expenses</b>	<b>130,858</b>	<b>267,400</b>	<b>136,542</b>	<b>48.9%</b>

**GENERAL FUND  
BALANCE SHEET  
3/31/2026**

<b>FUND BALANCES:</b>	<u>3/31/2026</u>	<u>6/30/2025</u>	<u>Difference</u>
Restricted for Class C Roads	426,389	1,218,570	(792,181)
Restricted for Local Option Transportation	1,503,264	1,366,533	136,731
Reserved for Emergency Preparedness	39,670	33,642	6,028
Unrestricted, Unassigned	1,216,696	1,036,346	180,350
Total Fund Balances	<u>3,186,019</u>	<u>3,655,091</u>	<u>(469,072)</u>

Property Taxes in December		
Remaining Budgeted Transfers	107,369	
Remaining Invoices to Police (2)	373,191	
Budgeted Revenues	4,115,895	4,301,547
Unrestricted Fund Balance	1,256,366	1,069,988
Fund Balance After Pending Transfer & Missing Co	775,806	1,069,988
% of Budgeted Revenues (5%-35%)	<u>19%</u>	<u>25%</u>
\$ Amount below (above) the 35% limitation	<u>664,757</u>	<u>220,476</u>

Budgeted Revenues	4,115,895
35% Ceiling	1,440,563
5% Floor	205,795
25% Target	1,028,974