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

MORONI CITY

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

Troy D. Prestwich, Mayor

Moroni City Council Meeting
September 17, 2026

NOTICE OF AGENDA
NOTICE IS HEREBY GIVEN that the Moroni City Council will hold the scheduled City Council Meeting Thursday, September 17, 2026, beginning at 6:30 p.m. The meeting will be held at the Moroni Community Center, 80 South 200 West, Moroni, Utah.

1. Welcome – Mayor Troy D. Prestwich
   - Call to Order
   - Pledge of Allegiance
   - Roll call of Council Members
   - Conflict of Interest Disclosures: Councilmembers shall identify any item on the current agenda for which they have a conflict of interest or personal interest.

2. Request usage at a reduced rate of the Opera House for event/NS High School – Sara Gunnell

3. Discussion and Possible Action: Review and consideration of declaring specific city property—including an 180,000-gallon water tank and property located at 40 South 200 West—as surplus; establishing a minimum sale price or auction parameters; and setting terms, conditions, and procedures for public disposal pursuant to Moroni City Code.

4. Ashley Grundy – Activities update

5. Meeting Minutes
   - August 18, 2026
6. Financials

7. Council Report
   Craig Draper
   Thayne Atkinson
   Cherrie Green
   Jake Bagley
   Kevin Taylor

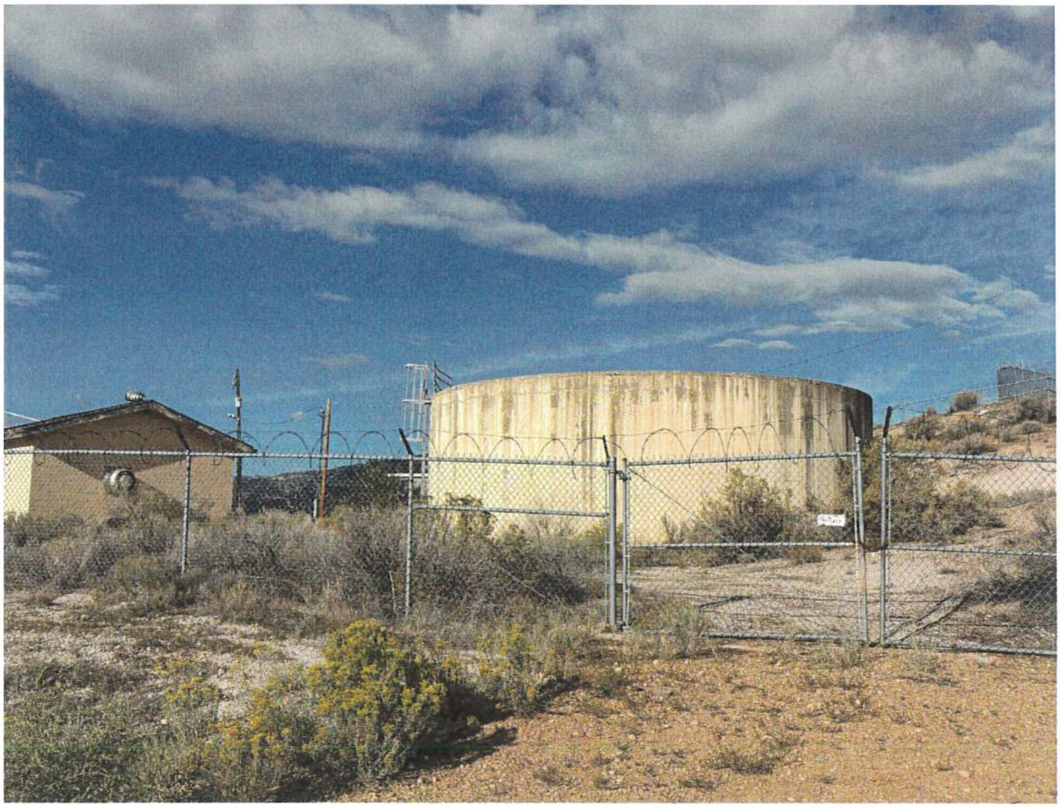
8. Mayor's Report

9. Adjourn

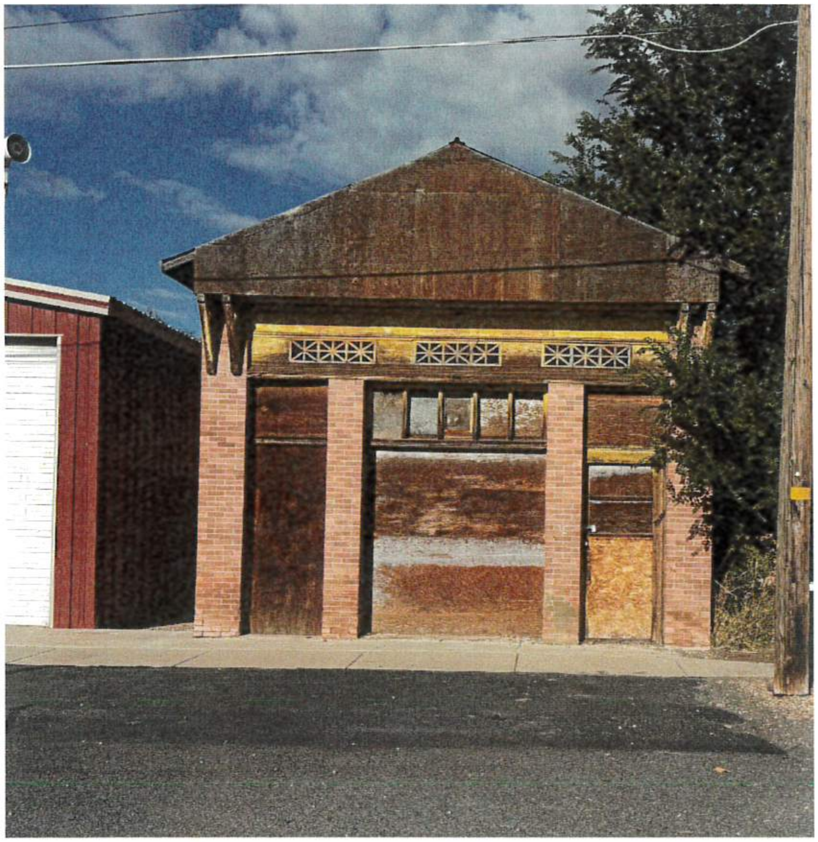
The agenda is a guide and may change; items may be discussed or voted on out of order at the discretion of the Mayor.
NO decisions may be made during the meeting if the item is not specifically on the agenda.

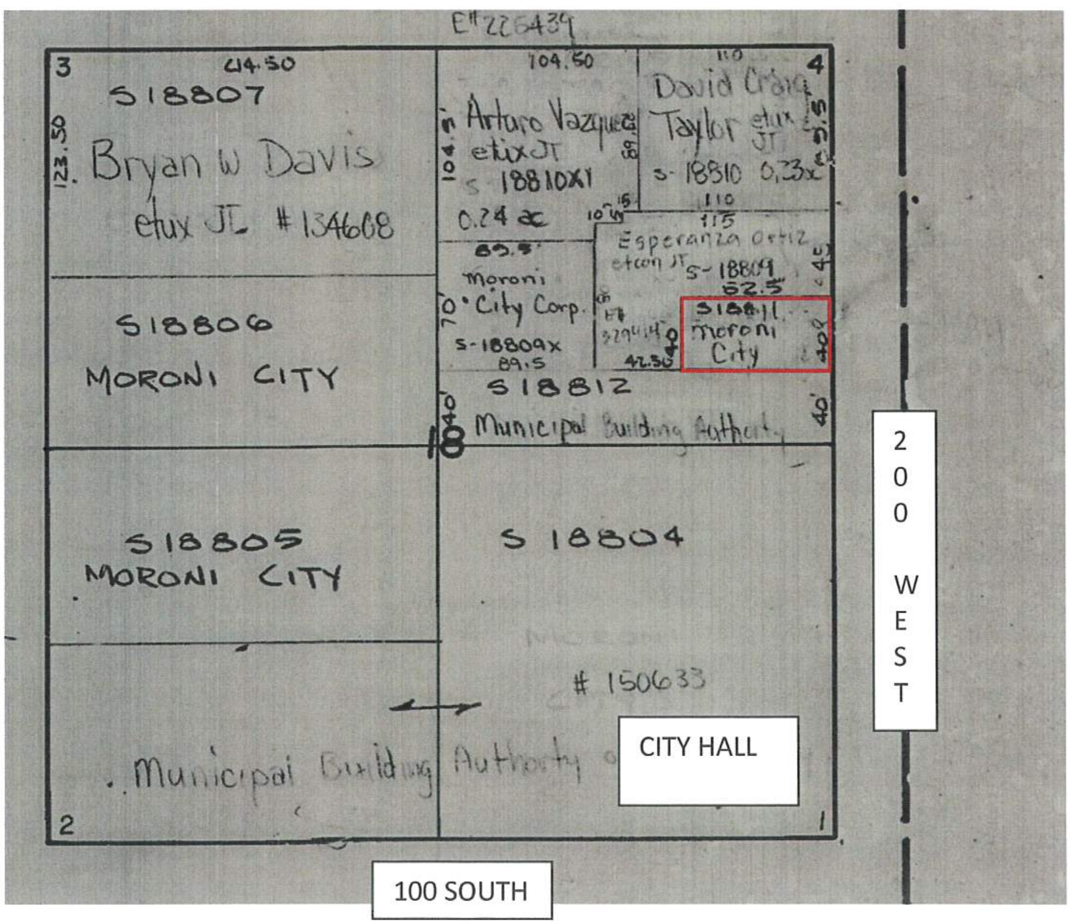
180,000-gallon water tank
Property at 40 South 200 West

180,000 – gallon tank



Property at 40 South 200 West





Meeting Minutes
August 18, 2026

Moroni City Council Meeting
Date: August 18, 2026
Time: 6:00 p.m.
Location: Moroni City Community Center 80 S. 200 W. Moroni UT

1. Mayor Troy Prestwich called the meeting to order at 6:00 p.m. and welcomed all present
   - Pledge of Allegiance was recited.
   - Roll Call
     Troy Prestwich, Mayor
     Fred Atkinson, Council Member
     Kevin Taylor, Council Member
     Craig Draper, Council Member
     Cherrie Green, Council Member - absent
     Jake Bagley, Council Member – absent

   Mayor Prestwich asked council members to disclose any conflicts of interest related to the agenda. NO CONFLICTS were disclosed.

   Staff/Guests:
   Carol Haskins, City Recorder
   Heather Piper, Sanpete County Election Specialist / Deputy Clerk
   Justin Atkinson, Sunrise Engineering
   Ashley Grundy, Activities
   Logan Lundvigston, North Valley Police
   Others present: Polly Johnson, Greg Hill, Cheryl Shepherd

2. Interlocal Agreement for 2027 Municipal Elections
   Presenter: Heather Piper, Sanpete County Election Specialist / Deputy Clerk
   Heather presented the proposed interlocal agreement for the 2027 municipal election between Sanpete County and Moroni City.

   - Per-voter cost: Increased to $4.00 per active registered voter (previously $2.25). The fee covers: ballot printing, proofing, poll worker training and election security.
   - Voter count: Moroni currently has 751 active registered voters.
   - Heather encouraged the City to budget for a potential primary in 2027, and to plan for a general election, based on past trends.
   - The $4.00 per voter applies only to municipal elections, not to county, state, or federal elections those are funded from other budgets.
   - Payment for the 2027 municipal election would be due after the 2027 election (following the primary and/or general, as applicable).
   - Heather asked the City to review the interlocal agreement with its attorney and provide feedback so the County can send the final document for signature.

3. Secondary Irrigation Master Plan and Impact Fee Analysis – Sunrise Engineering
Presenter: Justin Atkinson, Sunrise Engineering

Justin provided an update on funding and scope for the 2026-2 Secondary Irrigation Master Plan and Impact Fee Analysis.

- Moroni City was able to secure the following funding for the project:
- CIB small planning grant: approximately $38,000 with $38,000.00 city match.
- Sanpete Water Conservancy District grant: $30,400 awarded after Justin and Councilmember Thayne Atkinson presented the project to the District. These funds will help with the city match of $38,000.00 The Conservancy District requires a 10% City contribution of the total planning cost, about $7,600, to be funded from the City's budget.

Scope and purpose:

- Develop a 10–20 year capital facilities plan for the secondary irrigation system, including:
- Current system needs
- Future needs to maintain the current level of service with anticipated growth
- Identification of required pipe, storage, source, and other infrastructure.
- Complete an impact fee analysis so the City may, if desired, impose lawful impact fees on new connections for secondary water improvements.

The existing secondary system is estimated to be 50+ years old, with inconsistent pipe materials and depths, often running through backyards and varying from very shallow to very deep.

Justin emphasized that a master plan is required to define a project before the City can effectively pursue larger construction funding. There may be potential in the future to seek additional funding from CIB and/or the Sanpete Water Conservancy District for construction, once the plan is complete.

Council considered the work release for Sunrise Engineering 2026-2 Secondary Irrigation Master Plan and Impact Fee Analysis.

MOTION Councilmember Kevin Taylor to accept the work release for Sunrise Engineering 2026-2 Secondary Master Plan and Impact Fee Analysis.

SECOND Councilmember Thayne Atkinson.

Roll Call Vote:

Craig Draper: Yes
Thayne Atkinson: Yes
Kevin Taylor: Yes

MOTION carried.

4. Community Events – Fall and Winter 2026 Activities
Presenter: Ashley Grundy

Ashley reported on upcoming community events:

- Cornhole Tournament

Date: September 26
Location: Center Street
Plans include hamburgers and hot dogs; volunteers will be needed to assist with food.

- Halloween 5K Race

Date: October 30
Planned in cooperation with North Valley Police and North Sanpete Ambulance Service.

- Haunted House:
  Planned for two nights around Halloween (Friday and Saturday).
  Ashley requested permission to operate the haunted house until 11:00 p.m. on those nights.
  Council discussed: Late hours versus community interest and turnout, general support for the extended hours, recognizing that Ashley and volunteers will manage operations.
- Christmas Tree Lighting:
  Date: Saturday, December 5
  Location: Veterans Park.
  A tree will be cut and placed for the event.
- City Christmas Party:
  Date: Saturday, December 19 (moving from traditional Christmas Eve).
  Reason for date change: Volunteers and staff previously stayed until late evening on Christmas Eve and missed family events.
  New date is intended to reduce volunteer burden while maintaining the tradition.
  Council acknowledged that Christmas Eve has been a long-standing tradition but expressed support for the date change to better accommodate families and volunteers.

Council expressed support for Ashley's plans, including:

- Two-night haunted house with flexibility up to 11:00 p.m., and
- Moving the Christmas party to December 19.

5. Meeting Minutes
June 26, 2026 Special Meeting
MOTION Councilmember Craig Draper to approve the June 26, 2026 minutes
SECOND Councilmember Kevin Taylor.
All YES. MOTION carried

July 20, 2026 Special Meeting
MOTION Councilmember Thayne Atkinson to approve the July 20, 2026 minutes
SECOND Councilmember Kevin Taylor.
All YES. MOTION carried.

6. Financial Review
Mayor Prestwich asked for comments on the current financial reports.
No council members raised concerns or requested changes during the meeting.

7. Council Report

Council Member Craig Draper
Craig reported on ongoing efforts to improve school crossing safety near the service station. Since May, he has been working with the State/UDOT (specifically engineer

Scott Goodwin) to address the crossing. The State is willing to install overhead flashing school crossing lights, but the city must provide a crossing guard for the location.
Craig contacted Superintendent Hanson to explore a 50/50 cost-sharing arrangement between Moroni City and the school district.
Estimated cost of a crossing guard at current pay rates is approximately $4,200 per year, split:

- $2,100 city share/$2,100 school-district share

The State would be responsible for maintenance of the overhead flashers.
A primary challenge is finding a person willing to serve as crossing guard.
Council acknowledged that the service station crossing is one of the worst and most dangerous spots due to traffic volume and speed.
Consensus that children's safety outweighs the modest annual cost, and if the school district is willing to share costs, the proposal is worth pursuing.
Craig will await feedback from the school board meeting, and report back to the council with a firm proposal once the district's position is known.

Councilmember Draper updated the council on planned safety and site improvements at the opera house.
The State will install upright pole barriers (bollards) along the edge of the roadway:
Designed to stop a 15,000-pound vehicle traveling at 30 mph.
Installation will require a 3-foot-wide trench extending approximately 245 feet, following the front edge near the retaining wall and trees.
The large rocks currently there provide an additional layer of protection if a vehicle gets past the poles. Consensus was to keep the rocks and, if necessary, reposition them closer to the retaining wall so they continue to function as a secondary barrier.

The opera house parking lot shows significant cracking.
Draper recommended crack sealing the parking lot. Pouring a new curb line where water flows from the county property into the lot, to redirect water and reduce undermining of the asphalt.

Completing needed striping and painting, including speed bumps and other traffic markings.
By consensus, council directed Craig to obtain two bids for the crack seal and curb work.

8. Mayor's Report

9. Closed Executive Session
   Mayor Prestwich stated the need for a closed executive session to discuss:
   - Utah Code 52-4-205(1)(a):
     Strategy session to discuss pending or reasonably imminent litigation; and
   - Utah Code 52-4-205(1)(e):
     Strategy session to discuss the sale, lease, or exchange of real property, including water rights or shares.

MOTION Councilmember Thayne Atkinson to enter into a closed executive session under Utah Code 52-4-205(1)(a) and 52-4-205(1)(e).
SECOND Councilmember Kevin Taylor.
All YES. MOTION carried. Time: 6:37 p.m.

MOTION Councilmember Thayne Atkinson to reconvene the council meeting.
SECOND Councilmember Craig Draper
All YES. MOTION carried. Time: 7:34 p.m.

10. Adjournment
    MOTION Councilmember Kevin Taylor to adjourn
    SECOND Councilmember Thayne Atkinson
    All YES. MOTION carried. Time: 7:34 p.m.

Approved this 17th day of September 2026.

____
Mayor Troy Prestwich

____
City Recorder Carol Haskins

Financials

MORONI CITY
COMBINED CASH INVESTMENT
AUGUST 31, 2026

COMBINED CASH ACCOUNTS

01-1111	UTAH HERITAGE CU - CASH	20,095.93
01-1112	XPRESS DEPOSIT ACCT - CASH	42,154.02
01-1113	CACHE VALLEY BANK - CASH	437,966.97
01-1152	PTIF #655 - CASH	2,200,000.00
01-1171	CASH ON HAND	550.00
	TOTAL COMBINED CASH	2,700,766.92
01-1000	CASH ALLOCATED TO OTHER FUNDS	(2,738,940.18)
	TOTAL UNALLOCATED CASH	(38,173.26)

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	435,155.38
11	ALLOCATION TO C ROAD FUND	137,955.73
14	ALLOCATION TO CELEBRATION FUND	(31,778.36)
30	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY F	(23,855.00)
41	ALLOCATION TO CAPITAL PROJECTS FUND	1,607,811.22
51	ALLOCATION TO WATER FUND	1,091,466.57
52	ALLOCATION TO SEWER FUND	(242,384.75)
57	ALLOCATION TO IRRIGATION FUND	(197,093.80)
79	ALLOCATION TO PERPETUAL CARE FUND	(38,336.81)
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,738,940.18
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(2,738,940.18)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

GENERAL FUND

	ASSETS			
10-1000	CASH-COMBINED FUND		435,155.38	
10-1152	PTIF 0655 INVEST		88,700.67	
10-1154	PTIF 3827 STREETS		122,642.45	
10-1159	PTIF 8584 FIRE DEPARTMENT		67,442.41	
10-1170	HERITAGE CU-VETS PARK SAVINGS		1,001.42	
10-1311	ACCOUNTS RECEIVABLE		32,655.03	
10-1312	ALLOWANCE FOR DOUBTFUL ACCOUNT		(2,200.00)	
10-1332	A/R B & C ROAD FUNDS		31,283.68	
10-1341	A/R FRANCHISE TAXES		809.65	
10-1351	A/R SALES TAXES		76,216.18	
10-1352	A/R PROPERTY TAXES		13,310.96	
10-1353	AR PROPERTY TAX - GASB 33		139,100.00	
10-1563	PREPAID 4TH OF JULY - OTHER		7,000.00	
	TOTAL ASSETS			1,013,117.83
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-2131	A/P ACCOUNTS PAYABLE		67,531.37	
10-2221	FICA AND FWT PAYABLE		(15.30)	
10-2223	STATE WITHHOLDING PAYABLE		3,122.47	
10-2228	PEHP PAYABLE		(5,071.15)	
10-2229	ULGT - AD&D		60.00	
10-2230	RETIREMENT PAYABLE		16,563.86	
10-2320	BAIL HELD		3,289.00	
10-2453	DEFERRED PROPERTY TAX - GASB 3		139,100.00	
	TOTAL LIABILITIES			224,580.25
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
10-2980	FUND BALANCE	735,553.94		
	REVENUE OVER EXPENDITURES - YTD	76,380.33		
	BALANCE - CURRENT DATE		811,934.27	
	TOTAL FUND EQUITY			811,934.27
	TOTAL LIABILITIES AND EQUITY			1,036,514.52

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-10	PROPERTY TAXES, CURRENT YEAR	3,764.21	3,764.21	160,000.00	156,235.79	2.4
10-31-30	SALES AND USE TAXES	41,996.77	69,172.85	400,000.00	330,827.15	17.3
10-31-40	FRANCHISE TAXES	452.00	893.94	6,500.00	5,606.06	13.8
	TOTAL TAXES	46,212.98	73,831.00	566,500.00	492,669.00	13.0
	LICENSE & PERMITS					
10-32-10	BUSINESS LICENSES & PERMITS	60.00	120.00	1,500.00	1,380.00	8.0
10-32-21	BUILDING PERMITS	125.00	225.00	1,000.00	775.00	22.5
10-32-25	ANIMAL LICENSES	115.00	125.00	800.00	675.00	15.6
	TOTAL LICENSE & PERMITS	300.00	470.00	3,300.00	2,830.00	14.2
	INTERGOVERNMENTAL					
10-33-58	STATE LIQUOR FUND ALLOTMENT	.00	10.88	3,800.00	3,789.12	.3
	TOTAL INTERGOVERNMENTAL	.00	10.88	3,800.00	3,789.12	.3
	CHARGES FOR SERVICES					
10-34-13	ZONING FEES	.00	.00	100.00	100.00	.0
10-34-20	YOUTH COUNCIL REVENUE	.00	.00	200.00	200.00	.0
10-34-21	MISS MORONI	.00	.00	200.00	200.00	.0
10-34-22	4TH OF JULY	.00	4,394.00	.00	(4,394.00)	.0
10-34-23	DONATIONS	.00	592.00	.00	(592.00)	.0
10-34-25	MORONI HISTORY BOOK SALES	.00	30.00	.00	(30.00)	.0
10-34-26	FIRE DEPART - 4TH OF JULY	.00	4,067.25	4,500.00	432.75	90.4
10-34-27	FIRE DEPART - SODA MACHINE	629.48	1,114.86	5,000.00	3,885.14	22.3
10-34-30	POLICE USER FEES	12,453.42	24,906.13	155,000.00	130,093.87	16.1
10-34-41	FIRE UTILTIY BILLING	853.60	1,707.15	6,000.00	4,292.85	28.5
10-34-42	FIRE DISTRICT CONTRACT	.00	.00	5,000.00	5,000.00	.0
10-34-43	NORTH SANPETE DISPOSAL	7,801.16	15,601.55	92,000.00	76,398.45	17.0
10-34-60	LANDFILL REVENUE	2,547.29	5,094.44	31,000.00	25,905.56	16.4
10-34-74	PARK	2,815.33	5,630.49	33,500.00	27,869.51	16.8
10-34-81	OPERA HOUSE RENTAL	25.00	225.00	2,700.00	2,475.00	8.3
10-34-82	CITY HALL RENTAL	.00	40.00	.00	(40.00)	.0
10-34-90	RV DUMP SERVICE	.00	10.00	100.00	90.00	10.0
10-34-91	SALE OF CEMETERY LOTS & MAINTE	.00	.00	5,000.00	5,000.00	.0
10-34-93	CEMETERY BURIAL FEES	1,500.00	1,500.00	5,000.00	3,500.00	30.0
	TOTAL CHARGES FOR SERVICES	28,625.28	64,912.87	345,300.00	280,387.13	18.8

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & FORFEITURES					
10-35-10	COURT FINES	6,137.03	12,711.38	18,000.00	5,288.62	70.6
	TOTAL FINES & FORFEITURES	6,137.03	12,711.38	18,000.00	5,288.62	70.6
	OTHER REVENUE					
10-36-10	MISC INTEREST EARNINGS	9,354.29	18,662.73	70,000.00	51,337.27	26.7
10-36-90	MISC SUNDRY REVENUES	82,455.21	120,497.59	3,000.00	(117,497.59)	4016.6
	TOTAL OTHER REVENUE	91,809.50	139,160.32	73,000.00	(66,160.32)	190.6
	SOURCE 38					
10-38-58	TRANSFER - WATER USAGE	.00	.00	25,000.00	25,000.00	.0
	TOTAL SOURCE 38	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND REVENUE	173,084.79	291,096.45	1,034,900.00	743,803.55	28.1

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MAYOR & COUNCIL					
10-41-11	SALARIES & WAGES	200.00	200.00	5,000.00	4,800.00	4.0
10-41-13	EMPLOYEE BENEFITS	15.30	30.60	500.00	469.40	6.1
10-41-21	BOOKS, SUBSCRIPTIONS, MEMBERSH	932.21	932.21	2,100.00	1,167.79	44.4
10-41-23	TRAVEL	.00	.00	3,000.00	3,000.00	.0
10-41-60	CONTINGENT	.00	.00	3,000.00	3,000.00	.0
10-41-70	CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0
	TOTAL MAYOR & COUNCIL	1,147.51	1,162.81	14,600.00	13,437.19	8.0
	JUSTICE COURT					
10-42-11	SALARIES & WAGES	2,567.00	5,133.84	35,000.00	29,866.16	14.7
10-42-13	EMPLOYEE BENEFITS	595.25	1,190.73	8,000.00	6,809.27	14.9
10-42-23	TRAVEL	80.97	80.97	500.00	419.03	16.2
10-42-24	OFFICE SUPPLIES & EXPENSE	43.58	339.70	500.00	160.30	67.9
10-42-29	TELEPHONE	121.55	246.52	300.00	53.48	82.2
10-42-30	ATTORNEY FEES	800.00	1,600.00	9,600.00	8,000.00	16.7
10-42-32	JUSTICE CRT INTERPRETER	.00	.00	600.00	600.00	.0
10-42-33	INDIGENT ATTORNEY	.00	445.50	4,000.00	3,554.50	11.1
	TOTAL JUSTICE COURT	4,208.35	9,037.26	58,500.00	49,462.74	15.5
	ADMINISTRATION					
10-44-11	SALARIES & WAGES	891.88	1,783.60	17,000.00	15,216.40	10.5
10-44-13	EMPLOYEE BENEFITS	206.96	433.22	3,500.00	3,066.78	12.4
10-44-21	BOOKS, SUBSCRIPTIONS, MEMBERSH	90.00	90.00	1,400.00	1,310.00	6.4
10-44-22	PUBLIC NOTICES	230.70	230.70	3,000.00	2,769.30	7.7
10-44-23	TRAVEL	.00	234.90	3,000.00	2,765.10	7.8
10-44-24	OFFICE SUPPLIES & EXPENSE	322.76	3,631.06	7,300.00	3,668.94	49.7
10-44-25	COMPUTER SOFTWARE	.00	.00	1,000.00	1,000.00	.0
10-44-27	BUILDINGS AND GROUNDS	241.38	795.55	15,000.00	14,204.45	5.3
10-44-28	UTILITIES	1,082.64	1,658.19	14,000.00	12,341.81	11.8
10-44-29	TELEPHONE	546.36	1,102.96	3,500.00	2,397.04	31.5
10-44-30	LEGAL	864.00	1,200.00	10,000.00	8,800.00	12.0
10-44-31	ACCOUNTING/AUDIT FEES	975.00	2,925.00	12,700.00	9,775.00	23.0
10-44-39	CITY PAGEANT	66.48	951.97	8,100.00	7,148.03	11.8
10-44-40	YOUTH COUNCIL	.00	1,397.25	3,500.00	2,102.75	39.9
10-44-48	MBA LEASE EXPENSE	.00	.00	4,000.00	4,000.00	.0
10-44-51	INSURANCE	62,960.34	62,960.34	40,000.00	(22,960.34)	157.4
10-44-52	PROFESSIONAL SERVICES	371.25	371.25	7,000.00	6,628.75	5.3
10-44-53	CHRISTMAS	.00	.00	5,000.00	5,000.00	.0
10-44-61	MISCELLANEOUS	1,693.25	1,716.79	1,500.00	(216.79)	114.5
10-44-64	FOURTH OF JULY	.00	1,835.60	.00	(1,835.60)	.0
10-44-70	CAPITAL OUTLAY	14,208.13	14,208.13	4,000.00	(10,208.13)	355.2
10-44-73	BANK FEES & CHARGES	1,458.52	2,696.25	12,000.00	9,303.75	22.5
	TOTAL ADMINISTRATION	86,209.65	100,222.76	176,500.00	76,277.24	56.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ZONING					
10-48-11	SALARIES AND WAGES	2,596.75	5,083.25	26,000.00	20,916.75	19.6
10-48-13	EMPLOYEE BENEFITS	198.68	388.92	3,000.00	2,611.08	13.0
10-48-52	PROFESSIONAL SERVICES	.00	.00	3,600.00	3,600.00	.0
10-48-61	MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
	TOTAL ZONING	2,795.43	5,472.17	33,600.00	28,127.83	16.3
	POLICE					
10-51-12	CROSSWALK SALARY AND WAGES	.00	.00	4,500.00	4,500.00	.0
10-51-13	EMPLOYEE BENEFITS	.00	.00	500.00	500.00	.0
10-51-14	CROSSWALK EXPENSE	.00	.00	500.00	500.00	.0
10-51-52	PROFESSIONAL SERVICES	.00	37,500.00	150,000.00	112,500.00	25.0
	TOTAL POLICE	.00	37,500.00	155,500.00	118,000.00	24.1
	FIRE					
10-53-13	ADMINISTRATION	.00	191.24	1,000.00	808.76	19.1
10-53-14	VOLUNTEERS PAYMENT	.00	2,500.00	12,000.00	9,500.00	20.8
10-53-23	TRAVEL	.00	40.00	1,000.00	960.00	4.0
10-53-25	EQUIPMENT SUPPLIES & MAINTENAN	119.40	119.40	5,000.00	4,880.60	2.4
10-53-28	UTILITIES	123.05	234.58	5,000.00	4,765.42	4.7
10-53-31	AUDIT	.00	.00	3,200.00	3,200.00	.0
10-53-36	FUEL/VEHICLES	.00	.00	2,000.00	2,000.00	.0
10-53-37	VEHICLE MAINTENANCE	.00	514.88	3,000.00	2,485.12	17.2
10-53-40	4TH OF JULY EVENT COSTS	740.04	949.93	2,000.00	1,050.07	47.5
10-53-41	SODA MACHINE COSTS	915.50	1,084.50	4,000.00	2,915.50	27.1
10-53-42	CHRISTMAS PARTY COSTS	.00	.00	750.00	750.00	.0
10-53-43	MEETING COSTS	.00	.00	1,000.00	1,000.00	.0
10-53-70	CAPITAL OUTLAY	.00	.00	13,000.00	13,000.00	.0
	TOTAL FIRE	1,897.99	5,634.53	52,950.00	47,315.47	10.6
	STREETS					
10-61-11	SALARIES AND WAGES	1,898.16	3,694.25	27,000.00	23,305.75	13.7
10-61-13	EMPLOYEE BENEFITS	1,329.11	2,674.27	17,500.00	14,825.73	15.3
10-61-25	EQUIPMENT SUPPLIES & MAINTENAN	.00	599.70	3,000.00	2,400.30	20.0
10-61-28	UTILITIES	3,163.24	4,891.97	23,000.00	18,108.03	21.3
10-61-29	TELEPHONE	20.00	40.00	300.00	260.00	13.3
10-61-31	AUDIT	.00	.00	3,000.00	3,000.00	.0
10-61-36	FUEL/VEHICLES	.00	155.70	4,000.00	3,844.30	3.9
10-61-37	VEHICLE MAINTENANCE	103.54	103.54	7,000.00	6,896.46	1.5
10-61-41	ROAD MAINTENANCE	595.50	595.50	15,000.00	14,404.50	4.0
	TOTAL STREETS	7,109.55	12,754.93	99,800.00	87,045.07	12.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GARGBAGE					
10-62-41	GARBAGE NORTH SANPETE DISPOSAL	6,175.00	12,350.00	74,400.00	62,050.00	16.6
10-62-95	LANDFILL EXPENSE	2,041.20	4,078.80	25,000.00	20,921.20	16.3
	TOTAL GARGBAGE	8,216.20	16,428.80	99,400.00	82,971.20	16.5
	PARKS & RECREATION					
10-71-11	SALARIES AND WAGES	2,847.23	5,541.34	39,000.00	33,458.66	14.2
10-71-13	EMPLOYEE BENEFITS	1,993.67	3,966.65	26,000.00	22,033.35	15.3
10-71-25	EQUIPMENT SUPPLIES & MAINTENAN	43.58	43.58	8,100.00	8,056.42	.5
10-71-27	BUILDINGS AND GROUNDS	350.04	440.36	35,000.00	34,559.64	1.3
10-71-28	UTILITIES	524.63	659.97	3,500.00	2,840.03	18.9
10-71-29	TELEPHONE	30.00	60.00	800.00	740.00	7.5
10-71-30	WATER UTILITY CHARGE	.00	.00	25,000.00	25,000.00	.0
10-71-31	AUDIT	.00	.00	3,500.00	3,500.00	.0
10-71-36	PARKS FUEL/VEHICLES	233.53	389.23	2,500.00	2,110.77	15.6
10-71-37	PARKS VEHICLE MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-71-45	MOSQUITO SPRAYING	.00	.00	1,500.00	1,500.00	.0
10-71-48	RECREATION	.00	.00	5,000.00	5,000.00	.0
10-71-70	CAPITAL OUTLAY	520.00	520.00	4,000.00	3,480.00	13.0
10-71-86	CITY ARENA/ARCHERY RANGE	.00	132.22	.00	(132.22)	.0
10-71-90	VET PARK RESERVE	.00	.00	1,000.00	1,000.00	.0
	TOTAL PARKS & RECREATION	6,542.68	11,753.35	157,400.00	145,646.65	7.5
	HERITAGE DEVELOPMENT					
10-72-11	SALARIES AND WAGES	125.00	225.00	2,000.00	1,775.00	11.3
10-72-13	EMPLOYEE BENEFITS	9.56	17.21	200.00	182.79	8.6
10-72-25	MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-72-27	BUILDINGS AND GROUNDS	.00	379.14	5,000.00	4,620.86	7.6
10-72-28	UTILITIES	211.88	326.19	4,000.00	3,673.81	8.2
10-72-29	TELEPHONE	50.00	100.00	.00	(100.00)	.0
	TOTAL HERITAGE DEVELOPMENT	396.44	1,047.54	12,200.00	11,152.46	8.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CEMETERY					
10-79-11	SALARIES AND WAGES	2,952.64	5,905.28	26,000.00	20,094.72	22.7
10-79-13	EMPLOYEE BENEFITS	1,404.96	2,837.99	19,000.00	16,162.01	14.9
10-79-25	EQUIPMENT SUPPLIES & MAINTENAN	.00	.00	5,000.00	5,000.00	.0
10-79-27	BUILDINGS AND GROUNDS	3,376.23	3,376.23	10,000.00	6,623.77	33.8
10-79-28	UTILITIES	560.53	1,386.77	3,400.00	2,013.23	40.8
10-79-29	OPENING AND CLOSING OF GRAVES	20.00	40.00	1,000.00	960.00	4.0
10-79-31	AUDIT	.00	.00	2,000.00	2,000.00	.0
10-79-36	FUEL/VEHICLES	.00	155.70	2,000.00	1,844.30	7.8
10-79-37	VEHICLE MAINTENANCE	.00	.00	1,200.00	1,200.00	.0
10-79-48	MBA LEASE EXPENSE	.00	.00	3,000.00	3,000.00	.0
	TOTAL CEMETERY	8,314.36	13,701.97	72,600.00	58,898.03	18.9
	MICELLANEOUS EXPENDITURES					
10-80-88	BUDGETED INCREASE IN FUND BALA	.00	.00	101,850.00	101,850.00	.0
	TOTAL MICELLANEOUS EXPENDITURES	.00	.00	101,850.00	101,850.00	.0
	TOTAL FUND EXPENDITURES	126,838.16	214,716.12	1,034,900.00	820,183.88	20.8
	NET REVENUE OVER EXPENDITURES	46,246.63	76,380.33	.00	(76,380.33)	.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

C ROAD FUND

	ASSETS			
11-1000	CASH-COMBINED FUND		137,955.73	
11-1154	PTIF 3827 STREETS		222,078.56	
	TOTAL ASSETS			360,034.29
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
11-2980	FUND BALANCE	351,149.44		
	REVENUE OVER EXPENDITURES - YTD	8,884.85		
	BALANCE - CURRENT DATE		360,034.29	
	TOTAL FUND EQUITY			360,034.29
	TOTAL LIABILITIES AND EQUITY			360,034.29

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

C ROAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTERGOVERNMENTAL					
11-33-56	CLASS C ROAD ALLOTMENT	.00	.00	154,000.00	154,000.00	.0
11-33-57	ADD TRANSPORTATION TAX	3,909.19	6,622.43	37,000.00	30,377.57	17.9
	TOTAL INTERGOVERNMENTAL	3,909.19	6,622.43	191,000.00	184,377.57	3.5
	OTHER REVENUE					
11-36-10	MISC INTEREST EARNINGS	1,140.78	2,262.42	7,000.00	4,737.58	32.3
	TOTAL OTHER REVENUE	1,140.78	2,262.42	7,000.00	4,737.58	32.3
	TOTAL FUND REVENUE	5,049.97	8,884.85	198,000.00	189,115.15	4.5

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

C ROAD FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREETS					
11-61-42	ROAD MAINTENANCE - B&C	.00	.00	198,000.00	198,000.00	.0
	TOTAL STREETS	.00	.00	198,000.00	198,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	198,000.00	198,000.00	.0
	NET REVENUE OVER EXPENDITURES	5,049.97	8,884.85	.00	(8,884.85)	.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

CELEBRATION FUND

	ASSETS			
14-1000	CASH-COMBINED FUND		(31,778.36)	
	TOTAL ASSETS			(31,778.36)
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
14-2980	FUND BALANCE	(25,534.99)		
	REVENUE OVER EXPENDITURES - YTD	(8,768.51)		
	BALANCE - CURRENT DATE		(34,303.50)	
	TOTAL FUND EQUITY			(34,303.50)
	TOTAL LIABILITIES AND EQUITY			(34,303.50)

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CELEBRATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
14-34-10	GENERAL DONATIONS	.00	200.00	13,800.00	13,600.00	1.5
14-34-11	CITY CONTRIBUTION	.00	.00	16,800.00	16,800.00	.0
14-34-15	REVENUE FROM ACTIVITIES	40.00	91.50	1,200.00	1,108.50	7.6
14-34-20	4TH OF JULY REVENUE	5.00	5,612.00	13,400.00	7,788.00	41.9
	TOTAL CHARGES FOR SERVICES	45.00	5,903.50	45,200.00	39,296.50	13.1
	TOTAL FUND REVENUE	45.00	5,903.50	45,200.00	39,296.50	13.1

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CELEBRATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS & RECREATION					
14-71-15	ACTIVTY EXPENSES	1,840.84	1,830.81	9,200.00	7,369.19	19.9
14-71-20	4TH OF JUILY EXPENSES	563.17	11,101.95	26,000.00	14,898.05	42.7
14-71-21	FIREWORKS	.00	.00	10,000.00	10,000.00	.0
14-71-70	CAPTIAL OUTLAY	166.13	1,739.25	.00	(1,739.25)	.0
	TOTAL PARKS & RECREATION	2,570.14	14,672.01	45,200.00	30,527.99	32.5
	TOTAL FUND EXPENDITURES	2,570.14	14,672.01	45,200.00	30,527.99	32.5
	NET REVENUE OVER EXPENDITURES	(2,525.14)	(8,768.51)	.00	8,768.51	.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

MUNICIPAL BUILDING AUTHORITY F

	ASSETS			
30-1000	CASH - COMBINED FUND		(23,855.00)	
30-1156	PTIF 4761 NEW CITY HALL		26,714.37	
30-1157	PTIF 8553 2007 MBA BOND		34,802.61	
	TOTAL ASSETS			37,661.98
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
30-2980	FUND BALANCE	35,431.00		
	REVENUE OVER EXPENDITURES - YTD	395.98		
	BALANCE - CURRENT DATE		35,826.98	
	TOTAL FUND EQUITY			35,826.98
	TOTAL LIABILITIES AND EQUITY			35,826.98

MUNICIPAL BUILDING AUTHORITY F

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
30-36-10	INTEREST INCOME CITY HALL	201.45	395.98	1,600.00	1,204.02	24.8
30-36-12	LEASE REVENUE INCOME	.00	.00	22,000.00	22,000.00	.0
	TOTAL OTHER REVENUE	201.45	395.98	23,600.00	23,204.02	1.7
	TOTAL FUND REVENUE	201.45	395.98	23,600.00	23,204.02	1.7

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

MUNICIPAL BUILDING AUTHORITY F

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MBA EXPENDITURES					
30-40-81	DEBT SERVICE PRINCIPAL - CITY	.00	.00	22,000.00	22,000.00	.0
30-40-88	APPROPRIATED INCREASE IN FUND	.00	.00	1,600.00	1,600.00	.0
	TOTAL MBA EXPENDITURES	.00	.00	23,600.00	23,600.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	23,600.00	23,600.00	.0
	NET REVENUE OVER EXPENDITURES	201.45	395.98	.00	(395.98)	.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

CAPITAL PROJECTS FUND

	ASSETS			
41-1000	CASH - COMBINED FUND		1,607,811.22	
41-1153	PTIF 4762 4TH OF JULY		200.75	
41-1155	PTIF 5284 SALE OF ASSETS		4,487.95	
	TOTAL ASSETS			1,612,499.92
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
41-2980	FUND BALANCE	1,612,468.78		
	REVENUE OVER EXPENDITURES - YTD	31.14		
	BALANCE - CURRENT DATE		1,612,499.92	
	TOTAL FUND EQUITY			1,612,499.92
	TOTAL LIABILITIES AND EQUITY			1,612,499.92

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
41-36-10	INTEREST INCOME 4TH OF JULY	15.63	31.14	200.00	168.86	15.6
	TOTAL OTHER REVENUE	15.63	31.14	200.00	168.86	15.6
	TOTAL FUND REVENUE	15.63	31.14	200.00	168.86	15.6

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL PROJECTS EXPENDITURES					
41-40-88	BUDGETED INCREASE IN FUND BALA	.00	.00	200.00	200.00	.0
	TOTAL CAPITAL PROJECTS EXPENDITURES	.00	.00	200.00	200.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	200.00	200.00	.0
	NET REVENUE OVER EXPENDITURES	15.63	31.14	.00	(31.14)	.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

WATER FUND

ASSETS

51-1000	CASH - COMBINED FUND		1,091,466.57	
51-1161	PTIF 3305 BOND 99 PMT RES		19,624.64	
51-1162	PTIF 3306 BOND 99 CAP REPAIR		30,847.16	
51-1311	ACCOUNTS RECEIVABLE		47,006.00	
51-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT		(3,100.00)	
51-1511	INVENTORIES - AT COST		14,190.97	
51-1651	TD LAND		17,493.62	
51-1652	SRC WELLS AND SPRINGS		6,093,059.53	
51-1653	TD STRUCTURES AND IMPROVEMENTS		13,097.15	
51-1654	TD RESERVOIRS AND STANDPIPES		385,732.83	
51-1655	TD MAINS		2,900,583.76	
51-1656	TD HYDRANTS		320,981.79	
51-1658	GP BUILDINGS AND STRUCTURES		99,033.84	
51-1659	GP TOOLS ANDS SHOP EQUIPMENTS		154,112.85	
51-1660	GP TRANSPORTATION EQUIPMENT		995.00	
51-1661	GP OTHER WORK EQUIPMENT		129,780.78	
51-1750	ACCDPN SRC WELLS AND SPRINGS		(348,878.74)	
51-1752	ACCDPN TD STRUCTURES AND IMPRO		(5,984.20)	
51-1753	ACCDPN TD RESERVOIRS AND STAND		(385,732.83)	
51-1754	ACCDPN TD MAINS		(2,763,375.40)	
51-1755	ACCDPN TD HYDRANTS		(320,981.75)	
51-1756	ACCDPN GP BUILDINGS AND STRUCT		(72,566.48)	
51-1757	ACCDPN GP TOOLS AND SHOP EQUIP		(7,956.53)	
51-1758	ACCDPN GP TRANSPORTATION EQUIP		(995.00)	
51-1759	ACCDPN GP OTHER WORK EQUIPMENT		(87,942.82)	
51-1810	DEF OUTFLOWS - PENSION		12,886.00	
	TOTAL ASSETS			7,333,378.74

LIABILITIES AND EQUITY

LIABILITIES

51-2131	ACCOUNTS PAYABLE		73,580.99	
51-2235	CUSTOMER DEPOSITS		43,294.33	
51-2253	DWB BOND SERIES 2022A		1,145,000.00	
51-2502	COMPENSATED ABSENCE LIABILITY		2,588.00	
51-2551	ACCRUED INTEREST PAYABLE		16,720.00	
51-2552	DWQ LOAN 2022		2,269,000.00	
	TOTAL LIABILITIES			3,550,183.32

FUND EQUITY

51-2710	PENSION LIABILITY (GASB 68)		9,673.00	
51-2720	DEF INFLOWS - PENSION		159.00	
	UNAPPROPRIATED FUND BALANCE:			
51-2980	RETAINED EARNINGS	3,755,116.95		
	REVENUE OVER EXPENDITURES - YTD	29,222.98		
	BALANCE - CURRENT DATE		3,784,339.93	

WATER FUND

TOTAL FUND EQUITY	3,794,171.93
TOTAL LIABILITIES AND EQUITY	7,344,355.25

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUES					
51-30-11	SALES OF WATER	33,588.86	66,743.12	425,000.00	358,256.88	15.7
51-30-12	INTRACITY WATER SALES	.00	.00	25,000.00	25,000.00	.0
51-30-31	SERVICE CONNECTION FEES	.00	.00	1,500.00	1,500.00	.0
51-30-34	PENALTY, RECONNECTS, OTHER FEE	561.87	1,155.75	6,000.00	4,844.25	19.3
	TOTAL WATER REVENUES	34,150.73	67,898.87	457,500.00	389,601.13	14.8
	OTHER WATER REVENUES					
51-36-10	INTEREST EARNINGS	168.20	335.21	500.00	164.79	67.0
51-36-32	IMPACT FEE - WATER	.00	.00	10,000.00	10,000.00	.0
	TOTAL OTHER WATER REVENUES	168.20	335.21	10,500.00	10,164.79	3.2
	TOTAL FUND REVENUE	34,318.93	68,234.08	468,000.00	399,765.92	14.6

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER EXPENTITURES					
51-40-11	SALARIES AND WAGES	4,324.50	8,444.69	65,000.00	56,555.31	13.0
51-40-13	EMPLOYEE BENEFITS	1,886.74	3,759.54	25,500.00	21,740.46	14.7
51-40-21	DUES, SUBSCRIPTIONS, CONFERENC	.00	.00	5,000.00	5,000.00	.0
51-40-23	TRAVEL AND TRAINING	.00	.00	3,000.00	3,000.00	.0
51-40-24	OFFICE SUPPLIES AND EXPENSE	130.00	3,384.12	5,500.00	2,115.88	61.5
51-40-28	UTILITIES (PUMP POWER)	4,787.83	8,960.16	35,000.00	26,039.84	25.6
51-40-29	TELEPHONE	1,042.71	2,109.31	4,000.00	1,890.69	52.7
51-40-30	PROFESSIONAL & TECHNICAL SERVI	.00	.00	2,000.00	2,000.00	.0
51-40-31	ACCOUNTING/AUDIT FEES	975.00	1,950.00	15,200.00	13,250.00	12.8
51-40-36	FUEL/VEHICLES	.00	155.70	2,200.00	2,044.30	7.1
51-40-37	VEHICLE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
51-40-42	SAMPLING AND SUPPLIES	519.00	711.00	4,000.00	3,289.00	17.8
51-40-44	NEW SERVICE INSTALLATION COSTS	.00	.00	10,000.00	10,000.00	.0
51-40-45	SYSTEM MAINTENANCE AND REPAIR	9,377.01	9,536.58	50,000.00	40,463.42	19.1
51-40-46	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
51-40-48	MBA LEASE EXPENSE	.00	.00	6,000.00	6,000.00	.0
51-40-51	INSURANCE	.00	.00	8,000.00	8,000.00	.0
51-40-75	IMPACT FEE EXPENSE	.00	.00	10,000.00	10,000.00	.0
51-40-81	2022A BOND PRINC PMT	.00	.00	35,000.00	35,000.00	.0
51-40-82	2022A BOND INTEREST EXPENSE	.00	.00	11,000.00	11,000.00	.0
51-40-84	TRANSFER TO GF - WATER USAGE	.00	.00	25,000.00	25,000.00	.0
51-40-96	2022 BOND PRINCIPAL PMT	.00	.00	74,000.00	74,000.00	.0
51-40-97	2022 BOND INTEREST PMT	.00	.00	23,000.00	23,000.00	.0
	TOTAL WATER EXPENTITURES	23,042.79	39,011.10	424,400.00	385,388.90	9.2
	TOTAL FUND EXPENDITURES	23,042.79	39,011.10	424,400.00	385,388.90	9.2
	NET REVENUE OVER EXPENDITURES	11,276.14	29,222.98	43,600.00	14,377.02	67.0

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

SEWER FUND

ASSETS

52-1000	CASH - COMBINED FUND		(242,384.75)	
52-1165	PTIF 1233 - SEWER 2005 BOND PY		40,135.23	
52-1166	PTIF 4390 MANDATORY SINKING RE		464,574.45	
52-1167	PTIF 4391 2005A DEBT SERVICE R		260,623.82	
52-1168	PTIF 4392 EMERGENCY REPAIR & R		110,908.16	
52-1169	PTIF 4416 MEMBRANE REPLACEMENT		308,848.75	
52-1170	PTIF 4826 SWER 2005A CITY PYMT		44,733.56	
52-1171	PTIF 8370 SEWER BOND RESERVE		32,866.25	
52-1311	ACCOUNTS RECEIVABLE		27,413.98	
52-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT		(2,000.00)	
52-1511	INVENTORIES - AT COST		796.47	
52-1651	TRT LAND		4,070.00	
52-1652	TRT STRUCTURES AND IMPROVEMENT		4,149,084.86	
52-1655	COL SEWER MAINS		1,119,556.77	
52-1656	GP STRUCTURES AND IMPROVEMENTS		43,390.02	
52-1657	GP TRANSPORTATION EQUIPMENT		2,125.00	
52-1750	ACCDPN TRT STRUCTURES AND IMPR		(2,174,341.96)	
52-1753	ACCDPN COL SEWER MAINS		(689,046.59)	
52-1754	ACCDPN GP STRUCTURES AND IMPRO		(43,014.66)	
52-1755	ACCDPN GP TRANSPORTATION EQUIP		(2,125.00)	
52-1810	DEF OUTFLOWS - PENSION		9,775.19	
	TOTAL ASSETS			3,465,989.55

LIABILITIES AND EQUITY

LIABILITIES

52-2131	ACCOUNTS PAYABLE		23,367.52	
52-2501	ACCRUED INTEREST PAYABLE		645.00	
52-2502	COMPENSATED ABSENCE LIABILITY		1,526.00	
52-2510	2005 SEWER REVENUE BOND		150,122.86	
52-2511	2005A SEWER REVENUE BOND		171,964.00	
	TOTAL LIABILITIES			347,625.38

FUND EQUITY

52-2710	PENSION LIABILITY (GASB 68)		7,338.00	
52-2720	DEF INFLOWS - PENSION		121.00	
	UNAPPROPRIATED FUND BALANCE:			
52-2980	RETAINED EARNINGS	3,053,468.03		
	REVENUE OVER EXPENDITURES - YTD	35,759.15		
	BALANCE - CURRENT DATE		3,089,227.18	
	TOTAL FUND EQUITY			3,096,686.18
	TOTAL LIABILITIES AND EQUITY			3,444,311.56

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SEWER REVENUES					
52-30-11	SEWER SALES OF SERVICES	21,054.96	41,586.89	250,000.00	208,413.11	16.6
52-30-31	SEWER CONNECTION FEES	.00	.00	2,000.00	2,000.00	.0
52-30-33	MEMBRANE REPLACEMENT CONTRIBUT	18,084.23	36,168.46	217,000.00	180,831.54	16.7
52-30-37	MFC DEBT PAYMENT	.00	.00	175,000.00	175,000.00	.0
	TOTAL SEWER REVENUES	39,139.19	77,755.35	644,000.00	566,244.65	12.1
	OTHER SEWER REVENUES					
52-36-10	SEWER INTEREST EARNINGS	4,165.67	8,236.75	35,000.00	26,763.25	23.5
	TOTAL OTHER SEWER REVENUES	4,165.67	8,236.75	35,000.00	26,763.25	23.5
	TOTAL FUND REVENUE	43,304.86	85,992.10	679,000.00	593,007.90	12.7

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER EXPENDITURES					
52-40-11	SALARIES AND WAGES	2,080.16	4,160.80	39,000.00	34,839.20	10.7
52-40-13	EMPLOYEE BENEFITS	482.69	1,004.01	8,000.00	6,995.99	12.6
52-40-23	TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
52-40-24	OFFICE SUPPLIES & EXPENSE	130.00	3,238.30	5,000.00	1,761.70	64.8
52-40-29	TELEPHONE	850.85	1,725.57	2,500.00	774.43	69.0
52-40-30	PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
52-40-31	ACCOUNTING/AUDIT FEES	975.00	1,950.00	15,200.00	13,250.00	12.8
52-40-36	FUEL/VEHICLES	.00	155.70	2,500.00	2,344.30	6.2
52-40-37	VEHICLE MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
52-40-42	TREATMENT - MORONI FEED	3,907.16	7,814.32	48,000.00	40,185.68	16.3
52-40-44	NEW SERVICE INSTALLATION COSTS	.00	.00	5,000.00	5,000.00	.0
52-40-45	MAINTENANCE MATERIALS & SERVIC	1,234.25	1,234.25	5,000.00	3,765.75	24.7
52-40-46	LINE CLEANING	.00	.00	25,000.00	25,000.00	.0
52-40-48	MBA LEASE EXPENSE	.00	.00	5,000.00	5,000.00	.0
52-40-51	INSURANCE	.00	.00	10,500.00	10,500.00	.0
52-40-70	CAPITAL OUTLAY	28,950.00	28,950.00	30,000.00	1,050.00	96.5
52-40-81	2005A BOND PRINC PMT	.00	.00	197,000.00	197,000.00	.0
52-40-82	INTEREST EXPENSE	.00	.00	1,000.00	1,000.00	.0
52-40-87	MEMBRANE REPLACEMENT RESERVE	.00	.00	217,000.00	217,000.00	.0
	TOTAL SEWER EXPENDITURES	38,610.11	50,232.95	640,200.00	589,967.05	7.9
	TOTAL FUND EXPENDITURES	38,610.11	50,232.95	640,200.00	589,967.05	7.9
	NET REVENUE OVER EXPENDITURES	4,694.75	35,759.15	38,800.00	3,040.85	92.2

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

IRRIGATION FUND

ASSETS

57-1000	CASH - COMBINED FUND		(197,093.80)	
57-1175	PTIF 4144 CUP		674,785.79	
57-1176	PTIF 4212 IRRIG BOND		37,541.79	
57-1177	PTIF 8467 IRRIG BOND RESERVE		23,517.33	
57-1180	PTIF 6360 METER PROJECT ESC		93,938.90	
57-1311	ACCOUNTS RECEIVABLE		22,640.49	
57-1315	A/R IRRIGATION GRANTS		16,939.93	
57-1320	ALLOWANCE FOR DOUBTFUL ACCOUNT		(1,500.00)	
57-1511	MATERIALS INVENTORY - AT COST		8,056.42	
57-1601	WATER SHARES - IRRIGATION COMP		43,999.50	
57-1650	CONSTRUCTION IN PROGRESS		833,417.68	
57-1651	TD LAND		20,085.00	
57-1652	TD STRUCTURES AND IMPROVEMENTS		26,934.30	
57-1653	TD RESERVOIRS		1,040,951.04	
57-1654	TD MAINS		804,525.88	
57-1661	EQUIPMENT		272,858.45	
57-1750	ACCDPN TD STRUCTURES AND IMPRO		(14,422.05)	
57-1751	ACCDPN TD RESERVOIRS		(599,306.84)	
57-1752	ACCDPN TD MAINS		(507,359.38)	
57-1759	ACCDPN EQUIPMENT		(55,824.88)	
57-1810	DEF OUTFLOWS - PENSION		14,432.09	
	TOTAL ASSETS			2,559,117.64

LIABILITIES AND EQUITY

LIABILITIES

57-2131	ACCOUNTS PAYABLE		928.75	
57-2501	ACCRUED INTEREST PAYABLE		2,050.00	
57-2502	COMPENSATED ABSENCE LIABILITY		3,978.00	
57-2510	2002 CIB IRRIGATION REVENUE BO		123,000.00	
57-2520	BOND SERIES 2023		328,000.00	
	TOTAL LIABILITIES			457,956.75

FUND EQUITY

57-2710	PENSION LIABILITY (GASB 68)		10,833.00	
57-2720	DEF INFLOWS - PENSION		177.00	
	UNAPPROPRIATED FUND BALANCE:			
57-2980	RETAINED EARNINGS	2,095,840.93		
	REVENUE OVER EXPENDITURES - YTD	(52,198.37)		
	BALANCE - CURRENT DATE		2,043,642.56	
	TOTAL FUND EQUITY			2,054,652.56
	TOTAL LIABILITIES AND EQUITY			2,512,609.31

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

IRRIGATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	IRRIGATION REVENUES					
57-30-11	SECONDARY IRRIGATION SERVICE F	18,552.26	37,103.39	220,000.00	182,896.61	16.9
57-30-13	IRRIG SALES OF WATER SHARES-MO	.00	.00	5,000.00	5,000.00	.0
57-30-80	IRRIG EQUIPMENT RENTAL	10,545.95	28,862.60	45,000.00	16,137.40	64.1
	TOTAL IRRIGATION REVENUES	29,098.21	65,965.99	270,000.00	204,034.01	24.4
	OTHER IRRIGATION REVENUES					
57-36-10	IRRIG INTEREST EARNINGS	2,762.45	5,501.26	3,000.00	(2,501.26)	183.4
57-36-92	METER GRANT FROM STATE	.00	.00	55,000.00	55,000.00	.0
	TOTAL OTHER IRRIGATION REVENUES	2,762.45	5,501.26	58,000.00	52,498.74	9.5
	TOTAL FUND REVENUE	31,860.66	71,467.25	328,000.00	256,532.75	21.8

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

IRRIGATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IRRIGATION EXPENDITURES					
57-40-11	SALARIES AND WAGES	1,543.56	3,036.08	25,000.00	21,963.92	12.1
57-40-13	EMPLOYEE BENEFITS	6,543.95	10,546.98	35,000.00	24,453.02	30.1
57-40-23	TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
57-40-24	OFFICE SUPPLIES & EXPENSE	232.00	3,270.16	5,500.00	2,229.84	59.5
57-40-28	UTILITIES (PUMP POWER)	3,154.47	5,215.64	28,000.00	22,784.36	18.6
57-40-29	TELEPHONE	253.10	513.03	1,000.00	486.97	51.3
57-40-31	ACCOUNTING/AUDIT FEES	975.00	975.00	13,000.00	12,025.00	7.5
57-40-36	FUEL/VEHICLES	.00	155.70	3,500.00	3,344.30	4.5
57-40-37	VEHICLE MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
57-40-44	NEW SERVICE INSTALLATION COSTS	.00	.00	2,000.00	2,000.00	.0
57-40-45	SYSTEM MAINTENANCE AND REPAIR	11,701.57	12,938.14	40,000.00	27,061.86	32.4
57-40-46	IRRIGATION ASSESSMENTS	.00	.00	21,000.00	21,000.00	.0
57-40-48	MBA LEASE EXPENSE	.00	.00	4,000.00	4,000.00	.0
57-40-51	INSURANCE	.00	.00	11,000.00	11,000.00	.0
57-40-70	CAPITAL OUTLAY	.00	.00	10,000.00	10,000.00	.0
57-40-72	CAPITAL OUTLAY - METER PROJECT	21,625.96	43,176.61	5,000.00	(38,176.61)	863.5
57-40-74	CAPITAL OUTLAY-METER WAGE/BEN	28,413.70	43,838.28	85,000.00	41,161.72	51.6
57-40-81	2002 CIB BOND PRINC PMT	.00	.00	14,000.00	14,000.00	.0
57-40-82	2002 CIB BOND INTEREST PMT	.00	.00	3,500.00	3,500.00	.0
57-40-90	PRINICPAL BOND SERIES 2023	.00	.00	18,000.00	18,000.00	.0
57-40-91	INTEREST EXP BOND SERIES 2023	.00	.00	3,300.00	3,300.00	.0
	TOTAL IRRIGATION EXPENDITURES	74,443.31	123,665.62	333,300.00	209,634.38	37.1
	TOTAL FUND EXPENDITURES	74,443.31	123,665.62	333,300.00	209,634.38	37.1
	NET REVENUE OVER EXPENDITURES	(42,582.65)	(52,198.37)	(5,300.00)	46,898.37	(984.9)

MORONI CITY
BALANCE SHEET
AUGUST 31, 2026

PERPETUAL CARE FUND

	ASSETS			
79-1000	CASH - COMBINED FUND		(38,336.81)	
79-1159	PTIF 1432 CEMETERY INVEST		296,748.95	
	TOTAL ASSETS			258,412.14
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
79-2980	FUND BALANCE	256,441.29		
	REVENUE OVER EXPENDITURES - YTD	1,970.85		
	BALANCE - CURRENT DATE		258,412.14	
	TOTAL FUND EQUITY			258,412.14
	TOTAL LIABILITIES AND EQUITY			258,412.14

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PERPETUAL CARE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	PERPETUAL CARE REVENUES					
79-30-81	SALE OF CEMETERY LOTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL PERPETUAL CARE REVENUES	.00	.00	5,000.00	5,000.00	.0
	OTHER PERPETUAL CARE REVENUES					
79-36-10	INTEREST EARNINGS	988.90	1,970.85	10,000.00	8,029.15	19.7
	TOTAL OTHER PERPETUAL CARE REVENUES	988.90	1,970.85	10,000.00	8,029.15	19.7
	TOTAL FUND REVENUE	988.90	1,970.85	15,000.00	13,029.15	13.1

PERPETUAL CARE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PERPETUAL CARE EXPENDITURES					
79-40-70	CAPITAL OUTLAY	.00	.00	15,000.00	15,000.00	.0
	TOTAL PERPETUAL CARE EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	15,000.00	15,000.00	.0
	NET REVENUE OVER EXPENDITURES	988.90	1,970.85	.00	(1,970.85)	.0