

80 South 200 West
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MORONI CITY

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

Troy D. Prestwich, Mayor

Moroni City Council Meeting October 15, 2026

NOTICE OF AGENDA

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

1. Welcome – Mayor Troy D. Prestwich
 - 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. PUBLIC HEARING to provide citizens with pertinent information about the Community Development Block Grant (CDBG) program and to allow for discussion of possible applications. This public hearing will cover eligible activities, program requirements, and expected funding allocations in the region. The CDBG Program can fund a broad range of activities, including, but not limited to construction of public works and facilities, e.g., water and sewer lines, fire stations, acquisition of real property, and provision of public services such as food banks or homeless shelters.
3. Community Development Block Grant
4. Opening and review of submitted RFP #2026-10 Cemetery Lawn Maintenance Proposals
5. Water Leak & Sewer Adjustment Policy and Water Leak & Sewer Adjustment Application Form
6. Discussion regarding building located at 40 South 200 West – possible grant funding
7. Ashley Grundy – Activities update
8. Meeting Minutes
 - September 17, 2026
9. Financials
10. Council Report
 - Craig Draper
 - Thayne Atkinson
 - Cherrie Green

Jake Bagley
Kevin Taylor

11. Mayor's Report

- UDOT report regarding the crosswalks along HWY 132 and HWY 116
- Crack seal and Chip Project

12. 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.

The purpose of this hearing is to provide relevant information about the CDBG program and to allow us to discuss possible applications for the 2026-2027 funding cycle.

The grant money available must be used for projects that primarily benefit low- and moderate-income individuals. As part of the Six County Region, Moroni City is expecting to see approximately **\$850,000** in this upcoming program year for the entire Six County region. All eligible activities that can be funded under this program are detailed in the CDBG Application Policies and Procedures Manual, and anyone interested is welcome to review it at any time.

Some examples of eligible activities include the construction of public works and facilities, such as water and sewer lines, fire stations, and the acquisition of real property. Public services like food banks and homeless shelters are also eligible for funding. Recreational projects include park and pickleball courts.

Community Development Block Grant

Water Leak & Sewer Adjustment Policy
Sewer Adjustment Application Form

Moroni City

Water Leak & Sewer Adjustment Policy

1. Purpose

The purpose of this policy is to establish standard, equitable, and legally compliant procedures for adjusting customer utility bills when an extraordinary culinary water line leak or fixture failure occurs on the customer's side of the water meter.

This policy balances fair administrative relief for residents acting in good faith against the statutory obligations governing public funds under the **Uniform Fiscal Procedures Act for Utah Cities (Utah Code § 10-6)** and **Utah Constitution Art. VI, Sec. 29**.

2. Scope & Ownership

1. **Customer Responsibility:** The municipality maintains and owns all water mains and utility infrastructure up to and including the municipal water meter. The account holder is solely responsible for maintaining all water lines, service pipes, plumbing, and water-using fixtures extending downstream from the meter onto private property.

2. Legal Basis of Adjustments:

- **Underground / Concealed Leaks:** Adjustments represent an administrative correction for services not rendered, as lost water absorbed directly into the ground without entering or burdening the municipal wastewater treatment system.
- **Visible / Fixture Leaks:** Adjustments represent a limited, discretionary administrative relief allowance to assist residents who took prompt action to remedy an unforeseen fixture failure. Because this water may have entered the sewer system and incurred treatment costs, full waivers are prohibited to prevent an unallowable gift of public funds.

3. Classification of Eligible Leaks

All leak adjustment requests are evaluated under one of two categories:

Category A: Underground / Concealed Line Leaks

- **Definition:** Leaks occurring in buried water main lines, service lines, or concealed foundation walls where lost water absorbed directly into the ground without entering the municipal sewer system.
- **Eligible Relief:** Full recalculation of sewer charges above the historical baseline average.

Category B: Visible / Fixture Leaks

- **Definition:** Leaks or unintended flows originating from indoor or outdoor plumbing fixtures, including but not limited to: running or faulty toilets, dripping faucets, malfunctioning water softeners or water heaters, and open or damaged hoses/irrigation lines.
- **Eligible Relief:** Partial discretionary adjustment (maximum 50% of excess sewer charges) due to wastewater treatment costs incurred by the municipality.

4. Eligibility Criteria

To qualify for an adjustment under either Category A or Category B, the account holder and event must meet **all** of the following criteria:

1. **Timely Notification:** The customer must submit a written adjustment application within **sixty (60) days** from the billing statement date reflecting the high usage.
2. **Proof of Prompt Repair:** The customer must provide written documentation verifying that the leak was repaired promptly upon discovery. Acceptable proof includes two of the three:
 - A licensed plumber's repair invoice or work order.
 - Itemized receipts for repair parts/materials accompanied by photographic evidence of the completed repair.
 - On-site verification and sign-off by a municipal Public Works technician.
3. **Frequency Limit:** Adjustments are strictly limited to **one (1) leak event per utility account within any consecutive 24-month period**, regardless of leak category, unless extraordinary circumstances are presented to and approved by the City Council.
4. **Customer Account Current:** The customer is current on his bill at the time the request for an adjustment is made.

5. Calculation Methodology for Adjustments

Adjustments apply only to sewer charges on the affected billing statement(s), not to exceed two (2) consecutive billing cycles.

A. Calculation for Category A (Underground / Concealed Leaks)

- **Sewer Recalculation:** Billed sewer charges for the leak period are recalculated using the customer's **historical average usage** (defined as usage during the

same billing period from the prior year, or the preceding 12-month average for newer accounts).

- **Credit Amount:** The customer receives a **100% credit** for all sewer charges billed in excess of the calculated historical baseline average.
- **Water Volume:** The customer remains responsible for all metered culinary water charges at standard adopted rates.

B. Calculation for Category B (Visible / Fixture Leaks)

- **Sewer Recalculation:** The Utility Clerk first calculates the total sewer charge attributable to the leak above the customer's historical average usage ("Excess Sewer Charge").
- **Credit Amount:** The customer receives a **50% discretionary credit** of the Excess Sewer Charge. The customer remains responsible for paying the baseline average sewer charge plus the remaining 50% of the excess charge to cover municipal wastewater treatment costs.
- **Water Volume:** The customer remains responsible for all metered culinary water charges at standard adopted rates.

6. Approval & Authorization Thresholds

In accordance with municipal financial control ordinances (**Utah Code § 10-6-158**), adjustment approvals are governed by the following authority levels:

Adjustment Type	Dollar Amount Threshold	Required Approval Level
Category A (Underground)	\$0.00 – \$250.00	City Council Member directly over the utilities
Category A (Underground)	\$250.01 – \$1,000.00	City Mayor & Council Member directly over the utilities
Category A (Underground)	Over \$1,000.00	Formal Approval by City Council
Category B (Fixture Leak)	\$0.00 – \$500.00	City Mayor & Council Member directly over the utilities
Category B (Fixture Leak)	Over \$500.00	Formal Approval by City Council

7. Administrative Operating Procedure & Audit Trail

1. **Application Submission:** The customer submits a completed **Water Leak & Sewer Adjustment Application Form** specifying the leak category along with required receipts or plumber invoices.
2. **Public Works Verification:** Public Works verifies that the water meter reading has returned to normal levels following the reported repair date.
3. **Calculation & Authorization:** The Utility Clerk completes the adjustment calculation worksheet and routes the packet to the appropriate administrative or executive officer for required signature approvals.
4. **Account Entry:** Upon receiving final signed approval, the entry is credited to the customer's utility account and recorded in the municipal billing system.
5. **Record Retention:** All completed applications, calculation worksheets, proof of repair, and executive approvals shall be retained for a minimum of **three (3) years** for independent annual audit review pursuant to the **Utah State Archives General Retention Schedule** and **Utah Code § 10-6-150**.

WATER LEAK & SEWER ADJUSTMENT APPLICATION FORM

Date Submitted: _____

1. Applicant & Account Information

- Account Holder Name: _____
- Utility Account Number: _____
- Service Address: _____
- Phone Number: _____ Email: _____

2. Leak Classification & Details

Select Leak Category (Check One):

- ☐ **Category A: Underground / Concealed Line Leak**

(Leak in buried main line, service line, or concealed wall where lost water absorbed directly into the ground without entering the sewer system. Eligible for up to 100% excess sewer credit.)

- ☐ **Category B: Visible / Fixture Leak**

(Leak or unintended flow from toilets, faucets, water softeners, water heaters, hoses, or irrigation/sprinklers are eligible for a maximum 50% excess sewer credit upon administrative/council approval.)

- Date Leak Was Discovered: _____
- Date Leak Was Repaired: _____
- Affected Billing Cycle(s) / Statement Month(s):

Detailed Description & Location of the Leak:

3. Required Proof of Repair Checklist

Please attach **at least one** of the following required proof-of-repair documents:

- ☐ **Plumber's Invoice / Work Order** detailing the repair location and completion date
- ☐ **Itemized Receipts** for parts/materials **AND** photographic evidence of the repair
- ☐ **Public Works On-Site Verification Record**

4. Customer Certification & Agreement

By signing below, I certify and agree to the following:

1. I am the account holder or authorized agent for the service address listed above.
2. The leak listed above has been fully repaired, and water usage has returned to normal levels.
3. All information and documentation provided with this application are accurate and true.
4. I understand that adjustments are governed by municipal policy, subject to a limit of **one (1) adjustment per account within any consecutive 24-month period.**
5. For Category B (Fixture Leaks), I acknowledge that relief is limited to a maximum 50% credit of excess sewer charges to offset municipal wastewater treatment costs, subject to executive or council approval.

Applicant Signature: _____ **Date:** _____

5. For Office Use Only

A. Verification & Category Review

- **Meter Reading Verified Normal On (Date):** _____
- **Verified Category:** ☐ Category A (Underground) | ☐ Category B (Fixture)
- **Public Works / Inspector Signature:** _____ **Date:** _____

B. Adjustment Calculation Worksheet

1. **Billed Sewer Charges (Leak Period):** \$ _____
2. **Historical Baseline Sewer Charge:** \$ _____
Based on prior year, same period or 12-month average.
3. **Calculated Adjustment Credit Amount:**
 - **Category A (100% of Line 3):** \$ _____
 - **Category B (50% of Line 3):** \$ _____

C. Required Sign-Off & Approvals

Approval Level	Signature	Printed Name & Title	Date
Utility Clerk	_____	_____	_____
Public Works Director	_____	_____	_____
Council Member	_____	_____	_____
City Mayor (If Required)	_____	_____	_____
City Council Action (If Required)	[] Approved Date: _____	City Recorder: _____	_____
City Recorder	_____	_____	_____

Billing System Entry Date: _____

Entered By: _____

Meeting Minutes
September 17, 2026

Moroni City Council Meeting

Date: September 17, 2026

Time: 6:30 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
 - Jake Bagley, Council Member – 6:37 p.m.

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

Ashley Grundy, Community Events

Sarah Gunnell, Orchestra Teacher, North Sanpete School Dist.

Steve Gray, North Valley Police Chief

Others present: Cheryl Shepherd

2. Opera House Reduced-Rate Request
 - Presenter: Sarah Gunnell, North Sanpete School Orchestra Teacher
 - Sarah, who teaches orchestra at the middle and high schools, requested a reduced rate for the annual barn dance, a community event in which orchestra students play fiddle music for a called dance. Last year the event raised funds for the food bank.

Mayor Troy Prestwich noted the current dance rental fee is \$500 and reviewed the fee schedule: \$45 for two hours without food, \$65 with food, \$200 all day, and a refundable \$250 security deposit on all rentals.

Councilmember Cherrie Green recommended a reciprocal facility-sharing arrangement with the school district, since the City uses school facilities for events such as the pageant. Councilmember Craig Draper cited the good working relationship with North Sanpete in recent months, and Councilmember Thayne Atkinson moved the discussion to the \$45 rate since no food will be served. Ms. Gunnell offered to speak with the principal about a sharing arrangement. Council all consented to the \$45 rate.

44 3. Surplus Property – Water Tank and Building at 40 South 200 West

45
46 Mayor Troy Prestwich introduced the item: declaring the unused 180,000-gallon hillside
47 water tank and the historic building next to the fire station as surplus, and setting
48 minimum price, auction, or disposal terms under City code. He noted any bid invitation
49 can reserve the right to accept or reject any or all bids.

50 Building at 40 S 200 W: Craig Draper described the building's history as Moroni's first
51 post office and said a prior inspection found it structurally solid, though it needs
52 significant investment. Members noted the parcel is too small to redevelop, that parking
53 and fire-station adjacency limit uses, and that any buyer would need to keep the structure
54 intact. Possible uses raised included a DUP museum. The item was tabled so Recorder
55 Carol Haskins can have Justin Wayment, Legal Counsel, review zoning and draft sale
56 stipulations.

57 Water tank: Because the concrete tank sits on City property beside the City's other tank
58 and pumping station, members were concerned about selling it. The water provider needs
59 storage and could easily tie into the tank, so the Council favored a 5 to 10-year lease with
60 the provider responsible for use and maintenance, preserving the City's option to build
61 larger storage later.

62
63 4. Community Events

64 Presenter: Ashley Grundy

65 Ashley presented the calendar: a cornhole tournament next Saturday; Monster Dash 5K,
66 and a two-night Haunted House; activities on October 30 and 31; the Christmas tree
67 lighting on December 5, followed by Christmas caroling (possibly a hayride on a
68 decorated flatbed trailer to deliver treats); and the community Christmas party on
69 Saturday, December 19.

70 For the Fourth of July, artist Caleb Austin is willing to perform. The concert would move
71 to July 4 itself, with savings from reducing T-shirt orders, and not hiring the usual July 4
72 band. Stage, lighting, and sound still need to be priced; two companies are preparing bids.

73 5. Meeting Minutes

74 August 18, 2026

75 MOTION Councilmember Thayne Atkinson to approve the August 18, 2026 minutes

76 SECOND Councilmember Craig Draper.

77 All YES. MOTION carried

78
79
80 6. Financial Review

81 Mayor Prestwich asked for comments on the current financial reports.

82 No council members raised concerns or requested changes during the meeting.

84 7. Council Report

85 Councilmember Craig Draper – concrete curb and parking lot: Presented a bid for curb,
86 gutter, and sidewalk work at the Opera House parking lot, which he considers overpriced
87 and expects to reduce. It can be funded from B & C road funds; the chip and crack seal
88 cannot but must be done before winter. He noted the north entrance concrete was never
89 completed, and road base is migrating from under the asphalt. Council agreed to have
90 Draper negotiate a reduced curb bid and schedule the Opera House parking lot chip and
91 crack seal and any added work.

92
93 Councilmember Cherrie Green - West Arena grants: The ORFA grant was not awarded,
94 but feedback was positive and the application scored close to the cutoff. She will attend a
95 required meeting at month's end to apply for another grant and is working with Cade
96 Penny and Justin Atkinson on other grants

97
98 8. Mayor's Report

99
100 Mayor Troy Prestwich

101 Roads and drainage: Reported complaints about water washing gravel onto hillside roads,
102 and stressed restoring road crowns and adding asphalt waterways to keep runoff at the
103 road edge. Additional contractor work is quoted at 4.9 cents per square yard, and asphalt
104 approaches cost about a third of concrete.

105 UDOT will meet with the City on Wednesday about crosswalk lights, traffic and safety at
106 the Opera House regarding bend in the highway in front of the building , and other
107 related matter such as the need for UDOT clearing a drain near the pickleball court area
108 to direct hillside runoff away from a home that has been flooding.

109 9. Adjournment

110 MOTION Councilmember Thayne Atkinson to adjourn
111 SECOND Councilmember Kevin Taylor
112 All YES. MOTION carried. Time: 7:16 p.m.

113
114
115
116 Approved this ____ day of _____ 2026.

117
118
119
120 _____
121 Mayor Troy Prestwich

122
123
124 _____
125 City Recorder Carol Haskins

Financials

MORONI CITY
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2026

COMBINED CASH ACCOUNTS

01-1111	UTAH HERITAGE CU - CASH	35,694.96
01-1112	XPRESS DEPOSIT ACCT - CASH	35,090.80
01-1113	CACHE VALLEY BANK - CASH	458,405.84
01-1152	PTIF #655 - CASH	2,200,000.00
01-1171	CASH ON HAND	550.00
01-1750	CASH CLEARING - UTILITIES	(99,269.28)
TOTAL COMBINED CASH		2,630,472.32
01-1000	CASH ALLOCATED TO OTHER FUNDS	(2,630,472.32)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	510,194.03
11	ALLOCATION TO C ROAD FUND	134,001.60
14	ALLOCATION TO CELEBRATION FUND	(33,877.50)
30	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY F	(27,525.00)
41	ALLOCATION TO CAPITAL PROJECTS FUND	1,607,811.22
51	ALLOCATION TO WATER FUND	1,034,425.05
52	ALLOCATION TO SEWER FUND	(276,199.83)
57	ALLOCATION TO IRRIGATION FUND	(280,020.44)
79	ALLOCATION TO PERPETUAL CARE FUND	(38,336.81)
TOTAL ALLOCATIONS TO OTHER FUNDS		2,630,472.32
ALLOCATION FROM COMBINED CASH FUND - 01-1000		(2,630,472.32)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

GENERAL FUND

ASSETS

10-1000	CASH-COMBINED FUND	510,194.03	
10-1152	PTIF 0655 INVEST	105,560.60	
10-1159	PTIF 8584 FIRE DEPARTMENT	68,026.48	
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)	
10-1341	A/R FRANCHISE TAXES	809.65	
10-1351	A/R SALES TAXES	66,669.43	
10-1352	A/R PROPERTY TAXES	13,310.96	
10-1353	AR PROPERTY TAX - GASB 33	140,950.00	
TOTAL ASSETS			936,977.60

LIABILITIES AND EQUITY

LIABILITIES

10-2221	FICA AND FWT PAYABLE	58.70	
10-2223	STATE WITHHOLDING PAYABLE	4,646.69	
10-2228	PEHP PAYABLE	(448.38)	
10-2229	ULGT - AD&D	80.00	
10-2230	RETIREMENT PAYABLE	21,960.04	
10-2320	BAIL HELD	4,324.00	
10-2453	DEFERRED PROPERTY TAX - GASB 3	140,950.00	
TOTAL LIABILITIES			171,571.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2980	FUND BALANCE	636,566.56	
	REVENUE OVER EXPENDITURES - YTD	128,839.99	
BALANCE - CURRENT DATE		765,406.55	
TOTAL FUND EQUITY			765,406.55
TOTAL LIABILITIES AND EQUITY			936,977.60

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10 PROPERTY TAXES, CURRENT YEAR	6,208.08	9,972.29	160,000.00	150,027.71	6.2
10-31-30 SALES AND USE TAXES	34,242.78	103,415.63	400,000.00	296,584.37	25.9
10-31-40 FRANCHISE TAXES	436.21	1,330.15	6,500.00	5,169.85	20.5
TOTAL TAXES	40,887.07	114,718.07	566,500.00	451,781.93	20.3
<u>LICENSE & PERMITS</u>					
10-32-10 BUSINESS LICENSES & PERMITS	70.00	190.00	1,500.00	1,310.00	12.7
10-32-21 BUILDING PERMITS	.00	225.00	1,000.00	775.00	22.5
10-32-25 ANIMAL LICENSES	105.00	230.00	800.00	570.00	28.8
10-32-26 KENNEL PERMIT	250.00	250.00	.00	(250.00)	.0
TOTAL LICENSE & PERMITS	425.00	895.00	3,300.00	2,405.00	27.1
<u>INTERGOVERNMENTAL</u>					
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
<u>CHARGES FOR SERVICES</u>					
10-34-13 ZONING FEES	715.00	715.00	100.00	(615.00)	715.0
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	476.21	1,591.07	5,000.00	3,408.93	31.8
10-34-30 POLICE USER FEES	.00	24,906.13	155,000.00	130,093.87	16.1
10-34-41 FIRE UTILITIY BILLING	.00	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	.00	15,601.55	92,000.00	76,398.45	17.0
10-34-60 LANDFILL REVENUE	.00	5,094.44	31,000.00	25,905.56	16.4
10-34-74 PARK	.00	5,630.49	33,500.00	27,869.51	16.8
10-34-75 PARK RENTAL OR USAGE	40.00	40.00	.00	(40.00)	.0
10-34-81 OPERA HOUSE RENTAL	495.00	720.00	2,700.00	1,980.00	26.7
10-34-82 CITY HALL RENTAL	125.00	165.00	.00	(165.00)	.0
10-34-90 RV DUMP SERVICE	10.00	20.00	100.00	80.00	20.0
10-34-91 SALE OF CEMETERY LOTS & MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-34-93 CEMETERY BURIAL FEES	1,800.00	3,300.00	5,000.00	1,700.00	66.0
TOTAL CHARGES FOR SERVICES	3,661.21	68,574.08	345,300.00	276,725.92	19.9

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>					
10-35-10 COURT FINES	7,812.45	20,523.83	18,000.00	(2,523.83)	114.0
TOTAL FINES & FORFEITURES	7,812.45	20,523.83	18,000.00	(2,523.83)	114.0
<u>OTHER REVENUE</u>					
10-36-10 MISC INTEREST EARNINGS	9,427.14	28,089.87	70,000.00	41,910.13	40.1
10-36-90 MISC SUNDRY REVENUES	50,873.83	171,371.92	3,000.00	(168,371.92)	5712.4
TOTAL OTHER REVENUE	60,300.97	199,461.79	73,000.00	(126,461.79)	273.2
<u>SOURCE 38</u>					
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	113,086.70	404,183.65	1,034,900.00	630,716.35	39.1

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR & COUNCIL</u>					
10-41-11 SALARIES & WAGES	1,000.00	1,200.00	5,000.00	3,800.00	24.0
10-41-13 EMPLOYEE BENEFITS	76.50	91.80	500.00	408.20	18.4
10-41-21 BOOKS, SUBSCRIPTIONS, MEMBERSH	.00	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	1,076.50	2,224.01	14,600.00	12,375.99	15.2
<u>JUSTICE COURT</u>					
10-42-11 SALARIES & WAGES	2,567.14	7,700.98	35,000.00	27,299.02	22.0
10-42-13 EMPLOYEE BENEFITS	594.96	1,785.69	8,000.00	6,214.31	22.3
10-42-23 TRAVEL	.00	80.97	500.00	419.03	16.2
10-42-24 OFFICE SUPPLIES & EXPENSE	.00	339.70	500.00	160.30	67.9
10-42-29 TELEPHONE	117.36	363.88	300.00	(63.88)	121.3
10-42-30 ATTORNEY FEES	800.00	2,400.00	9,600.00	7,200.00	25.0
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	4,079.46	13,116.72	58,500.00	45,383.28	22.4
<u>ADMINISTRATION</u>					
10-44-11 SALARIES & WAGES	892.03	2,675.63	17,000.00	14,324.37	15.7
10-44-13 EMPLOYEE BENEFITS	206.02	639.24	3,500.00	2,860.76	18.3
10-44-21 BOOKS, SUBSCRIPTIONS, MEMBERSH	.00	90.00	1,400.00	1,310.00	6.4
10-44-22 PUBLIC NOTICES	.00	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	.00	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	189.00	984.55	15,000.00	14,015.45	6.6
10-44-28 UTILITIES	720.90	2,379.09	14,000.00	11,620.91	17.0
10-44-29 TELEPHONE	533.77	1,636.73	3,500.00	1,863.27	46.8
10-44-30 LEGAL	262.50	1,462.50	10,000.00	8,537.50	14.6
10-44-31 ACCOUNTING/AUDIT FEES	975.00	3,900.00	12,700.00	8,800.00	30.7
10-44-39 CITY PAGEANT	.00	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	.00	62,960.34	40,000.00	(22,960.34)	157.4
10-44-52 PROFESSIONAL SERVICES	463.00	834.25	7,000.00	6,165.75	11.9
10-44-53 CHRISTMAS	.00	.00	5,000.00	5,000.00	.0
10-44-61 MISCELLANEOUS	.00	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	.00	14,208.13	4,000.00	(10,208.13)	355.2
10-44-73 BANK FEES & CHARGES	1,153.57	3,849.82	12,000.00	8,150.18	32.1
TOTAL ADMINISTRATION	5,395.79	105,618.55	176,500.00	70,881.45	59.8

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ZONING</u>					
10-48-11 SALARIES AND WAGES	2,528.50	7,611.75	26,000.00	18,388.25	29.3
10-48-13 EMPLOYEE BENEFITS	193.46	582.38	3,000.00	2,417.62	19.4
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	2,721.96	8,194.13	33,600.00	25,405.87	24.4
<u>POLICE</u>					
10-51-12 CROSSWALK SALARY AND WAGES	487.50	487.50	4,500.00	4,012.50	10.8
10-51-13 EMPLOYEE BENEFITS	37.30	37.30	500.00	462.70	7.5
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	524.80	38,024.80	155,500.00	117,475.20	24.5
<u>FIRE</u>					
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	1,306.96	1,426.36	5,000.00	3,573.64	28.5
10-53-28 UTILITIES	110.56	345.14	5,000.00	4,654.86	6.9
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	.00	949.93	2,000.00	1,050.07	47.5
10-53-41 SODA MACHINE COSTS	.00	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	76.22	76.22	1,000.00	923.78	7.6
10-53-70 CAPITAL OUTLAY	.00	.00	13,000.00	13,000.00	.0
TOTAL FIRE	1,493.74	7,128.27	52,950.00	45,821.73	13.5

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-61-11 SALARIES AND WAGES	2,026.69	5,720.94	27,000.00	21,279.06	21.2
10-61-13 EMPLOYEE BENEFITS	1,356.93	4,031.20	17,500.00	13,468.80	23.0
10-61-25 EQUIPMENT SUPPLIES & MAINTENAN	.00	599.70	3,000.00	2,400.30	20.0
10-61-28 UTILITIES	1,585.08	6,477.05	23,000.00	16,522.95	28.2
10-61-29 TELEPHONE	20.00	60.00	300.00	240.00	20.0
10-61-31 AUDIT	.00	.00	3,000.00	3,000.00	.0
10-61-36 FUEL/VEHICLES	.00	325.80	4,000.00	3,674.20	8.2
10-61-37 VEHICLE MAINTENANCE	866.94	970.48	7,000.00	6,029.52	13.9
10-61-41 ROAD MAINTENANCE	680.91	1,276.41	15,000.00	13,723.59	8.5
10-61-42 ROAD MAINTENANCE - B&C	13,000.00	13,000.00	.00	(13,000.00)	.0
TOTAL STREETS	19,536.55	32,461.58	99,800.00	67,338.42	32.5
<u>GARGBAGE</u>					
10-62-41 GARBAGE NORTH SANPETE DISPOSAL	6,184.50	18,534.50	74,400.00	55,865.50	24.9
10-62-95 LANDFILL EXPENSE	2,044.80	6,123.60	25,000.00	18,876.40	24.5
TOTAL GARGBAGE	8,229.30	24,658.10	99,400.00	74,741.90	24.8
<u>PARKS & RECREATION</u>					
10-71-11 SALARIES AND WAGES	3,040.05	8,581.39	39,000.00	30,418.61	22.0
10-71-13 EMPLOYEE BENEFITS	2,035.38	6,002.03	26,000.00	19,997.97	23.1
10-71-25 EQUIPMENT SUPPLIES & MAINTENAN	.00	43.58	8,100.00	8,056.42	.5
10-71-27 BUILDINGS AND GROUNDS	143.32	583.68	35,000.00	34,416.32	1.7
10-71-28 UTILITIES	130.27	790.24	3,500.00	2,709.76	22.6
10-71-29 TELEPHONE	30.00	90.00	800.00	710.00	11.3
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	.00	559.33	2,500.00	1,940.67	22.4
10-71-37 PARKS VEHICLE MAINTENANCE	500.00	500.00	2,500.00	2,000.00	20.0
10-71-45 MOSQUITO SPRAYING	.00	.00	1,500.00	1,500.00	.0
10-71-48 RECREATION	5,000.00	5,000.00	5,000.00	.00	100.0
10-71-70 CAPITAL OUTLAY	.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	10,879.02	22,802.47	157,400.00	134,597.53	14.5

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HERITAGE DEVELOPMENT</u>					
10-72-11 SALARIES AND WAGES	25.00	250.00	2,000.00	1,750.00	12.5
10-72-13 EMPLOYEE BENEFITS	1.91	19.12	200.00	180.88	9.6
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	375.13	701.32	4,000.00	3,298.68	17.5
10-72-29 TELEPHONE	50.00	150.00	.00	(150.00)	.0
TOTAL HERITAGE DEVELOPMENT	452.04	1,499.58	12,200.00	10,700.42	12.3
<u>CEMETERY</u>					
10-79-11 SALARIES AND WAGES	3,090.86	8,996.14	26,000.00	17,003.86	34.6
10-79-13 EMPLOYEE BENEFITS	1,434.86	4,272.85	19,000.00	14,727.15	22.5
10-79-25 EQUIPMENT SUPPLIES & MAINTENAN	.00	.00	5,000.00	5,000.00	.0
10-79-27 BUILDINGS AND GROUNDS	287.25	3,663.48	10,000.00	6,336.52	36.6
10-79-28 UTILITIES	410.41	1,797.18	3,400.00	1,602.82	52.9
10-79-29 OPENING AND CLOSING OF GRAVES	20.00	60.00	1,000.00	940.00	6.0
10-79-31 AUDIT	.00	.00	2,000.00	2,000.00	.0
10-79-36 FUEL/VEHICLES	.00	325.80	2,000.00	1,674.20	16.3
10-79-37 VEHICLE MAINTENANCE	500.00	500.00	1,200.00	700.00	41.7
10-79-48 MBA LEASE EXPENSE	.00	.00	3,000.00	3,000.00	.0
TOTAL CEMETERY	5,743.38	19,615.45	72,600.00	52,984.55	27.0
<u>MICELLANEOUS EXPENDITURES</u>					
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	60,132.54	275,343.66	1,034,900.00	759,556.34	26.6
NET REVENUE OVER EXPENDITURES	52,954.16	128,839.99	.00	(128,839.99)	.0

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

C ROAD FUND

ASSETS

11-1000	CASH-COMBINED FUND	134,001.60	
11-1154	PTIF 3827 STREETS	349,092.26	
11-1332	A/R B & C ROAD FUNDS	29,165.87	
TOTAL ASSETS			512,259.73

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
11-2980	FUND BALANCE	499,003.63	
	REVENUE OVER EXPENDITURES - YTD	13,256.10	
BALANCE - CURRENT DATE		512,259.73	
TOTAL FUND EQUITY			512,259.73
TOTAL LIABILITIES AND EQUITY			512,259.73

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

C ROAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL</u>					
11-33-56 CLASS C ROAD ALLOTMENT	.00	.00	154,000.00	154,000.00	.0
11-33-57 ADD TRANSPORTATION TAX	3,171.86	9,794.29	37,000.00	27,205.71	26.5
TOTAL INTERGOVERNMENTAL	3,171.86	9,794.29	191,000.00	181,205.71	5.1
<u>OTHER REVENUE</u>					
11-36-10 MISC INTEREST EARNINGS	1,199.39	3,461.81	7,000.00	3,538.19	49.5
TOTAL OTHER REVENUE	1,199.39	3,461.81	7,000.00	3,538.19	49.5
TOTAL FUND REVENUE	4,371.25	13,256.10	198,000.00	184,743.90	6.7

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

C ROAD FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
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	4,371.25	13,256.10	.00	(13,256.10)	.0

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

CELEBRATION FUND

ASSETS

14-1000	CASH-COMBINED FUND	(	33,877.50)	
	TOTAL ASSETS			(33,877.50)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
14-2980	FUND BALANCE	(	25,534.99)	
	REVENUE OVER EXPENDITURES - YTD	(	8,342.51)	
	BALANCE - CURRENT DATE		(33,877.50)	
	TOTAL FUND EQUITY			(33,877.50)
	TOTAL LIABILITIES AND EQUITY			(33,877.50)

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

CELEBRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
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	500.00	591.50	1,200.00	608.50	49.3
14-34-20 4TH OF JULY REVENUE	95.00	5,707.00	13,400.00	7,693.00	42.6
14-34-44 CORN HOLE REVENUE	606.00	606.00	.00	(606.00)	.0
	<u>1,201.00</u>	<u>7,104.50</u>	<u>45,200.00</u>	<u>38,095.50</u>	<u>15.7</u>
TOTAL CHARGES FOR SERVICES					
	<u>1,201.00</u>	<u>7,104.50</u>	<u>45,200.00</u>	<u>38,095.50</u>	<u>15.7</u>
TOTAL FUND REVENUE					
	<u>1,201.00</u>	<u>7,104.50</u>	<u>45,200.00</u>	<u>38,095.50</u>	<u>15.7</u>

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

CELEBRATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS & RECREATION</u>					
14-71-15 ACTIVITY EXPENSES	.00	1,830.81	9,200.00	7,369.19	19.9
14-71-20 4TH OF JULY EXPENSES	250.00	11,351.95	26,000.00	14,648.05	43.7
14-71-21 FIREWORKS	.00	.00	10,000.00	10,000.00	.0
14-71-44 CORN HOLE EXPENSE	525.00	525.00	.00	(525.00)	.0
14-71-70 CAPTIAL OUTLAY	.00	1,739.25	.00	(1,739.25)	.0
TOTAL PARKS & RECREATION	775.00	15,447.01	45,200.00	29,752.99	34.2
TOTAL FUND EXPENDITURES	775.00	15,447.01	45,200.00	29,752.99	34.2
NET REVENUE OVER EXPENDITURES	426.00	(8,342.51)	.00	8,342.51	.0

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

MUNICIPAL BUILDING AUTHORITY F

ASSETS

30-1000	CASH - COMBINED FUND	(	27,525.00)	
30-1156	PTIF 4761 NEW CITY HALL		26,802.86	
30-1157	PTIF 8553 2007 MBA BOND		36,755.72	
TOTAL ASSETS				36,033.58

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
30-2980	FUND BALANCE		35,431.00	
	REVENUE OVER EXPENDITURES - YTD		602.58	
BALANCE - CURRENT DATE				36,033.58
TOTAL FUND EQUITY				36,033.58
TOTAL LIABILITIES AND EQUITY				36,033.58

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

MUNICIPAL BUILDING AUTHORITY F

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
30-36-10 INTEREST INCOME CITY HALL	206.60	602.58	1,600.00	997.42	37.7
30-36-12 LEASE REVENUE INCOME	.00	.00	22,000.00	22,000.00	.0
TOTAL OTHER REVENUE	206.60	602.58	23,600.00	22,997.42	2.6
TOTAL FUND REVENUE	206.60	602.58	23,600.00	22,997.42	2.6

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

MUNICIPAL BUILDING AUTHORITY F

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MBA EXPENDITURES</u>					
30-40-81 DEBT SERVICE PRINCIPAL - CITY	.00	.00	22,000.00	22,000.00	.0
30-40-88 APPROPRIATED INCREASE IN FUND	.00	.00	1,600.00	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	206.60	602.58	.00	(602.58)	.0

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

CAPITAL PROJECTS FUND

ASSETS

41-1000	CASH - COMBINED FUND	1,607,811.22	
41-1153	PTIF 4762 4TH OF JULY	201.41	
41-1155	PTIF 5284 SALE OF ASSETS	4,502.82	
TOTAL ASSETS			1,612,515.45

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
41-2980	FUND BALANCE	1,612,468.78	
	REVENUE OVER EXPENDITURES - YTD	46.67	
BALANCE - CURRENT DATE		1,612,515.45	
TOTAL FUND EQUITY			1,612,515.45
TOTAL LIABILITIES AND EQUITY			1,612,515.45

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
41-36-10 INTEREST INCOME 4TH OF JULY	15.53	46.67	200.00	153.33	23.3
TOTAL OTHER REVENUE	15.53	46.67	200.00	153.33	23.3
TOTAL FUND REVENUE	15.53	46.67	200.00	153.33	23.3

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS EXPENDITURES</u>					
41-40-88 BUDGETED INCREASE IN FUND BALA	.00	.00	200.00	200.00	.0
TOTAL CAPITAL PROJECTS EXPENDITURES	.00	.00	200.00	200.00	.0
TOTAL FUND EXPENDITURES	.00	.00	200.00	200.00	.0
NET REVENUE OVER EXPENDITURES	15.53	46.67	.00	(46.67)	.0

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

WATER FUND

ASSETS

51-1000	CASH - COMBINED FUND	1,034,425.05	
51-1161	PTIF 3305 BOND 99 PMT RES	19,689.64	
51-1162	PTIF 3306 BOND 99 CAP REPAIR	30,949.34	
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)	
51-1800	PENSION ASSET(GASB 68)	976.00	
51-1810	DEF OUTFLOWS - PENSION	9,873.00	
TOTAL ASSETS			7,274,467.40

LIABILITIES AND EQUITY

LIABILITIES

51-2235	CUSTOMER DEPOSITS	43,544.33	
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			3,476,852.33

FUND EQUITY

51-2710	PENSION LIABILITY (GASB 68)	2,472.00	
51-2720	DEF INFLOWS - PENSION	6,399.00	
UNAPPROPRIATED FUND BALANCE:			
51-2980	RETAINED EARNINGS	3,827,621.94	
	REVENUE OVER EXPENDITURES - YTD	(38,877.87)	
BALANCE - CURRENT DATE			3,788,744.07

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

WATER FUND

TOTAL FUND EQUITY	<u>3,797,615.07</u>
TOTAL LIABILITIES AND EQUITY	<u><u>7,274,467.40</u></u>

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER REVENUES</u>					
51-30-11 SALES OF WATER	.00	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	1,400.00	1,400.00	1,500.00	100.00	93.3
51-30-34 PENALTY, RECONNECTS, OTHER FEE	.00	1,155.75	6,000.00	4,844.25	19.3
TOTAL WATER REVENUES	1,400.00	69,298.87	457,500.00	388,201.13	15.2
<u>OTHER WATER REVENUES</u>					
51-36-10 INTEREST EARNINGS	167.18	502.39	500.00	(2.39)	100.5
51-36-32 IMPACT FEE - WATER	3,244.37	3,244.37	10,000.00	6,755.63	32.4
TOTAL OTHER WATER REVENUES	3,411.55	3,746.76	10,500.00	6,753.24	35.7
TOTAL FUND REVENUE	4,811.55	73,045.63	468,000.00	394,954.37	15.6

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENTITURES</u>					
51-40-11 SALARIES AND WAGES	4,443.53	12,888.22	65,000.00	52,111.78	19.8
51-40-13 EMPLOYEE BENEFITS	1,910.28	5,669.82	25,500.00	19,830.18	22.2
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	.00	3,384.12	5,500.00	2,115.88	61.5
51-40-28 UTILITIES (PUMP POWER)	4,153.08	13,113.24	35,000.00	21,886.76	37.5
51-40-29 TELEPHONE	1,013.32	3,122.63	4,000.00	877.37	78.1
51-40-30 PROFESSIONAL & TECHNICAL SERVI	.00	.00	2,000.00	2,000.00	.0
51-40-31 ACCOUNTING/AUDIT FEES	975.00	2,925.00	15,200.00	12,275.00	19.2
51-40-36 FUEL/VEHICLES	.00	325.80	2,200.00	1,874.20	14.8
51-40-37 VEHICLE MAINTENANCE	503.80	503.80	5,000.00	4,496.20	10.1
51-40-42 SAMPLING AND SUPPLIES	64.00	775.00	4,000.00	3,225.00	19.4
51-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	10,000.00	10,000.00	.0
51-40-45 SYSTEM MAINTENANCE AND REPAIR	86.79	9,623.37	50,000.00	40,376.63	19.3
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
51-40-70 CAPTIAL OUTLAY	59,592.50	59,592.50	.00	(59,592.50)	.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	72,742.30	111,923.50	424,400.00	312,476.50	26.4
TOTAL FUND EXPENDITURES	72,742.30	111,923.50	424,400.00	312,476.50	26.4
NET REVENUE OVER EXPENDITURES	(67,930.75)	(38,877.87)	43,600.00	82,477.87	(89.2)

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

SEWER FUND

ASSETS

52-1000	CASH - COMBINED FUND	(	276,199.83)	
52-1165	PTIF 1233 - SEWER 2005 BOND PY		42,354.72	
52-1166	PTIF 4390 MANDATORY SINKING RE		466,113.28	
52-1167	PTIF 4391 2005A DEBT SERVICE R		88,415.33	
52-1168	PTIF 4392 EMERGENCY REPAIR & R		111,275.52	
52-1169	PTIF 4416 MEMBRANE REPLACEMENT		327,975.96	
52-1170	PTIF 4826 SWER 2005A CITY PYMT		46,504.24	
52-1171	PTIF 8370 SEWER BOND RESERVE		32,975.11	
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)	
52-1800	PENSION ASSET (GASB 68)		740.00	
52-1810	DEF OUTFLOWS - PENSION		7,489.19	
TOTAL ASSETS				3,283,552.41

LIABILITIES AND EQUITY

LIABILITIES

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				324,257.86

FUND EQUITY

52-2710	PENSION LIABILITY (GASB 68)		1,875.00	
52-2720	DEF INFLOWS - PENSION		4,854.00	
UNAPPROPRIATED FUND BALANCE:				
52-2980	RETAINED EARNINGS		3,076,019.55	
	REVENUE OVER EXPENDITURES - YTD	(	123,454.00)	
BALANCE - CURRENT DATE			2,952,565.55	
TOTAL FUND EQUITY				2,959,294.55
TOTAL LIABILITIES AND EQUITY				3,283,552.41

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SEWER REVENUES</u>					
52-30-11 SEWER SALES OF SERVICES	.00	41,586.89	250,000.00	208,413.11	16.6
52-30-31 SEWER CONNECTION FEES	500.00	500.00	2,000.00	1,500.00	25.0
52-30-33 MEMBRANE REPLACEMENT CONTRIBUT	18,084.23	54,252.69	217,000.00	162,747.31	25.0
52-30-37 MFC DEBT PAYMENT	.00	.00	175,000.00	175,000.00	.0
TOTAL SEWER REVENUES	18,584.23	96,339.58	644,000.00	547,660.42	15.0
<u>OTHER SEWER REVENUES</u>					
52-36-10 SEWER INTEREST EARNINGS	3,960.08	12,196.83	35,000.00	22,803.17	34.9
TOTAL OTHER SEWER REVENUES	3,960.08	12,196.83	35,000.00	22,803.17	34.9
TOTAL FUND REVENUE	22,544.31	108,536.41	679,000.00	570,463.59	16.0

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-40-11 SALARIES AND WAGES	2,079.72	6,240.52	39,000.00	32,759.48	16.0
52-40-13 EMPLOYEE BENEFITS	480.36	1,484.37	8,000.00	6,515.63	18.6
52-40-23 TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
52-40-24 OFFICE SUPPLIES & EXPENSE	.00	3,238.30	5,000.00	1,761.70	64.8
52-40-29 TELEPHONE	821.42	2,546.99	2,500.00	(46.99)	101.9
52-40-30 PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
52-40-31 ACCOUNTING/AUDIT FEES	975.00	2,925.00	15,200.00	12,275.00	19.2
52-40-36 FUEL/VEHICLES	.00	325.80	2,500.00	2,174.20	13.0
52-40-37 VEHICLE MAINTENANCE	500.00	500.00	4,000.00	3,500.00	12.5
52-40-42 TREATMENT - MORONI FEED	3,907.16	11,721.48	48,000.00	36,278.52	24.4
52-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	5,000.00	5,000.00	.0
52-40-45 MAINTENANCE MATERIALS & SERVIC	.00	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	.00	28,950.00	30,000.00	1,050.00	96.5
52-40-81 2005A BOND PRINC PMT	171,963.88	171,963.88	197,000.00	25,036.12	87.3
52-40-82 INTEREST EXPENSE	859.82	859.82	1,000.00	140.18	86.0
52-40-87 MEMBRANE REPLACEMENT RESERVE	.00	.00	217,000.00	217,000.00	.0
TOTAL SEWER EXPENDITURES	181,587.36	231,990.41	640,200.00	408,209.59	36.2
TOTAL FUND EXPENDITURES	181,587.36	231,990.41	640,200.00	408,209.59	36.2
NET REVENUE OVER EXPENDITURES	(159,043.05)	(123,454.00)	38,800.00	162,254.00	(318.2)

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

IRRIGATION FUND

ASSETS

57-1000	CASH - COMBINED FUND	(	280,020.44)	
57-1175	PTIF 4144 CUP		696,863.10	
57-1176	PTIF 4212 IRRIG BOND		39,085.00	
57-1177	PTIF 8467 IRRIG BOND RESERVE		23,595.23	
57-1180	PTIF 6360 METER PROJECT ESC		74,407.87	
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)	
57-1800	PENSION ASSET (GASB 68)		1,093.00	
57-1810	DEF OUTFLOWS - PENSION		11,058.09	
TOTAL ASSETS				2,478,077.39

LIABILITIES AND EQUITY

LIABILITIES

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				457,028.00

FUND EQUITY

57-2710	PENSION LIABILITY (GASB 68)		2,768.00	
57-2720	DEF INFLOWS - PENSION		7,166.00	
UNAPPROPRIATED FUND BALANCE:				
57-2980	RETAINED EARNINGS		2,095,564.68	
	REVENUE OVER EXPENDITURES - YTD	(	84,449.29)	
BALANCE - CURRENT DATE			2,011,115.39	
TOTAL FUND EQUITY				2,021,049.39
TOTAL LIABILITIES AND EQUITY				2,478,077.39

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IRRIGATION REVENUES</u>					
57-30-11 SECONDARY IRRIGATION SERVICE F	.00	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	19,426.75	48,289.35	45,000.00	(3,289.35)	107.3
TOTAL IRRIGATION REVENUES	19,426.75	85,392.74	270,000.00	184,607.26	31.6
<u>OTHER IRRIGATION REVENUES</u>					
57-36-10 IRRIG INTEREST EARNINGS	2,750.72	8,251.98	3,000.00	(5,251.98)	275.1
57-36-92 METER GRANT FROM STATE	.00	.00	55,000.00	55,000.00	.0
TOTAL OTHER IRRIGATION REVENUES	2,750.72	8,251.98	58,000.00	49,748.02	14.2
TOTAL FUND REVENUE	22,177.47	93,644.72	328,000.00	234,355.28	28.6

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

IRRIGATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION EXPENDITURES</u>					
57-40-11 SALARIES AND WAGES	1,607.82	4,643.90	25,000.00	20,356.10	18.6
57-40-13 EMPLOYEE BENEFITS	4,814.03	15,450.31	35,000.00	19,549.69	44.1
57-40-23 TRAVEL AND TRAINING	.00	.00	500.00	500.00	.0
57-40-24 OFFICE SUPPLIES & EXPENSE	.00	3,270.16	5,500.00	2,229.84	59.5
57-40-28 UTILITIES (PUMP POWER)	1,895.11	7,110.75	28,000.00	20,889.25	25.4
57-40-29 TELEPHONE	244.70	757.73	1,000.00	242.27	75.8
57-40-31 ACCOUNTING/AUDIT FEES	975.00	1,950.00	13,000.00	11,050.00	15.0
57-40-36 FUEL/VEHICLES	.00	325.80	3,500.00	3,174.20	9.3
57-40-37 VEHICLE MAINTENANCE	500.00	500.00	5,000.00	4,500.00	10.0
57-40-44 NEW SERVICE INSTALLATION COSTS	.00	.00	2,000.00	2,000.00	.0
57-40-45 SYSTEM MAINTENANCE AND REPAIR	1,791.90	14,730.04	40,000.00	25,269.96	36.8
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	22,856.75	66,033.36	5,000.00	(61,033.36)	1320.7
57-40-74 CAPITAL OUTLAY-METER WAGE/BEN	19,483.68	63,321.96	85,000.00	21,678.04	74.5
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	54,168.99	178,094.01	333,300.00	155,205.99	53.4
TOTAL FUND EXPENDITURES	54,168.99	178,094.01	333,300.00	155,205.99	53.4
NET REVENUE OVER EXPENDITURES	(31,991.52)	(84,449.29)	(5,300.00)	79,149.29	(1593.

MORONI CITY
BALANCE SHEET
SEPTEMBER 30, 2026

PERPETUAL CARE FUND

ASSETS

79-1000	CASH - COMBINED FUND	(	38,336.81)	
79-1159	PTIF 1432 CEMETERY INVEST		297,731.88	
	TOTAL ASSETS			259,395.07

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
79-2980	FUND BALANCE	256,441.29		
	REVENUE OVER EXPENDITURES - YTD	2,953.78		
	BALANCE - CURRENT DATE		259,395.07	
	TOTAL FUND EQUITY			259,395.07
	TOTAL LIABILITIES AND EQUITY			259,395.07

MORONI CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

PERPETUAL CARE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>PERPETUAL CARE REVENUES</u>					
79-30-81	SALE OF CEMETERY LOTS	<u>.00</u>	<u>.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>.0</u>
	TOTAL PERPETUAL CARE REVENUES	<u>.00</u>	<u>.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>.0</u>
	<u>OTHER PERPETUAL CARE REVENUES</u>					
79-36-10	INTEREST EARNINGS	<u>982.93</u>	<u>2,953.78</u>	<u>10,000.00</u>	<u>7,046.22</u>	<u>29.5</u>
	TOTAL OTHER PERPETUAL CARE REVENUES	<u>982.93</u>	<u>2,953.78</u>	<u>10,000.00</u>	<u>7,046.22</u>	<u>29.5</u>
	TOTAL FUND REVENUE	<u>982.93</u>	<u>2,953.78</u>	<u>15,000.00</u>	<u>12,046.22</u>	<u>19.7</u>

MORONI CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2026

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PERPETUAL CARE EXPENDITURES</u>					
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	982.93	2,953.78	.00	(2,953.78)	.0