CITY OF AMERICAN FALLS
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

COMBINED CASH ACCOUNTS

000-000-105000	CASH ON HAND	500.00
000-000-110000	BANK OF COMMERCE CHECKING	(214,643.38)
000-000-111000	SWEEP	2,195,708.65
000-000-123000	CD BANK OF COMMERCE 113	261,710.35
000-000-124000	CD BANK OF COMMERCE 114	261,710.35
000-000-125000	CD BANK OF COMMERCE 115	261,710.35
000-000-126000	CD BANK OF COMMERCE 116	261,710.35
000-000-135000	MONEY MARKET	239,154.13
000-000-136000	ANIMAL SHELTER	119,195.56
000-000-150000	STATE POOL INVESTMENT	1,397,942.04
000-000-152000	STATE POOL-WATER BOND RESERVE	86,354.23
000-000-154000	STATE POOL-WWTP BOND RESERVE	674,992.91
000-000-199000	UTILITY CASH CLEARING	(9,057.67)
000-000-199100	ERROR IN POSTING	68.45
000-000-212000	PAYROLL DEDUCTIONS PAYABLE	(3.00)
	TOTAL COMBINED CASH	5,537,053.32
000-000-195000	CASH ALLOCATED TO OTHER FUNDS	(5,537,053.32)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	323,807.11
2	ALLOCATION TO CLERKS TRUST FUND	596.61
3	ALLOCATION TO STREET FUND	225,502.41
5	ALLOCATION TO SANITATION FUND	107,639.57
7	ALLOCATION TO RECREATION FUND	24,938.29
8	ALLOCATION TO GOLF FUND	208,680.61
9	ALLOCATION TO WILLOW BAY/BOR	52,917.94
10	ALLOCATION TO WILLOW BAY CITY CAMPGROUND	153,878.12
25	ALLOCATION TO WATER FUND	(359,213.54)
27	ALLOCATION TO WASTEWATER FUND	332,705.02
28	ALLOCATION TO WATER BOND FUND	133,047.21
29	ALLOCATION TO WWTP BOND FUND	404,469.47
30	ALLOCATION TO CAP.IMPR. SANITATION	218,719.64
31	ALLOCATION TO CAP. IMPR. RECREATION	40,160.91
32	ALLOCATION TO CAP. IMPR. WATER	2,448,471.98
33	ALLOCATION TO CAP. IMPR. GOLF	22,699.38
34	ALLOCATION TO CAP.IMPR. WW FUND	804,289.40
35	ALLOCATION TO CAP. IMPR. FIRE	28,398.78
36	ALLOCATION TO CAP. IMPR. STREETS	45,837.60
37	ALLOCATION TO CAP.IMP. POLICE	5,888.94
38	ALLOCATION TO PUBLIC IMPROV. FUND	(2,428.08)
39	ALLOCATION TO WATERLINE PROJECT	262,812.86
40	ALLOCATION TO INSURANCE RESERVE FUND	38,531.09
42	ALLOCATION TO DENTAL BENEFIT FUND	14,702.00

CITY OF AMERICAN FALLS
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2025

TOTAL ALLOCATIONS TO OTHER FUNDS	5,537,053.32
ALLOCATION FROM COMBINED CASH FUND - 000-000-195000	(5,537,053.32)
ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

GENERAL FUND

	ASSETS			
001-000-195000	POOLED CASH-FUND SHARE		323,807.11	
001-000-197000	AR TAX		30,115.80	
001-000-197100	ACCT REC OTHER GOVTS.		67,879.60	
001-000-199000	ACCOUNTS RECEIVABLE		28.16	
	TOTAL ASSETS			421,830.67
	LIABILITIES AND EQUITY			
	LIABILITIES			
001-000-200200	DEFERED TAX		28,181.09	
001-000-200300	ACCRUED WAGES		18,093.52	
001-000-210000	ACCOUNTS PAYABLE		22,053.83	
001-000-212000	PAYROLL LIABILITY		48,662.84	
	TOTAL LIABILITIES			116,991.28
	FUND EQUITY			
001-000-290000	FUND BAL FWD		530,931.12	
	REVENUE OVER EXPENDITURES - YTD	(226,091.73)		
	BALANCE - SEPTEMBER 30, 2025		304,839.39	
	TOTAL FUND EQUITY			304,839.39
	TOTAL LIABILITIES AND EQUITY			421,830.67

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
001-311-311000	PROPERTY TAX	3,332.69	919,845.78	977,193.32	57,347.54	94.1
001-311-312000	DELINQUENT TAX	673.84	11,220.60	.00	(11,220.60)	.0
001-311-319000	PENALTIES & INTEREST	828.03	8,940.83	.00	(8,940.83)	.0
001-311-319100	TORT LIABILITY INSURANCE	506.49	122,002.55	133,645.55	11,643.00	91.3
	TOTAL TAXES	5,341.05	1,062,009.76	1,110,838.87	48,829.11	95.6
	LICENSES & PERMITS					
001-320-320000	FIREWORKS	.00	28.50	57.00	28.50	50.0
001-320-321000	TRAILER COURT	.00	370.00	400.00	30.00	92.5
001-320-321100	ALCOHOLIC BEVERAGES	.00	2,722.50	2,000.00	(722.50)	136.1
001-320-321300	IN-HOME BUSINESS	.00	.00	100.00	100.00	.0
001-320-321400	SOLICITORS LICENSES	.00	3,094.00	100.00	(2,994.00)	3094.0
001-320-322300	ANIMAL	40.00	1,406.00	3,000.00	1,594.00	46.9
001-320-322400	BUILDING PERMITS	1,268.25	20,977.73	12,000.00	(8,977.73)	174.8
001-320-322410	AREA CITY IMP BDLG PERMITS	.00	.00	1,000.00	1,000.00	.0
	TOTAL LICENSES & PERMITS	1,308.25	28,598.73	18,657.00	(9,941.73)	153.3
	GRANTS					
001-334-334130	POLICE DEPT GRANTS/DONATIONS	.00	9,823.14	30,000.00	20,176.86	32.7
001-334-334150	POLICE-SCHOOL RES. OFFICER	.00	.00	10,000.00	10,000.00	.0
001-334-334170	FIRE DEPT GRANTS	.00	.00	12,000.00	12,000.00	.0
	TOTAL GRANTS	.00	9,823.14	52,000.00	42,176.86	18.9
	STATE SHARED REVENUES					
001-335-335100	STATE LIQUOR	177.24	27,639.11	30,437.35	2,798.24	90.8
001-335-335300	AG EXEMPTION FUNDS	.00	156.75	209.00	52.25	75.0
001-335-335400	PERSONAL PROPERTY REPLACEMENT	.00	46,345.47	31,137.00	(15,208.47)	148.8
001-335-335500	SALES TAX	.00	.00	235,240.60	235,240.60	.0
001-335-335600	REVENUE SHARING	.00	229,539.27	.00	(229,539.27)	.0
	TOTAL STATE SHARED REVENUES	177.24	303,680.60	297,023.95	(6,656.65)	102.2

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
001-370-370100	PILOT	.00	19,431.09	9,600.00	(9,831.09)	202.4
001-370-371000	INTEREST	6,130.53	45,869.44	5,000.00	(40,869.44)	917.4
001-370-375000	VIN INSPECTION/PARK VIOLATION	30.00	460.00	500.00	40.00	92.0
001-370-377100	ROCKLAND BDLG. ADM. AGREEMENT	.00	.00	100.00	100.00	.0
001-370-379000	MISC OTHER REVENUE	(3.00)	6,426.20	500.00	(5,926.20)	1285.2
001-370-379500	SOLLUS/INTERNET	.00	29,999.97	.00	(29,999.97)	.0
001-370-379510	CAMERAS	.00	.00	41,308.92	41,308.92	.0
001-370-379600	UTILITY LATE FEES	4,580.92	4,580.92	.00	(4,580.92)	.0
	TOTAL OTHER REVENUE	10,738.45	106,767.62	57,008.92	(49,758.70)	187.3
	FINES/CABLE/NATURAL					
001-385-385400	FINES	648.00	10,693.78	18,000.00	7,306.22	59.4
001-385-385410	COURT DISTRIBUTIONS	.00	.00	500.00	500.00	.0
001-385-386100	CABLE TV	.00	3,945.23	6,000.00	2,054.77	65.8
001-385-386110	NATURAL GAS	.00	23,534.02	16,000.00	(7,534.02)	147.1
	TOTAL FINES/CABLE/NATURAL	648.00	38,173.03	40,500.00	2,326.97	94.3
	MISCELLANEOUS					
001-390-390000	REIMBURSEMENTS	1,500.00	52,194.70	.00	(52,194.70)	.0
001-390-397020	INTERFUND TRANSFER-PARKS	.00	.00	936.00	936.00	.0
001-390-397030	INTERFUND TRANSFER WB CAMPGROU	.00	.00	1,404.00	1,404.00	.0
001-390-397040	INTERFUND TRANSFERS--GOLF	.00	.00	2,340.00	2,340.00	.0
001-390-397050	INTERFUND TRANSFER-SANITATION	.00	35,418.92	33,836.65	(1,582.27)	104.7
001-390-397250	INTERFUND TRANSFERS--WATER	34,546.95	81,593.91	81,593.31	(.60)	100.0
001-390-397270	INTERFUND TRANSFERS- -WST WTR	.00	89,917.98	79,835.94	(10,082.04)	112.6
001-390-397290	INTERFUND TRANSFERS--STREETS	2,000.00	14,000.00	13,520.00	(480.00)	103.6
	TOTAL MISCELLANEOUS	38,046.95	273,125.51	213,465.90	(59,659.61)	128.0
	TOTAL FUND REVENUE	56,259.94	1,822,178.39	1,789,494.64	(32,683.75)	101.8

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION DEPARTMENT					
	SALARY & BENEFITS					
001-415-411000	SALARIES & WAGES	26,987.50	317,506.15	275,528.16	(41,977.99)	115.2
001-415-412100	FICA	2,132.63	24,088.72	21,077.90	(3,010.82)	114.3
001-415-412200	STATE RETIREMENT	3,164.74	36,889.44	30,174.79	(6,714.65)	122.3
001-415-412400	WORKMAN'S COMP	.00	904.74	164.48	(740.26)	550.1
001-415-412500	HEALTH INSURANCE	10,108.00	121,469.56	111,768.00	(9,701.56)	108.7
001-415-412510	DENTAL INSURANCE	407.00	5,043.02	4,884.00	(159.02)	103.3
001-415-412520	VISION	99.00	1,230.27	1,320.00	89.73	93.2
001-415-412600	LIFE INSURANCE	33.10	317.56	422.40	104.84	75.2
001-415-412700	UNIFORMS	159.35	1,634.33	500.00	(1,134.33)	326.9
001-415-412910	UNEMPLOYMENT	98.57	2,296.22	9,533.27	7,237.05	24.1
001-415-412920	INSURANCE BUYDOWN	.00	.00	731.50	731.50	.0
	TOTAL SALARY & BENEFITS	43,189.89	511,380.01	456,104.50	(55,275.51)	112.1

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
001-415-423200	SUPPLIES	167.69	1,590.51	1,300.00	(290.51)	122.4
001-415-423210	POSTAGE	13.00	241.63	400.00	158.37	60.4
001-415-423220	CLEANING SUPPLIES	58.03	542.77	500.00	(42.77)	108.6
001-415-423230	OFFICE SUPPLIES	75.80	4,207.61	2,200.00	(2,007.61)	191.3
001-415-423240	AMERI-PRIDE	176.48	1,483.62	2,000.00	516.38	74.2
001-415-423500	GAS AND OIL	.00	1,393.82	1,512.85	119.03	92.1
001-415-424000	PILOT	.00	11,852.99	6,300.00	(5,552.99)	188.1
001-415-424200	PROFESSIONAL SERVICES	16.40	614.32	7,285.71	6,671.39	8.4
001-415-424210	PROF. SERVICES-ATTORNEY	5,833.33	41,999.96	42,833.31	833.35	98.1
001-415-424220	AUDIT EXPENSE	.00	2,800.00	2,500.00	(300.00)	112.0
001-415-424230	CITY PROGRAMS	224.00	2,320.90	2,000.00	(320.90)	116.1
001-415-424235	LEASE ON COPIER	231.15	1,808.48	1,215.72	(592.76)	148.8
001-415-424240	INSURANCE PROF. SERVICES	60.50	737.00	660.00	(77.00)	111.7
001-415-424260	SOLLUS	.00	4,435.71	.00	(4,435.71)	.0
001-415-424300	MAYORS EXPENSES	.00	408.95	200.00	(208.95)	204.5
001-415-424350	SPECIAL EVENTS	1,067.77	1,139.40	1,020.00	(119.40)	111.7
001-415-424400	ADVERTISING & PUBLISHING	.00	1,347.76	1,200.00	(147.76)	112.3
001-415-424600	INSURANCE	.00	133,773.00	133,773.00	.00	100.0
001-415-424700	TRAVEL	220.10	2,864.07	2,500.00	(364.07)	114.6
001-415-424710	AIC DUES	.00	1,903.60	2,000.00	96.40	95.2
001-415-424720	SICOG DUES	.00	822.24	825.00	2.76	99.7
001-415-424730	STERLING CODIFIERS	.00	6,843.55	4,000.00	(2,843.55)	171.1
001-415-424740	TRAINING	.00	2,981.60	600.00	(2,381.60)	496.9
001-415-424750	MISCELLANEOUS DUES	.00	189.00	600.00	411.00	31.5
001-415-425100	TELEPHONE	273.06	1,964.17	3,600.00	1,635.83	54.6
001-415-425150	INTERNET	.00	281.71	1,636.08	1,354.37	17.2
001-415-425200	HEAT, LIGHTS & UTILITIES	278.85	3,295.61	4,000.00	704.39	82.4
001-415-425800	MAINTENANCE - OFFICE EQUIP	.00	285.00	3,400.00	3,115.00	8.4
001-415-426000	MAINTENANCE - BUILDING	.00	997.35	5,000.00	4,002.65	20.0
001-415-426100	MAINTENANCE - AUTOS	.00	2,098.75	1,500.00	(598.75)	139.9
001-415-426500	ANNEXATION	.00	2,339.10	2,900.00	560.90	80.7
001-415-426900	SENIOR CITIZENS	.00	750.00	750.00	.00	100.0
001-415-426910	YOUTH CENTER	.00	1,250.00	1,250.00	.00	100.0
001-415-426920	PLANNING & ZONING	.00	652.00	200.00	(452.00)	326.0
001-415-426930	MISCELLANEOUS	23.26	2,733.74	2,000.00	(733.74)	136.7
001-415-426931	BANK FEES	18.90	43.90	.00	(43.90)	.0
001-415-426940	HOLIDAY EVENT	110.97	110.97	200.00	89.03	55.5
001-415-426960	ECONOMIC DEVELOPMENT	.00	2,500.00	2,500.00	.00	100.0
	TOTAL OTHER EXPENSES	8,849.29	247,604.79	246,361.67	(1,243.12)	100.5
	CAPITAL OUTLAY					
001-415-437400	OFFICE EQUIP & FURNITURE	.00	10,663.67	.00	(10,663.67)	.0
001-415-437600	SOFTWARE PROGRAMS	.00	3,730.70	.00	(3,730.70)	.0
001-415-437700	ARPAS GRANT EXPENSE	.00	5,715.49	.00	(5,715.49)	.0
	TOTAL CAPITAL OUTLAY	.00	20,109.86	.00	(20,109.86)	.0
	TOTAL ADMINISTRATION DEPARTMENT	52,039.18	779,094.66	702,466.17	(76,628.49)	110.9

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT					
	SALARY & BENEFITS					
001-421-411000	SALARIES & WAGES	2,293.13	10,424.28	.00	(10,424.28)	.0
001-421-411110	ADMINISTRATION	6,734.00	82,672.09	76,960.00	(5,712.09)	107.4
001-421-411120	UNIFORM PATROL	31,256.88	378,852.77	314,960.00	(63,892.77)	120.3
001-421-411130	SECRETARY	3,531.22	46,206.70	45,911.63	(295.07)	100.6
001-421-411140	ANIMAL CONTROL	2,815.17	36,801.35	36,485.07	(316.28)	100.9
001-421-412100	FICA	3,475.09	41,639.63	36,285.30	(5,354.33)	114.8
001-421-412200	STATE RETIREMENT	6,269.94	75,922.53	61,141.34	(14,781.19)	124.2
001-421-412400	WORKMAN'S COMP	.00	8,934.26	14,213.64	5,279.38	62.9
001-421-412500	HEALTH INSURANCE	14,050.00	165,683.00	150,732.00	(14,951.00)	109.9
001-421-412510	DENTAL INSURANCE	370.00	4,292.00	3,996.00	(296.00)	107.4
001-421-412520	VISION	90.00	1,062.00	1,080.00	18.00	98.3
001-421-412600	LIFE INSURANCE	39.31	760.28	950.40	190.12	80.0
001-421-412700	UNIFORM ALLOWANCE	.00	3,180.55	3,500.00	319.45	90.9
001-421-412910	UNEMPLOYMENT	145.48	4,087.99	16,411.36	12,323.37	24.9
001-421-412920	INSURANCE BUYDOWN	.00	.00	594.00	594.00	.0
	TOTAL SALARY & BENEFITS	71,070.22	860,519.43	763,220.74	(97,298.69)	112.8

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
001-421-423200	SUPPLIES	225.25	2,625.48	1,953.00	(672.48)	134.4
001-421-423210	POSTAGE	42.51	185.86	100.00	(85.86)	185.9
001-421-423220	CLEANING SUPPLIES	58.02	574.20	350.00	(224.20)	164.1
001-421-423230	OFFICE SUPPLIES	.00	826.21	700.00	(126.21)	118.0
001-421-423240	AMERI-PRIDE	.00	1,292.22	900.00	(392.22)	143.6
001-421-423500	GAS & OIL	234.54	21,265.23	22,000.00	734.77	96.7
001-421-424210	POCATELLO ANIMAL FEES	.00	445.00	800.00	355.00	55.6
001-421-424230	CITY PROGRAMS	224.00	2,320.90	1,791.00	(529.90)	129.6
001-421-424235	LEASE FOR COPIER	97.85	1,119.23	700.00	(419.23)	159.9
001-421-424240	INSURANCE PROF. SERVICES	55.00	660.00	600.00	(60.00)	110.0
001-421-424250	PROFESSIONAL SERVICES-ATTORNEY	.00	28,354.83	28,000.00	(354.83)	101.3
001-421-424261	SOLLUS	.00	4,285.71	4,285.71	.00	100.0
001-421-424400	ADVERTISING & PUBLISHING	.00	535.70	263.00	(272.70)	203.7
001-421-424500	PRINTING	.00	.00	400.00	400.00	.0
001-421-424600	INSURANCE	.00	.00	660.00	660.00	.0
001-421-424700	TRAVEL-DUES-TRAINING	35.18	9,635.63	4,000.00	(5,635.63)	240.9
001-421-424730	DARE PROGRAM	.00	1,041.88	900.00	(141.88)	115.8
001-421-425100	TELEPHONE	920.28	5,518.17	6,000.00	481.83	92.0
001-421-425150	INTERNET	.00	146.71	1,636.08	1,489.37	9.0
001-421-425200	HEAT, LIGHTS, UTILITIES	324.17	4,885.43	5,000.00	114.57	97.7
001-421-425800	MAINTENANCE - OFFICE EQUIP	.00	111.03	700.00	588.97	15.9
001-421-426000	MAINTENANCE - BUILDING	450.00	2,824.25	5,000.00	2,175.75	56.5
001-421-426100	MAINTENANCE - AUTOS	806.68	8,258.77	3,000.00	(5,258.77)	275.3
001-421-426300	POWER COUNTY CONTRACT	.00	70,875.00	70,875.00	.00	100.0
001-421-426310	COMPUTER ARTS CONTRACT	.00	7,904.24	15,333.30	7,429.06	51.6
001-421-426330	VIDEO STORAGE	.00	.00	4,400.00	4,400.00	.0
001-421-426900	MISCELLANEOUS	371.26	2,310.83	5,260.00	2,949.17	43.9
001-421-426920	COMMUNICATIONS	.00	10,344.21	4,000.00	(6,344.21)	258.6
001-421-426930	UNIFORMS-SMALL EQUIP.	96.45	6,263.17	2,500.00	(3,763.17)	250.5
001-421-426990	K-9 EXPENSES	53.50	1,358.62	1,500.00	141.38	90.6
	TOTAL OTHER EXPENSES	3,994.69	195,968.51	193,607.09	(2,361.42)	101.2
	CAPITAL OUTLAY					
001-421-437400	OFFICE EQUIP & FURNITURE	.00	370.97	750.00	379.03	49.5
001-421-437410	VESTS	.00	45.00	800.00	755.00	5.6
001-421-437420	TAZERS AND HOLSTERS	256.80	2,314.74	2,000.00	(314.74)	115.7
001-421-437500	AUTO EQUIP ACCESORY (LEASE)	.00	35,451.53	3,900.00	(31,551.53)	909.0
001-421-437600	OTHER MACHINERY & EQUIP.	.00	.00	4,662.00	4,662.00	.0
	TOTAL CAPITAL OUTLAY	256.80	38,182.24	12,112.00	(26,070.24)	315.2
	TOTAL POLICE DEPARTMENT	75,321.71	1,094,670.18	968,939.83	(125,730.35)	113.0
	FIRE DEPARTMENT					

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
SALARY & BENEFITS						
001-423-411000	SALARIES & WAGES	4,998.75	58,737.53	31,515.05	(27,222.48)	186.4
001-423-411210	WAGES-FIRE CALLS ($30.00)	450.00	5,750.00	7,400.00	1,650.00	77.7
001-423-411220	WAGES-MEETINGS ($10.00)	.00	1,440.00	1,060.00	(380.00)	135.9
001-423-412100	FICA	414.88	5,017.69	1,335.69	(3,682.00)	375.7
001-423-412200	STATE RETIREMENT	656.88	7,902.27	585.78	(7,316.49)	1349.0
001-423-412400	WORKMAN'S COMP	.00	282.73	553.48	270.75	51.1
001-423-412500	HEALTHE INSURANCE	1,303.00	15,636.00	.00	(15,636.00)	.0
001-423-412510	DENTAL INSURANCE	37.00	407.00	.00	(407.00)	.0
001-423-412520	VISION INSURANCE	9.00	108.00	.00	(108.00)	.0
001-423-412600	LIFE INSURANCE	16.55	91.75	.00	(91.75)	.0
001-423-412910	UNEMPLOYMENT	20.46	422.62	250.00	(172.62)	169.1
	TOTAL SALARY & BENEFITS	7,906.52	95,795.59	42,700.00	(53,095.59)	224.4
OTHER EXPENSES						
001-423-423200	SUPPLIES	13.00	926.41	950.00	23.59	97.5
001-423-423500	GAS & OIL	.00	3,671.28	1,000.00	(2,671.28)	367.1
001-423-424240	INSURANCE PROF. SERVICES	5.50	49.50	.00	(49.50)	.0
001-423-424400	ADVERTISING/PUBLICATION	.00	.00	50.00	50.00	.0
001-423-424700	TRAVEL-MEETINGS-TRAINING	61.57	1,243.71	1,500.00	256.29	82.9
001-423-425100	TELEPHONE	48.43	1,109.66	.00	(1,109.66)	.0
001-423-425200	HEAT, LIGHTS, UTILITIES	164.11	2,216.11	2,497.55	281.44	88.7
001-423-426000	MAINTENANCE - BUILDING	67.01	1,619.81	1,500.00	(119.81)	108.0
001-423-426100	MAINTENANCE - AUTO	953.40	4,429.04	5,000.00	570.96	88.6
001-423-426300	OTHER PURCHASED SERVICES	268.75	637.57	800.00	162.43	79.7
001-423-426900	UNIFORMS	.00	1,097.66	1,000.00	(97.66)	109.8
001-423-426910	MISCELLANEOUS	23.26	5,045.05	2,300.00	(2,745.05)	219.4
001-423-426920	COMMUNICATIONS	43.09	599.49	2,000.00	1,400.51	30.0
	TOTAL OTHER EXPENSES	1,648.12	22,645.29	18,597.55	(4,047.74)	121.8
CAPITAL OUTLAY						
001-423-437400	OFFICE EQUIP & FURNITURE	.00	173.99	250.00	76.01	69.6
001-423-437410	RADIOS	.00	936.75	2,010.91	1,074.16	46.6
001-423-437420	COMPUTER PROGRAMS	.00	146.71	550.00	403.29	26.7
001-423-437600	OTHER MACHINERY & EQUIP	323.50	1,007.90	1,800.00	792.10	56.0
001-423-437810	CITY GRANT MATCH DEPT LANDS	.00	.00	500.00	500.00	.0
001-423-437850	SCBA'S	.00	3,943.46	2,800.00	(1,143.46)	140.8
001-423-437855	TURNOUTS	.00	1,701.14	3,200.00	1,498.86	53.2
	TOTAL CAPITAL OUTLAY	323.50	7,909.95	11,110.91	3,200.96	71.2

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS					
001-423-818100	TRANSFER TO CAP. IMPROVE.	.00	.00	2,591.54	2,591.54	.0
	TOTAL TRANSFERS	.00	.00	2,591.54	2,591.54	.0
	TOTAL FIRE DEPARTMENT	9,878.14	126,350.83	75,000.00	(51,350.83)	168.5
	DEPARTMENT 425					
001-425-424260	SOLLUS	7,203.76	35,306.57	20,000.00	(15,306.57)	176.5
001-425-425150	INTERNET	1,054.94	12,847.88	13,088.64	240.76	98.2
001-425-426100	EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
	TOTAL CATEGORY 42	8,258.70	48,154.45	43,088.64	(5,065.81)	111.8
	TOTAL DEPARTMENT 425	8,258.70	48,154.45	43,088.64	(5,065.81)	111.8
	TOTAL FUND EXPENDITURES	145,497.73	2,048,270.12	1,789,494.64	(258,775.48)	114.5
	NET REVENUE OVER EXPENDITURES	(89,237.79)	(226,091.73)	.00	226,091.73	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CLERKS TRUST FUND

	ASSETS		
002-000-195000	POOLED CASH-FUND SHARE	596.61	
	TOTAL ASSETS		596.61
	LIABILITIES AND EQUITY		
	FUND EQUITY		
002-000-290000	FUND BAL FWD	596.61	
	TOTAL FUND EQUITY		596.61
	TOTAL LIABILITIES AND EQUITY		596.61

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

STREET FUND

	ASSETS			
003-000-195000	POOLED CASH-FUND SHARE		225,502.41	
003-000-197000	AR TAX		7,170.87	
003-000-197100	ACCT REC OTHER GOVTS.		69,554.50	
	TOTAL ASSETS			302,227.78
	LIABILITIES AND EQUITY			
	LIABILITIES			
003-000-200200	DEFERED TAX		6,728.12	
003-000-200300	ACCRUED WAGES		4,911.94	
003-000-210000	ACCOUNTS PAYABLE		27,561.56	
003-000-212000	PAYROLL LIABILITY		23,578.78	
	TOTAL LIABILITIES			62,780.40
	FUND EQUITY			
003-000-290000	FUND BAL FWD		126,777.24	
	REVENUE OVER EXPENDITURES - YTD	112,670.14		
	BALANCE - SEPTEMBER 30, 2025		239,447.38	
	TOTAL FUND EQUITY			239,447.38
	TOTAL LIABILITIES AND EQUITY			302,227.78

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
003-311-311000	PROPERTY TAX	735.15	202,926.08	211,246.20	8,320.12	96.1
003-311-312000	DELINQUENT TAX	182.05	2,903.54	.00	(2,903.54)	.0
	TOTAL TAXES	917.20	205,829.62	211,246.20	5,416.58	97.4
	GRANTS					
003-334-334500	PEDESTRIAN TUNNEL GRANT	.00	92,656.35	2,000,000.00	1,907,343.65	4.6
	TOTAL GRANTS	.00	92,656.35	2,000,000.00	1,907,343.65	4.6
	STATE SHARED REVENUES					
003-335-335100	STATE LIQUOR	7.29	1,135.86	1,250.85	114.99	90.8
003-335-335200	HIWAY USER	.00	383,913.27	255,848.00	(128,065.27)	150.1
003-335-335500	SALES TAX	.00	.00	32,502.95	32,502.95	.0
003-335-335600	REVENUE SHARING	.00	42,076.61	.00	(42,076.61)	.0
003-335-338100	ROAD & BRIDGE	597.54	91,967.72	229,489.35	137,521.63	40.1
	TOTAL STATE SHARED REVENUES	604.83	519,093.46	519,091.15	(2.31)	100.0
	OTHER REVENUE					
003-370-371000	INTEREST	272.15	2,716.55	2,000.00	(716.55)	135.8
003-370-379000	MISC OTHER REVENUE	.00	7,900.00	.00	(7,900.00)	.0
	TOTAL OTHER REVENUE	272.15	10,616.55	2,000.00	(8,616.55)	530.8
	MISCELLANEOUS					
003-390-390000	REIMBURSEMENTS	.00	1,161.95	.00	(1,161.95)	.0
	TOTAL MISCELLANEOUS	.00	1,161.95	.00	(1,161.95)	.0
	TOTAL FUND REVENUE	1,794.18	829,357.93	2,732,337.35	1,902,979.42	30.4

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET DEPARTMENT					
	SALARY & BENEFITS					
003-431-411000	SALARIES & WAGES	635.00	2,807.00	.00	(2,807.00)	.0
003-431-411310	ADMINISTRATION	5,591.76	78,610.68	47,400.60	(31,210.08)	165.8
003-431-411320	MAINTENANCE	7,606.00	83,069.91	100,421.86	17,351.95	82.7
003-431-411350	MECHANIC	.00	34,772.98	55,423.89	20,650.91	62.7
003-431-412100	FICA	1,049.79	15,162.61	15,548.35	385.74	97.5
003-431-412200	STATE RETIREMENT	1,654.39	23,721.70	24,308.26	586.56	97.6
003-431-412400	WORKMAN'S COMP	.00	6,050.42	655.26	(5,395.16)	923.4
003-431-412500	HEALTH INSURANCE	6,074.00	66,821.00	55,044.00	(11,777.00)	121.4
003-431-412510	DENTAL INSURANCE	185.00	1,850.00	1,776.00	(74.00)	104.2
003-431-412520	VISION	34.00	413.00	480.00	67.00	86.0
003-431-412600	LIFE INSURANCE	51.71	333.71	422.40	88.69	79.0
003-431-412700	UNIFORMS	714.40	714.40	1,000.00	285.60	71.4
003-431-412910	UNEMPLOYMENT	30.90	1,516.61	8,617.65	7,101.04	17.6
003-431-412920	INSURANCE BUYDOWN	.00	.00	264.00	264.00	.0
	TOTAL SALARY & BENEFITS	23,626.95	315,844.02	311,362.27	(4,481.75)	101.4

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
003-431-423200	SUPPLIES	80.74	3,443.85	4,500.00	1,056.15	76.5
003-431-423230	OFFICE SUPPLIES	328.76	842.11	500.00	(342.11)	168.4
003-431-423250	SMALL TOOLS	50.87	648.23	3,000.00	2,351.77	21.6
003-431-423400	SAFETY EQUIPMENT	.00	2,719.34	1,000.00	(1,719.34)	271.9
003-431-423500	GAS AND OIL	12,017.33	36,061.15	23,000.00	(13,061.15)	156.8
003-431-424220	AUDIT EXPENSE	.00	2,800.00	2,400.00	(400.00)	116.7
003-431-424230	CITY PROGRAMS	112.00	1,160.45	932.80	(227.65)	124.4
003-431-424240	INSURANCE PROF. SERVICES	33.00	313.50	264.00	(49.50)	118.8
003-431-424260	SOLLUS	.00	4,285.71	4,285.71	.00	100.0
003-431-424400	ADVERTISING & PUBLISHING	.00	105.50	150.00	44.50	70.3
003-431-424700	TRAVEL-DUES-TRAINING	90.68	2,460.35	2,500.00	39.65	98.4
003-431-425100	TELEPHONE	184.38	2,645.24	3,900.00	1,254.76	67.8
003-431-425150	INTERNET	.00	146.71	1,636.08	1,489.37	9.0
003-431-425200	HEAT, LIGHTS & UTILITIES	190.16	5,640.30	9,000.00	3,359.70	62.7
003-431-425300	STREET LIGHTS	3,163.11	40,059.26	41,500.00	1,440.74	96.5
003-431-425600	RENTALS	.00	4,668.56	5,000.00	331.44	93.4
003-431-425900	STREET MAINT-OIL & ASPHALT	13,700.00	52,661.84	81,088.67	28,426.83	64.9
003-431-425910	STREET MAINT-GRAVEL	.00	1,359.92	10,000.00	8,640.08	13.6
003-431-426000	MAINTENANCE - BUILDING	18.99	174.42	1,600.00	1,425.58	10.9
003-431-426100	MAINTENANCE - EQUIPMENT	2,704.92	17,799.14	15,000.00	(2,799.14)	118.7
003-431-426110	STREET CLEANING M&O	.00	408.79	5,500.00	5,091.21	7.4
003-431-426120	SNOW/ICE REMOVAL M&O	.00	8,337.84	5,500.00	(2,837.84)	151.6
003-431-426130	CURB & GUTTER/CONCRETE WORK	5,000.00	5,000.00	5,000.00	.00	100.0
003-431-426300	SURVEYING	.00	.00	500.00	500.00	.0
003-431-426400	SIGNS	.00	2,196.50	500.00	(1,696.50)	439.3
003-431-426500	PAINT STRIPING	795.35	13,027.47	4,000.00	(9,027.47)	325.7
003-431-426900	MISCELLANEOUS SERVICES	23.26	776.59	.00	(776.59)	.0
003-431-426920	COMMUNICATIONS	.00	100.43	250.00	149.57	40.2
003-431-426930	CHRISTMAS DECORATIONS	.00	1,138.90	.00	(1,138.90)	.0
	TOTAL OTHER EXPENSES	38,493.55	210,982.10	232,507.26	21,525.16	90.7
	CAPITAL OUTLAY					
003-431-437700	EQUIPMENT LEASE-SWEEPER	.00	32,023.35	32,023.35	.00	100.0
003-431-437760	EQUIPMENT LEASE-LOADER	.00	29,084.63	29,084.63	.00	100.0
003-431-437780	EQUIPMENT LEASE ZIPPER	.00	39,359.84	39,359.84	.00	100.0
003-431-437825	ENGINEERING FEES	.00	5,000.00	.00	(5,000.00)	.0
	TOTAL CAPITAL OUTLAY	.00	105,467.82	100,467.82	(5,000.00)	105.0
	GRANTS					
003-431-447955	PEDESTRIAN TUNNEL GRANT	.00	62,493.85	2,000,000.00	1,937,506.15	3.1
003-431-447956	PEDESTRIAN TUNNEL CITY MATCH	.00	.00	74,000.00	74,000.00	.0
	TOTAL GRANTS	.00	62,493.85	2,074,000.00	2,011,506.15	3.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS					
003-431-818100	TRANSFER TO CAP. IMPROVE.	.00	7,900.00	.00	(7,900.00)	.0
003-431-818110	REIMBURSE GENERAL FUND	2,000.00	14,000.00	14,000.00	.00	100.0
	TOTAL TRANSFERS	2,000.00	21,900.00	14,000.00	(7,900.00)	156.4
	TOTAL STREET DEPARTMENT	64,120.50	716,687.79	2,732,337.35	2,015,649.56	26.2
	TOTAL FUND EXPENDITURES	64,120.50	716,687.79	2,732,337.35	2,015,649.56	26.2
	NET REVENUE OVER EXPENDITURES	(62,326.32)	112,670.14	.00	(112,670.14)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

SANITATION FUND

	ASSETS		
005-000-195000	POOLED CASH-FUND SHARE	107,639.57	
005-000-197200	LAND	10,000.00	
005-000-197300	BUILDING	13,500.00	
005-000-197400	EQUIPMENT	396,172.56	
005-000-197500	AUTO	687,016.60	
005-000-197600	ACCUM. DEPR	(619,950.14)	
005-000-197700	DEFER PERSI OUT	9,416.00	
005-000-199000	A/R SANITATION	36,664.70	
005-000-199100	A/R RECYCLE	(14.67)	
	TOTAL ASSETS		640,444.62
	LIABILITIES AND EQUITY		
	LIABILITIES		
005-000-200300	ACCRUED WAGES	1,343.83	
005-000-200310	AP LEAVE	5,226.00	
005-000-200311	DEFER PERSI IN	799.00	
005-000-200312	NP PERSI	41,651.00	
005-000-210000	ACCOUNTS PAYABLE	15,730.05	
005-000-212000	PAYROLL LIABILITY	7,960.95	
	TOTAL LIABILITIES		72,710.83
	FUND EQUITY		
005-000-290000	FUND BAL FWD	520,126.87	
	REVENUE OVER EXPENDITURES - YTD	47,606.92	
	BALANCE - SEPTEMBER 30, 2025	567,733.79	
	TOTAL FUND EQUITY		567,733.79
	TOTAL LIABILITIES AND EQUITY		640,444.62

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SANITATION REVENUE					
005-345-345100	SANITATION CHARGES	32,321.14	389,914.10	356,040.00	(33,874.10)	109.5
005-345-345110	RECYCLING CHARGES	1,330.83	16,426.83	27,216.00	10,789.17	60.4
005-345-345120	OTHER SANITATION FEES	.00	14.79	.00	(14.79)	.0
	TOTAL SANITATION REVENUE	33,651.97	406,355.72	383,256.00	(23,099.72)	106.0
	OTHER REVENUE					
005-370-371000	INTEREST	118.10	1,215.62	500.00	(715.62)	243.1
	TOTAL OTHER REVENUE	118.10	1,215.62	500.00	(715.62)	243.1
	TOTAL FUND REVENUE	33,770.07	407,571.34	383,756.00	(23,815.34)	106.2

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SANITATION DEPARTMENT					
	SALARY & BENEFITS					
005-433-411000	SALARIES & WAGES	3,966.43	59,990.57	72,152.89	12,162.32	83.1
005-433-412100	FICA	303.44	4,561.03	5,519.70	958.67	82.6
005-433-412200	STATE RETIREMENT	474.38	6,384.17	8,569.69	2,185.52	74.5
005-433-412400	WORKMAN'S COMP	.00	2,431.48	189.32	(2,242.16)	1284.3
005-433-412500	HEALTH INSURANCE	689.00	11,369.00	14,544.00	3,175.00	78.2
005-433-412510	DENTAL INSURANCE	37.00	407.00	444.00	37.00	91.7
005-433-412520	VISION	9.00	99.00	120.00	21.00	82.5
005-433-412600	LIFE INSURANCE	4.14	69.94	105.60	35.66	66.2
005-433-412700	UNIFORMS	.00	.00	200.00	200.00	.0
005-433-412910	UNEMPLOYMENT	14.88	501.09	3,059.28	2,558.19	16.4
005-433-412920	INSURANCE BUYDOWN	.00	.00	66.00	66.00	.0
	TOTAL SALARY & BENEFITS	5,498.27	85,813.28	104,970.48	19,157.20	81.8
	OTHER EXPENSES					
005-433-423200	SUPPLIES	.00	1,618.87	1,500.00	(118.87)	107.9
005-433-423210	POSTAGE	111.00	2,765.00	900.00	(1,865.00)	307.2
005-433-423250	SMALL TOOLS	196.99	279.99	1,500.00	1,220.01	18.7
005-433-423400	SAFETY EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
005-433-423500	GAS & OIL	.00	16,457.76	17,000.00	542.24	96.8
005-433-424000	SALES TAX	.00	722.27	700.00	(22.27)	103.2
005-433-424220	AUDIT EXPENSE	.00	700.00	600.00	(100.00)	116.7
005-433-424230	CITY PROGRAMS	358.40	3,713.44	2,985.63	(727.81)	124.4
005-433-424235	LEASE ON EVELOPE STUFFER	21.32	265.44	578.21	312.77	45.9
005-433-424240	INSURANCE PROF. SERVICES	5.50	66.00	66.00	.00	100.0
005-433-424400	ADVERTISING & PUBLISHING	.00	230.35	150.00	(80.35)	153.6
005-433-424700	TRAVEL - DUES	44.52	528.81	250.00	(278.81)	211.5
005-433-424750	RECYCLE FEES	284.92	1,509.06	.00	(1,509.06)	.0
005-433-425100	TELEPHONE	46.39	586.44	700.00	113.56	83.8
005-433-425200	HEAT, LIGHT, UTILITIES	74.64	1,282.04	2,000.00	717.96	64.1
005-433-426000	MAINTENANCE - BUILDING	.00	26.00	1,500.00	1,474.00	1.7
005-433-426100	MAINTENANCE - TRUCK	15,329.81	29,145.09	15,000.00	(14,145.09)	194.3
005-433-426200	MAINTENANCE ALLEYS	.00	35.98	5,000.00	4,964.02	.7
005-433-426500	REFUND	.00	.00	100.00	100.00	.0
005-433-426900	MISCELLANEOUS SERVICES	23.26	1,185.92	500.00	(685.92)	237.2
	TOTAL OTHER EXPENSES	16,496.75	61,118.46	52,029.84	(9,088.62)	117.5
	CAPITAL OUTLAY					
005-433-437600	GARBAGE CONTAINERS	.00	23,839.05	30,000.00	6,160.95	79.5
	TOTAL CAPITAL OUTLAY	.00	23,839.05	30,000.00	6,160.95	79.5

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS					
005-433-818100	TRANSFER CAP/IMPROVEMENT TRUCK	40,028.20	153,774.71	162,919.03	9,144.32	94.4
005-433-818110	TRANSFER GENERAL FUND	.00	35,418.92	33,836.65	(1,582.27)	104.7
	TOTAL TRANSFERS	40,028.20	189,193.63	196,755.68	7,562.05	96.2
	TOTAL SANITATION DEPARTMENT	62,023.22	359,964.42	383,756.00	23,791.58	93.8
	TOTAL FUND EXPENDITURES	62,023.22	359,964.42	383,756.00	23,791.58	93.8
	NET REVENUE OVER EXPENDITURES	(28,253.15)	47,606.92	.00	(47,606.92)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

RECREATION FUND

	ASSETS			
007-000-195000	POOLED CASH-FUND SHARE		24,938.29	
007-000-197000	AR TAX		2,161.00	
007-000-197800	ACCT REC OTHER GOVTS.		58,294.18	
	TOTAL ASSETS			85,393.47
	LIABILITIES AND EQUITY			
	LIABILITIES			
007-000-200200	DEFERED TAX		2,019.19	
007-000-200300	ACCRUED WAGES		5,525.74	
007-000-210000	ACCOUNTS PAYABLE		3,431.83	
007-000-212000	PAYROLL LIABILITY		10,723.10	
	TOTAL LIABILITIES			21,699.86
	FUND EQUITY			
007-000-290000	FUND BAL FWD		126,062.12	
	REVENUE OVER EXPENDITURES - YTD	(62,368.51)		
	BALANCE - SEPTEMBER 30, 2025		63,693.61	
	TOTAL FUND EQUITY			63,693.61
	TOTAL LIABILITIES AND EQUITY			85,393.47

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
007-311-311000	PROPERTY TAX	220.55	60,888.76	64,667.21	3,778.45	94.2
007-311-312000	DELINQUENT TAX	44.95	774.78	.00	(774.78)	.0
007-311-319000	PENALTIES & INTEREST	52.85	519.13	.00	(519.13)	.0
	TOTAL TAXES	318.35	62,182.67	64,667.21	2,484.54	96.2
	GRANTS					
007-334-334150	PARKS GRANTS & DONATIONS	.00	1,000.00	.00	(1,000.00)	.0
	TOTAL GRANTS	.00	1,000.00	.00	(1,000.00)	.0
	STATE SHARED REVENUES					
007-335-335100	STATE LIQUOR REVENUE	38.86	6,057.90	6,671.20	613.30	90.8
007-335-335500	SALES TAX REVENUE	.00	.00	195,661.59	195,661.59	.0
007-335-335600	REVENUE SHARING	.00	211,607.89	.00	(211,607.89)	.0
	TOTAL STATE SHARED REVENUES	38.86	217,665.79	202,332.79	(15,333.00)	107.6
	FEES & DONATIONS					
007-350-350020	ORG. REC. - ADULT GYMS	.00	35.00	.00	(35.00)	.0
007-350-350030	ORG REC - SOFTBALL/BASEBALL	.00	2,555.00	2,000.00	(555.00)	127.8
007-350-350060	ORG REC - YOUTH SOCCER	.00	5,320.00	4,000.00	(1,320.00)	133.0
007-350-350200	SHELTER RESERVATIONS	75.00	3,180.00	2,000.00	(1,180.00)	159.0
007-350-350400	WILLOW BAY RECREATION	.00	100.00	650.00	550.00	15.4
007-350-350420	WILLOW BAY CAMPGROUND	720.00	5,386.67	.00	(5,386.67)	.0
	TOTAL FEES & DONATIONS	795.00	16,576.67	8,650.00	(7,926.67)	191.6
	OTHER REVENUE					
007-370-371000	INTEREST	41.08	1,039.40	800.00	(239.40)	129.9
007-370-379000	MISC OTHER REVENUE	.00	18,388.60	.00	(18,388.60)	.0
	TOTAL OTHER REVENUE	41.08	19,428.00	800.00	(18,628.00)	2428.5
	MISCELLANEOUS					
007-390-390000	REIMBURSEMENTS	368.00	2,032.63	.00	(2,032.63)	.0
007-390-397000	INTERFUND TRANSFERS	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL MISCELLANEOUS	368.00	52,032.63	.00	(52,032.63)	.0
	TOTAL FUND REVENUE	1,561.29	368,885.76	276,450.00	(92,435.76)	133.4

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS DEPARTMENT					
	SALARY & BENEFITS					
007-436-411000	SALARIES & WAGES	5,871.57	88,268.51	73,885.60	(14,382.91)	119.5
007-436-411410	SEASONAL	1,262.50	12,826.78	17,980.00	5,153.22	71.3
007-436-412100	FICA	707.69	9,504.46	7,333.72	(2,170.74)	129.6
007-436-412200	STATE RETIREMENT	965.61	13,078.99	8,836.72	(4,242.27)	148.0
007-436-412400	WORKMAN'S COMP	.00	2,996.94	4,535.44	1,538.50	66.1
007-436-412500	HEALTH INSURANCE	2,106.00	26,081.00	24,912.00	(1,169.00)	104.7
007-436-412510	DENTAL INSURANCE	111.00	962.00	888.00	(74.00)	108.3
007-436-412520	VISION	18.00	225.00	240.00	15.00	93.8
007-436-412600	LIFE INSURANCE	8.28	158.68	211.20	52.52	75.1
007-436-412700	UNIFORMS	.00	649.98	300.00	(349.98)	216.7
007-436-412910	UNEMPLOYMENT	35.54	885.51	3,316.95	2,431.44	26.7
007-436-412920	INSURANCE BUYDOWN	.00	.00	132.00	132.00	.0
	TOTAL SALARY & BENEFITS	11,086.19	155,637.85	142,571.63	(13,066.22)	109.2
	OTHER EXPENSES					
007-436-423200	SUPPLIES	13.00	1,719.76	2,500.00	780.24	68.8
007-436-423250	SMALL TOOLS	.00	1,087.66	2,000.00	912.34	54.4
007-436-423500	GAS & OIL	.00	6,488.08	8,000.00	1,511.92	81.1
007-436-424010	SALES TAX	.00	271.00	.00	(271.00)	.0
007-436-424230	CITY PROGRAMS	201.60	2,088.81	1,523.96	(564.85)	137.1
007-436-424240	INSURANCE PROF. SERVICES	11.00	132.00	132.00	.00	100.0
007-436-424260	SOLLUS	.00	4,285.71	4,285.71	.00	100.0
007-436-424400	ADVERTISING & PUBLISHING	.00	41.00	680.00	639.00	6.0
007-436-424500	PRINTING	.00	.00	1,000.00	1,000.00	.0
007-436-424700	TRAVEL - DUES	.00	1,037.93	750.00	(287.93)	138.4
007-436-425100	TELEPHONE	95.81	1,141.17	1,800.00	658.83	63.4
007-436-425150	INTERNET	.00	146.70	1,700.00	1,553.30	8.6
007-436-425160	CABLE/SATELITE TV	149.51	1,931.14	.00	(1,931.14)	.0
007-436-425200	HEAT, LIGHTS UTILITIES	303.87	9,711.42	7,500.00	(2,211.42)	129.5
007-436-425600	EQUIPMENT RENTAL	.00	.00	500.00	500.00	.0
007-436-425900	MAINTENANCE - GROUNDS	2,698.50	16,940.67	15,500.00	(1,440.67)	109.3
007-436-425910	MAINTENANCE-SPRINKLERS	.00	1,734.21	6,000.00	4,265.79	28.9
007-436-426000	MAINTENANCE - BUILDING	50.18	3,766.39	6,000.00	2,233.61	62.8
007-436-426100	MAINTENANCE - AUTO & EQUIP.	19.96	1,063.28	3,651.28	2,588.00	29.1
007-436-426110	MAINTENANCE-EQUIPMENT	.00	6,691.81	4,562.42	(2,129.39)	146.7
007-436-426200	TREES	.00	.00	4,500.00	4,500.00	.0
007-436-426300	PURCHASED SERVICES	.00	.00	700.00	700.00	.0
007-436-426320	ORGANIZED REC. EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
007-436-426330	ORGANIZED REC. BASEBALL	.00	1,521.40	1,500.00	(21.40)	101.4
007-436-426340	ORGANIZED REC. SOCCER	.00	3,675.65	1,700.00	(1,975.65)	216.2
007-436-426500	REFUNDS	.00	50.00	.00	(50.00)	.0
007-436-426900	PORTA POTS & EQUIP RENTAL	261.12	5,152.04	4,000.00	(1,152.04)	128.8
007-436-426910	MISCELLANEOUS	23.26	1,309.59	500.00	(809.59)	261.9
	TOTAL OTHER EXPENSES	3,827.81	71,987.42	81,985.37	9,997.95	87.8

RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL OUTLAY					
007-436-437300	IMPROVEMENTS	.00	39,156.00	11,000.00	(28,156.00)	356.0
007-436-437310	SPRINKLER SYSTEM	.00	.00	3,000.00	3,000.00	.0
007-436-437400	OFFICE EQUIP/FURNITURE	.00	.00	2,000.00	2,000.00	.0
007-436-437600	OTHER MACHINERY & EQUIPMENT	.00	4,744.09	13,893.00	9,148.91	34.2
007-436-437610	MOWER	.00	21,071.78	22,000.00	928.22	95.8
007-436-437672	PARKS CDBG GRANT	.00	13,500.00	.00	(13,500.00)	.0
	TOTAL CAPITAL OUTLAY	.00	78,471.87	51,893.00	(26,578.87)	151.2
	TRANSFERS					
007-436-818150	INTERFUND TRANSFERS-GOLF	.00	125,000.00	.00	(125,000.00)	.0
	TOTAL TRANSFERS	.00	125,000.00	.00	(125,000.00)	.0
	TOTAL PARKS DEPARTMENT	14,914.00	431,097.14	276,450.00	(154,647.14)	155.9
	WILLOW BAY DEPARTMENT					
	SALARY & BENEFITS					
007-437-411000	SALARIES & WAGES	.00	50.00	.00	(50.00)	.0
007-437-412100	FICA	.00	3.83	.00	(3.83)	.0
	TOTAL SALARY & BENEFITS	.00	53.83	.00	(53.83)	.0
	OTHER EXPENSES					
007-437-426110	MAINTENANCE-EQUIPMENT	.00	59.20	.00	(59.20)	.0
007-437-426600	SECURITY DEPOSIT REFUNDS	.00	(200.00)	.00	200.00	.0
007-437-426910	MISCELLANEOUS	.00	(59.20)	.00	59.20	.0
	TOTAL OTHER EXPENSES	.00	(200.00)	.00	200.00	.0
	TOTAL WILLOW BAY DEPARTMENT	.00	(146.17)	.00	146.17	.0
	ORGANIZED REC. DEPARTMENT					
	SALARY & BENEFITS					
007-438-412500	HEALTH INSURANCE	30.00	150.00	.00	(150.00)	.0
	TOTAL SALARY & BENEFITS	30.00	150.00	.00	(150.00)	.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

RECREATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
007-438-424010	SALES TAX	.00	153.30	.00	(153.30)	.0
	TOTAL OTHER EXPENSES	.00	153.30	.00	(153.30)	.0
	TOTAL ORGANIZED REC. DEPARTMENT	30.00	303.30	.00	(303.30)	.0
	TOTAL FUND EXPENDITURES	14,944.00	431,254.27	276,450.00	(154,804.27)	156.0
	NET REVENUE OVER EXPENDITURES	(13,382.71)	(62,368.51)	.00	62,368.51	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

GOLF FUND

	ASSETS			
008-000-195000	POOLED CASH-FUND SHARE		208,680.61	
008-000-197000	AR TAX		1,522.12	
008-000-197100	ACCT REC OTHER GOVTS.		12,138.27	
008-000-197200	LAND		25,000.00	
008-000-197300	BUILDING		249,842.00	
008-000-197400	EQUIPMENT		314,592.00	
008-000-197500	VEHICLES		6,200.00	
008-000-197600	ACCUM. DEPR		(420,586.20)	
008-000-197700	DEFER PERSI OUT		15,921.00	
	TOTAL ASSETS			413,309.80
	LIABILITIES AND EQUITY			
	LIABILITIES			
008-000-200200	DEFERRED TAX		1,411.55	
008-000-200225	INVENTORY		(13,159.81)	
008-000-200300	ACCRUED WAGES		3,883.54	
008-000-200310	ACCRUED LEAVE		9,016.00	
008-000-200311	TOURNAMENT CREDITS		6,753.24	
008-000-200312	DEFER PERSI IN		1,350.00	
008-000-200313	UNFUNDED PERSI		70,421.00	
008-000-210000	ACCOUNTS PAYABLE		13,278.31	
008-000-212000	PAYROLL LIABILITY		5,131.29	
	TOTAL LIABILITIES			98,085.12
	FUND EQUITY			
008-000-290000	FUND BAL FWD		241,717.42	
	REVENUE OVER EXPENDITURES - YTD	73,507.26		
	BALANCE - SEPTEMBER 30, 2025		315,224.68	
	TOTAL FUND EQUITY			315,224.68
	TOTAL LIABILITIES AND EQUITY			413,309.80

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GOLF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
008-311-311000	PROPERTY TAX	171.54	47,361.64	50,296.72	2,935.08	94.2
008-311-312000	DELINQUENT TAX	24.69	483.94	.00	(483.94)	.0
	TOTAL TAXES	196.23	47,845.58	50,296.72	2,451.14	95.1
	STATE SHARED REVENUES					
008-335-335100	STATE LIQUOR REVENUE	19.43	3,028.95	3,335.60	306.65	90.8
008-335-335500	SALES TAX REVENUE	.00	.00	34,367.68	34,367.68	.0
008-335-335600	REVENUE SHARING	.00	36,371.67	.00	(36,371.67)	.0
	TOTAL STATE SHARED REVENUES	19.43	39,400.62	37,703.28	(1,697.34)	104.5
	FEES & DONATIONS					
008-350-350600	GOLF RECEIPTS	14,974.73	171,365.06	117,000.00	(54,365.06)	146.5
008-350-350650	GOLF CARTS	14,194.93	148,348.65	85,000.00	(63,348.65)	174.5
008-350-350700	GOLF CLUBHOUSE MERCHANDISE	12,099.56	66,253.20	47,500.00	(18,753.20)	139.5
008-350-350750	GOLF CLUBHOUSE BEVERAGE & FOOD	8,625.37	66,817.47	45,000.00	(21,817.47)	148.5
008-350-350800	TOURNAMENT INCOME	2,253.21	2,468.21	3,000.00	531.79	82.3
008-350-350810	TOURNAMENT CREDIT	(7,801.68)	21,566.82	.00	(21,566.82)	.0
008-350-350900	MISC . DONATIONS	.00	8,331.00	.00	(8,331.00)	.0
008-350-350950	COURSE IMPROVEMENTS	.00	2,099.44	18,000.00	15,900.56	11.7
	TOTAL FEES & DONATIONS	44,346.12	487,249.85	315,500.00	(171,749.85)	154.4
	OTHER REVENUE					
008-370-371000	INTEREST	189.99	1,692.27	500.00	(1,192.27)	338.5
	TOTAL OTHER REVENUE	189.99	1,692.27	500.00	(1,192.27)	338.5
	MISCELLANEOUS					
008-390-390000	REIMBURSEMENTS	22,766.82	24,016.82	.00	(24,016.82)	.0
	TOTAL MISCELLANEOUS	22,766.82	24,016.82	.00	(24,016.82)	.0
	TOTAL FUND REVENUE	67,518.59	600,205.14	404,000.00	(196,205.14)	148.6

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GOLF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GOLF DEPARTMENT					
	SALARY & BENEFITS					
008-439-411000	SALARIES & WAGES	9,852.50	111,034.43	100,683.02	(10,351.41)	110.3
008-439-411700	COURSE PART TIME	3,707.75	26,447.84	20,000.00	(6,447.84)	132.2
008-439-411750	CLUBHOUSE PART TIME	3,456.26	21,871.09	20,500.00	(1,371.09)	106.7
008-439-412100	FICA	1,289.75	12,330.84	10,265.00	(2,065.84)	120.1
008-439-412200	STATE RETIREMENT	1,178.36	13,065.33	11,917.31	(1,148.02)	109.6
008-439-412400	WORKMAN'S COMP	.00	1,470.20	1,750.00	279.80	84.0
008-439-412500	HEALTH INSURANCE	2,636.00	30,724.44	31,272.00	547.56	98.3
008-439-412510	DENTAL INSURANCE	74.00	839.98	888.00	48.02	94.6
008-439-412520	VISION	18.00	209.73	240.00	30.27	87.4
008-439-412600	LIFE INSURANCE	8.28	148.28	211.20	62.92	70.2
008-439-412700	UNIFORMS	.00	.00	150.00	150.00	.0
008-439-412910	UNEMPLOYMENT	53.13	1,077.30	4,642.73	3,565.43	23.2
008-439-412920	INSURANCE BUYDOWN	.00	.00	132.00	132.00	.0
	TOTAL SALARY & BENEFITS	22,274.03	219,219.46	202,651.26	(16,568.20)	108.2

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

GOLF FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
008-439-423200	SUPPLIES	39.97	3,199.44	1,000.00	(2,199.44)	319.9
008-439-423500	GAS & OIL	.00	7,072.42	9,000.00	1,927.58	78.6
008-439-424000	GOLF SALES TAX	.00	22,766.71	20,000.00	(2,766.71)	113.8
008-439-424230	CITY PROGRAMS	224.00	2,320.90	2,000.00	(320.90)	116.1
008-439-424240	INSURANCE PROF. SERVICES	11.00	132.00	66.00	(66.00)	200.0
008-439-424260	SOLLUS	899.00	5,184.71	4,285.71	(899.00)	121.0
008-439-424400	ADVERTISING & PUBLISHING	.00	425.67	400.00	(25.67)	106.4
008-439-424500	PRINTING	.00	.00	200.00	200.00	.0
008-439-424700	TRAVEL - DUES	.00	1,663.68	1,200.00	(463.68)	138.6
008-439-425100	TELEPHONE	46.39	555.58	1,000.00	444.42	55.6
008-439-425150	INTERNET/CABLE TV	82.99	936.60	2,019.71	1,083.11	46.4
008-439-425200	HEAT, LIGHTS & UTILITIES	459.44	5,296.96	5,500.00	203.04	96.3
008-439-425900	MAINTENANCE - GROUNDS	.00	14,520.95	16,214.75	1,693.80	89.6
008-439-425910	MAINTENANCE - CART PATH	.00	19,992.00	.00	(19,992.00)	.0
008-439-425920	MAINTENANCE - LANDSCAPING	.00	10,658.50	11,264.57	606.07	94.6
008-439-426000	MAINTENANCE - BUILDING	.00	3,520.42	3,500.00	(20.42)	100.6
008-439-426050	MAINTENANCE - CLUBHOUSE	.00	226.71	3,000.00	2,773.29	7.6
008-439-426100	MAINTENANCE - AUTO	.00	75.67	500.00	424.33	15.1
008-439-426110	MAINTENANCE - EQUIPMENT	1,501.27	9,773.14	7,500.00	(2,273.14)	130.3
008-439-426150	MAINTENANCE-CARTS	.00	.00	500.00	500.00	.0
008-439-426200	BASELINE/WATER SYSTEM	.00	719.00	750.00	31.00	95.9
008-439-426300	PURCHASED SERVICES	1,037.90	1,037.90	1,500.00	462.10	69.2
008-439-426350	UNIFIRTS/JANITORIAL SERVICES	313.38	1,877.95	1,280.00	(597.95)	146.7
008-439-426400	ALCOHOL PERMITS	.00	485.41	500.00	14.59	97.1
008-439-426500	CLUB HOUSE MERCH. & EQUIPMENT	4,845.72	42,169.28	35,000.00	(7,169.28)	120.5
008-439-426600	CLUB HOUSE FOOD & ALCOHOL	2,058.67	34,805.77	23,000.00	(11,805.77)	151.3
008-439-426800	CREDIT CARD FEES	.00	6,777.10	9,000.00	2,222.90	75.3
008-439-426900	PORTA POTTIES	298.00	2,904.34	1,700.00	(1,204.34)	170.8
008-439-426910	MISCELLANEOUS	23.27	1,541.01	750.00	(791.01)	205.5
	TOTAL OTHER EXPENSES	11,841.00	200,639.82	162,630.74	(38,009.08)	123.4
	CAPITAL OUTLAY					
008-439-437400	OFFICE EQUIP./FURNITURE	.00	9,863.93	3,000.00	(6,863.93)	328.8
008-439-437600	OTHER MACHINERY & EQUIPMENT	.00	13,061.95	3,000.00	(10,061.95)	435.4
008-439-437610	MOWER	.00	66,200.00	15,000.00	(51,200.00)	441.3
008-439-437800	GOLF CARTS	5,904.24	17,712.72	17,718.00	5.28	100.0
	TOTAL CAPITAL OUTLAY	5,904.24	106,838.60	38,718.00	(68,120.60)	275.9
	TOTAL GOLF DEPARTMENT	40,019.27	526,697.88	404,000.00	(122,697.88)	130.4
	TOTAL FUND EXPENDITURES	40,019.27	526,697.88	404,000.00	(122,697.88)	130.4
	NET REVENUE OVER EXPENDITURES	27,499.32	73,507.26	.00	(73,507.26)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WILLOW BAY/BOR

	ASSETS			
009-000-195000	POOLED CASH-FUND SHARE		52,917.94	
	TOTAL ASSETS			52,917.94
	LIABILITIES AND EQUITY			
	LIABILITIES			
009-000-212000	PAYROLL LIABILITY		1,561.32	
	TOTAL LIABILITIES			1,561.32
	FUND EQUITY			
009-000-290000	FUND BAL FWD		54,098.43	
	REVENUE OVER EXPENDITURES - YTD	(2,741.81)		
	BALANCE - SEPTEMBER 30, 2025		51,356.62	
	TOTAL FUND EQUITY			51,356.62
	TOTAL LIABILITIES AND EQUITY			52,917.94

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WILLOW BAY/BOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 350					
009-350-350420	WILLOW BAY CAMPGROUND/BOR	4,666.67	23,333.35	28,000.02	4,666.67	83.3
	TOTAL SOURCE 350	4,666.67	23,333.35	28,000.02	4,666.67	83.3
	SOURCE 370					
009-370-371000	INTEREST	46.21	771.50	500.00	(271.50)	154.3
	TOTAL SOURCE 370	46.21	771.50	500.00	(271.50)	154.3
	TOTAL FUND REVENUE	4,712.88	24,104.85	28,500.02	4,395.17	84.6

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WILLOW BAY/BOR

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
009-437-411000	SALARIES & WAGES	1,168.74	18,257.62	17,000.00	(1,257.62)	107.4
009-437-412100	FICA	.00	251.39	1,300.50	1,049.11	19.3
009-437-412400	WORKMANS COMP	.00	.00	588.00	588.00	.0
009-437-412910	UNEMPLOYMENT	.00	16.65	720.80	704.15	2.3
	TOTAL CATEGORY 41	1,168.74	18,525.66	19,609.30	1,083.64	94.5
	OTHER EXPENSES					
009-437-423200	SUPPLIES	.00	.00	1,500.00	1,500.00	.0
009-437-423250	SMALL TOOLS	.00	.00	350.00	350.00	.0
009-437-423500	GAS & OIL	.00	2,371.00	2,467.59	96.59	96.1
009-437-424400	ADVERTISING & PUBLISHING	.00	550.00	550.00	.00	100.0
009-437-425900	MAINTENANCE-GROUNDS	.00	5,400.00	2,000.00	(3,400.00)	270.0
009-437-426100	MAINTENANCE-AUTO	.00	.00	1,023.13	1,023.13	.0
009-437-426110	MAINTENANCE-EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL OTHER EXPENSES	.00	8,321.00	8,890.72	569.72	93.6
	TOTAL DEPARTMENT 437	1,168.74	26,846.66	28,500.02	1,653.36	94.2
	TOTAL FUND EXPENDITURES	1,168.74	26,846.66	28,500.02	1,653.36	94.2
	NET REVENUE OVER EXPENDITURES	3,544.14	(2,741.81)	.00	2,741.81	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WILLOW BAY CITY CAMPGROUND

	ASSETS			
010-000-195000	POOLED CASH-FUND SHARE		153,878.12	
	TOTAL ASSETS			153,878.12
	LIABILITIES AND EQUITY			
	LIABILITIES			
010-000-210000	ACCOUNTS PAYABLE		2,174.35	
010-000-212000	PAYROLL LIABILITY		66.80	
	TOTAL LIABILITIES			2,241.15
	FUND EQUITY			
	REVENUE OVER EXPENDITURES - YTD	151,636.97		
	BALANCE - SEPTEMBER 30, 2025		151,636.97	
	TOTAL FUND EQUITY			151,636.97
	TOTAL LIABILITIES AND EQUITY			153,878.12

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WILLOW BAY CITY CAMPGROUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WILLOW BAY CITY CAMPGROUND					
010-350-350420	WILLOW BAY CAMPGROUND	12,542.00	160,458.00	144,067.22	(16,390.78)	111.4
010-350-350440	WILLOW BAY SECURITY DEPOSITS	.00	(1,200.00)	.00	1,200.00	.0
	TOTAL WILLOW BAY CITY CAMPGROUND	12,542.00	159,258.00	144,067.22	(15,190.78)	110.5
	MISC. REVENUE					
010-370-371000	INTEREST	143.78	1,011.19	.00	(1,011.19)	.0
010-370-379100	INTERFUND TRANSFER FROM OTHER	.00	150,000.00	.00	(150,000.00)	.0
	TOTAL MISC. REVENUE	143.78	151,011.19	.00	(151,011.19)	.0
	TOTAL FUND REVENUE	12,685.78	310,269.19	144,067.22	(166,201.97)	215.4

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WILLOW BAY CITY CAMPGROUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WILLOW BAY CITY CAMPGROUND					
	SALARY & BENEFITS					
010-440-411000	SALARIES WAGES	1,889.59	21,043.17	17,000.00	(4,043.17)	123.8
010-440-411101	WILLOW BAY CAMPGROUND OT	91.17	1,189.03	.00	(1,189.03)	.0
010-440-411510	SEASONAL	.00	1,655.50	7,350.72	5,695.22	22.5
010-440-412100	FICA	72.47	1,199.38	1,862.83	663.45	64.4
010-440-412291	UNEMPLOYMENT	2.86	212.69	1,032.47	819.78	20.6
010-440-412400	WORKMANS COMP	.00	.00	588.20	588.20	.0
	TOTAL SALARY & BENEFITS	2,056.09	25,299.77	27,834.22	2,534.45	90.9
	OTHER EXPENSES					
010-440-423200	SUPPLIES	13.00	250.96	1,500.00	1,249.04	16.7
010-440-423250	SMALL TOOLS	.00	1,810.93	1,000.00	(810.93)	181.1
010-440-423500	GAS & OIL	.00	1,100.00	1,200.00	100.00	91.7
010-440-424400	ADVERTISING AND PUBLISHING	.00	.00	1,000.00	1,000.00	.0
010-440-425100	TELEPHONE	46.39	560.18	250.00	(310.18)	224.1
010-440-425150	INTERNET	.00	146.70	3,000.00	2,853.30	4.9
010-440-425200	HEAT, LIGHT, AND UTILITIES	2,114.96	27,832.78	37,800.00	9,967.22	73.6
010-440-425600	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.0
010-440-425900	MAINTENANCE GROUNDS	.00	10,840.09	10,000.00	(840.09)	108.4
010-440-425910	MAINTENANCE SPRINKLERS	.00	185.78	10,000.00	9,814.22	1.9
010-440-426000	MAINTENANCE BUILDINGS	.00	532.28	10,000.00	9,467.72	5.3
010-440-426100	MAINTENANCE AUTO	.00	.00	1,500.00	1,500.00	.0
010-440-426110	MAINTENANCE EQUIPMENT	.00	111.18	2,500.00	2,388.82	4.5
010-440-426600	SECURITY DEPOSIT REFUNDS	.00	2,400.00	2,400.00	.00	100.0
010-440-426910	MISCELLANEOUS	.00	145.00	1,000.00	855.00	14.5
	TOTAL OTHER EXPENSES	2,174.35	45,915.88	84,150.00	38,234.12	54.6
	CAPITAL OUTLAY					
010-440-437600	OTHER MACHINERY EQUIPMENT	.00	275.00	10,000.00	9,725.00	2.8
010-440-437630	MOWER SKIDSTEER	.00	12,141.57	12,083.00	(58.57)	100.5
010-440-437640	IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	12,416.57	32,083.00	19,666.43	38.7
	CATEGORY 81					
010-440-818150	INTERFUND TRANSFERS	.00	75,000.00	.00	(75,000.00)	.0
	TOTAL CATEGORY 81	.00	75,000.00	.00	(75,000.00)	.0
	TOTAL WILLOW BAY CITY CAMPGROUND	4,230.44	158,632.22	144,067.22	(14,565.00)	110.1

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WILLOW BAY CITY CAMPGROUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	4,230.44	158,632.22	144,067.22	(14,565.00)	110.1
NET REVENUE OVER EXPENDITURES	8,455.34	151,636.97	.00	(151,636.97)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WATER FUND

	ASSETS			
025-000-195000	POOLED CASH-FUND SHARE		(359,213.54)	
025-000-197100	CONSTRUCTION IN PROGRESS		1,073,450.82	
025-000-197200	LAND		145,778.70	
025-000-197300	BUILDING		183,979.02	
025-000-197400	EQUIPMENT		11,209,530.03	
025-000-197500	AUTO		232,765.54	
025-000-197600	ACCUM. DEPR		(5,120,700.24)	
025-000-197700	DEFER PERSI OUT		26,757.00	
025-000-199000	ACCOUNTS RECEIVABLE WATER		123,686.75	
	TOTAL ASSETS			7,516,034.08
	LIABILITIES AND EQUITY			
	LIABILITIES			
025-000-200300	ACCRUED WAGES		3,450.14	
025-000-200310	AP LEAVE		6,820.95	
025-000-200311	DEFER PERSI IN		2,270.00	
025-000-200312	NP PERSI		118,355.00	
025-000-200313	BONDS PAYABLE		2,347,303.77	
025-000-200314	ACCURED INTEREST		2,122.22	
025-000-210000	ACCOUNTS PAYABLE		262,516.08	
025-000-212000	PAYROLL LIABILITY		12,086.74	
	TOTAL LIABILITIES			2,754,924.90
	FUND EQUITY			
025-000-290000	FUND BAL FWD		5,147,059.43	
	REVENUE OVER EXPENDITURES - YTD	(385,950.25)		
	BALANCE - SEPTEMBER 30, 2025		4,761,109.18	
	TOTAL FUND EQUITY			4,761,109.18
	TOTAL LIABILITIES AND EQUITY			7,516,034.08

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER REVENUE					
025-316-346100	WATER SALES	110,906.01	1,327,866.33	1,592,848.87	264,982.54	83.4
025-316-346150	RECONNECT FEE WATER SALES	800.37	10,050.39	5,000.00	(5,050.39)	201.0
025-316-346200	WATER HOOKUPS	3,007.55	22,418.16	7,500.00	(14,918.16)	298.9
025-316-346300	WATER LATE FEE	(3,324.57)	.00	.00	.00	.0
	TOTAL WATER REVENUE	111,389.36	1,360,334.88	1,605,348.87	245,013.99	84.7
	GRANTS					
025-334-383000	ARPA-DEQ WATERLINE PROJECT	.00	1,862,413.00	.00	(1,862,413.00)	.0
	TOTAL GRANTS	.00	1,862,413.00	.00	(1,862,413.00)	.0
	OTHER REVENUE					
025-370-371000	INTEREST	.00	757.54	1,500.00	742.46	50.5
	TOTAL OTHER REVENUE	.00	757.54	1,500.00	742.46	50.5
	TOTAL FUND REVENUE	111,389.36	3,223,505.42	1,606,848.87	(1,616,656.55)	200.6

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DEPARTMENT					
	SALARY & BENEFITS					
025-434-411000	SALARIES & WAGES	14,817.73	182,850.80	167,094.94	(15,755.86)	109.4
025-434-412100	FICA	1,105.14	13,756.52	12,782.76	(973.76)	107.6
025-434-412200	STATE RETIREMENT	1,772.21	21,765.51	19,894.85	(1,870.66)	109.4
025-434-412400	WORKMAN'S COMP	.00	2,516.30	330.72	(2,185.58)	760.9
025-434-412500	HEALTH INSURANCE	6,981.00	83,672.00	72,108.00	(11,564.00)	116.0
025-434-412510	DENTAL INSURANCE	129.50	1,554.00	.00	(1,554.00)	.0
025-434-412520	VISION	38.50	462.00	360.00	(102.00)	128.3
025-434-412600	LIFE INSURANCE	12.41	232.10	316.80	84.70	73.3
025-434-412700	UNIFORMS	.00	619.76	450.00	(169.76)	137.7
025-434-412910	UNEMPLOYMENT	54.17	1,302.07	708.48	(593.59)	183.8
025-434-412920	INSURANCE BUYDOWN	.00	.00	198.00	198.00	.0
	TOTAL SALARY & BENEFITS	24,910.66	308,731.06	274,244.55	(34,486.51)	112.6

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
025-434-423200	SUPPLIES	.00	342.49	800.00	457.51	42.8
025-434-423210	POSTAGE	559.00	3,796.00	4,000.00	204.00	94.9
025-434-423230	OFFICE SUPPLIES	.00	1,487.57	750.00	(737.57)	198.3
025-434-423240	SHOP SUPPLIES	.00	232.97	500.00	267.03	46.6
025-434-423250	SMALL TOOLS	.00	48.99	1,000.00	951.01	4.9
025-434-423300	STOCK INVENTORY	115.41	6,996.21	15,211.61	8,215.40	46.0
025-434-423310	NEW SERVICES	.00	.00	4,000.00	4,000.00	.0
025-434-423320	FIRE HYDRANTS	.00	.00	4,000.00	4,000.00	.0
025-434-423400	SAFETY EQUIPMENT	.00	615.30	600.00	(15.30)	102.6
025-434-423450	CHEMICALS	.00	5.59	1,000.00	994.41	.6
025-434-423500	GAS & OIL	.00	9,303.00	12,000.00	2,697.00	77.5
025-434-424220	AUDIT	.00	10,600.00	4,300.00	(6,300.00)	246.5
025-434-424230	CITY PROGRAMS	448.00	4,641.80	3,881.00	(760.80)	119.6
025-434-424235	LEASE ON ENVELOPE STUFFER	164.64	1,708.51	2,320.68	612.17	73.6
025-434-424240	INSURANCE PROF. SERVICES	16.50	198.00	198.00	.00	100.0
025-434-424260	SOLLUS	.00	4,944.41	4,285.71	(658.70)	115.4
025-434-424400	ADVERTISING & PUBLISHING	.00	585.43	1,000.00	414.57	58.5
025-434-424500	PRINTING	.00	.00	1,000.00	1,000.00	.0
025-434-424600	INSURANCE	.00	.00	1,500.00	1,500.00	.0
025-434-424700	TRAVEL - DUES	.00	10,102.75	9,000.00	(1,102.75)	112.3
025-434-425100	TELEPHONE	162.37	1,956.30	1,937.88	(18.42)	101.0
025-434-425200	HEAT, LIGHT, UTILITIES	15,488.14	111,542.68	90,000.00	(21,542.68)	123.9
025-434-425210	INTERNET	.00	.00	1,635.56	1,635.56	.0
025-434-425900	MAINTENANCE - GROUNDS	.00	.00	500.00	500.00	.0
025-434-426000	MAINTENANCE - BUILDING	.00	3,627.44	4,000.00	372.56	90.7
025-434-426100	MAINTENANCE - AUTOS	19.50	4,046.07	5,000.00	953.93	80.9
025-434-426105	MAINTENANCE - HEAVY EQUIPMENT	.00	3,449.72	4,000.00	550.28	86.2
025-434-426110	MAINTENANCE - PUMPS/WELLS	3.58	16,949.33	16,500.00	(449.33)	102.7
025-434-426120	MAINTENANCE - MAINLINE REPAIRS	.00	5,558.99	5,000.00	(558.99)	111.2
025-434-426130	MAINTENANCE - BFLOW PREVENTION	.00	.00	2,000.00	2,000.00	.0
025-434-426200	GRAVEL LINE	.00	10,000.00	10,000.00	.00	100.0
025-434-426300	MANDATED FEES/TESTING	235.00	31,684.12	15,000.00	(16,684.12)	211.2
025-434-426900	CONTRACT SERVICES	.00	9,888.83	2,000.00	(7,888.83)	494.4
025-434-426920	SCADA-GIS	699.00	3,253.58	1,500.00	(1,753.58)	216.9
025-434-426925	MISCELLANEOUS	3,824.92	5,770.14	500.00	(5,270.14)	1154.0
025-434-426930	CODIFIERS	.00	.00	500.00	500.00	.0
	TOTAL OTHER EXPENSES	21,736.06	263,336.22	231,420.44	(31,915.78)	113.8
	CAPITAL OUTLAY					
025-434-437400	OFFICE EQUIPMENT & FURNITURE	.00	.00	500.00	500.00	.0
025-434-437610	OTHER MACHINERY/EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
025-434-437850	ARPA DEQ WATERLINE PROJECT	245,357.00	2,019,693.64	.00	(2,019,693.64)	.0
	TOTAL CAPITAL OUTLAY	245,357.00	2,019,693.64	2,000.00	(2,017,693.64)	10098

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS					
025-434-818100	TRANSFER TO CAP/IMPROVE FUND	184,241.86	936,100.84	1,017,589.97	81,489.13	92.0
025-434-818110	REIMBURSE GENERAL FUND	34,546.95	81,593.91	81,593.91	.00	100.0
	TOTAL TRANSFERS	218,788.81	1,017,694.75	1,099,183.88	81,489.13	92.6
	TOTAL WATER DEPARTMENT	510,792.53	3,609,455.67	1,606,848.87	(2,002,606.80)	224.6
	TOTAL FUND EXPENDITURES	510,792.53	3,609,455.67	1,606,848.87	(2,002,606.80)	224.6
	NET REVENUE OVER EXPENDITURES	(399,403.17)	(385,950.25)	.00	385,950.25	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WASTEWATER FUND

	ASSETS			
027-000-195000	POOLED CASH-FUND SHARE		332,705.02	
027-000-197300	BUILDING		195,791.93	
027-000-197400	EQUIPMENT		15,447,886.20	
027-000-197500	AUTO		478,263.60	
027-000-197600	ACCUM. DEPR		(5,878,239.78)	
027-000-197700	DEFER PERSI OUT		23,597.00	
027-000-199000	A/R WSTEWTR/SEWER		145,206.44	
	TOTAL ASSETS			10,745,210.41
	LIABILITIES AND EQUITY			
	LIABILITIES			
027-000-200300	ACCRUED WAGES		4,246.93	
027-000-200310	AP LEAVE		13,681.46	
027-000-200311	DEFER PERSI IN		2,002.00	
027-000-200312	NP PERSI		104,377.00	
027-000-200313	NP BONDS '15		584,897.01	
027-000-200314	NP BONDS '14		759,029.27	
027-000-200315	NP BONDS '13		5,973,737.92	
027-000-200316	NP DEQ		641,686.03	
027-000-200317	ACCURED INTEREST		29,354.73	
027-000-210000	ACCOUNTS PAYABLE		12,025.31	
027-000-212000	PAYROLL LIABILITY		8,321.32	
	TOTAL LIABILITIES			8,133,358.98
	FUND EQUITY			
027-000-290000	FUND BAL FWD		2,414,958.67	
	REVENUE OVER EXPENDITURES - YTD	196,892.76		
	BALANCE - SEPTEMBER 30, 2025		2,611,851.43	
	TOTAL FUND EQUITY			2,611,851.43
	TOTAL LIABILITIES AND EQUITY			10,745,210.41

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SEWER REVENUE					
027-347-347100	SEWER SERVICE REVENUE	133,507.11	1,617,117.80	1,558,986.12	(58,131.68)	103.7
027-347-347200	SEWER HOOKUPS	.00	19,155.00	10,500.00	(8,655.00)	182.4
027-347-347250	SEWER LINE EXTENSION	.00	.00	195.00	195.00	.0
027-347-347300	SEWER INSPECTION FEES	.00	135.00	.00	(135.00)	.0
	TOTAL SEWER REVENUE	133,507.11	1,636,407.80	1,569,681.12	(66,726.68)	104.3
	OTHER REVENUE					
027-370-371000	INTEREST	405.66	5,055.47	1,500.00	(3,555.47)	337.0
	TOTAL OTHER REVENUE	405.66	5,055.47	1,500.00	(3,555.47)	337.0
	MISCELLANEOUS					
027-390-390000	REIMBURSEMENTS	.00	4,247.30	.00	(4,247.30)	.0
	TOTAL MISCELLANEOUS	.00	4,247.30	.00	(4,247.30)	.0
	TOTAL FUND REVENUE	133,912.77	1,645,710.57	1,571,181.12	(74,529.45)	104.7

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WASTEWATER DEPARTMENT					
	SALARY & BENEFITS					
027-435-411000	SALARIES & WAGES	10,534.48	144,414.94	140,070.75	(4,344.19)	103.1
027-435-412100	FICA	794.06	10,941.62	10,715.41	(226.21)	102.1
027-435-412200	STATE RETIREMENT	1,259.92	17,262.32	16,752.46	(509.86)	103.0
027-435-412400	WORKMAN'S COMPENSATION	.00	2,685.93	246.48	(2,439.45)	1089.7
027-435-412500	HEALTH INSURANCE	3,045.00	36,440.00	47,136.00	10,696.00	77.3
027-435-412510	DENTAL INSURANCE	92.50	1,110.00	1,332.00	222.00	83.3
027-435-412520	VISION	22.50	270.00	360.00	90.00	75.0
027-435-412600	LIFE INSURANCE	33.10	257.99	316.80	58.81	81.4
027-435-412700	UNIFORMS	.00	556.11	1,000.00	443.89	55.6
027-435-412910	UNEMPLOYMENT	39.03	1,211.57	4,846.45	3,634.88	25.0
027-435-412920	INSURANCE BUYDOWN	.00	.00	198.00	198.00	.0
	TOTAL SALARY & BENEFITS	15,820.59	215,150.48	222,974.35	7,823.87	96.5

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER EXPENSES					
027-435-423200	SUPPLIES	206.28	1,494.84	1,482.00	(12.84)	100.9
027-435-423210	POSTAGE	769.00	5,331.62	5,000.00	(331.62)	106.6
027-435-423220	CLEANING SUPPLIES	.00	807.63	1,500.00	692.37	53.8
027-435-423225	SHOP SUPPLIES	.00	92.82	800.00	707.18	11.6
027-435-423230	OFFICE SUPPLIES	.00	1,907.55	1,000.00	(907.55)	190.8
027-435-423235	LAB SUPPLIES	195.79	3,664.09	5,500.00	1,835.91	66.6
027-435-423240	INDUSTRIAL CHEMICALS	.00	26,721.87	25,873.05	(848.82)	103.3
027-435-423250	SMALL TOOLS	.00	1,837.15	500.00	(1,337.15)	367.4
027-435-423300	STOCK INVENTORY	.00	2,877.75	19,233.00	16,355.25	15.0
027-435-423310	NEW SERVICES	.00	.00	500.00	500.00	.0
027-435-423400	SAFETY EQUIPMENT	.00	790.76	600.00	(190.76)	131.8
027-435-423500	GAS & OIL	.00	4,747.86	9,000.00	4,252.14	52.8
027-435-424220	AUDIT	.00	5,600.00	4,300.00	(1,300.00)	130.2
027-435-424230	CITY PROGRAMS	448.00	4,641.80	3,881.36	(760.44)	119.6
027-435-424235	LEASE ON ENVELOPE STUFFER	164.51	2,048.37	3,213.24	1,164.87	63.8
027-435-424240	INSURANCE PROF. SERVICES	16.50	198.00	198.00	.00	100.0
027-435-424260	SOLLUS	.00	7,370.30	4,285.71	(3,084.59)	172.0
027-435-424400	ADVERTISING & PUBLISHING	.00	138.35	300.00	161.65	46.1
027-435-424500	PRINTING	.00	.00	100.00	100.00	.0
027-435-424600	INSURANCE	.00	.00	500.00	500.00	.0
027-435-424700	TRAVEL - DUES	.00	3,512.75	4,000.00	487.25	87.8
027-435-424730	STERLING CODIFIERS	.00	.00	500.00	500.00	.0
027-435-425100	TELEPHONE	162.37	2,352.04	5,000.00	2,647.96	47.0
027-435-425200	HEAT, LIGHT, UTILITIES	10,394.54	126,818.38	160,000.00	33,181.62	79.3
027-435-425210	INTERNET	.00	.00	1,636.08	1,636.08	.0
027-435-425900	MAINTENANCE - GROUNDS	78.95	1,430.12	750.00	(680.12)	190.7
027-435-426000	MAINTENANCE - BUILDING	.00	4,619.79	3,000.00	(1,619.79)	154.0
027-435-426005	MAINT. PROCESS/ANALYSIS EQUIP	.00	82,825.11	82,000.00	(825.11)	101.0
027-435-426100	MAINTENANCE - AUTO	.00	3,089.71	4,000.00	910.29	77.2
027-435-426105	MAINTENANCE-HEAVY EQUIPMENT	.00	4,412.49	5,000.00	587.51	88.3
027-435-426120	MAINTENANCE-LIFT STATIONS	.00	2,136.25	5,000.00	2,863.75	42.7
027-435-426130	MAINT.SEWER LINE/MANHOLES	.00	2,445.34	3,000.00	554.66	81.5
027-435-426140	SCADA-GIS	.00	1,469.72	2,200.00	730.28	66.8
027-435-426300	MANDATED FEES/TESTING	120.00	9,927.92	7,600.00	(2,327.92)	130.6
027-435-426900	MISCELLANEOUS	23.27	1,934.30	2,000.00	65.70	96.7
027-435-426910	CONTRACT SERVICES	208.77	21,600.87	16,500.00	(5,100.87)	130.9
027-435-426920	LAB EQUIPMENT	.00	1,317.94	2,000.00	682.06	65.9
027-435-426930	SLUDGE DISPOSAL	.00	1,244.19	4,000.00	2,755.81	31.1
	TOTAL OTHER EXPENSES	12,787.98	341,407.68	395,952.44	54,544.76	86.2
	CAPITAL OUTLAY					
027-435-437400	OFFICE EQUIPMENT & FURNITURE	.00	.00	1,000.00	1,000.00	.0
	TOTAL CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WASTEWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS					
027-435-818100	TRANS TO CAP/IMP FUND	193,169.75	802,341.67	871,418.39	69,076.72	92.1
027-435-818110	REIMBURESEMENT GENERAL FUND	.00	89,917.98	79,835.94	(10,082.04)	112.6
	TOTAL TRANSFERS	193,169.75	892,259.65	951,254.33	58,994.68	93.8
	TOTAL WASTEWATER DEPARTMENT	221,778.32	1,448,817.81	1,571,181.12	122,363.31	92.2
	TOTAL FUND EXPENDITURES	221,778.32	1,448,817.81	1,571,181.12	122,363.31	92.2
	NET REVENUE OVER EXPENDITURES	(87,865.55)	196,892.76	.00	(196,892.76)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WATER BOND FUND

	ASSETS			
028-000-195000	POOLED CASH-FUND SHARE		133,047.21	
	TOTAL ASSETS			133,047.21
	LIABILITIES AND EQUITY			
	FUND EQUITY			
028-000-290000	FUND BAL FWD		129,186.33	
	REVENUE OVER EXPENDITURES - YTD	3,860.88		
	BALANCE - SEPTEMBER 30, 2025		133,047.21	
	TOTAL FUND EQUITY			133,047.21
	TOTAL LIABILITIES AND EQUITY			133,047.21

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	WATER BOND REVENUE					
028-355-385000	WATER BOND RESERVE TRANSFER	.00	.00	52,450.82	52,450.82	.0
	TOTAL WATER BOND REVENUE	.00	.00	52,450.82	52,450.82	.0
	OTHER REVENUE					
028-370-371000	INTEREST	317.20	3,860.88	1,500.00	(2,360.88)	257.4
	TOTAL OTHER REVENUE	317.20	3,860.88	1,500.00	(2,360.88)	257.4
	MISCELLANEOUS					
028-390-398000	CASH FORWARD	.00	.00	63,664.86	63,664.86	.0
	TOTAL MISCELLANEOUS	.00	.00	63,664.86	63,664.86	.0
	TOTAL FUND REVENUE	317.20	3,860.88	117,615.68	113,754.80	3.3

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATER BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER BOND					
	WATER BOND EXPENSE					
028-411-817900	WATER BOND RESERVE	.00	.00	117,615.68	117,615.68	.0
	TOTAL WATER BOND EXPENSE	.00	.00	117,615.68	117,615.68	.0
	TOTAL WATER BOND	.00	.00	117,615.68	117,615.68	.0
	TOTAL FUND EXPENDITURES	.00	.00	117,615.68	117,615.68	.0
	NET REVENUE OVER EXPENDITURES	317.20	3,860.88	.00	(3,860.88)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WWTP BOND FUND

	ASSETS		
029-000-195000	POOLED CASH-FUND SHARE	404,469.47	
	TOTAL ASSETS		404,469.47
	LIABILITIES AND EQUITY		
	FUND EQUITY		
029-000-290000	FUND BAL FWD	782,252.76	
	REVENUE OVER EXPENDITURES - YTD	(377,783.29)	
	BALANCE - SEPTEMBER 30, 2025	404,469.47	
	TOTAL FUND EQUITY		404,469.47
	TOTAL LIABILITIES AND EQUITY		404,469.47

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WWTP BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	USDA WW REVENUE					
029-356-385000	USDA WW BOND 1 RES. TRANSFER	.00	.00	40,797.00	40,797.00	.0
029-356-386000	USDA WW BOND #2 RES. TRANSFER	.00	.00	5,102.00	5,102.00	.0
029-356-387000	USDA WW BOND #3 RES. TRANSFER	.00	.00	3,705.00	3,705.00	.0
029-356-388000	DEQ RESERVE TRANSFER	.00	.00	135,506.71	135,506.71	.0
	TOTAL USDA WW REVENUE	.00	.00	185,110.71	185,110.71	.0
	OTHER REVENUE					
029-370-371000	INTEREST	2,479.40	30,178.71	10,000.00	(20,178.71)	301.8
	TOTAL OTHER REVENUE	2,479.40	30,178.71	10,000.00	(20,178.71)	301.8
	MISCELLANEOUS					
029-390-398000	CASH FORWARD	.00	.00	526,499.30	526,499.30	.0
	TOTAL MISCELLANEOUS	.00	.00	526,499.30	526,499.30	.0
	TOTAL FUND REVENUE	2,479.40	30,178.71	721,610.01	691,431.30	4.2

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WWTP BOND FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WWTP BOND					
	USDA WW EXPENSES					
029-411-427910	USDA WW BOND #1 RESERVE	407,962.00	407,962.00	428,394.68	20,432.68	95.2
029-411-427920	USDA WW BOND #2 RESERVE	.00	.00	56,759.85	56,759.85	.0
029-411-427930	USDA WW BOND #3 RESERVE	.00	.00	35,474.91	35,474.91	.0
029-411-427940	DEQ RESERVE	.00	.00	200,980.57	200,980.57	.0
	TOTAL USDA WW EXPENSES	407,962.00	407,962.00	721,610.01	313,648.01	56.5
	TOTAL WWTP BOND	407,962.00	407,962.00	721,610.01	313,648.01	56.5
	TOTAL FUND EXPENDITURES	407,962.00	407,962.00	721,610.01	313,648.01	56.5
	NET REVENUE OVER EXPENDITURES	(405,482.60)	(377,783.29)	.00	377,783.29	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP.IMPR. SANITATION

	ASSETS			
030-000-195000	POOLED CASH-FUND SHARE		218,719.64	
	TOTAL ASSETS			218,719.64
	LIABILITIES AND EQUITY			
	FUND EQUITY			
030-000-290000	FUND BAL FWD		112,919.08	
	REVENUE OVER EXPENDITURES - YTD	105,800.56		
	BALANCE - SEPTEMBER 30, 2025		218,719.64	
	TOTAL FUND EQUITY			218,719.64
	TOTAL LIABILITIES AND EQUITY			218,719.64

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP.IMPR. SANITATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFER SANITATION					
030-301-301000	TRANSFER SANITATION FUND	40,028.20	153,774.71	.00	(153,774.71)	.0
	TOTAL TRANSFER SANITATION	40,028.20	153,774.71	.00	(153,774.71)	.0
	OTHER REVENUE					
030-370-371000	INTEREST EARNINGS	174.59	2,025.85	.00	(2,025.85)	.0
	TOTAL OTHER REVENUE	174.59	2,025.85	.00	(2,025.85)	.0
	TOTAL FUND REVENUE	40,202.79	155,800.56	.00	(155,800.56)	.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP.IMPR. SANITATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. IMPR SANITATION					
	CAP. IMPR. EXPENSES					
030-411-427900	IMPROVEMENTS	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL CAP. IMPR. EXPENSES	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL CAP. IMPR SANITATION	.00	50,000.00	.00	(50,000.00)	.0
	TOTAL FUND EXPENDITURES	.00	50,000.00	.00	(50,000.00)	.0
	NET REVENUE OVER EXPENDITURES	40,202.79	105,800.56	.00	(105,800.56)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP. IMPR. RECREATION

	ASSETS			
031-000-195000	POOLED CASH-FUND SHARE		40,160.91	
	TOTAL ASSETS			40,160.91
	LIABILITIES AND EQUITY			
	FUND EQUITY			
031-000-290000	FUND BAL FWD		39,557.05	
	REVENUE OVER EXPENDITURES - YTD	603.86		
	BALANCE - SEPTEMBER 30, 2025		40,160.91	
	TOTAL FUND EQUITY			40,160.91
	TOTAL LIABILITIES AND EQUITY			40,160.91

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
031-370-371000	INTEREST EARNINGS	41.08	603.86	.00	(603.86)	.0
	TOTAL OTHER REVENUE	41.08	603.86	.00	(603.86)	.0
	TOTAL FUND REVENUE	41.08	603.86	.00	(603.86)	.0
	NET REVENUE OVER EXPENDITURES	41.08	603.86	.00	(603.86)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP. IMPR. WATER

	ASSETS			
032-000-195000	POOLED CASH-FUND SHARE		2,448,471.98	
	TOTAL ASSETS			2,448,471.98
	LIABILITIES AND EQUITY			
	LIABILITIES			
032-000-210000	ACCOUNTS PAYABLE		1,896.55	
	TOTAL LIABILITIES			1,896.55
	FUND EQUITY			
032-000-290000	FUND BAL FWD		1,821,595.62	
	REVENUE OVER EXPENDITURES - YTD	624,979.81		
	BALANCE - SEPTEMBER 30, 2025		2,446,575.43	
	TOTAL FUND EQUITY			2,446,575.43
	TOTAL LIABILITIES AND EQUITY			2,448,471.98

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFER WATER					
032-303-301000	TRANSFER WATER FUND	184,241.86	812,581.35	490,840.36	(321,740.99)	165.6
	TOTAL TRANSFER WATER	184,241.86	812,581.35	490,840.36	(321,740.99)	165.6
	OTHER REVENUE					
032-370-371000	INTEREST EARNINGS	2,213.16	29,253.62	10,000.00	(19,253.62)	292.5
	TOTAL OTHER REVENUE	2,213.16	29,253.62	10,000.00	(19,253.62)	292.5
	MISCELLANEOUS					
032-390-398000	CASH FORWARD	.00	.00	247,041.12	247,041.12	.0
	TOTAL MISCELLANEOUS	.00	.00	247,041.12	247,041.12	.0
	TOTAL FUND REVENUE	186,455.02	841,834.97	747,881.48	(93,953.49)	112.6

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. IMPR. WATER					
	CAP. IMPR. WATER					
032-411-427900	IMP.CAPITAL IMPR. WATER	1,896.55	98,972.82	367,997.48	269,024.66	26.9
032-411-427905	CITY RESERVE	.00	.00	250,000.00	250,000.00	.0
032-411-427940	WATER PROJECT BOND #1	.00	58,941.17	58,942.00	.83	100.0
032-411-427941	WATER PROJECT BOND #2	.00	58,941.17	58,942.00	.83	100.0
032-411-427942	WATER BOND RESERVE-(4 OF 10)	.00	.00	12,000.00	12,000.00	.0
	TOTAL CAP. IMPR. WATER	1,896.55	216,855.16	747,881.48	531,026.32	29.0
	TOTAL CAP. IMPR. WATER	1,896.55	216,855.16	747,881.48	531,026.32	29.0
	TOTAL FUND EXPENDITURES	1,896.55	216,855.16	747,881.48	531,026.32	29.0
	NET REVENUE OVER EXPENDITURES	184,558.47	624,979.81	.00	(624,979.81)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP. IMPR. GOLF

	ASSETS			
033-000-195000	POOLED CASH-FUND SHARE		22,699.38	
	TOTAL ASSETS			22,699.38
	LIABILITIES AND EQUITY			
	FUND EQUITY			
033-000-290000	FUND BAL FWD		22,364.16	
	REVENUE OVER EXPENDITURES - YTD	335.22		
	BALANCE - SEPTEMBER 30, 2025		22,699.38	
	TOTAL FUND EQUITY			22,699.38
	TOTAL LIABILITIES AND EQUITY			22,699.38

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. GOLF

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
033-370-371000	INTEREST	20.54	335.22	.00	(335.22)	.0
	TOTAL OTHER REVENUE	20.54	335.22	.00	(335.22)	.0
	TOTAL FUND REVENUE	20.54	335.22	.00	(335.22)	.0
	NET REVENUE OVER EXPENDITURES	20.54	335.22	.00	(335.22)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP.IMPR. WW FUND

	ASSETS			
034-000-195000	POOLED CASH-FUND SHARE		804,289.40	
	TOTAL ASSETS			804,289.40
	LIABILITIES AND EQUITY			
	LIABILITIES			
034-000-210000	ACCOUNTS PAYABLE		31,675.25	
	TOTAL LIABILITIES			31,675.25
	FUND EQUITY			
034-000-290000	FUND BAL FWD		345,293.57	
	REVENUE OVER EXPENDITURES - YTD	427,320.58		
	BALANCE - SEPTEMBER 30, 2025		772,614.15	
	TOTAL FUND EQUITY			772,614.15
	TOTAL LIABILITIES AND EQUITY			804,289.40

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP.IMPR. WW FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFER WWTP					
034-301-301000	TRANSFER WWTP FUND	193,169.75	802,341.67	642,786.79	(159,554.88)	124.8
	TOTAL TRANSFER WWTP	193,169.75	802,341.67	642,786.79	(159,554.88)	124.8
	OTHER REVENUE					
034-370-371000	INTEREST EARNINGS	672.68	6,321.90	3,000.00	(3,321.90)	210.7
	TOTAL OTHER REVENUE	672.68	6,321.90	3,000.00	(3,321.90)	210.7
	MISCELLANEOUS					
034-390-398000	CASH FORWARD	.00	.00	156,554.88	156,554.88	.0
	TOTAL MISCELLANEOUS	.00	.00	156,554.88	156,554.88	.0
	TOTAL FUND REVENUE	193,842.43	808,663.57	802,341.67	(6,321.90)	100.8

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP.IMPR. WW FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP.IMPR. WASTEWATER					
	CAP. IMPR. WW EXPENSE					
034-411-427900	IMPROVEMENTS	.00	198,254.24	180,692.67	(17,561.57)	109.7
034-411-427940	USDA BOND #1 PAYMENT (2.75%)	.00	.00	407,962.00	407,962.00	.0
034-411-427941	USDA BOND #1 -RESERVE (#6/10)	.00	.00	40,797.00	40,797.00	.0
034-411-427950	USDA BOND #2 PAYMENT (3%)	.00	.00	51,020.00	51,020.00	.0
034-411-427951	USDA BOND #2 RESERVE (#5/10)	.00	.00	5,102.00	5,102.00	.0
034-411-427955	USDA BOND #3 PAYMENT	.00	88,063.00	37,043.00	(51,020.00)	237.7
034-411-427956	USDA BOND #3 RESERVE (#4/10)	.00	.00	3,705.00	3,705.00	.0
034-411-427960	DEQ #1	31,675.25	63,350.50	31,675.00	(31,675.50)	200.0
034-411-427961	DEQ #2	.00	31,675.25	31,675.00	(.25)	100.0
034-411-427962	DEQ RESERVE (#4 OF 5)	.00	.00	12,670.00	12,670.00	.0
	TOTAL CAP. IMPR. WW EXPENSE	31,675.25	381,342.99	802,341.67	420,998.68	47.5
	TOTAL CAP.IMPR. WASTEWATER	31,675.25	381,342.99	802,341.67	420,998.68	47.5
	TOTAL FUND EXPENDITURES	31,675.25	381,342.99	802,341.67	420,998.68	47.5
	NET REVENUE OVER EXPENDITURES	162,167.18	427,320.58	.00	(427,320.58)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP. IMPR. FIRE

	ASSETS			
035-000-195000	POOLED CASH-FUND SHARE		28,398.78	
	TOTAL ASSETS			28,398.78
	LIABILITIES AND EQUITY			
	FUND EQUITY			
035-000-290000	FUND BAL FWD		36,376.72	
	REVENUE OVER EXPENDITURES - YTD	(7,977.94)		
	BALANCE - SEPTEMBER 30, 2025		28,398.78	
	TOTAL FUND EQUITY			28,398.78
	TOTAL LIABILITIES AND EQUITY			28,398.78

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. FIRE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
035-370-371000	INTEREST EARNINGS	25.67	507.45	.00	(507.45)	.0
	TOTAL OTHER REVENUE	25.67	507.45	.00	(507.45)	.0
	TOTAL FUND REVENUE	25.67	507.45	.00	(507.45)	.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. FIRE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. IMPR. FIRE					
	CAP. IMPR. FIRE EXPENSE					
035-411-427900	IMPROVEMENTS	.00	8,485.39	.00	(8,485.39)	.0
	TOTAL CAP. IMPR. FIRE EXPENSE	.00	8,485.39	.00	(8,485.39)	.0
	TOTAL CAP. IMPR. FIRE	.00	8,485.39	.00	(8,485.39)	.0
	TOTAL FUND EXPENDITURES	.00	8,485.39	.00	(8,485.39)	.0
	NET REVENUE OVER EXPENDITURES	25.67	(7,977.94)	.00	7,977.94	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP. IMPR. STREETS

	ASSETS			
036-000-195000	POOLED CASH-FUND SHARE		45,837.60	
	TOTAL ASSETS			45,837.60
	LIABILITIES AND EQUITY			
	FUND EQUITY			
036-000-290000	FUND BAL FWD		44,867.74	
	REVENUE OVER EXPENDITURES - YTD	969.86		
	BALANCE - SEPTEMBER 30, 2025		45,837.60	
	TOTAL FUND EQUITY			45,837.60
	TOTAL LIABILITIES AND EQUITY			45,837.60

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFER STREETS					
036-301-301000	INTERFUND TRANSFERS	.00	7,900.00	.00	(7,900.00)	.0
	TOTAL TRANSFER STREETS	.00	7,900.00	.00	(7,900.00)	.0
	OTHER REVENUE					
036-370-371000	INTEREST EARNINGS	46.21	728.20	.00	(728.20)	.0
	TOTAL OTHER REVENUE	46.21	728.20	.00	(728.20)	.0
	TOTAL FUND REVENUE	46.21	8,628.20	.00	(8,628.20)	.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP. IMPR. STREETS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP.IMPRV. STREETS					
	CAP. IMPR. STREETS					
036-411-427900	IMPROVEMENTS	.00	7,658.34	.00	(7,658.34)	.0
	TOTAL CAP. IMPR. STREETS	.00	7,658.34	.00	(7,658.34)	.0
	TOTAL CAP.IMPRV. STREETS	.00	7,658.34	.00	(7,658.34)	.0
	TOTAL FUND EXPENDITURES	.00	7,658.34	.00	(7,658.34)	.0
	NET REVENUE OVER EXPENDITURES	46.21	969.86	.00	(969.86)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

CAP.IMP. POLICE

	ASSETS			
037-000-195000	POOLED CASH-FUND SHARE		5,888.94	
	TOTAL ASSETS			5,888.94
	LIABILITIES AND EQUITY			
	FUND EQUITY			
037-000-290000	FUND BAL FWD		13,443.09	
	REVENUE OVER EXPENDITURES - YTD	(7,554.15)		
	BALANCE - SEPTEMBER 30, 2025		5,888.94	
	TOTAL FUND EQUITY			5,888.94
	TOTAL LIABILITIES AND EQUITY			5,888.94

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

CAP.IMP. POLICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
037-370-371000	INTEREST EARNINGS	5.13	887.85	.00	(887.85)	.0
	TOTAL OTHER REVENUE	5.13	887.85	.00	(887.85)	.0
	TOTAL FUND REVENUE	5.13	887.85	.00	(887.85)	.0

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAP. IMPR. FIRE					
	CAP. IMPR. FIRE EXPENSE					
037-411-427900	IMPROVEMENTS	.00	8,442.00	.00	(8,442.00)	.0
	TOTAL CAP. IMPR. FIRE EXPENSE	.00	8,442.00	.00	(8,442.00)	.0
	TOTAL CAP. IMPR. FIRE	.00	8,442.00	.00	(8,442.00)	.0
	TOTAL FUND EXPENDITURES	.00	8,442.00	.00	(8,442.00)	.0
	NET REVENUE OVER EXPENDITURES	5.13	(7,554.15)	.00	7,554.15	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

WATERLINE PROJECT

	ASSETS			
039-000-195000	POOLED CASH-FUND SHARE		262,812.86	
	TOTAL ASSETS			262,812.86
	LIABILITIES AND EQUITY			
	FUND EQUITY			
039-000-290000	FUND BAL FWD		112,420.47	
	REVENUE OVER EXPENDITURES - YTD	150,392.39		
	BALANCE - SEPTEMBER 30, 2025		262,812.86	
	TOTAL FUND EQUITY			262,812.86
	TOTAL LIABILITIES AND EQUITY			262,812.86

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATERLINE PROJECT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
039-355-301200	INTERFUND TRANSFER	.00	123,519.49	167,990.64	44,471.15	73.5
	TOTAL SOURCE 355	.00	123,519.49	167,990.64	44,471.15	73.5
	SOURCE 370					
039-370-371000	INTEREST EARNINGS	256.75	26,872.90	500.00	(26,372.90)	5374.6
	TOTAL SOURCE 370	256.75	26,872.90	500.00	(26,372.90)	5374.6
	TOTAL FUND REVENUE	256.75	150,392.39	168,490.64	18,098.25	89.3

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

WATERLINE PROJECT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
039-411-501200	WATERLINE EXPESNSES	.00	.00	168,490.64	168,490.64	.0
	TOTAL CATEGORY 50	.00	.00	168,490.64	168,490.64	.0
	TOTAL DEPARTMENT 411	.00	.00	168,490.64	168,490.64	.0
	TOTAL FUND EXPENDITURES	.00	.00	168,490.64	168,490.64	.0
	NET REVENUE OVER EXPENDITURES	256.75	150,392.39	.00	(150,392.39)	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

INSURANCE RESERVE FUND

	ASSETS			
040-000-195000	POOLED CASH-FUND SHARE		38,531.09	
	TOTAL ASSETS			38,531.09
	LIABILITIES AND EQUITY			
	FUND EQUITY			
040-000-290000	FUND BAL FWD		64,794.75	
	REVENUE OVER EXPENDITURES - YTD	(26,263.66)		
	BALANCE - SEPTEMBER 30, 2025		38,531.09	
	TOTAL FUND EQUITY			38,531.09
	TOTAL LIABILITIES AND EQUITY			38,531.09

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

INSURANCE RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INSURANCE TRANSFERS					
040-301-301000	INTERFUND TRANSFERS	1,000.00	11,030.00	12,000.00	970.00	91.9
	TOTAL INSURANCE TRANSFERS	1,000.00	11,030.00	12,000.00	970.00	91.9
	OTHER REVENUE					
040-370-371000	INTEREST EARNINGS	41.08	834.70	800.00	(34.70)	104.3
	TOTAL OTHER REVENUE	41.08	834.70	800.00	(34.70)	104.3
	MISCELLANEOUS					
040-390-390000	REIMBURSEMENTS	10.00	120.00	.00	(120.00)	.0
040-390-398000	CASH FORWARD	.00	.00	59,960.00	59,960.00	.0
	TOTAL MISCELLANEOUS	10.00	120.00	59,960.00	59,840.00	.2
	TOTAL FUND REVENUE	1,051.08	11,984.70	72,760.00	60,775.30	16.5



CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

INSURANCE RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	INSURANCE RESERVE					
	INSURANCE RESERVE EXPENSE					
040-411-427900	HEALTH INSURANCE EXPENDITURES	2,646.87	34,326.92	63,056.40	28,729.48	54.4
040-411-428000	RX REIMBURSEMENT	292.58	3,801.44	7,794.80	3,993.36	48.8
040-411-428200	VISION INSURANCE EXPENDITURES	10.00	120.00	1,908.80	1,788.80	6.3
	TOTAL INSURANCE RESERVE EXPENSE	2,949.45	38,248.36	72,760.00	34,511.64	52.6
	TOTAL INSURANCE RESERVE	2,949.45	38,248.36	72,760.00	34,511.64	52.6
	TOTAL FUND EXPENDITURES	2,949.45	38,248.36	72,760.00	34,511.64	52.6
	NET REVENUE OVER EXPENDITURES	(1,898.37)	(26,263.66)	.00	26,263.66	.0

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

DENTAL BENEFIT FUND

	ASSETS			
042-000-195000	POOLED CASH-FUND SHARE		14,702.00	
	TOTAL ASSETS			14,702.00
	LIABILITIES AND EQUITY			
	FUND EQUITY			
042-000-290000	FUND BAL FWD		14,481.75	
	REVENUE OVER EXPENDITURES - YTD	220.25		
	BALANCE - SEPTEMBER 30, 2025		14,702.00	
	TOTAL FUND EQUITY			14,702.00
	TOTAL LIABILITIES AND EQUITY			14,702.00

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

DENTAL BENEFIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	OTHER REVENUE					
042-370-371000	INTEREST EARNINGS	15.40	220.25	150.00	(70.25)	146.8
	TOTAL OTHER REVENUE	15.40	220.25	150.00	(70.25)	146.8
	MISCELLANEOUS					
042-390-392000	REIMBURSEMENTS	37.00	444.00	417.00	(27.00)	106.5
042-390-398000	CASH FORWARD	.00	.00	12,718.37	12,718.37	.0
	TOTAL MISCELLANEOUS	37.00	444.00	13,135.37	12,691.37	3.4
	TOTAL FUND REVENUE	52.40	664.25	13,285.37	12,621.12	5.0

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

DENTAL BENEFIT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DENTAL BENEFIT					
	DENTAL INS. EXPENSES					
042-411-427900	DENTAL INSURANCE EXPENDITURES	37.00	444.00	13,285.37	12,841.37	3.3
	TOTAL DENTAL INS. EXPENSES	37.00	444.00	13,285.37	12,841.37	3.3
	TOTAL DENTAL BENEFIT	37.00	444.00	13,285.37	12,841.37	3.3
	TOTAL FUND EXPENDITURES	37.00	444.00	13,285.37	12,841.37	3.3
	NET REVENUE OVER EXPENDITURES	15.40	220.25	.00	(220.25)	.0

EXPENSES AND REVENUS FOR GENERAL AND RECREATION
September 2025

GENERAL	INCOME	EXPENDITURES	TOTAL
ADMIN	724,646.85	(779,094.66)	(54,447.81)
POLICE	989,109.53	(1,094,670.18)	(105,560.65)
FIRE	108,422.01	(126,350.83)	(17,928.82)
SOLLUS/IT	29,999.97	(48,154.45)	(18,154.48)
	1,852,178.36	(2,048,270.12)	(196,091.76)

FY2025

GENERAL FUND BREAKDOWN

September

			ADMIN.	POLICE	FIRE
PROPERTY TAX	*	919,845.78	91,984.58	791,067.37	36,793.83
DELINQUENT TAX	*	11,220.60	1,122.06	9,537.51	561.03
PENALTIES & INTEREST	*	8,940.83	1,072.90	7,510.30	357.62
TORT LIABILITY INSURANCE	*	122,002.55	122,002.55		
TOTAL		1,062,009.76	216,182.09	808,115.18	37,712.48
FIREWORKS		28.50	28.50		
TRAILER COURT		370.00	370.00		
ALCOHOLIC BEVERAGES		2,722.50	2,722.50		
IN-HOME BUSINESS		0.00	0.00		
SOLICITORS		3,094.00	3,094.00		
ANIMAL		1,406.00		1,406.00	
BUILDING PERMITS		20,977.73	20,977.73		
AREA OF CITY IMPACT-BP		0.00	0.00		
LANDSCAPING GRANT		0.00	0.00		
TOTAL		28,598.73	27,192.73	1,406.00	0.00
POLICE DEPT GRANTS		9,823.14	0.00	9,823.14	
POLICE DEPT.-VICTIMS ADVOCATE GI		0.00		0.00	
POLICE-SCHOOL RES. OFFICER		0.00		0.00	
FIRE DEPT GRANTS		0.00			0.00
TOTAL		9,823.14	0.00	9,823.14	0.00
STATE LIQUOR	*	27,639.11	12,437.60	14,925.12	276.39
AG EXEMPTION FUNDS		156.75	156.75		
SALES TAX/REVENUE SHARING	*	229,539.27	96,406.49	105,588.06	27,544.72
REVENUE SHARING	*	0.00		0.00	0.00
PERSONAL PROPERTY		46,345.47	46,345.47		
TOTAL		303,680.60	155,346.31	120,513.18	27,821.11
PILOT		19,431.09	19,431.09		
INTEREST		45,869.44	22,934.72	22,934.72	
DARE		0.00		0.00	
VIN INSPECTIONS/PARKING VIO.		460.00	0.00	460.00	
UTILITY LATE FEES		4,580.92	4,580.92		
K9 DONATIONS		0.00	0.00	0.00	
ROCKLAND BDLG. ADM.		0.00			
CDBG GRANT		0.00	0.00		
MISC. OTHER REVENUE	??	6,426.20	66.20	0.00	6,360.00
SOLLUS/INTERNET		29,999.97	29,999.97		
CAMERAS		0.00		0.00	
FINES		10,693.78	0.00	10,693.78	
COURT DISBURSEMENTS		0.00	0.00		
CABLE TV		3,945.23	3,945.23		
NATURAL GAS		23,534.02	23,534.02		
REIMBURSEMENTS	??	52,194.70	502.76	15,163.53	36,528.41
REIMB. FROM OTHER FUNDS		0.00			
IF TRANS GOLF		0.00			
IF TRANS.SANITATION		35,418.92	35,418.92		
IF TRANS WATER		81,593.91	81,593.91		
IF TRANS WWTP		89,917.98	89,917.98		
IF TRANS STREETS	??	14,000.00	14,000.00		
CASH FORWARD		0.00	0.00	0.00	0.00
TOTAL		418,066.16	325,925.72	49,252.03	42,888.41
GRAND TOTAL		$ 1,822,178.39	$ 724,646.85	$ 989,109.53	$ 108,422.01

CITY OF AMERICAN FALLS
BALANCE SHEET
SEPTEMBER 30, 2025

PUBLIC IMPROV. FUND

	ASSETS			
038-000-195000	POOLED CASH-FUND SHARE		(2,428.08)	
	TOTAL ASSETS			(2,428.08)
	LIABILITIES AND EQUITY			
	LIABILITIES			
038-000-210000	ACCOUNTS PAYABLE		925.60	
	TOTAL LIABILITIES			925.60
	FUND EQUITY			
038-000-290000	FUND BAL FWD		73,489.72	
	REVENUE OVER EXPENDITURES - YTD	(76,843.40)		
	BALANCE - SEPTEMBER 30, 2025		(3,353.68)	
	TOTAL FUND EQUITY			(3,353.68)
	TOTAL LIABILITIES AND EQUITY			(2,428.08)

CITY OF AMERICAN FALLS
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

PUBLIC IMPROV. FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SALE/BLM LEASE REVENUE					
038-302-302000	BLM LEASE PAYMENTS	.00	5,400.00	5,400.00	.00	100.0
038-302-303000	IDAHO POWER	.00	19,212.98	50,000.00	30,787.02	38.4
038-302-304000	CAMERA DONATIONS	.00	1,000.00	.00	(1,000.00)	.0
	TOTAL SALE/BLM LEASE REVENUE	.00	25,612.98	55,400.00	29,787.02	46.2
	OTHER REVENUE					
038-370-371000	INTEREST EARNINGS	.00	665.62	500.00	(165.62)	133.1
	TOTAL OTHER REVENUE	.00	665.62	500.00	(165.62)	133.1
	MISCELLANEOUS					
038-390-398000	CASH FORWARD	.00	.00	57,388.83	57,388.83	.0
	TOTAL MISCELLANEOUS	.00	.00	57,388.83	57,388.83	.0
	TOTAL FUND REVENUE	.00	26,278.60	113,288.83	87,010.23	23.2

CITY OF AMERICAN FALLS
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING SEPTEMBER 30, 2025

PUBLIC IMPROV. FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC IMPROVEMENTS					
	PUBLIC IMPR. EXPENSES					
038-411-427900	PUBLIC IMPROVEMENTS EXPENSE	925.60	103,122.00	113,288.83	10,166.83	91.0
	TOTAL PUBLIC IMPR. EXPENSES	925.60	103,122.00	113,288.83	10,166.83	91.0
	TOTAL PUBLIC IMPROVEMENTS	925.60	103,122.00	113,288.83	10,166.83	91.0
	TOTAL FUND EXPENDITURES	925.60	103,122.00	113,288.83	10,166.83	91.0
	NET REVENUE OVER EXPENDITURES	(925.60)	(76,843.40)	.00	76,843.40	.0

FY2025

GENERAL FUND BREAKDOWN

September

			ADMIN.	POLICE	FIRE
PROPERTY TAX	*	919,845.78	91,984.58	791,067.37	36,793.83
DELINQUENT TAX	*	11,220.60	1,122.06	9,537.51	561.03
PENALTIES & INTEREST	*	8,940.83	1,072.90	7,510.30	357.62
TORT LIABILITY INSURANCE	*	122,002.55	122,002.55		
TOTAL		1,062,009.76	216,182.09	808,115.18	37,712.48
FIREWORKS		28.50	28.50		
TRAILER COURT		370.00	370.00		
ALCOHOLIC BEVERAGES		2,722.50	2,722.50		
IN-HOME BUSINESS		0.00	0.00		
SOLICITORS		3,094.00	3,094.00		
ANIMAL		1,406.00		1,406.00	
BUILDING PERMITS		20,977.73	20,977.73		
AREA OF CITY IMPACT-BP		0.00	0.00		
LANDSCAPING GRANT		0.00	0.00		
TOTAL		28,598.73	27,192.73	1,406.00	0.00
POLICE DEPT GRANTS		9,823.14	0.00	9,823.14	
POLICE DEPT.-VICTIMS ADVOCATE GI		0.00		0.00	
POLICE-SCHOOL RES. OFFICER		0.00		0.00	
FIRE DEPT GRANTS		0.00			0.00
TOTAL		9,823.14	0.00	9,823.14	0.00
STATE LIQUOR	*	27,639.11	12,437.60	14,925.12	276.39
AG EXEMPTION FUNDS		156.75	156.75		
SALES TAX/REVENUE SHARING	*	229,539.27	96,406.49	105,588.06	27,544.72
REVENUE SHARING	*	0.00		0.00	0.00
PERSONAL PROPERTY		46,345.47	46,345.47		
TOTAL		303,680.60	155,346.31	120,513.18	27,821.11
PILOT		19,431.09	19,431.09		
INTEREST		45,869.44	22,934.72	22,934.72	
DARE		0.00		0.00	
VIN INSPECTIONS/PARKING VIO.		460.00	0.00	460.00	
UTILITY LATE FEES		4,580.92	4,580.92		
K9 DONATIONS		0.00	0.00	0.00	
ROCKLAND BDLG. ADM.		0.00			
CDBG GRANT		0.00	0.00		
MISC. OTHER REVENUE	??	6,426.20	66.20	0.00	6,360.00
SOLLUS/INTERNET		29,999.97	29,999.97		
CAMERAS		0.00		0.00	
FINES		10,693.78	0.00	10,693.78	
COURT DISBURSEMENTS		0.00	0.00		
CABLE TV		3,945.23	3,945.23		
NATURAL GAS		23,534.02	23,534.02		
REIMBURSEMENTS	??	52,194.70	502.76	15,163.53	36,528.41
REIMB. FROM OTHER FUNDS		0.00			
IF TRANS GOLF		0.00			
IF TRANS.SANITATION		35,418.92	35,418.92		
IF TRANS WATER		81,593.91	81,593.91		
IF TRANS WWTP		89,917.98	89,917.98		
IF TRANS STREETS	??	14,000.00	14,000.00		
CASH FORWARD		0.00	0.00	0.00	0.00
TOTAL		418,066.16	325,925.72	49,252.03	42,888.41
GRAND TOTAL		$ 1,822,178.39	$ 724,646.85	$ 989,109.53	$ 108,422.01

EXPENSES AND REVENUS FOR GENERAL AND RECREATION
September 2025

GENERAL	INCOME	EXPENDITURES	TOTAL
ADMIN	724,646.85	(779,094.66)	(54,447.81)
POLICE	989,109.53	(1,094,670.18)	(105,560.65)
FIRE	108,422.01	(126,350.83)	(17,928.82)
SOLLUS/IT	29,999.97	(48,154.45)	(18,154.48)
	1,852,178.36	(2,048,270.12)	(196,091.76)