



**AUDIT COMMITTEE MEETING AGENDA  
DECEMBER 21, 2023 AT 6:00 PM  
505 EAST 2600 NORTH  
NORTH OGDEN, UT 84414**

**PUBLIC CAN ATTEND BY:**

In person or Click the link below to join the webinar: <https://us02web.zoom.us/j/83913413271> Webinar ID: 839 1341 3271  
Or Telephone Dial: 1 346 248 7799 or 1 669 900 9128 or 1 253 215 8782 or 1 312 626 6799  
YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>

**Welcome:** Chairman Swanson

**Invocation/Thought & Pledge of Allegiance:** By Invitation

**CONSENT AGENDA**

1. Discussion and/or action to consider May 25, 2023, Audit Committee meeting minutes

**ACTIVE AGENDA**

2. Public Comments\*
3. Discussion on Quarterly Financials  
Presenter: Jami Jones, Finance Director
4. Discussion on North Ogden City Investments  
Presenter: Bryce Nelson, Treasurer
5. Public Comments\*
6. Committee Members/Staff Comments
7. Adjournment

**Public Comments/Questions**

- a. Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business.
- b. When a member of the audience addresses the Mayor and/or Council, he or she will come to the podium and state his or her name and city residing in.
- c. Citizens will be asked to limit their remarks/questions to five (5) minutes each.
- d. The Mayor shall have discretion as to who will respond to a comment/question.
- e. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks.
- f. Some comments/questions may have to wait for a response until the next regular Council Meeting.
- g. The Mayor will inform a citizen when he or she has used the allotted time.

**\*Please see notes regarding Public Comments rules and procedure**

The Council at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. In compliance with the American with Disabilities Act, needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify the City Recorder at 801-782-7211 at least 48 hours prior to the meeting. In accordance with State Statute, City Ordinance, and Council Policy, one or more Council Members may be connected via speakerphone or may by two-thirds vote to go into a closed meeting

**CERTIFICATE OF POSTING**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the North Ogden City limits on this 18<sup>th</sup> day of December, 2023 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <http://www.northogdencity.com>. The 2023 meeting schedule was also provided to the Standard-Examiner on December 16, 2022. Rian Santoro, City Recorder

**NORTH OGDEN CITY  
AUDIT COMMITTEE  
MEETING MINUTES**

May 25, 2023

The North Ogden City Audit Committee convened in the Council Chambers at 7:30 p.m. on May 25, 2023, at the North Ogden City Office at 505 East 2600 North. The meeting was also on Zoom. Recording can be found on YouTube: Recording can be found on YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>. Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on May 23, 2023. Notice of the annual meeting schedule was published in the Standard-Examiner on December 16, 2022.

Committee:

|                   |                    |                      |
|-------------------|--------------------|----------------------|
| Phil Swanson      | Committee Chairman |                      |
| S. Neal Berube    | Committee Member   |                      |
| Charlotte Ekstrom | Committee Member   |                      |
| Thayne Shafer     | Committee Member   | (Virtually attended) |
| Randy Winn        | Committee Member   |                      |
| Susan Nance       | Committee Member   |                      |

Staff:

|            |                       |
|------------|-----------------------|
| Jon Call   | City Manager/Attorney |
| Jami Jones | Finance Director      |

Visitors:

Ben Bailey  
Chris Pulver

Chairman Swanson called the meeting to order, and Committee Member Winn offered the prayer and led the audience in the Pledge of Allegiance.

## **CONSENT AGENDA**

### **1. DISCUSSION AND/OR ACTION TO CONSIDER FEBRUARY 2, 2023, AUDIT COMMITTEE MEETING MINUTES**

**Committee Member Swanson motioned to approve the February 2, 2023, Audit Committee Meeting minutes. Committee Member Berube seconded the motion.**

**Motion passed unanimously.**

## **ACTIVE AGENDA**

### **2. PUBLIC COMMENTS**

No public comments were made.

### **3. DISCUSSION ON THE QUARTERLY FINANCIALS**

Finance Director Jones presented the third quarter of the year budget, beginning with the General Funds, Aquatic Center Funds, and Enterprise Funds. It was noted that the city is either at or below the 75% line for both revenues and expenditures and that the sewer funds are slightly higher due to higher-than-expected revenues.

The Mayor asked if the conservation efforts on water could contribute to the Service Fee Revenue total. The Finance Director stated she believed it was, and that the city is also dialing into revenues better. Committee Member Shafer asked if there are any concerns about revenues coming up short by the end of the year. The Finance Director answered no and explained that the funds presented are operation fees and do not include connection fees tied to building permits.

It was explained that by department, the General Fund Expenditures show that Licenses and Permits are significantly down, as well as charges for services, which include Planning and Zoning Fees. Finance Director Jones noted that the excess revenue in sales tax in addition to the anticipated interest earnings are balancing out the revenues. Interest earnings are low due to the budget amendment. Both the General Fund expenditures and revenues were broken down by quarter and discussed in detail.

The group then discussed the sales tax trends as of March 2023.

Truth in Taxation was a topic of conversation, and it was decided that the City Council will have further discussions of whether to hold a Truth in Taxation Hearing this year.

Finance Director Jones reminded the group about the fraud hotline that is available.

#### **4. DISCUSSION ON FRAUD RISK ASSESSMENT**

Finance Director Jones reminded the Committee about the States Auditor's Office required Fraud Risk Assessment that is to be completed by June 30<sup>th</sup> of each year. She noted that the Assessment is a good opportunity for the City to go in and reassess the internal controls and policies. She further detailed that by implementing a credit card policy, the City's fraud risk score would lower even farther into the "low risk" range. Committee Member Shafer commended the Mayor and the City staff for their efforts in lowering the fraud risk score and suggested that the City's great low score be highlighted in an upcoming Council Meeting to inform the public of that improvement.

Mr. Shafer asked the Finance Director to explain the mitigating controls North Ogden City is currently using. Mitigating controls in cash receding were explained and discussed to the Committee.

Finance Director Jones then discussed fraud risk goals, including switching to P-Cards and credit card policies. The suggestion was made to set a floor on the requirements for producing receipts to a minimum dollar. The implementation of a strict personal use of public funds policy was also suggested. The Finance Director said that she would follow up with the City's Auditor regarding the suggestions made.

Council Member Winn discussed last year's Truth in Taxation Hearing and the Citizen Budget Subcommittee that was formed due to the discussions held at that hearing. He said he felt it was a good response to a City reaction as well as a successful effort. He added that the members of that subcommittee have reported learning a lot and now

understand the intricacies of forming a City budget. Due to the knowledge, the Citizen Budget Subcommittee came up with several good ideas that have been presented to the City Council.

Mayor Berube agreed with Mr. Winn and noted the importance of transparency in North Ogden City.

5. **PUBLIC COMMENTS**

Chris Pulver, North Ogden resident, spoke on the large number of ideas that came out of the Citizen Budget Subcommittee. He explained that everything was written down and triaged prior to presenting the ideas to the City Council. Mr. Pulver stressed the importance of educating the public on property taxes. Energy costs and usage rates were also discussed.

6. **COMMITTEE MEMBERS/STAFF COMMENTS**

No comments made.

7. **ADJOURNMENT**

**Committee Member Eckstrom motioned to adjourn the meeting.**

**The meeting adjourned at 7:01 p.m.**

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Phil Swanson, Committee Chairman

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Rian Santoro  
City Recorder/Committee Member

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Date Approved

Not Approved

NORTH OGDEN CITY CORPORATION  
COMBINED CASH INVESTMENT  
SEPTEMBER 30, 2023

COMBINED CASH ACCOUNTS

|          |                                |               |
|----------|--------------------------------|---------------|
| 10-11110 | CHECKING-WELLS FARGO           | 852,201.43    |
| 10-11115 | XPRESS DEPOSIT ACCOUNT         | 143,307.21    |
| 10-11130 | AMERICA FIRST CREDIT UNION     | 34,476.46     |
| 10-11310 | PETTY CASH                     | 1,350.00      |
| 10-11610 | INVESTMENTS - STATE POOL       | 30,414,587.16 |
| 10-11615 | INVESTMENT PTIF - 2021 SALES T | 268,071.18    |
| 10-11625 | INVESTMENT PTIF - 2022 SALES T | 1,185,652.53  |
| 10-11740 | RECREATION CLEARING            | ( 465.50)     |

|          |                                |                  |
|----------|--------------------------------|------------------|
|          | TOTAL COMBINED CASH            | 32,899,180.47    |
| 10-11900 | CASH ALLOCATION TO OTHER FUNDS | ( 29,566,991.34) |

|  |                         |              |
|--|-------------------------|--------------|
|  | TOTAL GENERAL FUND CASH | 3,332,189.13 |
|--|-------------------------|--------------|

CASH ALLOCATION RECONCILIATION

|    |                                              |              |
|----|----------------------------------------------|--------------|
| 11 | ALLOCATION TO DEBT SERVICE FUND              | .89          |
| 15 | ALLOCATION TO CHERRY DAYS                    | 20,083.39    |
| 22 | ALLOCATION TO AQUATIC CENTER FUND            | 148,639.79   |
| 23 | ALLOCATION TO TRANSPORTATION UTILITY FUND    | 818,549.34   |
| 24 | ALLOCATION TO TRANSPORTATION IMPACT FEE FUND | 1,865,577.11 |
| 25 | ALLOCATION TO TRANSPORTATION SALES TAX FUND  | 1,389,220.02 |
| 31 | ALLOCATION TO WATER IMPACT FEE               | 430,960.91   |
| 32 | ALLOCATION TO SEWER IMPACT FEE FUND          | 768,373.07   |
| 33 | ALLOCATION TO STORM IMPACT FEE FUND          | 2,367,152.21 |
| 40 | ALLOCATION TO CAPITAL IMPROVEMENT FUND       | 9,377,433.68 |
| 41 | ALLOCATION TO 400/450 EAST IMPROVEMENT FUND  | 619,501.05   |
| 51 | ALLOCATION TO WATER FUND                     | 4,834,755.42 |
| 52 | ALLOCATION TO SEWER FUND                     | 1,709,279.00 |
| 53 | ALLOCATION TO STORM WATER UTILITY FUND       | 1,847,165.26 |
| 58 | ALLOCATION TO SOLID WASTE & DISPOSAL FUND    | 281,922.21   |
| 61 | ALLOCATION TO MOTOR POOL FUND                | 270,270.05   |
| 62 | ALLOCATION TO POLICE MOTOR POOL FUND         | 210,883.31   |
| 65 | ALLOCATION TO REDEVELOPMENT FUND             | 2,243,019.92 |
| 66 | ALLOCATION TO COMMUNITY DEVELOPMENT AREA     | 364,204.71   |

|  |                                         |                  |
|--|-----------------------------------------|------------------|
|  | TOTAL ALLOCATIONS TO OTHER FUNDS        | 29,566,991.34    |
|  | ALLOCATION FROM GENERAL FUND - 10-11900 | ( 29,566,991.34) |

|  |                                   |     |
|--|-----------------------------------|-----|
|  | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |
|--|-----------------------------------|-----|

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

GENERAL FUND

ASSETS

CURRENT ASSETS

|                      |                                |                  |              |
|----------------------|--------------------------------|------------------|--------------|
| 10-11110             | CHECKING-WELLS FARGO           | 852,201.43       |              |
| 10-11115             | XPRESS DEPOSIT ACCOUNT         | 143,307.21       |              |
| 10-11130             | AMERICA FIRST CREDIT UNION     | 34,476.46        |              |
| 10-11310             | PETTY CASH                     | 1,350.00         |              |
| 10-11610             | INVESTMENTS - STATE POOL       | 30,414,587.16    |              |
| 10-11615             | INVESTMENT PTIF - 2021 SALES T | 268,071.18       |              |
| 10-11625             | INVESTMENT PTIF - 2022 SALES T | 1,185,652.53     |              |
| 10-11740             | RECREATION CLEARING            | ( 465.50)        |              |
| 10-11900             | CASH ALLOCATION TO OTHER FUNDS | ( 29,566,991.34) |              |
| 10-12140             | OVERS AND SHORTS               | 20.00            |              |
| 10-13110             | ACCOUNTS RECEIVABLE            | 853,849.54       |              |
| 10-13111             | PROPERTY TAX RECEIVABLE        | 2,500,590.00     |              |
| 10-13130             | ACCOUNTS RECEIVABLE            | 75,467.88        |              |
| 10-14310             | PREPAID EXPENSES               | 374,929.47       |              |
| 10-15800             | MISC RECEIVABLES               | ( 2,170.00)      |              |
| TOTAL CURRENT ASSETS |                                |                  | 7,134,876.02 |
| TOTAL ASSETS         |                                |                  | 7,134,876.02 |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

|                           |                                |              |              |
|---------------------------|--------------------------------|--------------|--------------|
| 10-21310                  | ACCOUNTS PAYABLE               | 65,390.19    |              |
| 10-21311                  | UNEARNED REVENUE               | 27,500.00    |              |
| 10-21315                  | CONSTRUCTION RETENTION PAYABLE | 1,528.21     |              |
| 10-21316                  | DEVEL PMT IN LIEU OF ESCROW    | 127,362.33   |              |
| 10-21318                  | DEVELOPER PMT FOR CHIP & SEAL  | 166,857.42   |              |
| 10-21330                  | STATE BLDG PERMIT ASSESSMENT   | ( 74.32)     |              |
| 10-21360                  | DOG PARK RESERVE               | 4,135.40     |              |
| 10-21362                  | GOLD STAR MEMORIAL DONATIONS   | 850.00       |              |
| 10-21375                  | HERO'S BLVD                    | 290.00       |              |
| 10-21385                  | PICKLEBALL DONATION            | 5,283.42     |              |
| 10-21550                  | FIRE DISTRICT IMPACT FEE       | ( .10)       |              |
| 10-21552                  | WEBER COUNTY PAYABLE           | 970.00       |              |
| 10-22210                  | WITHHOLDING TAX                | 16,666.15    |              |
| 10-22230                  | FLEX BENEFITS PAYABLE          | 821.42       |              |
| 10-22250                  | HEALTH SAVINGS ACCOUNT PAYABLE | 200.00       |              |
| 10-22310                  | FICA                           | 30,362.11    |              |
| 10-22320                  | STATE TAX                      | 62,283.11    |              |
| 10-22330                  | HEALTH INSURANCE PREMIUMS      | ( 1,932.01)  |              |
| 10-22390                  | ALLSTATE VOL ACC & CRIT ILL    | ( 93.48)     |              |
| 10-22415                  | WCLFOOP                        | 2,866.50     |              |
| 10-22420                  | DENTAL PLAN                    | ( 555.32)    |              |
| 10-22425                  | VISION PLAN                    | 10.39        |              |
| 10-22445                  | INFO ARMOR                     | 570.67       |              |
| 10-22450                  | WORKER'S COMPENSATION PAYABLE  | ( 33,850.60) |              |
| 10-22460                  | STATE RETIREMENT PAYABLE       | 40,366.23    |              |
| 10-22470                  | LIFE INSURANCE/ADD/LTD         | ( 434.05)    |              |
| 10-22480                  | 401K PLAN ICMA                 | 18,393.86    |              |
| 10-22490                  | 457 ICMA                       | 746.68       |              |
| 10-22493                  | 401K URS                       | 3,673.29     |              |
| 10-22497                  | ROTH IRA ICMA                  | 100.00       |              |
| 10-22500                  | EMPLOYEE FUND - CITY           | 502.00       |              |
| 10-22510                  | EMPLOYEE FUND - POLICE         | 116.50       |              |
| 10-23310                  | DEFERRED REVENUE-PROPERTY TAX  | 2,500,590.00 |              |
| 10-23350                  | TEMP BUS & SOLICITORS DEPOSITS | 150.00       |              |
| 10-23370                  | OFF SITE IMPROVEMENTS DEPOSITS | 318,950.00   |              |
| 10-24110                  | ESCHEATS PAYABLE               | 10,347.43    |              |
| 10-24125                  | C OF O TEMPORARY DEPOSITS/BOND | 7,500.00     |              |
| 10-24130                  | RENTAL SECURITY DEPOSITS       | 719.00       |              |
| TOTAL CURRENT LIABILITIES |                                | 3,379,162.43 |              |
| TOTAL LIABILITIES         |                                |              | 3,379,162.43 |
| <u>FUND EQUITY</u>        |                                |              |              |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

GENERAL FUND

|                              |                                 |              |              |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: |                                 |              |              |
| 10-29500                     | FUND BALANCE UNAPPROPRIATED     | 3,352,695.36 |              |
| 10-29620                     | FUND BALANCE STATE ROAD         | 502,761.98   |              |
|                              | REVENUE OVER EXPENDITURES - YTD | ( 99,743.75) |              |
|                              |                                 |              |              |
|                              | BALANCE - CURRENT DATE          | 3,755,713.59 |              |
|                              |                                 |              |              |
|                              | TOTAL FUND EQUITY               |              | 3,755,713.59 |
|                              |                                 |              |              |
|                              | TOTAL LIABILITIES AND EQUITY    |              | 7,134,876.02 |

NORTH OGDEN CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEARNED     | PCNT   |
|------------------------------------------|---------------|--------------|--------------|--------------|--------|
| <u>TAXES</u>                             |               |              |              |              |        |
| 10-31-100 PROPERTY TAX                   | 23,693.33     | 23,693.33    | 2,500,590.00 | 2,476,896.67 | 1.0    |
| 10-31-200 DELINQUENT PROPERTY TAX        | 6,959.10      | 6,959.10     | 25,000.00    | 18,040.90    | 27.8   |
| 10-31-300 SALES TAX                      | 1,177,900.75  | 1,177,900.75 | 4,550,000.00 | 3,372,099.25 | 25.9   |
| 10-31-400 UTILITY REVENUE TAX            | 193,057.35    | 193,057.35   | 1,105,649.00 | 912,591.65   | 17.5   |
| 10-31-700 MOTOR VEHICLE TAX              | 45,476.28     | 45,476.28    | 130,000.00   | 84,523.72    | 35.0   |
| TOTAL TAXES                              | 1,447,086.81  | 1,447,086.81 | 8,311,239.00 | 6,864,152.19 | 17.4   |
| <u>LICENSES &amp; PERMITS</u>            |               |              |              |              |        |
| 10-32-100 BUSINESS LICENSES              | 6,387.50      | 6,387.50     | 30,000.00    | 23,612.50    | 21.3   |
| 10-32-150 BUSINESS LICENSES - LANDLORDS  | 1,000.00      | 1,000.00     | 3,000.00     | 2,000.00     | 33.3   |
| 10-32-210 BUILDING PERMITS               | 104,698.53    | 104,698.53   | 400,000.00   | 295,301.47   | 26.2   |
| 10-32-250 ANIMAL LIC & IMP FEES          | 1,785.53      | 1,785.53     | 11,000.00    | 9,214.47     | 16.2   |
| TOTAL LICENSES & PERMITS                 | 113,871.56    | 113,871.56   | 444,000.00   | 330,128.44   | 25.7   |
| <u>INTERGOVERNMENTAL REVENUE</u>         |               |              |              |              |        |
| 10-33-550 N VIEW SENIOR CTR CONTRIBUTION | .00           | .00          | 12,000.00    | 12,000.00    | .0     |
| 10-33-560 STATE ROAD ALLOTMENT           | 146,288.81    | 146,288.81   | 915,000.00   | 768,711.19   | 16.0   |
| 10-33-580 STATE LIQUOR ALLOTMENT         | .00           | .00          | 18,500.00    | 18,500.00    | .0     |
| 10-33-581 HWY SAFETY GRANT               | 3,809.63      | 3,809.63     | 20,000.00    | 16,190.37    | 19.1   |
| 10-33-585 VICTIM ADVOCATE GRANT          | .00           | .00          | 35,000.00    | 35,000.00    | .0     |
| 10-33-590 WEBER COUNTY SCHOOL DISTRICT   | .00           | .00          | 46,875.00    | 46,875.00    | .0     |
| TOTAL INTERGOVERNMENTAL REVENUE          | 150,098.44    | 150,098.44   | 1,047,375.00 | 897,276.56   | 14.3   |
| <u>CHARGES FOR SERVICES</u>              |               |              |              |              |        |
| 10-34-130 ZONING & SUBDIVISION FEES      | 15,350.00     | 15,350.00    | 32,000.00    | 16,650.00    | 48.0   |
| 10-34-140 PLAN CHECK FEES                | 33,589.22     | 33,589.22    | 150,000.00   | 116,410.78   | 22.4   |
| 10-34-145 ANNEXATION FEES                | .00           | .00          | 2,000.00     | 2,000.00     | .0     |
| 10-34-190 CREDIT CARD SERVICE FEE        | 3,036.83      | 3,036.83     | 6,600.00     | 3,563.17     | 46.0   |
| 10-34-312 EXCAVATION PERMIT FEE          | 55,723.01     | 55,723.01    | 4,000.00     | ( 51,723.01) | 1393.1 |
| 10-34-314 DEVELOPER STREET SIGNS         | .00           | .00          | 3,000.00     | 3,000.00     | .0     |
| 10-34-700 RECREATION                     | 8,177.00      | 8,177.00     | 60,000.00    | 51,823.00    | 13.6   |
| 10-34-750 PARK RENTAL FEES               | 832.00        | 832.00       | 5,000.00     | 4,168.00     | 16.6   |
| 10-34-820 AMPHITHEATER REVENUE           | 121.00        | 121.00       | .00          | ( 121.00)    | .0     |
| TOTAL CHARGES FOR SERVICES               | 116,829.06    | 116,829.06   | 262,600.00   | 145,770.94   | 44.5   |

NORTH OGDEN CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|           |                                            | PERIOD ACTUAL       | YTD ACTUAL          | BUDGET               | UNEARNED            | PCNT        |
|-----------|--------------------------------------------|---------------------|---------------------|----------------------|---------------------|-------------|
|           | <u>FINES &amp; FORFEITURES</u>             |                     |                     |                      |                     |             |
| 10-35-110 | COURT                                      | 38,100.96           | 38,100.96           | 190,000.00           | 151,899.04          | 20.1        |
| 10-35-150 | YOUTH CITY COURT                           | 75.00               | 75.00               | 1,800.00             | 1,725.00            | 4.2         |
| 10-35-200 | CODE ENFORCEMENT                           | 225.00              | 225.00              | 1,800.00             | 1,575.00            | 12.5        |
|           | <b>TOTAL FINES &amp; FORFEITURES</b>       | <b>38,400.96</b>    | <b>38,400.96</b>    | <b>193,600.00</b>    | <b>155,199.04</b>   | <b>19.8</b> |
|           | <u>MISCELLANEOUS</u>                       |                     |                     |                      |                     |             |
| 10-36-100 | INTEREST EARNINGS                          | 39,927.14           | 39,927.14           | 280,000.00           | 240,072.86          | 14.3        |
| 10-36-101 | INTEREST EARNINGS - PTIF BOND              | 46,704.39           | 46,704.39           | .00                  | ( 46,704.39)        | .0          |
| 10-36-200 | RENTS                                      | 2,115.90            | 2,115.90            | .00                  | ( 2,115.90)         | .0          |
| 10-36-210 | N VIEW SENIOR CTR RESERVATIONS             | 570.00              | 570.00              | 3,000.00             | 2,430.00            | 19.0        |
| 10-36-225 | LEASE AGREEMENT LOT 2                      | 1,062.00            | 1,062.00            | .00                  | ( 1,062.00)         | .0          |
| 10-36-300 | REPORTS PRINTS & COPIES                    | 3.11                | 3.11                | 100.00               | 96.89               | 3.1         |
| 10-36-310 | POLICE REPORTS                             | 2,163.00            | 2,163.00            | 8,000.00             | 5,837.00            | 27.0        |
| 10-36-500 | MISCELLANEOUS REVENUE                      | 1,378.59            | 1,378.59            | 1,000.00             | ( 378.59)           | 137.9       |
|           | <b>TOTAL MISCELLANEOUS</b>                 | <b>93,924.13</b>    | <b>93,924.13</b>    | <b>292,100.00</b>    | <b>198,175.87</b>   | <b>32.2</b> |
|           | <u>CONTRIBUTIONS &amp; TRANSFERS</u>       |                     |                     |                      |                     |             |
| 10-38-110 | GRANTS                                     | 3,749.34            | 3,749.34            | 52,756.00            | 49,006.66           | 7.1         |
| 10-38-130 | DONATIONS - GENERAL                        | .00                 | .00                 | 10,000.00            | 10,000.00           | .0          |
| 10-38-132 | DONATIONS - EVENTS                         | .00                 | .00                 | 5,000.00             | 5,000.00            | .0          |
| 10-38-133 | DONATIONS - POLICE                         | 344.51              | 344.51              | 10,000.00            | 9,655.49            | 3.5         |
| 10-38-134 | DONATIONS - RAMP MATCH                     | 500.00              | 500.00              | .00                  | ( 500.00)           | .0          |
| 10-38-135 | DONATIONS - RECREATION                     | .00                 | .00                 | 5,000.00             | 5,000.00            | .0          |
| 10-38-136 | DONATIONS - PARKS                          | 50,000.00           | 50,000.00           | .00                  | ( 50,000.00)        | .0          |
| 10-38-800 | CLASS C FB TO BE APPROPRIATED              | .00                 | .00                 | 280,000.00           | 280,000.00          | .0          |
| 10-38-900 | BEG BAL TO BE APPROPRIATED                 | .00                 | .00                 | 19,000.00            | 19,000.00           | .0          |
|           | <b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b> | <b>54,593.85</b>    | <b>54,593.85</b>    | <b>381,756.00</b>    | <b>327,162.15</b>   | <b>14.3</b> |
|           | <b>TOTAL FUND REVENUE</b>                  | <b>2,014,804.81</b> | <b>2,014,804.81</b> | <b>10,932,670.00</b> | <b>8,917,865.19</b> | <b>18.4</b> |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL  | BUDGET       | UNEXPENDED   | PCNT    |
|--------------------------------------|---------------|-------------|--------------|--------------|---------|
| <u>COUNCIL</u>                       |               |             |              |              |         |
| 10-41-115 LEGISLATIVE WAGES          | 8,694.00      | 8,694.00    | 50,820.00    | 42,126.00    | 17.1    |
| 10-41-130 EMPLOYEE BENEFITS          | 681.78        | 681.78      | 4,219.00     | 3,537.22     | 16.2    |
| 10-41-210 SUBSCRIPTION & MEMBERSHIPS | 13,966.17     | 13,966.17   | 15,000.00    | 1,033.83     | 93.1    |
| 10-41-220 PUBLIC NOTICES             | 103.75        | 103.75      | 5,000.00     | 4,896.25     | 2.1     |
| 10-41-230 TRAVEL & TRAINING          | .00           | .00         | 5,000.00     | 5,000.00     | .0      |
| 10-41-240 OFFICE SUPPLIES            | .00           | .00         | 700.00       | 700.00       | .0      |
| 10-41-255 COMPUTER SERVICES          | 85.80         | 85.80       | 520.00       | 434.20       | 16.5    |
| 10-41-280 TELEPHONE                  | 144.71        | 144.71      | 2,100.00     | 1,955.29     | 6.9     |
| 10-41-300 ELECTIONS                  | .00           | .00         | 54,918.00    | 54,918.00    | .0      |
| 10-41-330 YOUTH CITY COUNCIL         | .00           | .00         | 6,200.00     | 6,200.00     | .0      |
| 10-41-690 MISCELLANEOUS              | 63.82         | 63.82       | 500.00       | 436.18       | 12.8    |
| 10-41-990 ADMIN FEE OFFSET           | ( 7,511.01)   | ( 7,511.01) | ( 30,044.00) | ( 22,532.99) | ( 25.0) |
| TOTAL COUNCIL                        | 16,229.02     | 16,229.02   | 114,933.00   | 98,703.98    | 14.1    |
| <u>JUDICIAL</u>                      |               |             |              |              |         |
| 10-42-110 SALARIES                   | 15,873.31     | 15,873.31   | 64,253.00    | 48,379.69    | 24.7    |
| 10-42-115 PART TIME EMPLOYEE WAGES   | 9,717.71      | 9,717.71    | 46,645.00    | 36,927.29    | 20.8    |
| 10-42-130 EMPLOYEE BENEFITS          | 11,646.46     | 11,646.46   | 52,680.00    | 41,033.54    | 22.1    |
| 10-42-210 SUBSCRIPTION & MEMBERSHIPS | .00           | .00         | 145.00       | 145.00       | .0      |
| 10-42-230 TRAVEL & TRAINING          | 231.28        | 231.28      | 2,500.00     | 2,268.72     | 9.3     |
| 10-42-240 OFFICE SUPPLIES            | 214.13        | 214.13      | 2,500.00     | 2,285.87     | 8.6     |
| 10-42-245 POSTAGE                    | 198.18        | 198.18      | 1,300.00     | 1,101.82     | 15.2    |
| 10-42-280 TELEPHONE                  | 90.00         | 90.00       | 360.00       | 270.00       | 25.0    |
| 10-42-310 ATTORNEY SERVICES          | 4,970.00      | 4,970.00    | 23,000.00    | 18,030.00    | 21.6    |
| 10-42-620 WITNESS & JURY FEES        | .00           | .00         | 2,200.00     | 2,200.00     | .0      |
| 10-42-630 WARRANTS                   | 1,890.00      | 1,890.00    | 4,000.00     | 2,110.00     | 47.3    |
| 10-42-640 BAILIFF                    | 2,945.25      | 2,945.25    | 8,500.00     | 5,554.75     | 34.7    |
| 10-42-650 CREDIT CARD FEES           | 2,947.71      | 2,947.71    | 6,000.00     | 3,052.29     | 49.1    |
| 10-42-700 SMALL EQUIPMENT            | .00           | .00         | 2,000.00     | 2,000.00     | .0      |
| TOTAL JUDICIAL                       | 50,724.03     | 50,724.03   | 216,083.00   | 165,358.97   | 23.5    |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT    |
|--------------------------------------|---------------|--------------|---------------|---------------|---------|
| <u>RECORDER</u>                      |               |              |               |               |         |
| 10-43-110 SALARIES                   | 9,884.80      | 9,884.80     | 71,077.00     | 61,192.20     | 13.9    |
| 10-43-115 PART TIME EMPLOYEE WAGES   | 13,769.12     | 13,769.12    | 30,794.00     | 17,024.88     | 44.7    |
| 10-43-130 EMPLOYEE BENEFITS          | 8,635.77      | 8,635.77     | 53,440.00     | 44,804.23     | 16.2    |
| 10-43-210 SUBSCRIPTION & MEMBERSHIPS | 285.00        | 285.00       | 575.00        | 290.00        | 49.6    |
| 10-43-220 PUBLIC NOTICES             | .00           | .00          | 500.00        | 500.00        | .0      |
| 10-43-230 TRAVEL & TRAINING          | 1,015.50      | 1,015.50     | 3,250.00      | 2,234.50      | 31.3    |
| 10-43-240 OFFICE SUPPLIES            | 443.29        | 443.29       | 2,250.00      | 1,806.71      | 19.7    |
| 10-43-245 POSTAGE                    | .00           | .00          | 400.00        | 400.00        | .0      |
| 10-43-255 COMPUTER SERVICES          | 4,425.00      | 4,425.00     | 10,273.00     | 5,848.00      | 43.1    |
| 10-43-280 TELEPHONE                  | 120.00        | 120.00       | 360.00        | 240.00        | 33.3    |
| 10-43-310 PROFESSIONAL SERVICES      | 1,035.00      | 1,035.00     | 2,000.00      | 965.00        | 51.8    |
| 10-43-690 MISCELLANEOUS              | 65.00         | 65.00        | 100.00        | 35.00         | 65.0    |
| 10-43-700 SMALL EQUIPMENT            | .00           | .00          | 2,500.00      | 2,500.00      | .0      |
| 10-43-990 ADMIN FEE OFFSET           | ( 6,651.51)   | ( 6,651.51)  | ( 26,606.00)  | ( 19,954.49)  | ( 25.0) |
| TOTAL RECORDER                       | 33,026.97     | 33,026.97    | 150,913.00    | 117,886.03    | 21.9    |
| <u>FINANCE</u>                       |               |              |               |               |         |
| 10-45-110 SALARIES                   | 32,018.48     | 32,018.48    | 186,704.00    | 154,685.52    | 17.2    |
| 10-45-115 PART TIME EMPLOYEE WAGES   | .00           | .00          | 18,299.00     | 18,299.00     | .0      |
| 10-45-130 EMPLOYEE BENEFITS          | 12,262.69     | 12,262.69    | 96,549.00     | 84,286.31     | 12.7    |
| 10-45-210 SUBSCRIPTION & MEMBERSHIPS | 424.00        | 424.00       | 549.00        | 125.00        | 77.2    |
| 10-45-230 TRAVEL & TRAINING          | 670.00        | 670.00       | 5,100.00      | 4,430.00      | 13.1    |
| 10-45-240 OFFICE SUPPLIES            | 1,460.88      | 1,460.88     | 2,500.00      | 1,039.12      | 58.4    |
| 10-45-245 POSTAGE                    | 352.00        | 352.00       | 1,500.00      | 1,148.00      | 23.5    |
| 10-45-255 COMPUTER SERVICES          | 64.62         | 64.62        | 500.00        | 435.38        | 12.9    |
| 10-45-280 TELEPHONE                  | 169.92        | 169.92       | 720.00        | 550.08        | 23.6    |
| 10-45-310 PROFESSIONAL SERVICES      | .00           | .00          | 31,000.00     | 31,000.00     | .0      |
| 10-45-690 MISCELLANEOUS              | .00           | .00          | 240.00        | 240.00        | .0      |
| 10-45-695 BANKING/CREDIT CARD FEES   | 7,082.38      | 7,082.38     | 32,000.00     | 24,917.62     | 22.1    |
| 10-45-700 SMALL EQUIPMENT            | .00           | .00          | 1,500.00      | 1,500.00      | .0      |
| 10-45-990 ADMIN FEE OFFSET           | ( 34,909.01)  | ( 34,909.01) | ( 154,939.00) | ( 120,029.99) | ( 22.5) |
| TOTAL FINANCE                        | 19,595.96     | 19,595.96    | 222,222.00    | 202,626.04    | 8.8     |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                         | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT    |
|-----------------------------------------|---------------|--------------|---------------|---------------|---------|
| <u>ADMINISTRATION</u>                   |               |              |               |               |         |
| 10-47-110 SALARIES                      | 76,934.44     | 76,934.44    | 322,648.00    | 245,713.56    | 23.8    |
| 10-47-115 PART TIME EMPLOYEE WAGES      | 2,946.40      | 2,946.40     | 18,299.00     | 15,352.60     | 16.1    |
| 10-47-130 EMPLOYEE BENEFITS             | 31,542.17     | 31,542.17    | 150,551.00    | 119,008.83    | 21.0    |
| 10-47-210 SUBSCRIPTION & MEMBERSHIPS    | 457.00        | 457.00       | 1,465.00      | 1,008.00      | 31.2    |
| 10-47-220 PUBLIC NOTICES                | .00           | .00          | 100.00        | 100.00        | .0      |
| 10-47-230 TRAVEL & TRAINING             | 3,789.57      | 3,789.57     | 11,400.00     | 7,610.43      | 33.2    |
| 10-47-240 OFFICE SUPPLIES               | 1,545.64      | 1,545.64     | 2,150.00      | 604.36        | 71.9    |
| 10-47-245 POSTAGE                       | 344.57        | 344.57       | 300.00        | ( 44.57)      | 114.9   |
| 10-47-255 COMPUTER SERVICES             | 789.70        | 789.70       | 500.00        | ( 289.70)     | 157.9   |
| 10-47-280 TELEPHONE                     | 209.51        | 209.51       | 1,120.00      | 910.49        | 18.7    |
| 10-47-690 MISCELLANEOUS                 | 283.85        | 283.85       | 6,600.00      | 6,316.15      | 4.3     |
| 10-47-700 SMALL EQUIPMENT               | .00           | .00          | 2,900.00      | 2,900.00      | .0      |
| 10-47-990 ADMIN FEE OFFSET              | ( 51,340.71)  | ( 51,340.71) | ( 205,362.87) | ( 154,022.16) | ( 25.0) |
| TOTAL ADMINISTRATION                    | 67,502.14     | 67,502.14    | 312,670.13    | 245,167.99    | 21.6    |
| <u>HUMAN RESOURCES</u>                  |               |              |               |               |         |
| 10-48-110 SALARIES                      | 15,982.86     | 15,982.86    | 71,208.00     | 55,225.14     | 22.5    |
| 10-48-130 EMPLOYEE BENEFITS             | 8,365.19      | 8,365.19     | 42,225.00     | 33,859.81     | 19.8    |
| 10-48-210 SUBSCRIPTION & MEMBERSHIPS    | .00           | .00          | 250.00        | 250.00        | .0      |
| 10-48-230 TRAVEL & TRAINING             | 482.34        | 482.34       | 1,500.00      | 1,017.66      | 32.2    |
| 10-48-240 OFFICE SUPPLIES               | 61.00         | 61.00        | 500.00        | 439.00        | 12.2    |
| 10-48-245 POSTAGE                       | .00           | .00          | 100.00        | 100.00        | .0      |
| 10-48-255 COMPUTER SERVICES             | 64.32         | 64.32        | 380.00        | 315.68        | 16.9    |
| 10-48-280 TELEPHONE                     | .00           | .00          | 360.00        | 360.00        | .0      |
| 10-48-640 PERSONNEL RELATED COSTS       | 897.25        | 897.25       | 17,950.00     | 17,052.75     | 5.0     |
| 10-48-700 SMALL EQUIPMENT               | .00           | .00          | 1,800.00      | 1,800.00      | .0      |
| 10-48-990 ADMIN FEE OFFSET              | ( 5,110.26)   | ( 5,110.26)  | ( 20,441.00)  | ( 15,330.74)  | ( 25.0) |
| TOTAL HUMAN RESOURCES                   | 20,742.70     | 20,742.70    | 115,832.00    | 95,089.30     | 17.9    |
| <u>NON-DEPARTMENTAL</u>                 |               |              |               |               |         |
| 10-49-250 UNEMPLOYMENT                  | 5,317.00      | 5,317.00     | 1,500.00      | ( 3,817.00)   | 354.5   |
| 10-49-255 COMPUTER SERVICES             | 1,932.00      | 1,932.00     | 47,240.00     | 45,308.00     | 4.1     |
| 10-49-330 PROFESSIONAL SERVICES         | 45,257.96     | 45,257.96    | 99,950.00     | 54,692.04     | 45.3    |
| 10-49-510 INSURANCE & SURETY BONDS      | 111,214.50    | 111,214.50   | 405,000.00    | 293,785.50    | 27.5    |
| 10-49-600 COMMUNITY PROGRAMS/PUBLIC REL | 8,000.00      | 8,000.00     | 8,000.00      | .00           | 100.0   |
| 10-49-625 MAYOR'S PUBLIC RELATION FUND  | .00           | .00          | 400.00        | 400.00        | .0      |
| 10-49-640 PERSONNEL RELATED COSTS       | 160.02        | 160.02       | 5,500.00      | 5,339.98      | 2.9     |
| 10-49-690 MISCELLANEOUS                 | 228.51        | 228.51       | 4,000.00      | 3,771.49      | 5.7     |
| 10-49-691 EMERGENCY MGMT                | 5,648.00      | 5,648.00     | .00           | ( 5,648.00)   | .0      |
| 10-49-710 SALES TAX ADMIN FEES          | 23,836.77     | 23,836.77    | .00           | ( 23,836.77)  | .0      |
| 10-49-990 ADMIN FEE OFFSET              | ( 36,894.78)  | ( 36,894.78) | ( 147,579.13) | ( 110,684.35) | ( 25.0) |
| TOTAL NON-DEPARTMENTAL                  | 164,699.98    | 164,699.98   | 424,010.87    | 259,310.89    | 38.8    |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED   | PCNT    |
|------------------------------------------|---------------|--------------|---------------|--------------|---------|
| <u>GENERAL GOVERNMENT BUILDINGS</u>      |               |              |               |              |         |
| 10-51-240 BUILDING MAINT - PS BLDG       | 3,855.97      | 3,855.97     | 25,000.00     | 21,144.03    | 15.4    |
| 10-51-241 UTILITIES - PUBLIC SAFETY BLDG | 505.31        | 505.31       | 25,000.00     | 24,494.69    | 2.0     |
| 10-51-250 MOTOR POOL CLEANING SERVICES   | .00           | .00          | 15,303.00     | 15,303.00    | .0      |
| 10-51-260 BLDG MAINT/SUPLIES CITY HALL   | 2,511.08      | 2,511.08     | 25,000.00     | 22,488.92    | 10.0    |
| 10-51-261 UTILITIES - CITY HALL          | 11,472.17     | 11,472.17    | 16,000.00     | 4,527.83     | 71.7    |
| 10-51-270 BLDG MAINT/SUPL - PUBLIC WORKS | 4,476.04      | 4,476.04     | 20,000.00     | 15,523.96    | 22.4    |
| 10-51-271 UTILITIES - PUBLIC WORKS       | 8,135.37      | 8,135.37     | 80,000.00     | 71,864.63    | 10.2    |
| 10-51-280 BLDG MAINT/SUP - SENIOR CENTER | 2,430.81      | 2,430.81     | 20,000.00     | 17,569.19    | 12.2    |
| 10-51-281 UTILITIES - SENIOR CENTER      | 5,276.33      | 5,276.33     | 25,000.00     | 19,723.67    | 21.1    |
| 10-51-290 BLDG MAINT/SUPLIES - R&E BLD   | 750.98        | 750.98       | 3,000.00      | 2,249.02     | 25.0    |
| 10-51-291 UTILITIES - R&E BLDG           | 1,102.28      | 1,102.28     | 8,000.00      | 6,897.72     | 13.8    |
| 10-51-310 SENIOR CITIZEN PERSONNEL COSTS | .00           | .00          | 32,000.00     | 32,000.00    | .0      |
| 10-51-990 ADMIN FEE OFFSET               | ( 27,632.49)  | ( 27,632.49) | ( 110,530.00) | ( 82,897.51) | ( 25.0) |
| TOTAL GENERAL GOVERNMENT BUILDINGS       | 12,883.85     | 12,883.85    | 183,773.00    | 170,889.15   | 7.0     |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | UNEXPENDED   | PCNT |
|--------------------------------------|---------------|--------------|--------------|--------------|------|
| <u>PUBLIC SAFETY - POLICE DEPT</u>   |               |              |              |              |      |
| 10-54-110 SALARIES                   | 456,102.10    | 456,102.10   | 2,103,153.00 | 1,647,050.90 | 21.7 |
| 10-54-115 PART TIME EMPLOYEE WAGES   | 5,068.29      | 5,068.29     | 38,000.00    | 32,931.71    | 13.3 |
| 10-54-120 BEER TAX WAGES             | .00           | .00          | 6,000.00     | 6,000.00     | .0   |
| 10-54-121 HWY SAFETY GRANT WAGES     | 5,870.80      | 5,870.80     | 20,000.00    | 14,129.20    | 29.4 |
| 10-54-130 EMPLOYEE BENEFITS          | 251,157.72    | 251,157.72   | 1,267,561.00 | 1,016,403.28 | 19.8 |
| 10-54-140 UNIFORM ALLOWANCE          | 5,613.61      | 5,613.61     | 26,400.00    | 20,786.39    | 21.3 |
| 10-54-210 SUBSCRIPTION & MEMBERSHIPS | 8,894.93      | 8,894.93     | 9,135.00     | 240.07       | 97.4 |
| 10-54-220 PUBLIC NOTICES             | .00           | .00          | 500.00       | 500.00       | .0   |
| 10-54-230 TRAVEL & TRAINING          | 7,912.24      | 7,912.24     | 18,020.00    | 10,107.76    | 43.9 |
| 10-54-240 OFFICE EXPENSE             | 606.26        | 606.26       | 6,500.00     | 5,893.74     | 9.3  |
| 10-54-245 POSTAGE                    | 192.97        | 192.97       | 800.00       | 607.03       | 24.1 |
| 10-54-250 MOTOR POOL LEASE           | 156,987.00    | 156,987.00   | 627,948.00   | 470,961.00   | 25.0 |
| 10-54-255 COMPUTER SERVICES          | 9,107.03      | 9,107.03     | 14,390.00    | 5,282.97     | 63.3 |
| 10-54-260 EQUIPMENT MAINTENANCE      | 1,262.56      | 1,262.56     | 3,200.00     | 1,937.44     | 39.5 |
| 10-54-280 TELEPHONE                  | 2,112.74      | 2,112.74     | 16,400.00    | 14,287.26    | 12.9 |
| 10-54-292 DONATIONS - CONTINGENT     | 5,849.15      | 5,849.15     | 10,000.00    | 4,150.85     | 58.5 |
| 10-54-300 INVESTIGATIONS             | .00           | .00          | 30,900.00    | 30,900.00    | .0   |
| 10-54-350 FORENSIC SERVICES          | 44,739.00     | 44,739.00    | 45,872.00    | 1,133.00     | 97.5 |
| 10-54-390 YOUTH CITY COURT           | 911.78        | 911.78       | 1,800.00     | 888.22       | 50.7 |
| 10-54-395 K-9 EQUIPMENT/TRAINING     | 200.26        | 200.26       | 1,000.00     | 799.74       | 20.0 |
| 10-54-400 STRIKE FORCE               | 24,623.00     | 24,623.00    | 25,000.00    | 377.00       | 98.5 |
| 10-54-450 DEPARTMENT SUPPLIES        | 1,705.47      | 1,705.47     | 8,550.00     | 6,844.53     | 20.0 |
| 10-54-640 HOMELAND SECURITY          | .00           | .00          | 5,000.00     | 5,000.00     | .0   |
| 10-54-690 MISCELLANEOUS              | 2,988.12      | 2,988.12     | 5,200.00     | 2,211.88     | 57.5 |
| 10-54-700 SMALL EQUIPMENT            | 10,689.70     | 10,689.70    | 121,900.00   | 111,210.30   | 8.8  |
| 10-54-701 BEER TAX EXPENSE           | 2,487.10      | 2,487.10     | 9,000.00     | 6,512.90     | 27.6 |
| 10-54-702 VICTIM ADVOCATE            | 2,317.06      | 2,317.06     | 5,100.00     | 2,782.94     | 45.4 |
| 10-54-703 HWY SAFETY GRANT EQUIPMENT | .00           | .00          | 6,000.00     | 6,000.00     | .0   |
| 10-54-704 JAG BLOCK GRANT            | .00           | .00          | 3,500.00     | 3,500.00     | .0   |
| 10-54-705 BULLET PROOF VEST GRANT    | 2,984.00      | 2,984.00     | 5,600.00     | 2,616.00     | 53.3 |
| TOTAL PUBLIC SAFETY - POLICE DEPT    | 1,010,382.89  | 1,010,382.89 | 4,442,429.00 | 3,432,046.11 | 22.7 |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                       | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT  |
|---------------------------------------|---------------|------------|------------|------------|-------|
| <u>PLANNING</u>                       |               |            |            |            |       |
| 10-55-110 SALARIES                    | 26,649.02     | 26,649.02  | 185,190.00 | 158,540.98 | 14.4  |
| 10-55-130 EMPLOYEE BENEFITS           | 11,992.02     | 11,992.02  | 97,733.00  | 85,740.98  | 12.3  |
| 10-55-210 SUBSCRIPTIONS & MEMBERSHIPS | .00           | .00        | 1,739.00   | 1,739.00   | .0    |
| 10-55-220 PUBLIC NOTICES              | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 10-55-230 TRAVEL & TRAINING           | 710.75        | 710.75     | 9,975.00   | 9,264.25   | 7.1   |
| 10-55-240 OFFICE SUPPLIES             | 48.49         | 48.49      | 1,000.00   | 951.51     | 4.9   |
| 10-55-245 POSTAGE                     | .00           | .00        | 500.00     | 500.00     | .0    |
| 10-55-255 COMPUTER SERVICES           | 670.04        | 670.04     | 2,121.00   | 1,450.96   | 31.6  |
| 10-55-280 TELEPHONE                   | 150.00        | 150.00     | 1,605.00   | 1,455.00   | 9.4   |
| 10-55-340 PLAN COM & BD OF ADJ        | .00           | .00        | 1,000.00   | 1,000.00   | .0    |
| 10-55-645 PUBLIC RELATIONS            | .00           | .00        | 500.00     | 500.00     | .0    |
| 10-55-690 MISCELLANEOUS               | .00           | .00        | 100.00     | 100.00     | .0    |
| 10-55-700 SMALL EQUIPMENT             | .00           | .00        | 800.00     | 800.00     | .0    |
| TOTAL PLANNING                        | 40,220.32     | 40,220.32  | 303,263.00 | 263,042.68 | 13.3  |
| <u>BUILDING INSPECTION</u>            |               |            |            |            |       |
| 10-56-110 SALARIES                    | 48,069.05     | 48,069.05  | 206,825.00 | 158,755.95 | 23.2  |
| 10-56-115 PART-TIME WAGES             | 4,980.75      | 4,980.75   | 15,000.00  | 10,019.25  | 33.2  |
| 10-56-130 EMPLOYEE BENEFITS           | 22,249.51     | 22,249.51  | 104,951.00 | 82,701.49  | 21.2  |
| 10-56-140 UNIFORM ALLOWANCE           | 313.40        | 313.40     | 1,100.00   | 786.60     | 28.5  |
| 10-56-210 SUBSCRIPTIONS & MEMBERSHIPS | 767.00        | 767.00     | 1,852.00   | 1,085.00   | 41.4  |
| 10-56-230 TRAVEL & TRAINING           | 233.59        | 233.59     | 11,800.00  | 11,566.41  | 2.0   |
| 10-56-240 OFFICE SUPPLIES             | 170.34        | 170.34     | 1,000.00   | 829.66     | 17.0  |
| 10-56-245 POSTAGE                     | 363.19        | 363.19     | 100.00     | ( 263.19)  | 363.2 |
| 10-56-250 MOTOR POOL LEASE            | 2,862.75      | 2,862.75   | 11,451.00  | 8,588.25   | 25.0  |
| 10-56-251 FUEL & PARTS                | 1,019.61      | 1,019.61   | 4,000.00   | 2,980.39   | 25.5  |
| 10-56-255 COMPUTER SERVICES           | .00           | .00        | 15,844.00  | 15,844.00  | .0    |
| 10-56-280 TELEPHONE                   | 539.93        | 539.93     | 6,140.00   | 5,600.07   | 8.8   |
| 10-56-310 PROFESSIONAL SERVICES       | 2,720.00      | 2,720.00   | 15,000.00  | 12,280.00  | 18.1  |
| 10-56-450 DEPARTMENT SUPPLIES         | 23.38         | 23.38      | 1,450.00   | 1,426.62   | 1.6   |
| 10-56-690 MISCELLANEOUS               | 65.00         | 65.00      | 100.00     | 35.00      | 65.0  |
| 10-56-700 SMALL EQUIPMENT             | .00           | .00        | 1,450.00   | 1,450.00   | .0    |
| TOTAL BUILDING INSPECTION             | 84,377.50     | 84,377.50  | 398,063.00 | 313,685.50 | 21.2  |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                        | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT    |
|----------------------------------------|---------------|--------------|---------------|---------------|---------|
| <u>PUBLIC SFTY -COMMUNITY SERVICE</u>  |               |              |               |               |         |
| 10-57-110 SALARIES                     | 21,146.52     | 21,146.52    | 94,814.00     | 73,667.48     | 22.3    |
| 10-57-130 EMPLOYEE BENEFITS            | 6,587.90      | 6,587.90     | 28,902.00     | 22,314.10     | 22.8    |
| 10-57-230 TRAVEL & TRAINING            | .00           | .00          | 2,200.00      | 2,200.00      | .0      |
| 10-57-240 OFFICE SUPPLIES              | 45.86         | 45.86        | 800.00        | 754.14        | 5.7     |
| 10-57-255 COMPUTER SERVICES            | .00           | .00          | 100.00        | 100.00        | .0      |
| 10-57-260 EQUIPMENT MAINTENANCE        | .00           | .00          | 150.00        | 150.00        | .0      |
| 10-57-280 TELEPHONE                    | 176.41        | 176.41       | 1,000.00      | 823.59        | 17.6    |
| 10-57-370 ANIMAL SHELTER               | 11,799.00     | 11,799.00    | 45,600.00     | 33,801.00     | 25.9    |
| 10-57-450 DEPARTMENT SUPPLIES          | 69.76         | 69.76        | 900.00        | 830.24        | 7.8     |
| TOTAL PUBLIC SFTY -COMMUNITY SERVICE   | 39,825.45     | 39,825.45    | 174,466.00    | 134,640.55    | 22.8    |
| <u>STREETS &amp; HIGHWAY</u>           |               |              |               |               |         |
| 10-60-110 SALARIES                     | 65,110.83     | 65,110.83    | 275,736.00    | 210,625.17    | 23.6    |
| 10-60-130 EMPLOYEE BENEFITS            | 27,211.12     | 27,211.12    | 128,060.00    | 100,848.88    | 21.3    |
| 10-60-135 SNOW REMOVAL PERSONNEL       | .00           | .00          | 65,000.00     | 65,000.00     | .0      |
| 10-60-140 UNIFORM ALLOWANCE            | 925.04        | 925.04       | 1,900.00      | 974.96        | 48.7    |
| 10-60-220 PUBLIC NOTICES               | .00           | .00          | 250.00        | 250.00        | .0      |
| 10-60-230 TRAVEL & TRAINING            | 1,204.36      | 1,204.36     | 5,105.00      | 3,900.64      | 23.6    |
| 10-60-240 OFFICE SUPPLIES              | 416.89        | 416.89       | 2,300.00      | 1,883.11      | 18.1    |
| 10-60-250 MOTOR POOL LEASE             | 111,612.51    | 111,612.51   | 446,450.00    | 334,837.49    | 25.0    |
| 10-60-251 FUEL & PARTS                 | 14,258.59     | 14,258.59    | 30,500.00     | 16,241.41     | 46.8    |
| 10-60-255 COMPUTER SERVICES            | 1,523.60      | 1,523.60     | 4,750.00      | 3,226.40      | 32.1    |
| 10-60-260 EQUIPMENT MAINTENANCE        | .00           | .00          | 2,200.00      | 2,200.00      | .0      |
| 10-60-275 SAFETY TRAINING              | 254.00        | 254.00       | 1,900.00      | 1,646.00      | 13.4    |
| 10-60-280 TELEPHONE                    | 945.07        | 945.07       | 6,400.00      | 5,454.93      | 14.8    |
| 10-60-285 UTILITIES/STREET LIGHTS      | 4,485.04      | 4,485.04     | 14,500.00     | 10,014.96     | 30.9    |
| 10-60-290 STREET LIGHT MAINTENANCE     | 5,430.40      | 5,430.40     | 20,000.00     | 14,569.60     | 27.2    |
| 10-60-330 ENGINEERING SERVICES         | .00           | .00          | 7,000.00      | 7,000.00      | .0      |
| 10-60-420 STREET MAINTENANCE           | 281.77        | 281.77       | 75,000.00     | 74,718.23     | .4      |
| 10-60-421 PARKING LOT MAINTENANCE      | .00           | .00          | 5,000.00      | 5,000.00      | .0      |
| 10-60-440 SIDEWALK REPAIRS/RAMPS       | 25,425.00     | 25,425.00    | 70,000.00     | 44,575.00     | 36.3    |
| 10-60-445 SAFE SIDEWALK                | .00           | .00          | 20,000.00     | 20,000.00     | .0      |
| 10-60-450 DEPARTMENT SUPPLIES          | 19.95         | 19.95        | 3,000.00      | 2,980.05      | .7      |
| 10-60-451 HEROS BOULEVARD              | 747.69        | 747.69       | .00           | ( 747.69)     | .0      |
| 10-60-500 SNOW REMOVAL                 | .00           | .00          | 100,000.00    | 100,000.00    | .0      |
| 10-60-510 STREET SIGNS & SIGNAL LIGHTS | 1,464.13      | 1,464.13     | 18,000.00     | 16,535.87     | 8.1     |
| 10-60-520 PAINT SUPPLIES               | 20,800.00     | 20,800.00    | 40,000.00     | 19,200.00     | 52.0    |
| 10-60-690 SERVICES NOT CLASSIFIED      | 2,914.64      | 2,914.64     | 10,000.00     | 7,085.36      | 29.2    |
| 10-60-700 SMALL EQUIPMENT              | .00           | .00          | 6,000.00      | 6,000.00      | .0      |
| 10-60-990 ADMIN FEE OFFSET             | ( 54,261.00)  | ( 54,261.00) | ( 217,044.00) | ( 162,783.00) | ( 25.0) |
| TOTAL STREETS & HIGHWAY                | 230,769.63    | 230,769.63   | 1,142,007.00  | 911,237.37    | 20.2    |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                         | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED    | PCNT    |
|-----------------------------------------|---------------|--------------|---------------|---------------|---------|
| <u>PUBLIC SERVICES - INSPECTIONS</u>    |               |              |               |               |         |
| 10-61-110 SALARIES                      | 64,591.61     | 64,591.61    | 282,930.00    | 218,338.39    | 22.8    |
| 10-61-130 EMPLOYEE BENEFITS             | 27,162.70     | 27,162.70    | 149,641.00    | 122,478.30    | 18.2    |
| 10-61-140 UNIFORM ALLOWANCE             | 1,181.05      | 1,181.05     | 3,150.00      | 1,968.95      | 37.5    |
| 10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS | 3,802.80      | 3,802.80     | 7,900.00      | 4,097.20      | 48.1    |
| 10-61-230 TRAVEL & TRAINING             | 4,375.77      | 4,375.77     | 12,100.00     | 7,724.23      | 36.2    |
| 10-61-240 OFFICE SUPPLIES               | 166.83        | 166.83       | 800.00        | 633.17        | 20.9    |
| 10-61-250 MOTOR POOL                    | 6,792.99      | 6,792.99     | 27,172.00     | 20,379.01     | 25.0    |
| 10-61-251 FUEL & PARTS                  | 2,748.61      | 2,748.61     | 14,500.00     | 11,751.39     | 19.0    |
| 10-61-280 TELEPHONE                     | 636.02        | 636.02       | 4,600.00      | 3,963.98      | 13.8    |
| 10-61-330 ENGINEERING SERVICES          | 106.83        | 106.83       | .00           | ( 106.83)     | .0      |
| 10-61-450 DEPARTMENT SUPPLIES           | 716.41        | 716.41       | 4,000.00      | 3,283.59      | 17.9    |
| 10-61-690 SERVICES NOT CLASSIFIED       | 98.54         | 98.54        | 300.00        | 201.46        | 32.9    |
| 10-61-700 SMALL EQUIPMENT               | 3,332.00      | 3,332.00     | 4,000.00      | 668.00        | 83.3    |
| 10-61-990 ADMIN FEE OFFSET              | ( 97,495.50)  | ( 97,495.50) | ( 389,982.00) | ( 292,486.50) | ( 25.0) |
| TOTAL PUBLIC SERVICES - INSPECTIONS     | 18,216.66     | 18,216.66    | 121,111.00    | 102,894.34    | 15.0    |
| <u>COMMUNITY EVENTS (P&amp;R ADMIN)</u> |               |              |               |               |         |
| 10-62-110 SALARIES                      | 10,310.55     | 10,310.55    | 39,174.00     | 28,863.45     | 26.3    |
| 10-62-115 PART TIME EMPLOYEE WAGES      | 6.10          | 6.10         | 2,500.00      | 2,493.90      | .2      |
| 10-62-130 EMPLOYEE BENEFITS             | 4,739.43      | 4,739.43     | 21,853.00     | 17,113.57     | 21.7    |
| 10-62-210 SUBSCRIPTION & MEMBERSHIPS    | .00           | .00          | 4,313.00      | 4,313.00      | .0      |
| 10-62-230 TRAVEL & TRAINING             | .00           | .00          | 500.00        | 500.00        | .0      |
| 10-62-240 OFFICE SUPPLIES               | .00           | .00          | 1,200.00      | 1,200.00      | .0      |
| 10-62-255 COMPUTER SERVICES             | 1,500.00      | 1,500.00     | 3,043.00      | 1,543.00      | 49.3    |
| 10-62-260 EQUIPMENT MAINTENANCE         | .00           | .00          | 4,000.00      | 4,000.00      | .0      |
| 10-62-285 TELEPHONE & UTILITIES         | 755.82        | 755.82       | .00           | ( 755.82)     | .0      |
| 10-62-292 DONATIONS - CONTINGENT        | .00           | .00          | 5,000.00      | 5,000.00      | .0      |
| 10-62-330 PROFESSIONAL SERVICES         | 7,500.00      | 7,500.00     | 25,000.00     | 17,500.00     | 30.0    |
| 10-62-420 COMMUNITY BAND                | 711.68        | 711.68       | .00           | ( 711.68)     | .0      |
| 10-62-450 DEPARTMENT SUPPLIES           | .00           | .00          | 2,500.00      | 2,500.00      | .0      |
| 10-62-500 MISCELLANEOUS PROGRAMS        | 4,711.01      | 4,711.01     | 7,250.00      | 2,538.99      | 65.0    |
| 10-62-510 MUNICIPALITIES RAMP PROGRAMS  | 960.00        | 960.00       | 21,528.00     | 20,568.00     | 4.5     |
| 10-62-690 MISCELLANEOUS                 | .00           | .00          | 600.00        | 600.00        | .0      |
| 10-62-695 CREDIT CARD FEES              | 236.07        | 236.07       | 1,200.00      | 963.93        | 19.7    |
| 10-62-700 SMALL EQUIPMENT               | .00           | .00          | 1,500.00      | 1,500.00      | .0      |
| TOTAL COMMUNITY EVENTS (P&R ADMIN)      | 31,430.66     | 31,430.66    | 141,161.00    | 109,730.34    | 22.3    |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                       | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEXPENDED | PCNT |
|---------------------------------------|---------------|------------|------------|------------|------|
| <u>PARKS</u>                          |               |            |            |            |      |
| 10-64-110 SALARIES                    | 82,208.96     | 82,208.96  | 336,393.00 | 254,184.04 | 24.4 |
| 10-64-115 PART TIME EMPLOYEE WAGES    | 23,583.33     | 23,583.33  | 60,000.00  | 36,416.67  | 39.3 |
| 10-64-130 EMPLOYEE BENEFITS           | 33,865.84     | 33,865.84  | 148,607.00 | 114,741.16 | 22.8 |
| 10-64-140 UNIFORM ALLOWANCE           | 1,875.53      | 1,875.53   | 6,050.00   | 4,174.47   | 31.0 |
| 10-64-210 SUBSCRIPTIONS & MEMBERSHIPS | .00           | .00        | 3,190.00   | 3,190.00   | .0   |
| 10-64-220 PUBLIC NOTICES              | .00           | .00        | 500.00     | 500.00     | .0   |
| 10-64-230 TRAVEL & TRAINING           | 80.00         | 80.00      | 8,250.00   | 8,170.00   | 1.0  |
| 10-64-240 OFFICE SUPPLIES             | 52.37         | 52.37      | 400.00     | 347.63     | 13.1 |
| 10-64-250 MOTOR POOL LEASE            | 30,996.51     | 30,996.51  | 123,986.00 | 92,989.49  | 25.0 |
| 10-64-251 FUEL & PARTS                | 6,338.04      | 6,338.04   | 25,000.00  | 18,661.96  | 25.4 |
| 10-64-255 COMPUTER SERVICES           | 1,500.00      | 1,500.00   | 5,500.00   | 4,000.00   | 27.3 |
| 10-64-260 EQUIPMENT MAINTENANCE       | 268.37        | 268.37     | 1,500.00   | 1,231.63   | 17.9 |
| 10-64-265 BUILDING MAINTENANCE        | 4,557.97      | 4,557.97   | 11,000.00  | 6,442.03   | 41.4 |
| 10-64-280 TELEPHONE & UTILITIES       | 4,110.04      | 4,110.04   | 25,000.00  | 20,889.96  | 16.4 |
| 10-64-290 PINEVIEW WATER ASSESSMENT   | .00           | .00        | 24,000.00  | 24,000.00  | .0   |
| 10-64-292 DONATIONS - CONTINGENT      | .00           | .00        | 5,000.00   | 5,000.00   | .0   |
| 10-64-420 FIELD MAINTENANCE           | 134.63        | 134.63     | 5,500.00   | 5,365.37   | 2.5  |
| 10-64-425 TRAIL MAINTENANCE           | .00           | .00        | 2,000.00   | 2,000.00   | .0   |
| 10-64-430 CHEMICALS                   | 4,101.93      | 4,101.93   | 32,700.00  | 28,598.07  | 12.5 |
| 10-64-440 IRRIGATION SUPPLIES         | 5,117.36      | 5,117.36   | 6,000.00   | 882.64     | 85.3 |
| 10-64-450 DEPARTMENT SUPPLIES         | 1,039.34      | 1,039.34   | 8,000.00   | 6,960.66   | 13.0 |
| 10-64-465 FORESTRY-TREE REMOVAL       | 17.10         | 17.10      | 4,500.00   | 4,482.90   | .4   |
| 10-64-475 GRAFFITTI REMOVAL           | 8.09          | 8.09       | 1,000.00   | 991.91     | .8   |
| 10-64-480 PLAYGROUND MAINTENANCE      | 33.38         | 33.38      | 5,000.00   | 4,966.62   | .7   |
| 10-64-485 RESTROOM RENOVATION         | .00           | .00        | 1,500.00   | 1,500.00   | .0   |
| 10-64-605 RESTROOM RENTAL             | .00           | .00        | 4,500.00   | 4,500.00   | .0   |
| 10-64-610 RENTAL OF EQUIPMENT         | 675.64        | 675.64     | 4,000.00   | 3,324.36   | 16.9 |
| 10-64-615 HOLIDAY DECORATIONS         | .00           | .00        | 4,500.00   | 4,500.00   | .0   |
| 10-64-690 MISCELLANEOUS               | 336.40        | 336.40     | 5,200.00   | 4,863.60   | 6.5  |
| 10-64-695 CREDIT CARD FEES            | 67.47         | 67.47      | 300.00     | 232.53     | 22.5 |
| 10-64-700 SMALL EQUIPMENT             | .00           | .00        | 3,300.00   | 3,300.00   | .0   |
| TOTAL PARKS                           | 200,968.30    | 200,968.30 | 872,376.00 | 671,407.70 | 23.0 |

NORTH OGDEN CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

GENERAL FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL   | BUDGET        | UNEXPENDED   | PCNT  |
|------------------------------------------|---------------|--------------|---------------|--------------|-------|
| <u>RECREATION</u>                        |               |              |               |              |       |
| 10-68-110 SALARIES                       | 14,469.05     | 14,469.05    | 64,324.00     | 49,854.95    | 22.5  |
| 10-68-115 PART TIME EMPLOYEE WAGES       | 3,431.78      | 3,431.78     | 15,000.00     | 11,568.22    | 22.9  |
| 10-68-130 EMPLOYEE BENEFITS              | 4,963.54      | 4,963.54     | 22,249.00     | 17,285.46    | 22.3  |
| 10-68-140 UNIFORMS                       | 157.66        | 157.66       | 250.00        | 92.34        | 63.1  |
| 10-68-210 SUBSCRIPTIONS & MEMBERSHIPS    | 79.00         | 79.00        | .00           | ( 79.00)     | .0    |
| 10-68-220 PRINTING & PUBLICATIONS        | .00           | .00          | 300.00        | 300.00       | .0    |
| 10-68-230 TRAVEL & TRAINING              | 92.02         | 92.02        | 350.00        | 257.98       | 26.3  |
| 10-68-255 COMPUTER SERVICES              | 1,500.00      | 1,500.00     | 1,500.00      | .00          | 100.0 |
| 10-68-292 DONATIONS - CONTINGENT         | .00           | .00          | 5,000.00      | 5,000.00     | .0    |
| 10-68-410 UNIFORMS                       | 75.61         | 75.61        | .00           | ( 75.61)     | .0    |
| 10-68-450 DEPARTMENT SUPPLIES            | 127.29        | 127.29       | 1,000.00      | 872.71       | 12.7  |
| 10-68-500 COMMUNITY PROGRAMS             | 98.63         | 98.63        | 1,500.00      | 1,401.37     | 6.6   |
| 10-68-501 SUMMER CAMPS                   | .00           | .00          | 600.00        | 600.00       | .0    |
| 10-68-503 OUTDOOR RECREATION             | .00           | .00          | 100.00        | 100.00       | .0    |
| 10-68-630 BASEBALL                       | 688.35        | 688.35       | 16,000.00     | 15,311.65    | 4.3   |
| 10-68-632 OTHER EQUIPMENT REPLACEMENT    | .00           | .00          | 500.00        | 500.00       | .0    |
| 10-68-650 FOOTBALL                       | 20,503.90     | 20,503.90    | 26,500.00     | 5,996.10     | 77.4  |
| 10-68-660 BASKETBALL                     | 251.03        | 251.03       | 15,500.00     | 15,248.97    | 1.6   |
| 10-68-690 MISCELLANEOUS                  | 240.00        | 240.00       | 2,500.00      | 2,260.00     | 9.6   |
| 10-68-695 CREDIT CARD FEES               | 1,274.64      | 1,274.64     | 3,500.00      | 2,225.36     | 36.4  |
| TOTAL RECREATION                         | 47,952.50     | 47,952.50    | 176,673.00    | 128,720.50   | 27.1  |
| TOTAL DEPT EXPENDITURES                  | 2,089,548.56  | 2,089,548.56 | 9,511,986.00  | 7,422,437.44 | 22.0  |
| <u>CONTRIBUTIONS AND TRANSFERS</u>       |               |              |               |              |       |
| 10-80-230 TRANS TO CAPITAL IMPROV FUND   | .00           | .00          | 357,850.00    | 357,850.00   | .0    |
| 10-80-235 TRANS TO CAP IMPROVE - CLASS C | .00           | .00          | 450,000.00    | 450,000.00   | .0    |
| 10-80-705 TRANSFER TO DEBT SERVICE FUND  | .00           | .00          | 568,834.00    | 568,834.00   | .0    |
| 10-80-715 TRANSFER - CHERRY DAYS FUND    | 25,000.00     | 25,000.00    | 44,000.00     | 19,000.00    | 56.8  |
| TOTAL CONTRIBUTIONS AND TRANSFERS        | 25,000.00     | 25,000.00    | 1,420,684.00  | 1,395,684.00 | 1.8   |
| TOTAL FUND EXPENDITURES                  | 2,114,548.56  | 2,114,548.56 | 10,932,670.00 | 8,818,121.44 | 19.3  |
| NET REVENUE OVER EXPENDITURES            | ( 99,743.75)  | ( 99,743.75) | .00           | 99,743.75    | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

DEBT SERVICE FUND

ASSETS

CURRENT ASSETS

|          |                      |     |     |
|----------|----------------------|-----|-----|
| 11-11900 | COMBINED INVESTMENTS | .89 |     |
|          |                      |     |     |
|          | TOTAL CURRENT ASSETS |     | .89 |
|          |                      |     |     |
|          | TOTAL ASSETS         |     | .89 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                              |     |     |
|----------|------------------------------|-----|-----|
|          | UNAPPROPRIATED FUND BALANCE: |     |     |
| 11-29500 | UNRESERVED BEGINNING OF YEAR | .89 |     |
|          |                              |     |     |
|          | BALANCE - CURRENT DATE       | .89 |     |
|          |                              |     |     |
|          | TOTAL FUND EQUITY            |     | .89 |
|          |                              |     |     |
|          | TOTAL LIABILITIES AND EQUITY |     | .89 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

DEBT SERVICE FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE   | PCNT |
|------------------------------------------|---------------|------------|------------|------------|------|
| <u>REVENUE</u>                           |               |            |            |            |      |
| 11-38-705 TRANSFER FROM GENERAL FUND     | .00           | .00        | 568,834.00 | 568,834.00 | .0   |
| 11-38-713 TRANSFER FROM PS IMPACT FEE    | .00           | .00        | 35,000.00  | 35,000.00  | .0   |
| TOTAL FUND REVENUE                       | .00           | .00        | 603,834.00 | 603,834.00 | .0   |
| <u>EXPENDITURES</u>                      |               |            |            |            |      |
| 11-40-600 '21 & '22 SALES TAX BOND PRINC | .00           | .00        | 408,400.00 | 408,400.00 | .0   |
| 11-40-620 '21 & '22 SALES TAX BOND INTER | .00           | .00        | 195,434.00 | 195,434.00 | .0   |
| TOTAL FUND EXPENDITURES                  | .00           | .00        | 603,834.00 | 603,834.00 | .0   |
| NET REVENUE OVER EXPENDITURES            | .00           | .00        | .00        | .00        | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

CHERRY DAYS

ASSETS

CURRENT ASSETS

|          |                      |           |           |
|----------|----------------------|-----------|-----------|
| 15-11900 | COMBINED INVESTMENTS | 20,083.39 |           |
|          |                      |           |           |
|          | TOTAL CURRENT ASSETS |           | 20,083.39 |
|          |                      |           |           |
|          | TOTAL ASSETS         |           | 20,083.39 |
|          |                      |           |           |

LIABILITIES AND EQUITY

LIABILITIES

|          |                   |        |        |
|----------|-------------------|--------|--------|
| 15-21310 | ACCOUNTS PAYABLE  | 732.29 |        |
|          |                   |        |        |
|          | TOTAL LIABILITIES |        | 732.29 |

FUND EQUITY

|          |                                 |           |           |
|----------|---------------------------------|-----------|-----------|
|          | UNAPPROPRIATED FUND BALANCE:    |           |           |
| 15-29500 | UNRESERVED - BEGINNING OF YEAR  | 20,080.56 |           |
|          | REVENUE OVER EXPENDITURES - YTD | ( 729.46) |           |
|          |                                 |           |           |
|          | BALANCE - CURRENT DATE          | 19,351.10 |           |
|          |                                 |           |           |
|          | TOTAL FUND EQUITY               |           | 19,351.10 |
|          |                                 |           |           |
|          | TOTAL LIABILITIES AND EQUITY    |           | 20,083.39 |
|          |                                 |           |           |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CHERRY DAYS

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | VARIANCE     | PCNT  |
|--------------------------------------|---------------|------------|-----------|--------------|-------|
| <u>REVENUE</u>                       |               |            |           |              |       |
| 15-34-500 CHERRY DAYS REVENUE        | 58,515.12     | 58,515.12  | .00       | ( 58,515.12) | .0    |
| 15-34-790 CHERRY DAYS DONATIONS      | ( 67.70)      | ( 67.70)   | 25,000.00 | 25,067.70    | ( .3) |
| 15-36-100 INTEREST EARNINGS          | 405.48        | 405.48     | .00       | ( 405.48)    | .0    |
| 15-38-715 TRANSFER FROM GENERAL FUND | 25,000.00     | 25,000.00  | 44,000.00 | 19,000.00    | 56.8  |
| 15-38-900 BEG BAL TO BE APPROPRIATED | 36,943.73     | 36,943.73  | 6,000.00  | ( 30,943.73) | 615.7 |
| TOTAL FUND REVENUE                   | 120,796.63    | 120,796.63 | 75,000.00 | ( 45,796.63) | 161.1 |
| <u>EXPENDITURES</u>                  |               |            |           |              |       |
| 15-62-605 CHERRY DAYS                | 121,526.09    | 121,526.09 | 75,000.00 | ( 46,526.09) | 162.0 |
| TOTAL FUND EXPENDITURES              | 121,526.09    | 121,526.09 | 75,000.00 | ( 46,526.09) | 162.0 |
| NET REVENUE OVER EXPENDITURES        | ( 729.46)     | ( 729.46)  | .00       | 729.46       | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

|          |                      |            |            |
|----------|----------------------|------------|------------|
| 22-11900 | COMBINED INVESTMENTS | 148,639.79 |            |
|          |                      |            |            |
|          | TOTAL CURRENT ASSETS |            | 148,639.79 |
|          |                      |            |            |
|          | TOTAL ASSETS         |            | 148,639.79 |
|          |                      |            |            |

LIABILITIES AND EQUITY

LIABILITIES

|          |                   |           |           |
|----------|-------------------|-----------|-----------|
| 22-21310 | ACCOUNTS PAYABLE  | 11,601.60 |           |
| 22-22110 | WAGES PAYABLE     | ( .01)    |           |
|          |                   |           |           |
|          | TOTAL LIABILITIES |           | 11,601.59 |

FUND EQUITY

|          |                                 |              |            |
|----------|---------------------------------|--------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |            |
| 22-29500 | UNRESERVED - BEGINNING OF YEAR  | 176,213.08   |            |
|          | REVENUE OVER EXPENDITURES - YTD | ( 39,174.88) |            |
|          |                                 |              |            |
|          | BALANCE - CURRENT DATE          | 137,038.20   |            |
|          |                                 |              |            |
|          | TOTAL FUND EQUITY               |              | 137,038.20 |
|          |                                 |              |            |
|          | TOTAL LIABILITIES AND EQUITY    |              | 148,639.79 |
|          |                                 |              |            |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

AQUATIC CENTER FUND

|                                       | PERIOD ACTUAL | YTD ACTUAL   | BUDGET     | VARIANCE     | PCNT    |
|---------------------------------------|---------------|--------------|------------|--------------|---------|
| <u>REVENUE</u>                        |               |              |            |              |         |
| 22-36-100 INTEREST EARNED             | 902.36        | 902.36       | .00        | ( 902.36)    | .0      |
| 22-36-500 ADMISSION FEES              | 189,770.10    | 189,770.10   | 275,000.00 | 85,229.90    | 69.0    |
| 22-36-600 GROUP RESERVATIONS          | 900.00        | 900.00       | 40,000.00  | 39,100.00    | 2.3     |
| 22-36-700 SWIM LESSONS                | 44,509.50     | 44,509.50    | 90,000.00  | 45,490.50    | 49.5    |
| 22-36-800 CONCESSIONS                 | 11,813.90     | 11,813.90    | 10,000.00  | ( 1,813.90)  | 118.1   |
| 22-36-850 BOWERY RENTALS              | 1,375.00      | 1,375.00     | 6,000.00   | 4,625.00     | 22.9    |
| 22-36-900 MERCHANDISE                 | 4,957.97      | 4,957.97     | 5,000.00   | 42.03        | 99.2    |
| 22-36-925 DONATIONS - AQUATIC CENTER  | 31.31         | 31.31        | .00        | ( 31.31)     | .0      |
| 22-36-950 MISCELLANEOUS REVENUE       | 340.85        | 340.85       | 4,000.00   | 3,659.15     | 8.5     |
| 22-38-200 TRANSFER IN - RDA FUND      | .00           | .00          | 175,000.00 | 175,000.00   | .0      |
| TOTAL FUND REVENUE                    | 254,600.99    | 254,600.99   | 605,000.00 | 350,399.01   | 42.1    |
| <u>EXPENDITURES</u>                   |               |              |            |              |         |
| 22-69-110 SALARIES                    | 18,914.36     | 18,914.36    | 80,240.00  | 61,325.64    | 23.6    |
| 22-69-115 PART TIME EMPLOYEE WAGES    | 132,981.42    | 132,981.42   | 210,935.00 | 77,953.58    | 63.0    |
| 22-69-130 EMPLOYEE BENEFITS           | 19,421.76     | 19,421.76    | 62,575.00  | 43,153.24    | 31.0    |
| 22-69-140 UNIFORM ALLOWANCE           | ( 1,408.55)   | ( 1,408.55)  | 4,700.00   | 6,108.55     | ( 30.0) |
| 22-69-141 UNIFORM - EMPLOYEE PAID     | 1,637.75      | 1,637.75     | .00        | ( 1,637.75)  | .0      |
| 22-69-210 SUBSCRIPTION & MEMBERSHIPS  | 541.92        | 541.92       | 800.00     | 258.08       | 67.7    |
| 22-69-225 ADVERTISING                 | 18.50         | 18.50        | 1,200.00   | 1,181.50     | 1.5     |
| 22-69-230 TRAVEL & TRAINING           | 324.63        | 324.63       | 1,800.00   | 1,475.37     | 18.0    |
| 22-69-240 OFFICE SUPPLIES             | 199.42        | 199.42       | 2,800.00   | 2,600.58     | 7.1     |
| 22-69-255 COMPUTER SERVICES           | 2,032.31      | 2,032.31     | 2,000.00   | ( 32.31)     | 101.6   |
| 22-69-260 EQUIPMENT MAINTENANCE       | 505.44        | 505.44       | 7,000.00   | 6,494.56     | 7.2     |
| 22-69-265 BUILDING MAINTENANCE        | 3,627.53      | 3,627.53     | 4,500.00   | 872.47       | 80.6    |
| 22-69-285 TELEPHONE & UTILITIES       | 45,617.69     | 45,617.69    | 65,500.00  | 19,882.31    | 69.7    |
| 22-69-310 PROFESSIONAL & TECHNICAL    | 294.45        | 294.45       | 3,100.00   | 2,805.55     | 9.5     |
| 22-69-430 CHEMICALS                   | 51,085.96     | 51,085.96    | 40,000.00  | ( 11,085.96) | 127.7   |
| 22-69-450 DEPARTMENT SUPPLIES         | 2,574.99      | 2,574.99     | 11,500.00  | 8,925.01     | 22.4    |
| 22-69-455 RETAIL SALES                | .00           | .00          | 5,000.00   | 5,000.00     | .0      |
| 22-69-550 POOL MAINTENANCE            | 2,877.72      | 2,877.72     | 25,500.00  | 22,622.28    | 11.3    |
| 22-69-690 MISCELLANEOUS               | 251.13        | 251.13       | 4,400.00   | 4,148.87     | 5.7     |
| 22-69-695 CREDIT CARD FEES            | 12,277.44     | 12,277.44    | 8,500.00   | ( 3,777.44)  | 144.4   |
| 22-69-700 SMALL EQUIPMENT             | .00           | .00          | 2,950.00   | 2,950.00     | .0      |
| 22-69-740 CAPITAL EQUIPMENT PURCHASES | .00           | .00          | 60,000.00  | 60,000.00    | .0      |
| TOTAL FUND EXPENDITURES               | 293,775.87    | 293,775.87   | 605,000.00 | 311,224.13   | 48.6    |
| NET REVENUE OVER EXPENDITURES         | ( 39,174.88)  | ( 39,174.88) | .00        | 39,174.88    | .0      |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

|          |                      |  |            |            |
|----------|----------------------|--|------------|------------|
| 23-11900 | COMBINED INVESTMENTS |  | 818,549.34 |            |
|          |                      |  |            |            |
|          | TOTAL CURRENT ASSETS |  |            | 818,549.34 |
|          |                      |  |            |            |
|          | TOTAL ASSETS         |  |            | 818,549.34 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |            |            |            |
|----------|---------------------------------|------------|------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |            |            |            |
| 23-29500 | UNRESERVED - BEGINNING OF YEAR  | 809,224.02 |            |            |
|          | REVENUE OVER EXPENDITURES - YTD | 9,325.32   |            |            |
|          |                                 |            |            |            |
|          | BALANCE - CURRENT DATE          |            | 818,549.34 |            |
|          |                                 |            |            |            |
|          | TOTAL FUND EQUITY               |            |            | 818,549.34 |
|          |                                 |            |            |            |
|          | TOTAL LIABILITIES AND EQUITY    |            |            | 818,549.34 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

TRANSPORTATION UTILITY FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE    | PCNT |
|-----------|-------------------------------|---------------|------------|--------|-------------|------|
|           | <u>REVENUE</u>                |               |            |        |             |      |
| 23-36-100 | INTEREST EARNED               | 9,531.47      | 9,531.47   | .00    | ( 9,531.47) | .0   |
|           | TOTAL FUND REVENUE            | 9,531.47      | 9,531.47   | .00    | ( 9,531.47) | .0   |
|           | <u>EXPENDITURES</u>           |               |            |        |             |      |
| 23-40-562 | FEE REFUNDS                   | 206.15        | 206.15     | .00    | ( 206.15)   | .0   |
|           | TOTAL FUND EXPENDITURES       | 206.15        | 206.15     | .00    | ( 206.15)   | .0   |
|           | NET REVENUE OVER EXPENDITURES | 9,325.32      | 9,325.32   | .00    | ( 9,325.32) | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

|          |                      |  |                     |                            |
|----------|----------------------|--|---------------------|----------------------------|
| 24-11900 | COMBINED INVESTMENTS |  | 1,865,577.11        |                            |
|          |                      |  | <u>1,865,577.11</u> |                            |
|          | TOTAL CURRENT ASSETS |  |                     | <u>1,865,577.11</u>        |
|          | TOTAL ASSETS         |  |                     | <u><u>1,865,577.11</u></u> |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |                   |                     |                            |
|----------|---------------------------------|-------------------|---------------------|----------------------------|
|          | UNAPPROPRIATED FUND BALANCE:    |                   |                     |                            |
| 24-29500 | UNRESERVED - BEGINNING OF YEAR  | 1,731,464.20      |                     |                            |
|          | REVENUE OVER EXPENDITURES - YTD | <u>134,112.91</u> |                     |                            |
|          | BALANCE - CURRENT DATE          |                   | <u>1,865,577.11</u> |                            |
|          | TOTAL FUND EQUITY               |                   |                     | <u>1,865,577.11</u>        |
|          | TOTAL LIABILITIES AND EQUITY    |                   |                     | <u><u>1,865,577.11</u></u> |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

TRANSPORTATION IMPACT FEE FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE      | PCNT  |
|-----------|-------------------------------|---------------|------------|------------|---------------|-------|
|           | <u>REVENUE</u>                |               |            |            |               |       |
| 24-37-100 | INTEREST                      | 21,635.73     | 21,635.73  | 3,500.00   | ( 18,135.73)  | 618.2 |
| 24-37-110 | TRANSPORTATION IMPACT FEE     | 112,477.18    | 112,477.18 | 225,000.00 | 112,522.82    | 50.0  |
|           | TOTAL FUND REVENUE            | 134,112.91    | 134,112.91 | 228,500.00 | 94,387.09     | 58.7  |
|           | <u>EXPENDITURES</u>           |               |            |            |               |       |
| 24-40-810 | PROJECT RESERVES              | .00           | .00        | 228,500.00 | 228,500.00    | .0    |
|           | TOTAL FUND EXPENDITURES       | .00           | .00        | 228,500.00 | 228,500.00    | .0    |
|           | NET REVENUE OVER EXPENDITURES | 134,112.91    | 134,112.91 | .00        | ( 134,112.91) | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

|          |                      |              |              |
|----------|----------------------|--------------|--------------|
| 25-11900 | COMBINED INVESTMENTS | 1,389,220.02 |              |
| 25-13110 | ACCOUNTS RECEIVABLE  | 71,122.67    |              |
|          |                      |              |              |
|          | TOTAL CURRENT ASSETS |              | 1,460,342.69 |
|          |                      |              |              |
|          | TOTAL ASSETS         |              | 1,460,342.69 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |              |              |
|----------|---------------------------------|--------------|--------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |              |
| 25-29500 | UNRESERVED FUND BALANCE         | 1,344,316.20 |              |
|          | REVENUE OVER EXPENDITURES - YTD | 116,026.49   |              |
|          |                                 |              |              |
|          | BALANCE - CURRENT DATE          | 1,460,342.69 |              |
|          |                                 |              |              |
|          | TOTAL FUND EQUITY               |              | 1,460,342.69 |
|          |                                 |              |              |
|          | TOTAL LIABILITIES AND EQUITY    |              | 1,460,342.69 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

TRANSPORTATION SALES TAX FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE      | PCNT  |
|-----------|-------------------------------|---------------|------------|------------|---------------|-------|
|           | <u>REVENUE</u>                |               |            |            |               |       |
| 25-36-100 | INTEREST EARNED               | 15,808.56     | 15,808.56  | 8,000.00   | ( 7,808.56)   | 197.6 |
| 25-37-110 | TRANSPORT. SALES TAX REVENUE  | 101,057.72    | 101,057.72 | 350,000.00 | 248,942.28    | 28.9  |
|           | TOTAL FUND REVENUE            | 116,866.28    | 116,866.28 | 358,000.00 | 241,133.72    | 32.6  |
|           | <u>EXPENDITURES</u>           |               |            |            |               |       |
| 25-40-710 | SALES TAX ADMIN FEES          | 839.79        | 839.79     | .00        | ( 839.79)     | .0    |
| 25-40-810 | PROJECT RESERVES              | .00           | .00        | 358,000.00 | 358,000.00    | .0    |
|           | TOTAL FUND EXPENDITURES       | 839.79        | 839.79     | 358,000.00 | 357,160.21    | .2    |
|           | NET REVENUE OVER EXPENDITURES | 116,026.49    | 116,026.49 | .00        | ( 116,026.49) | .0    |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

PUBLIC SAFETY IMPACT FEE FUND

|                                        | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | VARIANCE  | PCNT |
|----------------------------------------|---------------|------------|-----------|-----------|------|
| <u>REVENUE</u>                         |               |            |           |           |      |
| 27-36-100 INTEREST EARNINGS            | .00           | .00        | 1,000.00  | 1,000.00  | .0   |
| 27-37-110 PUBLIC SAFETY IMPACT FEE REV | .00           | .00        | 35,000.00 | 35,000.00 | .0   |
| TOTAL FUND REVENUE                     | .00           | .00        | 36,000.00 | 36,000.00 | .0   |
| <u>EXPENDITURES</u>                    |               |            |           |           |      |
| 27-40-800 TRANSFER TO OTHER FUNDS      | .00           | .00        | 35,000.00 | 35,000.00 | .0   |
| 27-40-810 PROJECT RESERVE              | .00           | .00        | 1,000.00  | 1,000.00  | .0   |
| TOTAL FUND EXPENDITURES                | .00           | .00        | 36,000.00 | 36,000.00 | .0   |
| NET REVENUE OVER EXPENDITURES          | .00           | .00        | .00       | .00       | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

WATER IMPACT FEE

ASSETS

CURRENT ASSETS

|          |                      |  |            |            |
|----------|----------------------|--|------------|------------|
| 31-11900 | COMBINED INVESTMENTS |  | 430,960.91 |            |
|          |                      |  |            |            |
|          | TOTAL CURRENT ASSETS |  |            | 430,960.91 |
|          |                      |  |            |            |
|          | TOTAL ASSETS         |  |            | 430,960.91 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |            |            |            |
|----------|---------------------------------|------------|------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |            |            |            |
| 31-29500 | UNRESERVED BEGINNING OF YEAR    | 295,895.63 |            |            |
|          | REVENUE OVER EXPENDITURES - YTD | 135,065.28 |            |            |
|          |                                 |            |            |            |
|          | BALANCE - CURRENT DATE          |            | 430,960.91 |            |
|          |                                 |            |            |            |
|          | TOTAL FUND EQUITY               |            |            | 430,960.91 |
|          |                                 |            |            |            |
|          | TOTAL LIABILITIES AND EQUITY    |            |            | 430,960.91 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER IMPACT FEE

|                                    | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE      | PCNT |
|------------------------------------|---------------|------------|------------|---------------|------|
| <u>REVENUE</u>                     |               |            |            |               |      |
| 31-36-100 INTEREST EARNED          | 4,680.75      | 4,680.75   | 6,000.00   | 1,319.25      | 78.0 |
| 31-37-110 WATER IMPACT FEE REVENUE | 134,975.53    | 134,975.53 | 330,000.00 | 195,024.47    | 40.9 |
| 31-37-120 APPROPRIATE FUND BALANCE | .00           | .00        | 320,000.00 | 320,000.00    | .0   |
| TOTAL FUND REVENUE                 | 139,656.28    | 139,656.28 | 656,000.00 | 516,343.72    | 21.3 |
| <u>EXPENDITURES</u>                |               |            |            |               |      |
| 31-40-305 PROFESSIONAL SERVICES    | 4,591.00      | 4,591.00   | .00        | ( 4,591.00)   | .0   |
| 31-40-310 PROJECTS                 | .00           | .00        | 656,000.00 | 656,000.00    | .0   |
| TOTAL FUND EXPENDITURES            | 4,591.00      | 4,591.00   | 656,000.00 | 651,409.00    | .7   |
| NET REVENUE OVER EXPENDITURES      | 135,065.28    | 135,065.28 | .00        | ( 135,065.28) | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

|          |                      |  |            |            |
|----------|----------------------|--|------------|------------|
| 32-11900 | COMBINED INVESTMENTS |  | 768,373.07 |            |
|          |                      |  |            |            |
|          | TOTAL CURRENT ASSETS |  |            | 768,373.07 |
|          |                      |  |            |            |
|          | TOTAL ASSETS         |  |            | 768,373.07 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |            |            |            |
|----------|---------------------------------|------------|------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |            |            |            |
| 32-29500 | UNRESERVED BEGINNING OF YEAR    | 760,913.93 |            |            |
|          | REVENUE OVER EXPENDITURES - YTD | 7,459.14   |            |            |
|          |                                 |            |            |            |
|          | BALANCE - CURRENT DATE          |            | 768,373.07 |            |
|          |                                 |            |            |            |
|          | TOTAL FUND EQUITY               |            |            | 768,373.07 |
|          |                                 |            |            |            |
|          | TOTAL LIABILITIES AND EQUITY    |            |            | 768,373.07 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER IMPACT FEE FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | VARIANCE     | PCNT  |
|-----------|-------------------------------|---------------|------------|-----------|--------------|-------|
|           | <u>REVENUE</u>                |               |            |           |              |       |
| 32-36-100 | INTEREST EARNED               | 9,136.14      | 9,136.14   | 6,000.00  | ( 3,136.14)  | 152.3 |
| 32-37-110 | SEWER IMPACT FEE REVENUE      | 26,071.50     | 26,071.50  | 55,000.00 | 28,928.50    | 47.4  |
|           | TOTAL FUND REVENUE            | 35,207.64     | 35,207.64  | 61,000.00 | 25,792.36    | 57.7  |
|           | <u>EXPENDITURES</u>           |               |            |           |              |       |
| 32-40-310 | PROFESSIONAL SERVICES         | 27,748.50     | 27,748.50  | .00       | ( 27,748.50) | .0    |
| 32-40-810 | PROJECT RESERVE               | .00           | .00        | 61,000.00 | 61,000.00    | .0    |
|           | TOTAL FUND EXPENDITURES       | 27,748.50     | 27,748.50  | 61,000.00 | 33,251.50    | 45.5  |
|           | NET REVENUE OVER EXPENDITURES | 7,459.14      | 7,459.14   | .00       | ( 7,459.14)  | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

|          |                      |              |              |
|----------|----------------------|--------------|--------------|
| 33-11900 | COMBINED INVESTMENTS | 2,367,152.21 |              |
|          |                      |              |              |
|          | TOTAL CURRENT ASSETS |              | 2,367,152.21 |
|          |                      |              |              |
|          | TOTAL ASSETS         |              | 2,367,152.21 |
|          |                      |              |              |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                                 |              |              |
|----------|---------------------------------|--------------|--------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |              |
| 33-29500 | UNRESERVED BEGINNING OF YEAR    | 2,313,903.84 |              |
|          | REVENUE OVER EXPENDITURES - YTD | 53,248.37    |              |
|          |                                 |              |              |
|          | BALANCE - CURRENT DATE          | 2,367,152.21 |              |
|          |                                 |              |              |
|          | TOTAL FUND EQUITY               |              | 2,367,152.21 |
|          |                                 |              |              |
|          | TOTAL LIABILITIES AND EQUITY    |              | 2,367,152.21 |
|          |                                 |              |              |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORM IMPACT FEE FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE     | PCNT  |
|------------------------------------------|---------------|------------|------------|--------------|-------|
| <u>REVENUE</u>                           |               |            |            |              |       |
| 33-36-100 INTEREST EARNED                | 27,637.94     | 27,637.94  | 6,000.00   | ( 21,637.94) | 460.6 |
| 33-37-110 STORM WATER IMPACT FEE REVENUE | 29,610.43     | 29,610.43  | 145,000.00 | 115,389.57   | 20.4  |
| 33-37-120 APPROPRIATE FUND BALANCE       | .00           | .00        | 149,000.00 | 149,000.00   | .0    |
| TOTAL FUND REVENUE                       | 57,248.37     | 57,248.37  | 300,000.00 | 242,751.63   | 19.1  |
| <u>EXPENDITURES</u>                      |               |            |            |              |       |
| 33-40-305 PROFESSIONAL SERVICES          | 4,000.00      | 4,000.00   | .00        | ( 4,000.00)  | .0    |
| 33-40-310 PROJECTS                       | .00           | .00        | 300,000.00 | 300,000.00   | .0    |
| TOTAL FUND EXPENDITURES                  | 4,000.00      | 4,000.00   | 300,000.00 | 296,000.00   | 1.3   |
| NET REVENUE OVER EXPENDITURES            | 53,248.37     | 53,248.37  | .00        | ( 53,248.37) | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

|          |                      |              |              |
|----------|----------------------|--------------|--------------|
| 40-11900 | COMBINED INVESTMENTS | 9,377,433.68 |              |
| 40-13110 | ACCOUNTS RECEIVABLE  | 120.00       |              |
|          |                      |              |              |
|          | TOTAL CURRENT ASSETS |              | 9,377,553.68 |
|          |                      |              |              |
|          | TOTAL ASSETS         |              | 9,377,553.68 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                                |            |              |
|----------|--------------------------------|------------|--------------|
| 40-21310 | ACCOUNTS PAYABLE               | 745,624.07 |              |
| 40-21315 | CONSTRUCTION RETENTION PAYABLE | 476,859.99 |              |
|          |                                |            |              |
|          | TOTAL LIABILITIES              |            | 1,222,484.06 |

FUND EQUITY

|          |                                 |                 |              |
|----------|---------------------------------|-----------------|--------------|
|          | UNAPPROPRIATED FUND BALANCE:    |                 |              |
| 40-29500 | UNRESERVED BEGINNING OF YEAR    | 10,879,143.00   |              |
|          | REVENUE OVER EXPENDITURES - YTD | ( 2,724,073.38) |              |
|          |                                 |                 |              |
|          | BALANCE - CURRENT DATE          | 8,155,069.62    |              |
|          |                                 |                 |              |
|          | TOTAL FUND EQUITY               |                 | 8,155,069.62 |
|          |                                 |                 |              |
|          | TOTAL LIABILITIES AND EQUITY    |                 | 9,377,553.68 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

CAPITAL IMPROVEMENT FUND

|                                       | PERIOD ACTUAL   | YTD ACTUAL      | BUDGET        | VARIANCE      | PCNT |
|---------------------------------------|-----------------|-----------------|---------------|---------------|------|
| <u>REVENUE</u>                        |                 |                 |               |               |      |
| 40-30-100 INTEREST INCOME             | 125,037.74      | 125,037.74      | .00           | ( 125,037.74) | .0   |
| 40-30-101 MISCELLANEOUS REVENUE       | .00             | .00             | 115,000.00    | 115,000.00    | .0   |
| 40-30-105 GRANT INCOME                | .00             | .00             | 988,030.00    | 988,030.00    | .0   |
| 40-30-110 RAMP GRANT                  | .00             | .00             | 1,127,998.00  | 1,127,998.00  | .0   |
| 40-30-220 PARK IMPACT FEE             | 114,950.00      | 114,950.00      | 180,000.00    | 65,050.00     | 63.9 |
| 40-38-120 TRANSFER FROM GENERAL FUND  | .00             | .00             | 357,850.00    | 357,850.00    | .0   |
| 40-38-125 TRANSFER FROM CLASS C FUNDS | .00             | .00             | 450,000.00    | 450,000.00    | .0   |
| 40-38-900 BEG FUND BALANCE            | .00             | .00             | 8,028,972.00  | 8,028,972.00  | .0   |
| TOTAL FUND REVENUE                    | 239,987.74      | 239,987.74      | 11,247,850.00 | 11,007,862.26 | 2.1  |
| <u>EXPENDITURES</u>                   |                 |                 |               |               |      |
| 40-40-101 SENIOR CENTER BUILDING      | .00             | .00             | 57,850.00     | 57,850.00     | .0   |
| 40-40-116 BARKER PARK AMPHITHEATER    | 100,000.00      | 100,000.00      | .00           | ( 100,000.00) | .0   |
| 40-40-119 MTN ROAD TRAILHEAD PROJECT  | 117,622.07      | 117,622.07      | 340,000.00    | 222,377.93    | 34.6 |
| 40-40-131 PUBLIC SAFETY BUILDING      | 2,745,039.05    | 2,745,039.05    | 7,000,000.00  | 4,254,960.95  | 39.2 |
| 40-40-132 PARKING LOT SENIOR CENTER   | .00             | .00             | 400,000.00    | 400,000.00    | .0   |
| 40-40-143 WATER WORKS PARK            | .00             | .00             | 450,000.00    | 450,000.00    | .0   |
| 40-40-149 LOMOND VIEW                 | .00             | .00             | 550,000.00    | 550,000.00    | .0   |
| 40-40-154 COMMUNITY POND              | .00             | .00             | 2,000,000.00  | 2,000,000.00  | .0   |
| 40-40-402 ROAD RECONSTRUCTION/REPAIR  | .00             | .00             | 450,000.00    | 450,000.00    | .0   |
| 40-40-406 400/450 EAST ROW            | 1,400.00        | 1,400.00        | .00           | ( 1,400.00)   | .0   |
| TOTAL FUND EXPENDITURES               | 2,964,061.12    | 2,964,061.12    | 11,247,850.00 | 8,283,788.88  | 26.4 |
| NET REVENUE OVER EXPENDITURES         | ( 2,724,073.38) | ( 2,724,073.38) | .00           | 2,724,073.38  | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

|          |                           |             |            |
|----------|---------------------------|-------------|------------|
| 41-11900 | COMBINED INVESTMENTS      | 619,501.05  |            |
| 41-13100 | PROPERTY MANAGEMENT TRUST | 26,434.13   |            |
| 41-13110 | ACCOUNTS RECEIVABLE       | 12,545.00   |            |
| 41-13115 | ALLIANCE CASH CLEARING    | ( 8,419.39) |            |
|          |                           |             |            |
|          | TOTAL CURRENT ASSETS      |             | 650,060.79 |
|          |                           |             |            |
|          | TOTAL ASSETS              |             | 650,060.79 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                   |           |           |
|----------|-------------------|-----------|-----------|
| 41-21310 | ACCOUNTS PAYABLE  | 199.03    |           |
| 41-21315 | RENTAL DEPOSITS   | 18,092.13 |           |
| 41-21316 | PREPAID RENT      | 8,342.00  |           |
|          |                   |           |           |
|          | TOTAL LIABILITIES |           | 26,633.16 |

FUND EQUITY

|          |                                 |            |            |
|----------|---------------------------------|------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |            |            |
| 41-29500 | UNRESERVED BEGINNING OF YEAR    | 600,162.29 |            |
|          | REVENUE OVER EXPENDITURES - YTD | 23,265.34  |            |
|          |                                 |            |            |
|          | BALANCE - CURRENT DATE          | 623,427.63 |            |
|          |                                 |            |            |
|          | TOTAL FUND EQUITY               |            | 623,427.63 |
|          |                                 |            |            |
|          | TOTAL LIABILITIES AND EQUITY    |            | 650,060.79 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

400/450 EAST IMPROVEMENT FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE     | PCNT  |
|-----------|-------------------------------|---------------|------------|------------|--------------|-------|
|           | <u>REVENUE</u>                |               |            |            |              |       |
| 41-30-100 | INTEREST INCOME               | 7,089.59      | 7,089.59   | 3,500.00   | ( 3,589.59)  | 202.6 |
| 41-30-110 | RENTAL PROPERTY REVENUE       | 25,146.22     | 25,146.22  | 145,000.00 | 119,853.78   | 17.3  |
|           | TOTAL FUND REVENUE            | 32,235.81     | 32,235.81  | 148,500.00 | 116,264.19   | 21.7  |
|           | <u>EXPENDITURES</u>           |               |            |            |              |       |
| 41-40-410 | RENTAL PROPERTY EXPENSE       | 8,970.47      | 8,970.47   | 50,000.00  | 41,029.53    | 17.9  |
| 41-40-710 | FUND BALANCE RESERVE          | .00           | .00        | 98,500.00  | 98,500.00    | .0    |
|           | TOTAL FUND EXPENDITURES       | 8,970.47      | 8,970.47   | 148,500.00 | 139,529.53   | 6.0   |
|           | NET REVENUE OVER EXPENDITURES | 23,265.34     | 23,265.34  | .00        | ( 23,265.34) | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

WATER FUND

ASSETS

CURRENT ASSETS

|                      |                              |              |              |
|----------------------|------------------------------|--------------|--------------|
| 51-11900             | COMBINED INVESTMENTS         | 4,834,755.42 |              |
| 51-13110             | ACCOUNTS RECEIVABLE - UB     | 240,485.07   |              |
| 51-13111             | ALLOWANCE FOR DOUBTFUL ACCTS | ( 7,500.00)  |              |
| 51-13130             | ACCOUNTS RECEIVABLE          | 12,833.91    |              |
| 51-14310             | PREPAID EXPENSE              | 4,813.44     |              |
| 51-14311             | INVENTORY                    | 86,153.87    |              |
| 51-15115             | DEFERRED OUTFLOWS - PENSION  | 110,451.00   |              |
| TOTAL CURRENT ASSETS |                              |              | 5,281,992.71 |

PROPERTY & EQUIPMENT

|                            |                               |                  |               |
|----------------------------|-------------------------------|------------------|---------------|
| 51-16110                   | LAND                          | 135,775.33       |               |
| 51-16210                   | BUILDINGS & STRUCTURES        | 345,948.94       |               |
| 51-16215                   | CONSTRUCTION IN PROGRESS      | 659,080.33       |               |
| 51-16300                   | WATER STOCK                   | 6,250.00         |               |
| 51-16310                   | WATER SYSTEM & WELLS          | 23,384,388.12    |               |
| 51-16311                   | WATER SYSTEM (CONTRIBUTED)    | 12,266,913.92    |               |
| 51-16320                   | ALLOW FOR DEPRECIATION        | ( 14,690,655.09) |               |
| 51-16321                   | DEPR ALLOW-FIXED BASED METERS | ( 11,314.93)     |               |
| 51-16520                   | MACHINERY & EQUIPMENT         | 1,986,477.26     |               |
| TOTAL PROPERTY & EQUIPMENT |                               |                  | 24,082,863.88 |
| TOTAL ASSETS               |                               |                  | 29,364,856.59 |

LIABILITIES AND EQUITY

LIABILITIES

|                   |                                |              |              |
|-------------------|--------------------------------|--------------|--------------|
| 51-21310          | ACCOUNTS PAYABLE               | 1,153,503.30 |              |
| 51-21314          | FIRE HYDRANT RENTALS           | 5,529.60     |              |
| 51-21316          | CONSTRUCTION RETENTION PAYABLE | 105,557.01   |              |
| 51-21320          | COMPENSATED ABSENCES PAYABLE   | 32,489.75    |              |
| 51-21330          | THE COVE-WATER SYSTEM REIMB    | ( 9,936.87)  |              |
| 51-21335          | COVE RESERVOIR PAYABLE         | 1,111,844.21 |              |
| 51-23320          | MARRIOT REIMB-N VIEW RESRVOIR  | 3,312.29     |              |
| 51-24110          | NET PENSION LIABILITY          | 61,306.00    |              |
| 51-24115          | DEFERRED INFLOWS - PENSION     | 1,030.00     |              |
| 51-24120          | UNEARNED REVENUE               | 894,081.23   |              |
| TOTAL LIABILITIES |                                |              | 3,358,716.52 |

FUND EQUITY

|          |                              |              |  |
|----------|------------------------------|--------------|--|
| 51-28210 | CONTRIBUTION BY MUNICIPALITY | 1,399,303.46 |  |
| 51-28240 | CONTRIBUTION CAPITAL GRANTS  | 118,642.00   |  |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

WATER FUND

|                              |                                 |                  |                             |
|------------------------------|---------------------------------|------------------|-----------------------------|
| UNAPPROPRIATED FUND BALANCE: |                                 |                  |                             |
| 51-29500                     | UNRESERVED BEGINNING OF YEAR    | 24,403,204.78    |                             |
|                              | REVENUE OVER EXPENDITURES - YTD | <u>84,989.83</u> |                             |
|                              | BALANCE - CURRENT DATE          |                  | <u>24,488,194.61</u>        |
|                              | TOTAL FUND EQUITY               |                  | <u>26,006,140.07</u>        |
|                              | TOTAL LIABILITIES AND EQUITY    |                  | <u><u>29,364,856.59</u></u> |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

WATER FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL   | BUDGET          | VARIANCE        | PCNT  |
|------------------------------------------|---------------|--------------|-----------------|-----------------|-------|
| <u>REVENUE</u>                           |               |              |                 |                 |       |
| 51-36-100 INTEREST EARNED                | 60,638.76     | 60,638.76    | 20,000.00       | ( 40,638.76)    | 303.2 |
| 51-36-495 METER RENTALS                  | 1,405.00      | 1,405.00     | 5,000.00        | 3,595.00        | 28.1  |
| 51-36-500 MISCELLANEOUS REVENUE          | 13,422.50     | 13,422.50    | 20,000.00       | 6,577.50        | 67.1  |
| 51-36-510 ARPA                           | 1,541,811.77  | 1,541,811.77 | 2,435,893.00    | 894,081.23      | 63.3  |
| 51-37-110 UTILITY BILLING                | 699,904.81    | 699,904.81   | 2,600,000.00    | 1,900,095.19    | 26.9  |
| 51-37-350 CONNECTION FEES                | 11,459.00     | 11,459.00    | 78,000.00       | 66,541.00       | 14.7  |
| TOTAL FUND REVENUE                       | 2,328,641.84  | 2,328,641.84 | 5,158,893.00    | 2,830,251.16    | 45.1  |
| <u>EXPENDITURES</u>                      |               |              |                 |                 |       |
| 51-40-110 SALARIES                       | 109,055.37    | 109,055.37   | 486,165.00      | 377,109.63      | 22.4  |
| 51-40-130 EMPLOYEE BENEFITS              | 46,099.59     | 46,099.59    | 240,363.00      | 194,263.41      | 19.2  |
| 51-40-140 UNIFORM ALLOWANCE              | 2,014.02      | 2,014.02     | 5,050.00        | 3,035.98        | 39.9  |
| 51-40-210 SUBSCRIPTION & MEMBERSHIPS     | 64.35         | 64.35        | 5,150.00        | 5,085.65        | 1.3   |
| 51-40-220 PUBLIC NOTICES                 | .00           | .00          | 3,000.00        | 3,000.00        | .0    |
| 51-40-230 TRAVEL                         | 4,123.17      | 4,123.17     | 9,000.00        | 4,876.83        | 45.8  |
| 51-40-240 OFFICE SUPPLIES                | .00           | .00          | 2,000.00        | 2,000.00        | .0    |
| 51-40-245 POSTAGE & MAILING SERVICES     | 1,907.51      | 1,907.51     | 15,500.00       | 13,592.49       | 12.3  |
| 51-40-250 MOTOR POOL LEASE               | 13,212.51     | 13,212.51    | 52,850.00       | 39,637.49       | 25.0  |
| 51-40-251 FUEL & PARTS                   | 6,113.92      | 6,113.92     | 30,000.00       | 23,886.08       | 20.4  |
| 51-40-255 COMPUTER SERVICES              | 22,052.92     | 22,052.92    | 21,750.00       | ( 302.92)       | 101.4 |
| 51-40-280 TAX ASSESMENT                  | .00           | .00          | 10,000.00       | 10,000.00       | .0    |
| 51-40-281 TELEPHONE                      | 814.82        | 814.82       | 3,500.00        | 2,685.18        | 23.3  |
| 51-40-290 POWER FOR PUMPING              | 19,722.07     | 19,722.07    | 90,000.00       | 70,277.93       | 21.9  |
| 51-40-310 PROFESSIONAL SERVICES          | 973.50        | 973.50       | .00             | ( 973.50)       | .0    |
| 51-40-330 ENGINEER SERVICES              | 111.75        | 111.75       | 10,000.00       | 9,888.25        | 1.1   |
| 51-40-409 BUILDING MAINTENANCE           | 6,963.08      | 6,963.08     | 57,000.00       | 50,036.92       | 12.2  |
| 51-40-410 PREVENTATIVE MAINTENANCE       | 6,403.86      | 6,403.86     | 112,180.00      | 105,776.14      | 5.7   |
| 51-40-411 ASPHALT/PATCH REPAIRS          | 8,180.00      | 8,180.00     | 42,500.00       | 34,320.00       | 19.3  |
| 51-40-412 REVOLVING PUMP REPAIRS         | .00           | .00          | 10,000.00       | 10,000.00       | .0    |
| 51-40-450 DEPARTMENT SUPPLIES            | 17,231.48     | 17,231.48    | 75,000.00       | 57,768.52       | 23.0  |
| 51-40-454 METERS - NEW CONNECTIONS       | 44,556.75     | 44,556.75    | 78,000.00       | 33,443.25       | 57.1  |
| 51-40-455 METERS - CHANGE OUT            | .00           | .00          | 15,000.00       | 15,000.00       | .0    |
| 51-40-490 WATER SAMPLE TESTING           | 876.00        | 876.00       | 20,000.00       | 19,124.00       | 4.4   |
| 51-40-515 INSURANCE CLAIM CONTINGENCY    | 200.00        | 200.00       | .00             | ( 200.00)       | .0    |
| 51-40-550 DEPRECIATION                   | 206,750.01    | 206,750.01   | 827,000.00      | 620,249.99      | 25.0  |
| 51-40-560 BAD DEBT                       | ( .99)        | ( .99)       | 2,000.00        | 2,000.99        | ( .1) |
| 51-40-570 COLLECTION COSTS               | 205.48        | 205.48       | 400.00          | 194.52          | 51.4  |
| 51-40-690 MISCELLANEOUS                  | 65.00         | 65.00        | 400.00          | 335.00          | 16.3  |
| 51-40-695 CREDIT CARD FEES               | 3,509.19      | 3,509.19     | 8,000.00        | 4,490.81        | 43.9  |
| 51-40-700 SMALL EQUIPMENT                | .00           | .00          | 17,600.00       | 17,600.00       | .0    |
| 51-40-740 PURCHASE EQUIPMENT             | .00           | .00          | 328,700.00      | 328,700.00      | .0    |
| 51-40-750 CAPITAL PROJECTS               | 16,694.48     | 16,694.48    | 4,700,000.00    | 4,683,305.52    | .4    |
| 51-40-751 CAP PRO - FRTLND DR WATERLINE  | 22,000.00     | 22,000.00    | .00             | ( 22,000.00)    | .0    |
| 51-40-752 CAP PRO - RANDALL RES WTR TANK | 1,541,811.77  | 1,541,811.77 | .00             | ( 1,541,811.77) | .0    |
| 51-40-754 CP WL - FRTLND1510 E MTN RD    | 23,347.94     | 23,347.94    | .00             | ( 23,347.94)    | .0    |
| 51-40-755 CAP PRO - PRV MTN RD & FTLD DR | 361.71        | 361.71       | .00             | ( 361.71)       | .0    |
| 51-40-760 CAPITAL TO BALANCE SHEET       | .00           | .00          | ( 2,592,807.00) | ( 2,592,807.00) | .0    |
| 51-40-900 ADMIN FEE - GENERAL FUND       | 118,230.75    | 118,230.75   | 472,923.00      | 354,692.25      | 25.0  |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

|                               | WATER FUND    |              |              |              |        |
|-------------------------------|---------------|--------------|--------------|--------------|--------|
|                               | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | VARIANCE     | PCNT   |
| TOTAL FUND EXPENDITURES       | 2,243,652.01  | 2,243,652.01 | 5,158,224.00 | 2,914,571.99 | 43.5   |
| NET REVENUE OVER EXPENDITURES | 84,989.83     | 84,989.83    | 669.00       | ( 84,320.83) | 12704. |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

SEWER FUND

ASSETS

CURRENT ASSETS

|          |                              |              |              |
|----------|------------------------------|--------------|--------------|
| 52-11900 | COMBINED INVESTMENTS         | 1,709,279.00 |              |
| 52-13110 | ACCOUNTS RECEIVABLE - UB     | 269,876.91   |              |
| 52-13111 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 8,200.00)  |              |
| 52-15115 | DEFERRED OUTFLOWS - PENSION  | 26,680.00    |              |
|          |                              |              |              |
|          | TOTAL CURRENT ASSETS         |              | 1,997,635.91 |

PROPERTY & EQUIPMENT

|          |                            |                 |               |
|----------|----------------------------|-----------------|---------------|
| 52-16310 | SEWER SYSTEM               | 4,978,866.75    |               |
| 52-16311 | SEWER SYSTEM (CONTRIBUTED) | 9,737,821.55    |               |
| 52-16320 | ALLOW FOR DEPRECIATION     | ( 4,758,461.63) |               |
| 52-16520 | MACHINERY & EQUIPMENT      | 617,678.41      |               |
|          |                            |                 |               |
|          | TOTAL PROPERTY & EQUIPMENT |                 | 10,575,905.08 |

|              |               |
|--------------|---------------|
| TOTAL ASSETS | 12,573,540.99 |
|--------------|---------------|

LIABILITIES AND EQUITY

LIABILITIES

|          |                              |             |            |
|----------|------------------------------|-------------|------------|
| 52-21310 | ACCOUNTS PAYABLE             | 170,897.31  |            |
| 52-21320 | COMPENSATED ABSENCES PAYABLE | 23,931.14   |            |
| 52-21340 | CENTRAL WEBER IMPACT FEES    | ( 2,578.00) |            |
| 52-24110 | NET PENSION LIABILITY        | 14,809.00   |            |
| 52-24115 | DEFERRED INFLOWS - PENSION   | 249.00      |            |
|          |                              |             |            |
|          | TOTAL LIABILITIES            |             | 207,308.45 |

FUND EQUITY

|          |                                 |               |               |
|----------|---------------------------------|---------------|---------------|
| 52-28210 | CONTRIBUTION BY MUNICIPALITY    | 175,659.44    |               |
|          | UNAPPROPRIATED FUND BALANCE:    |               |               |
| 52-29500 | UNRESERVED BEGINNING OF YEAR    | 12,133,713.49 |               |
|          | REVENUE OVER EXPENDITURES - YTD | 56,859.61     |               |
|          |                                 |               |               |
|          | BALANCE - CURRENT DATE          | 12,190,573.10 |               |
|          |                                 |               |               |
|          | TOTAL FUND EQUITY               |               | 12,366,232.54 |
|          |                                 |               |               |
|          | TOTAL LIABILITIES AND EQUITY    |               | 12,573,540.99 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SEWER FUND

|                                        | PERIOD ACTUAL | YTD ACTUAL | BUDGET        | VARIANCE      | PCNT  |
|----------------------------------------|---------------|------------|---------------|---------------|-------|
| <u>REVENUE</u>                         |               |            |               |               |       |
| 52-36-100 INTEREST INCOME              | 20,531.46     | 20,531.46  | 10,000.00     | ( 10,531.46)  | 205.3 |
| 52-36-500 MISCELLANEOUS REVENUE        | 1,269.74      | 1,269.74   | .00           | ( 1,269.74)   | .0    |
| 52-37-110 UTILITY BILLING              | 720,300.20    | 720,300.20 | 2,605,000.00  | 1,884,699.80  | 27.7  |
| 52-37-350 CONNECTION FEES              | 952.00        | 952.00     | 5,600.00      | 4,648.00      | 17.0  |
| TOTAL FUND REVENUE                     | 743,053.40    | 743,053.40 | 2,620,600.00  | 1,877,546.60  | 28.4  |
| <u>EXPENDITURES</u>                    |               |            |               |               |       |
| 52-40-110 SALARIES                     | 19,132.91     | 19,132.91  | 106,621.00    | 87,488.09     | 17.9  |
| 52-40-115 PART-TIME WAGES              | 4,821.47      | 4,821.47   | 19,320.00     | 14,498.53     | 25.0  |
| 52-40-130 EMPLOYEE BENEFITS            | 10,838.84     | 10,838.84  | 70,040.00     | 59,201.16     | 15.5  |
| 52-40-140 UNIFORM ALLOWANCE            | 176.59        | 176.59     | 1,800.00      | 1,623.41      | 9.8   |
| 52-40-210 SUBSCRIPTIONS & MEMBERSHIPS  | .00           | .00        | 500.00        | 500.00        | .0    |
| 52-40-220 PUBLIC NOTICES               | .00           | .00        | 500.00        | 500.00        | .0    |
| 52-40-230 TRAVEL & TRAINING            | 2,702.24      | 2,702.24   | 4,700.00      | 1,997.76      | 57.5  |
| 52-40-240 OFFICE SUPPLIES              | 158.98        | 158.98     | 500.00        | 341.02        | 31.8  |
| 52-40-245 POSTAGE & MAILING SERVICES   | 1,907.51      | 1,907.51   | 13,000.00     | 11,092.49     | 14.7  |
| 52-40-250 MOTOR POOL LEASE             | 8,067.99      | 8,067.99   | 32,272.00     | 24,204.01     | 25.0  |
| 52-40-251 FUEL & PARTS                 | 1,042.90      | 1,042.90   | 12,200.00     | 11,157.10     | 8.6   |
| 52-40-255 COMPUTER SERVICES            | 1,523.60      | 1,523.60   | 5,796.00      | 4,272.40      | 26.3  |
| 52-40-281 TELEPHONE                    | 119.51        | 119.51     | 2,000.00      | 1,880.49      | 6.0   |
| 52-40-310 PROFESSIONAL SERVICES        | 50,000.00     | 50,000.00  | 50,000.00     | .00           | 100.0 |
| 52-40-330 ENGINEER SERVICES            | .00           | .00        | 5,000.00      | 5,000.00      | .0    |
| 52-40-370 CENTRAL WEBER SEWER DISTRICT | 378,080.00    | 378,080.00 | 1,477,229.00  | 1,099,149.00  | 25.6  |
| 52-40-375 SEWER CHARGES OGDEN CITY     | 5,640.57      | 5,640.57   | 22,000.00     | 16,359.43     | 25.6  |
| 52-40-440 SEWER LINE MAINTENANCE       | 10,505.00     | 10,505.00  | 50,000.00     | 39,495.00     | 21.0  |
| 52-40-441 ASPHALT/PATCH REPAIRS        | .00           | .00        | 10,000.00     | 10,000.00     | .0    |
| 52-40-450 DEPARTMENT SUPPLIES          | 297.33        | 297.33     | 6,730.00      | 6,432.67      | 4.4   |
| 52-40-550 DEPRECIATION                 | 90,000.00     | 90,000.00  | 360,000.00    | 270,000.00    | 25.0  |
| 52-40-560 BAD DEBT                     | 1.03          | 1.03       | 1,000.00      | 998.97        | .1    |
| 52-40-570 COLLECTION COSTS             | .00           | .00        | 100.00        | 100.00        | .0    |
| 52-40-690 MISCELLANEOUS                | .00           | .00        | 400.00        | 400.00        | .0    |
| 52-40-695 CREDIT CARD FEES             | 2,807.34      | 2,807.34   | 6,000.00      | 3,192.66      | 46.8  |
| 52-40-700 SMALL EQUIPMENT              | 11,397.97     | 11,397.97  | 15,000.00     | 3,602.03      | 76.0  |
| 52-40-740 PURCHASE EQUIPMENT           | .00           | .00        | 102,000.00    | 102,000.00    | .0    |
| 52-40-755 CAPITAL PROJECTS             | .00           | .00        | 200,000.00    | 200,000.00    | .0    |
| 52-40-760 CAPITAL TO BALANCE SHEET     | .00           | .00        | ( 302,000.00) | ( 302,000.00) | .0    |
| 52-40-900 ADMIN FEE - GENERAL FUND     | 86,972.01     | 86,972.01  | 347,888.00    | 260,915.99    | 25.0  |
| TOTAL FUND EXPENDITURES                | 686,193.79    | 686,193.79 | 2,620,596.00  | 1,934,402.21  | 26.2  |
| NET REVENUE OVER EXPENDITURES          | 56,859.61     | 56,859.61  | 4.00          | ( 56,855.61)  | 14214 |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

|          |                              |              |              |
|----------|------------------------------|--------------|--------------|
| 53-11900 | COMBINED INVESTMENTS         | 1,847,165.26 |              |
| 53-13110 | ACCOUNTS RECEIVABLE - UB     | 103,707.66   |              |
| 53-13111 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 3,500.00)  |              |
| 53-14230 | DUE FROM OTHER GOVERNMENTS   | 51,903.50    |              |
| 53-14310 | PREPAID EXPENSES             | 3,000.00     |              |
| 53-15115 | DEFERRED OUTFLOWS - PENSION  | 42,247.00    |              |
|          |                              |              |              |
|          | TOTAL CURRENT ASSETS         |              | 2,044,523.42 |

PROPERTY & EQUIPMENT

|          |                               |                 |               |
|----------|-------------------------------|-----------------|---------------|
| 53-16110 | LAND                          | 212,183.17      |               |
| 53-16215 | CONSTRUCTION IN PROGRESS      | 736,099.66      |               |
| 53-16310 | STORM DRAIN SYSTEM            | 5,574,293.62    |               |
| 53-16311 | STORM WATER SYS (CONTRIBUTED) | 10,907,177.13   |               |
| 53-16320 | ALLOW FOR DEPRECIATION        | ( 5,977,149.11) |               |
| 53-16520 | MACHINERY & EQUIPMENT         | 1,550,987.63    |               |
|          |                               |                 |               |
|          | TOTAL PROPERTY & EQUIPMENT    |                 | 13,003,592.10 |
|          |                               |                 |               |
|          | TOTAL ASSETS                  |                 | 15,048,115.52 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                               |           |           |
|----------|-------------------------------|-----------|-----------|
| 53-21310 | ACCOUNTS PAYABLE              | 14,653.90 |           |
| 53-21318 | DEVELOPER PMT FOR STORM DRAIN | 10,000.00 |           |
| 53-21320 | COMPENSATED ABSENCES PAYABLE  | 18,730.40 |           |
| 53-22110 | WAGES PAYABLE                 | ( .01)    |           |
| 53-24110 | NET PENSION LIABILITY         | 23,449.00 |           |
| 53-24115 | DEFERRED INFLOWS - PENSION    | 394.00    |           |
|          |                               |           |           |
|          | TOTAL LIABILITIES             |           | 67,227.29 |

FUND EQUITY

|          |                                 |               |               |
|----------|---------------------------------|---------------|---------------|
| 53-28210 | CONTRIBUTION BY MUNICIPALITY    | 200,000.00    |               |
|          |                                 |               |               |
|          | UNAPPROPRIATED FUND BALANCE:    |               |               |
| 53-29500 | BEGINNING OF YEAR               | 14,775,760.91 |               |
|          | REVENUE OVER EXPENDITURES - YTD | 5,127.32      |               |
|          |                                 |               |               |
|          | BALANCE - CURRENT DATE          | 14,780,888.23 |               |
|          |                                 |               |               |
|          | TOTAL FUND EQUITY               |               | 14,980,888.23 |
|          |                                 |               |               |
|          | TOTAL LIABILITIES AND EQUITY    |               | 15,048,115.52 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

STORM WATER UTILITY FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET        | VARIANCE      | PCNT  |
|------------------------------------------|---------------|------------|---------------|---------------|-------|
| <u>REVENUE</u>                           |               |            |               |               |       |
| 53-36-100 INTEREST EARNED                | 22,972.93     | 22,972.93  | 20,000.00     | ( 2,972.93)   | 114.9 |
| 53-37-110 UTILITY BILLING                | 276,750.63    | 276,750.63 | 1,094,000.00  | 817,249.37    | 25.3  |
| TOTAL FUND REVENUE                       | 299,723.56    | 299,723.56 | 1,114,000.00  | 814,276.44    | 26.9  |
| <u>EXPENDITURES</u>                      |               |            |               |               |       |
| 53-40-110 SALARIES                       | 37,558.65     | 37,558.65  | 155,385.00    | 117,826.35    | 24.2  |
| 53-40-130 EMPLOYEE BENEFITS              | 14,244.86     | 14,244.86  | 69,970.00     | 55,725.14     | 20.4  |
| 53-40-140 UNIFORM                        | 1,046.33      | 1,046.33   | 1,950.00      | 903.67        | 53.7  |
| 53-40-210 SUBSCRIPTIONS & MEMBERSHIPS    | 2,800.00      | 2,800.00   | 3,800.00      | 1,000.00      | 73.7  |
| 53-40-230 TRAVEL & TRAINING              | 88.00         | 88.00      | 3,710.00      | 3,622.00      | 2.4   |
| 53-40-240 OFFICE SUPPLIES                | 214.37        | 214.37     | 1,000.00      | 785.63        | 21.4  |
| 53-40-245 MAILING SERVICES               | 1,907.51      | 1,907.51   | 13,000.00     | 11,092.49     | 14.7  |
| 53-40-250 MOTOR POOL LEASE               | 12,522.24     | 12,522.24  | 50,089.00     | 37,566.76     | 25.0  |
| 53-40-251 FUEL & PARTS                   | 1,949.79      | 1,949.79   | 17,000.00     | 15,050.21     | 11.5  |
| 53-40-255 COMPUTER SERVICES              | 1,763.60      | 1,763.60   | 15,650.00     | 13,886.40     | 11.3  |
| 53-40-281 TELEPHONE                      | 358.53        | 358.53     | 2,000.00      | 1,641.47      | 17.9  |
| 53-40-370 PINEVIEW WATER ASSESSMENT      | .00           | .00        | 5,800.00      | 5,800.00      | .0    |
| 53-40-372 NORTH OGDEN CANAL CO           | .00           | .00        | 20,000.00     | 20,000.00     | .0    |
| 53-40-375 STORM WATER CHARGES OGDEN CITY | 1,214.64      | 1,214.64   | 4,700.00      | 3,485.36      | 25.8  |
| 53-40-410 PREVENTATIVE MAINTENANCE       | 33,132.20     | 33,132.20  | 56,000.00     | 22,867.80     | 59.2  |
| 53-40-450 DEPARTMENT SUPPLIES            | 917.77        | 917.77     | 9,250.00      | 8,332.23      | 9.9   |
| 53-40-550 DEPRECIATION                   | 93,000.00     | 93,000.00  | 372,000.00    | 279,000.00    | 25.0  |
| 53-40-560 BAD DEBT                       | .44           | .44        | 1,000.00      | 999.56        | .0    |
| 53-40-690 MISCELLANEOUS                  | 178.94        | 178.94     | 400.00        | 221.06        | 44.7  |
| 53-40-695 CREDIT CARD FEES               | 1,473.86      | 1,473.86   | 3,155.00      | 1,681.14      | 46.7  |
| 53-40-700 SMALL EQUIPMENT                | 1,016.50      | 1,016.50   | 1,600.00      | 583.50        | 63.5  |
| 53-40-740 PURCHASE EQUIPMENT             | .00           | .00        | 159,740.00    | 159,740.00    | .0    |
| 53-40-750 CAPITAL PROJECTS               | 12,573.25     | 12,573.25  | 170,000.00    | 157,426.75    | 7.4   |
| 53-40-760 CAPITAL TO BALANCE SHEET       | .00           | .00        | ( 329,740.00) | ( 329,740.00) | .0    |
| 53-40-900 ADMIN FEE - GENERAL FUND       | 76,634.76     | 76,634.76  | 306,539.00    | 229,904.24    | 25.0  |
| TOTAL FUND EXPENDITURES                  | 294,596.24    | 294,596.24 | 1,113,998.00  | 819,401.76    | 26.4  |
| NET REVENUE OVER EXPENDITURES            | 5,127.32      | 5,127.32   | 2.00          | ( 5,125.32)   | 25636 |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

|          |                              |             |            |
|----------|------------------------------|-------------|------------|
| 58-11900 | COMBINED INVESTMENTS         | 281,922.21  |            |
| 58-13110 | ACCOUNTS RECEIVABLE          | 134,971.83  |            |
| 58-13111 | ALLOWANCE FOR DOUBTFUL ACCTS | ( 4,200.00) |            |
| 58-15115 | DEFERRED OUTFLOWS - PENSION  | 8,917.00    |            |
|          |                              |             |            |
|          | TOTAL CURRENT ASSETS         |             | 421,611.04 |

PROPERTY & EQUIPMENT

|          |                            |                 |            |
|----------|----------------------------|-----------------|------------|
| 58-16210 | BUILDINGS                  | 72,476.36       |            |
| 58-16320 | ALLOW FOR DEPRECIATION     | ( 1,160,632.05) |            |
| 58-16520 | MACHINERY & EQUIPMENT      | 1,189,008.66    |            |
|          |                            |                 |            |
|          | TOTAL PROPERTY & EQUIPMENT |                 | 100,852.97 |
|          |                            |                 |            |
|          | TOTAL ASSETS               |                 | 522,464.01 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                              |            |            |
|----------|------------------------------|------------|------------|
| 58-21310 | ACCOUNTS PAYABLE             | 118,081.86 |            |
| 58-21320 | COMPENSATED ABSENCES PAYABLE | 10,186.24  |            |
| 58-22110 | WAGES PAYABLE                | ( .01)     |            |
| 58-24110 | NET PENSION LIABILITY        | 4,949.00   |            |
| 58-24115 | DEFERRED INFLOWS - PENSION   | 83.00      |            |
|          |                              |            |            |
|          | TOTAL LIABILITIES            |            | 133,300.09 |

FUND EQUITY

|          |                                 |              |            |
|----------|---------------------------------|--------------|------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |            |
| 58-29500 | BEGINNING OF YEAR               | 448,423.78   |            |
|          | REVENUE OVER EXPENDITURES - YTD | ( 59,259.86) |            |
|          |                                 |              |            |
|          | BALANCE - CURRENT DATE          | 389,163.92   |            |
|          |                                 |              |            |
|          | TOTAL FUND EQUITY               |              | 389,163.92 |
|          |                                 |              |            |
|          | TOTAL LIABILITIES AND EQUITY    |              | 522,464.01 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

SOLID WASTE & DISPOSAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL   | BUDGET       | VARIANCE     | PCNT   |
|--------------------------------------|---------------|--------------|--------------|--------------|--------|
| <u>REVENUE</u>                       |               |              |              |              |        |
| 58-36-100 INTEREST INCOME            | 3,787.58      | 3,787.58     | 3,000.00     | ( 787.58)    | 126.3  |
| 58-36-500 MISCELLANEOUS REVENUE      | 4,302.00      | 4,302.00     | 15,000.00    | 10,698.00    | 28.7   |
| 58-37-110 UTILITY BILLING            | 350,990.31    | 350,990.31   | 1,405,000.00 | 1,054,009.69 | 25.0   |
| 58-39-010 SPECIAL FEES BUILDERS      | 4,032.00      | 4,032.00     | 20,000.00    | 15,968.00    | 20.2   |
| TOTAL FUND REVENUE                   | 363,111.89    | 363,111.89   | 1,443,000.00 | 1,079,888.11 | 25.2   |
| <u>EXPENDITURES</u>                  |               |              |              |              |        |
| 58-40-110 SALARIES                   | 14,034.30     | 14,034.30    | 51,368.00    | 37,333.70    | 27.3   |
| 58-40-115 PART TIME EMPLOYEE WAGES   | 1,493.92      | 1,493.92     | 6,240.00     | 4,746.08     | 23.9   |
| 58-40-130 EMPLOYEE BENEFITS          | 3,984.91      | 3,984.91     | 22,438.00    | 18,453.09    | 17.8   |
| 58-40-140 UNIFORM ALLOWANCE          | 433.61        | 433.61       | 1,300.00     | 866.39       | 33.4   |
| 58-40-230 TRAVEL & TRAINING          | 533.41        | 533.41       | 1,600.00     | 1,066.59     | 33.3   |
| 58-40-240 OFFICE SUPPLIES            | .00           | .00          | 500.00       | 500.00       | .0     |
| 58-40-245 POSTAGE & MAILING SERVICES | 1,907.49      | 1,907.49     | 13,000.00    | 11,092.51    | 14.7   |
| 58-40-250 MOTOR POOL LEASE           | 2,548.26      | 2,548.26     | 10,193.00    | 7,644.74     | 25.0   |
| 58-40-251 FUEL & PARTS               | 981.99        | 981.99       | 3,000.00     | 2,018.01     | 32.7   |
| 58-40-255 COMPUTER SERVICES          | 1,523.60      | 1,523.60     | 2,050.00     | 526.40       | 74.3   |
| 58-40-280 TELEPHONE                  | 528.48        | 528.48       | 1,697.00     | 1,168.52     | 31.1   |
| 58-40-360 SPRING CLEANUP             | .00           | .00          | 2,100.00     | 2,100.00     | .0     |
| 58-40-370 TRANSFER STATION FEES      | 133,915.34    | 133,915.34   | 450,000.00   | 316,084.66   | 29.8   |
| 58-40-390 WASTE HAULING              | 163,722.03    | 163,722.03   | 635,000.00   | 471,277.97   | 25.8   |
| 58-40-395 MULCHING                   | .00           | .00          | 3,000.00     | 3,000.00     | .0     |
| 58-40-400 GARBAGE CAN REPLACEMENT    | 42,741.00     | 42,741.00    | 25,000.00    | ( 17,741.00) | 171.0  |
| 58-40-450 DEPARTMENT SUPPLIES        | 92.84         | 92.84        | 4,000.00     | 3,907.16     | 2.3    |
| 58-40-550 DEPRECIATION               | 6,999.99      | 6,999.99     | 28,000.00    | 21,000.01    | 25.0   |
| 58-40-560 BAD DEBT                   | 1.17          | 1.17         | 200.00       | 198.83       | .6     |
| 58-40-690 MISCELLANEOUS              | 117.00        | 117.00       | 100.00       | ( 17.00)     | 117.0  |
| 58-40-695 CREDIT CARD FEES           | 3,017.90      | 3,017.90     | 5,580.00     | 2,562.10     | 54.1   |
| 58-40-700 SMALL EQUIPMENT            | .00           | .00          | 1,452.00     | 1,452.00     | .0     |
| 58-40-740 PURCHASE EQUIPMENT         | .00           | .00          | 46,000.00    | 46,000.00    | .0     |
| 58-40-760 CAPITAL TO BALANCE SHEET   | .00           | .00          | ( 46,000.00) | ( 46,000.00) | .0     |
| 58-40-900 ADMIN FEE - GENERAL FUND   | 43,794.51     | 43,794.51    | 175,178.00   | 131,383.49   | 25.0   |
| TOTAL FUND EXPENDITURES              | 422,371.75    | 422,371.75   | 1,442,996.00 | 1,020,624.25 | 29.3   |
| NET REVENUE OVER EXPENDITURES        | ( 59,259.86)  | ( 59,259.86) | 4.00         | 59,263.86    | (14814 |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

|                      |                             |            |            |
|----------------------|-----------------------------|------------|------------|
| 61-11900             | COMBINED INVESTMENTS        | 270,270.05 |            |
| 61-14311             | INVENTORY                   | 34,385.23  |            |
| 61-14400             | UNLEADED FUEL INVENTORY     | 4,962.42   |            |
| 61-14401             | DIESEL FUEL INVENTORY       | 11,788.68  |            |
| 61-15115             | DEFERRED OUTFLOWS - PENSION | 47,119.00  |            |
|                      |                             |            |            |
| TOTAL CURRENT ASSETS |                             |            | 368,525.38 |

PROPERTY & EQUIPMENT

|                            |                        |                 |              |
|----------------------------|------------------------|-----------------|--------------|
| 61-16210                   | BUILDINGS & STRUCTURES | 337,565.37      |              |
| 61-16320                   | ALLOW FOR DEPRECIATION | ( 2,053,239.16) |              |
| 61-16520                   | VEHICLES & EQUIPMENT   | 3,474,170.55    |              |
|                            |                        |                 |              |
| TOTAL PROPERTY & EQUIPMENT |                        |                 | 1,758,496.76 |
|                            |                        |                 |              |
| TOTAL ASSETS               |                        |                 | 2,127,022.14 |

LIABILITIES AND EQUITY

LIABILITIES

|                   |                              |            |            |
|-------------------|------------------------------|------------|------------|
| 61-21310          | ACCOUNTS PAYABLE             | 5,288.32   |            |
| 61-21320          | COMPENSATED ABSENCES PAYABLE | 13,503.18  |            |
| 61-22110          | WAGES PAYABLE                | 13,601.10  |            |
| 61-22536          | LEASE PURCHASE #2            | 248,652.04 |            |
| 61-24110          | NET PENSION LIABILITY        | 26,153.00  |            |
| 61-24115          | DEFERRED INFLOWS - PENSION   | 440.00     |            |
|                   |                              |            |            |
| TOTAL LIABILITIES |                              |            | 307,637.64 |

FUND EQUITY

|                              |                                 |              |              |
|------------------------------|---------------------------------|--------------|--------------|
| 61-28210                     | CONTRIBUTION BY MUNICIPALITY    | 1,649,243.98 |              |
|                              |                                 |              |              |
| UNAPPROPRIATED FUND BALANCE: |                                 |              |              |
| 61-29500                     | BEGINNING OF YEAR               | 111,510.49   |              |
|                              | REVENUE OVER EXPENDITURES - YTD | 58,630.03    |              |
|                              |                                 |              |              |
| BALANCE - CURRENT DATE       |                                 | 170,140.52   |              |
|                              |                                 |              |              |
| TOTAL FUND EQUITY            |                                 |              | 1,819,384.50 |
|                              |                                 |              |              |
| TOTAL LIABILITIES AND EQUITY |                                 |              | 2,127,022.14 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

MOTOR POOL FUND

|                                          | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE     | PCNT |
|------------------------------------------|---------------|------------|------------|--------------|------|
| <u>REVENUE</u>                           |               |            |            |              |      |
| 61-36-100 INTEREST INCOME                | 939.87        | 939.87     | .00        | ( 939.87)    | .0   |
| 61-36-400 SALE OF ASSETS                 | .00           | .00        | 3,500.00   | 3,500.00     | .0   |
| 61-36-500 SALE OF MATERIALS & SUPPLIES   | 1,036.86      | 1,036.86   | .00        | ( 1,036.86)  | .0   |
| 61-36-550 VEHICLE PROGRAM                | 997.50        | 997.50     | .00        | ( 997.50)    | .0   |
| 61-37-800 LEASE CONTRACT GENERAL FUND    | 156,090.51    | 156,090.51 | 624,362.00 | 468,271.49   | 25.0 |
| 61-37-810 LEASE CONTRACT WATER UTILITY   | 13,212.51     | 13,212.51  | 52,850.00  | 39,637.49    | 25.0 |
| 61-37-820 LEASE CONTRACT SEWER UTILITY   | 8,067.99      | 8,067.99   | 32,272.00  | 24,204.01    | 25.0 |
| 61-37-830 LEASE CONTRACT STRM WA UTILITY | 12,522.24     | 12,522.24  | 50,089.00  | 37,566.76    | 25.0 |
| 61-37-840 LEASE CONTRACT - SOLID WASTE   | 2,548.26      | 2,548.26   | 10,193.00  | 7,644.74     | 25.0 |
| 61-38-120 CONTRIBUTION FROM POLICE MOTOR | 28,641.99     | 28,641.99  | 114,568.00 | 85,926.01    | 25.0 |
| TOTAL FUND REVENUE                       | 224,057.73    | 224,057.73 | 887,834.00 | 663,776.27   | 25.2 |
| <u>EXPENDITURES</u>                      |               |            |            |              |      |
| 61-40-110 SALARIES                       | 48,284.63     | 48,284.63  | 204,252.00 | 155,967.37   | 23.6 |
| 61-40-115 PART TIME WAGES                | 2,353.25      | 2,353.25   | .00        | ( 2,353.25)  | .0   |
| 61-40-130 EMPLOYEE BENEFITS              | 30,322.25     | 30,322.25  | 106,142.00 | 75,819.75    | 28.6 |
| 61-40-140 UNIFORM ALLOWANCE              | 1,100.83      | 1,100.83   | 2,850.00   | 1,749.17     | 38.6 |
| 61-40-205 SUBSCRIPTIONS & MEMBERSHIPS    | .00           | .00        | 4,700.00   | 4,700.00     | .0   |
| 61-40-210 BUILDING MAINTENANCE           | .00           | .00        | 6,300.00   | 6,300.00     | .0   |
| 61-40-230 TRAVEL & TRAINING              | 1,543.20      | 1,543.20   | 2,600.00   | 1,056.80     | 59.4 |
| 61-40-250 VEHICLE MAINTENANCE            | 5,322.93      | 5,322.93   | 8,000.00   | 2,677.07     | 66.5 |
| 61-40-260 FUEL PURCHASES                 | .00           | .00        | 7,990.00   | 7,990.00     | .0   |
| 61-40-280 TELEPHONE                      | 358.53        | 358.53     | 2,300.00   | 1,941.47     | 15.6 |
| 61-40-450 DEPARTMENT SUPPLIES            | 2,058.34      | 2,058.34   | 17,000.00  | 14,941.66    | 12.1 |
| 61-40-550 DEPRECIATION - SHOP            | 1,540.74      | 1,540.74   | 6,163.00   | 4,622.26     | 25.0 |
| 61-40-551 DEPRECIATION - GENERAL         | 44,000.01     | 44,000.01  | 176,000.00 | 131,999.99   | 25.0 |
| 61-40-690 MISCELLANEOUS                  | 100.00        | 100.00     | .00        | ( 100.00)    | .0   |
| 61-40-700 SMALL EQUIPMENT                | .00           | .00        | 5,800.00   | 5,800.00     | .0   |
| 61-40-725 EQUIPMENT LEASES               | 28,442.99     | 28,442.99  | 126,227.00 | 97,784.01    | 22.5 |
| 61-40-740 CAPITAL EQUIPMENT              | .00           | .00        | 207,600.00 | 207,600.00   | .0   |
| 61-40-820 INTEREST EXPENSE               | .00           | .00        | 3,910.00   | 3,910.00     | .0   |
| TOTAL FUND EXPENDITURES                  | 165,427.70    | 165,427.70 | 887,834.00 | 722,406.30   | 18.6 |
| NET REVENUE OVER EXPENDITURES            | 58,630.03     | 58,630.03  | .00        | ( 58,630.03) | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

|          |                      |            |            |
|----------|----------------------|------------|------------|
| 62-11900 | COMBINED INVESTMENTS | 210,883.31 |            |
|          | TOTAL CURRENT ASSETS |            | 210,883.31 |

PROPERTY & EQUIPMENT

|          |                            |               |            |
|----------|----------------------------|---------------|------------|
| 62-16320 | ALLOW FOR DEPRECIATION     | ( 831,202.71) |            |
| 62-16520 | VEHICLES                   | 1,142,743.30  |            |
|          | TOTAL PROPERTY & EQUIPMENT |               | 311,540.59 |
|          | TOTAL ASSETS               |               | 522,423.90 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                   |          |          |
|----------|-------------------|----------|----------|
| 62-21310 | ACCOUNTS PAYABLE  | 7,305.32 |          |
|          | TOTAL LIABILITIES |          | 7,305.32 |

FUND EQUITY

|          |                                 |               |            |
|----------|---------------------------------|---------------|------------|
| 62-28210 | CONTRIBUTION BY MUNICIPALITY    | 297,340.56    |            |
|          | UNAPPROPRIATED FUND BALANCE:    |               |            |
| 62-29500 | BEGINNING OF YEAR               | 405,595.33    |            |
|          | REVENUE OVER EXPENDITURES - YTD | ( 187,817.31) |            |
|          | BALANCE - CURRENT DATE          | 217,778.02    |            |
|          | TOTAL FUND EQUITY               |               | 515,118.58 |
|          | TOTAL LIABILITIES AND EQUITY    |               | 522,423.90 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

POLICE MOTOR POOL FUND

|                                 | PERIOD ACTUAL | YTD ACTUAL    | BUDGET     | VARIANCE     | PCNT  |
|---------------------------------|---------------|---------------|------------|--------------|-------|
| <u>REVENUE</u>                  |               |               |            |              |       |
| 62-36-100 INTEREST INCOME       | 2,848.18      | 2,848.18      | .00        | ( 2,848.18)  | .0    |
| 62-37-800 CHARGE TO GF - POLICE | 156,987.01    | 156,987.01    | 627,948.00 | 470,960.99   | 25.0  |
| TOTAL FUND REVENUE              | 159,835.19    | 159,835.19    | 627,948.00 | 468,112.81   | 25.5  |
| <u>EXPENDITURES</u>             |               |               |            |              |       |
| 62-40-250 VEHICLE MAINTENANCE   | 23,220.49     | 23,220.49     | 116,000.00 | 92,779.51    | 20.0  |
| 62-40-550 DEPRECIATION          | 50,000.01     | 50,000.01     | 200,000.00 | 149,999.99   | 25.0  |
| 62-40-700 SMALL EQUIPMENT       | 273.79        | 273.79        | .00        | ( 273.79)    | .0    |
| 62-40-740 CAPITAL EQUIPMENT     | 245,516.22    | 245,516.22    | 197,380.00 | ( 48,136.22) | 124.4 |
| 62-40-800 TRANSFER TO FUND #61  | 28,641.99     | 28,641.99     | 114,568.00 | 85,926.01    | 25.0  |
| TOTAL FUND EXPENDITURES         | 347,652.50    | 347,652.50    | 627,948.00 | 280,295.50   | 55.4  |
| NET REVENUE OVER EXPENDITURES   | ( 187,817.31) | ( 187,817.31) | .00        | 187,817.31   | .0    |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

|          |                         |              |              |
|----------|-------------------------|--------------|--------------|
| 65-11900 | COMBINED INVESTMENTS    | 2,243,019.92 |              |
| 65-13110 | ACCOUNTS RECEIVABLE     | 3,284.98     |              |
| 65-13111 | PROPERTY TAX RECEIVABLE | 111,450.00   |              |
| 65-13112 | DUE FROM CDA            | 410,000.00   |              |
|          |                         |              |              |
|          | TOTAL CURRENT ASSETS    |              | 2,767,754.90 |
|          |                         |              |              |
|          | TOTAL ASSETS            |              | 2,767,754.90 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                   |            |            |
|----------|-------------------|------------|------------|
| 65-23310 | DEFERRED REVENUE  | 111,450.00 |            |
|          |                   |            |            |
|          | TOTAL LIABILITIES |            | 111,450.00 |

FUND EQUITY

|          |                                 |              |              |
|----------|---------------------------------|--------------|--------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |              |
| 65-29500 | BEGINNING OF YEAR               | 2,625,394.11 |              |
|          | REVENUE OVER EXPENDITURES - YTD | 30,910.79    |              |
|          |                                 |              |              |
|          | BALANCE - CURRENT DATE          | 2,656,304.90 |              |
|          |                                 |              |              |
|          | TOTAL FUND EQUITY               |              | 2,656,304.90 |
|          |                                 |              |              |
|          | TOTAL LIABILITIES AND EQUITY    |              | 2,767,754.90 |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

REDEVELOPMENT FUND

|           |                               | PERIOD ACTUAL | YTD ACTUAL  | BUDGET     | VARIANCE     | PCNT |
|-----------|-------------------------------|---------------|-------------|------------|--------------|------|
|           | <u>REVENUE</u>                |               |             |            |              |      |
| 65-31-100 | PROPERTY TAX                  | .00           | .00         | 905,000.00 | 905,000.00   | .0   |
| 65-31-120 | TAX INCREMENT COLLECTED       | 5,240.81      | 5,240.81    | .00        | ( 5,240.81)  | .0   |
| 65-31-125 | BEAUTIFICATION SPONSORSHIP    | ( 1,075.00)   | ( 1,075.00) | .00        | 1,075.00     | .0   |
| 65-36-100 | INTEREST                      | 26,744.98     | 26,744.98   | .00        | ( 26,744.98) | .0   |
|           | TOTAL FUND REVENUE            | 30,910.79     | 30,910.79   | 905,000.00 | 874,089.21   | 3.4  |
|           | <u>EXPENDITURES</u>           |               |             |            |              |      |
| 65-40-690 | PROJECT RESERVE               | .00           | .00         | 730,000.00 | 730,000.00   | .0   |
| 65-40-815 | TRANSFER TO AQUATIC CENTER    | .00           | .00         | 175,000.00 | 175,000.00   | .0   |
|           | TOTAL FUND EXPENDITURES       | .00           | .00         | 905,000.00 | 905,000.00   | .0   |
|           | NET REVENUE OVER EXPENDITURES | 30,910.79     | 30,910.79   | .00        | ( 30,910.79) | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

|          |                         |            |            |
|----------|-------------------------|------------|------------|
| 66-11900 | COMBINED INVESTMENTS    | 364,204.71 |            |
| 66-13110 | ACCOUNTS RECEIVABLE     | 486.22     |            |
| 66-13111 | PROPERTY TAX RECEIVABLE | 38,275.00  |            |
|          |                         |            |            |
|          | TOTAL CURRENT ASSETS    |            | 402,965.93 |
|          |                         |            |            |
|          | TOTAL ASSETS            |            | 402,965.93 |

LIABILITIES AND EQUITY

LIABILITIES

|          |                                |            |            |
|----------|--------------------------------|------------|------------|
| 66-21312 | DUE TO RDA                     | 410,000.00 |            |
| 66-23310 | DEFERRED INFLOW - PROPERTY TAX | 38,275.00  |            |
|          |                                |            |            |
|          | TOTAL LIABILITIES              |            | 448,275.00 |

FUND EQUITY

|          |                                 |              |              |
|----------|---------------------------------|--------------|--------------|
|          | UNAPPROPRIATED FUND BALANCE:    |              |              |
| 66-29500 | UNRESERVED - BEGINNING OF YEAR  | ( 62,261.67) |              |
|          | REVENUE OVER EXPENDITURES - YTD | 16,952.60    |              |
|          |                                 |              |              |
|          | BALANCE - CURRENT DATE          | ( 45,309.07) |              |
|          |                                 |              |              |
|          | TOTAL FUND EQUITY               |              | ( 45,309.07) |
|          |                                 |              |              |
|          | TOTAL LIABILITIES AND EQUITY    |              | 402,965.93   |

NORTH OGDEN CITY CORPORATION  
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2023

COMMUNITY DEVELOPMENT AREA

|           |                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | VARIANCE     | PCNT |
|-----------|-------------------------------|---------------|------------|------------|--------------|------|
|           | <u>REVENUE</u>                |               |            |            |              |      |
| 66-31-100 | PROPERTY TAX                  | .00           | .00        | 120,000.00 | 120,000.00   | .0   |
| 66-31-120 | TAX INCREMENT COLLECTED       | 12,775.89     | 12,775.89  | .00        | ( 12,775.89) | .0   |
| 66-36-100 | INTEREST                      | 4,176.71      | 4,176.71   | .00        | ( 4,176.71)  | .0   |
|           | TOTAL FUND REVENUE            | 16,952.60     | 16,952.60  | 120,000.00 | 103,047.40   | 14.1 |
|           | <u>EXPENDITURES</u>           |               |            |            |              |      |
| 66-40-690 | PROJECT RESERVE               | .00           | .00        | 114,000.00 | 114,000.00   | .0   |
| 66-40-710 | FUND BALANCE RESERVE          | .00           | .00        | 6,000.00   | 6,000.00     | .0   |
|           | TOTAL FUND EXPENDITURES       | .00           | .00        | 120,000.00 | 120,000.00   | .0   |
|           | NET REVENUE OVER EXPENDITURES | 16,952.60     | 16,952.60  | .00        | ( 16,952.60) | .0   |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

GENERAL FIXED ASSET FUND

ASSETS

PROPERTY & EQUIPMENT

|          |                                |               |               |
|----------|--------------------------------|---------------|---------------|
| 91-16110 | LAND                           | 8,499,633.55  |               |
| 91-16210 | BUILDINGS AND STRUCTURES       | 16,528,836.85 |               |
| 91-16215 | CONSTRUCTION IN PROGRESS       | 958,904.20    |               |
| 91-16300 | PARK IMPROVEMENTS              | 3,677,945.62  |               |
| 91-16310 | IMPRVMNTS OTHER THAN BUILDINGS | 16,185,049.11 |               |
| 91-16510 | MACHINERY AND EQUIPMENT        | 1,867,616.82  |               |
|          |                                |               |               |
|          | TOTAL PROPERTY & EQUIPMENT     |               | 47,717,986.15 |
|          |                                |               |               |
|          | TOTAL ASSETS                   |               | 47,717,986.15 |

LIABILITIES AND EQUITY

FUND EQUITY

|          |                              |               |               |
|----------|------------------------------|---------------|---------------|
|          | UNAPPROPRIATED FUND BALANCE: |               |               |
| 91-29500 | BEGINNING OF YEAR            | 47,717,986.15 |               |
|          |                              |               |               |
|          | BALANCE - CURRENT DATE       | 47,717,986.15 |               |
|          |                              |               |               |
|          | TOTAL FUND EQUITY            |               | 47,717,986.15 |
|          |                              |               |               |
|          | TOTAL LIABILITIES AND EQUITY |               | 47,717,986.15 |

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
SEPTEMBER 30, 2023

LONG TERM DEBT

ASSETS

PROPERTY & EQUIPMENT

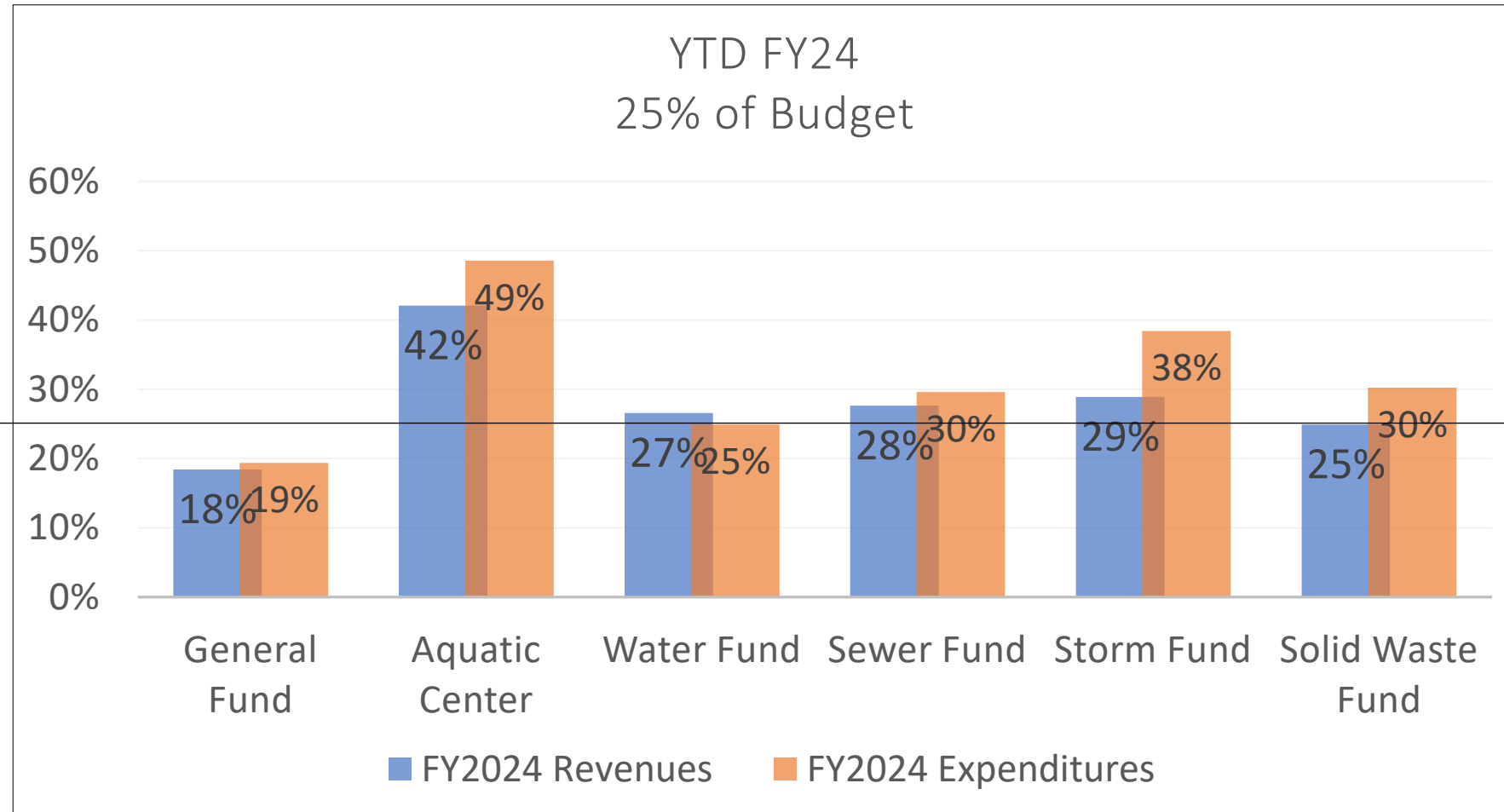
|          |                                |              |              |
|----------|--------------------------------|--------------|--------------|
| 95-18410 | L T DEBT-RESOURCES TO BE PROVI | 1,616,269.01 |              |
|          |                                |              |              |
|          | TOTAL PROPERTY & EQUIPMENT     |              | 1,616,269.01 |
|          |                                |              |              |
|          | TOTAL ASSETS                   |              | 1,616,269.01 |
|          |                                |              |              |

LIABILITIES AND EQUITY

LIABILITIES

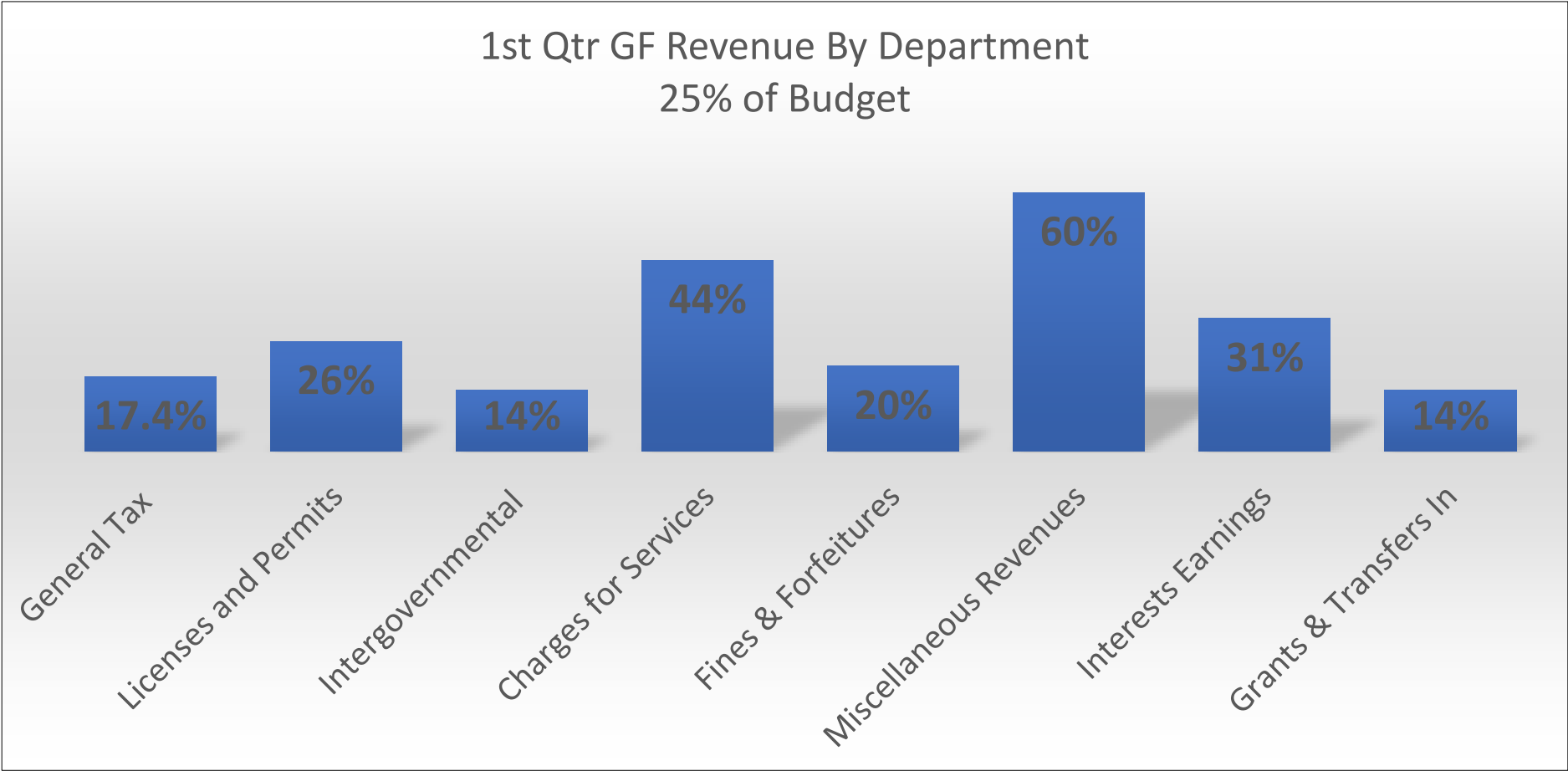
|          |                              |                 |              |
|----------|------------------------------|-----------------|--------------|
| 95-21000 | PROVIDE FOR BOND RETIREMENT  | ( 6,750,000.00) |              |
| 95-23802 | DEFERRED OUTFLOW - PENSION   | ( 606,966.00)   |              |
| 95-23803 | DEFERRED INFLOW - PENSION    | 591,470.00      |              |
| 95-23804 | NET PENSION LIABILITY        | 1,384,737.00    |              |
| 95-23811 | NET PENSION POSITION         | ( 1,369,241.00) |              |
| 95-25311 | BOND SERIES 2021             | 6,750,000.00    |              |
| 95-25350 | REFUNDING BOND PAYABLE       | 1,275,000.00    |              |
| 95-25600 | COMPENSATED ABSENCES PAYABLE | 341,269.01      |              |
|          |                              |                 |              |
|          | TOTAL LIABILITIES            |                 | 1,616,269.01 |
|          |                              |                 |              |
|          | TOTAL LIABILITIES AND EQUITY |                 | 1,616,269.01 |
|          |                              |                 |              |

# FY 2023-2024 1<sup>st</sup> Quarter Review



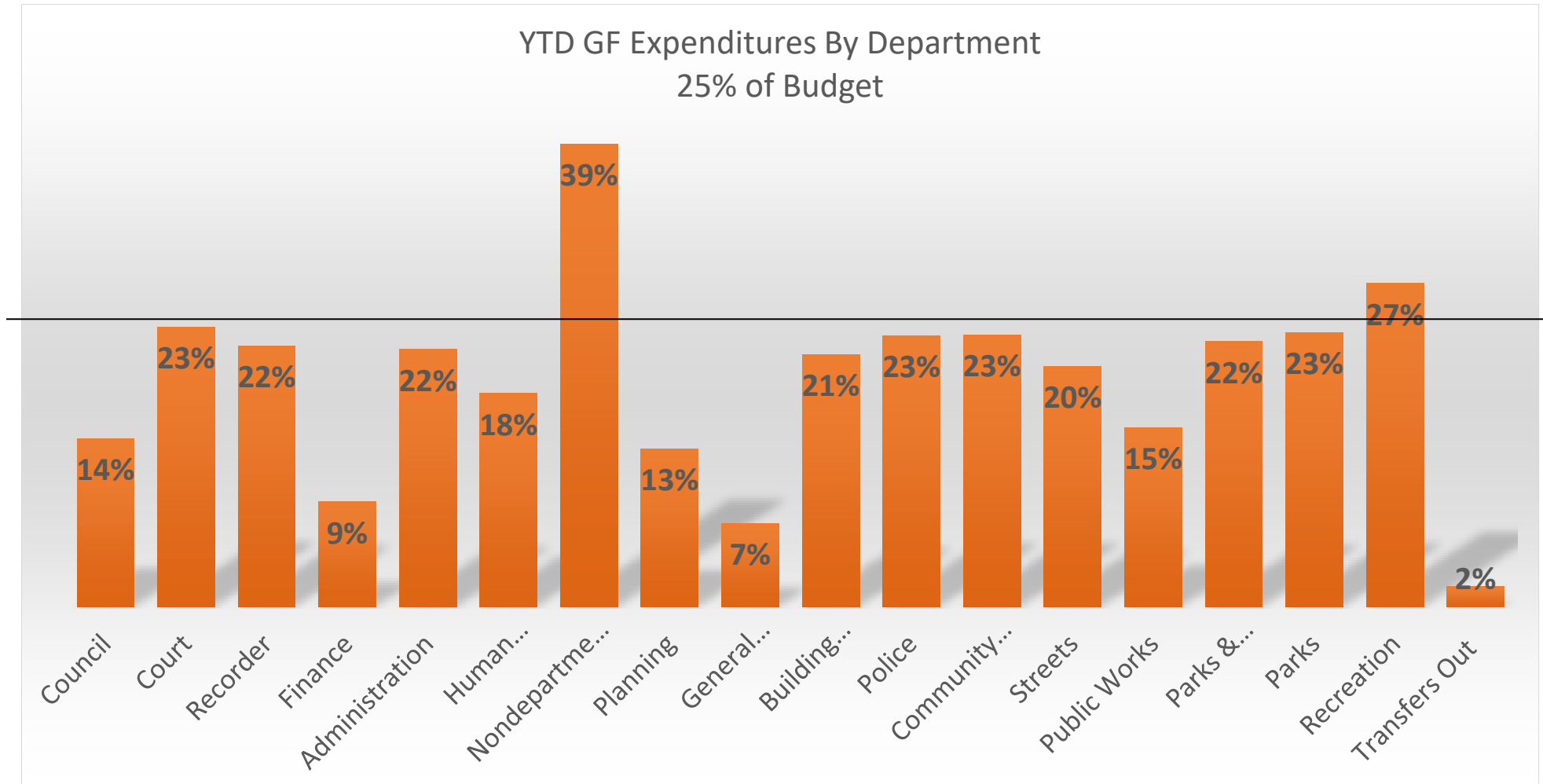
July - Sept 2023

# General Fund Revenues by Department



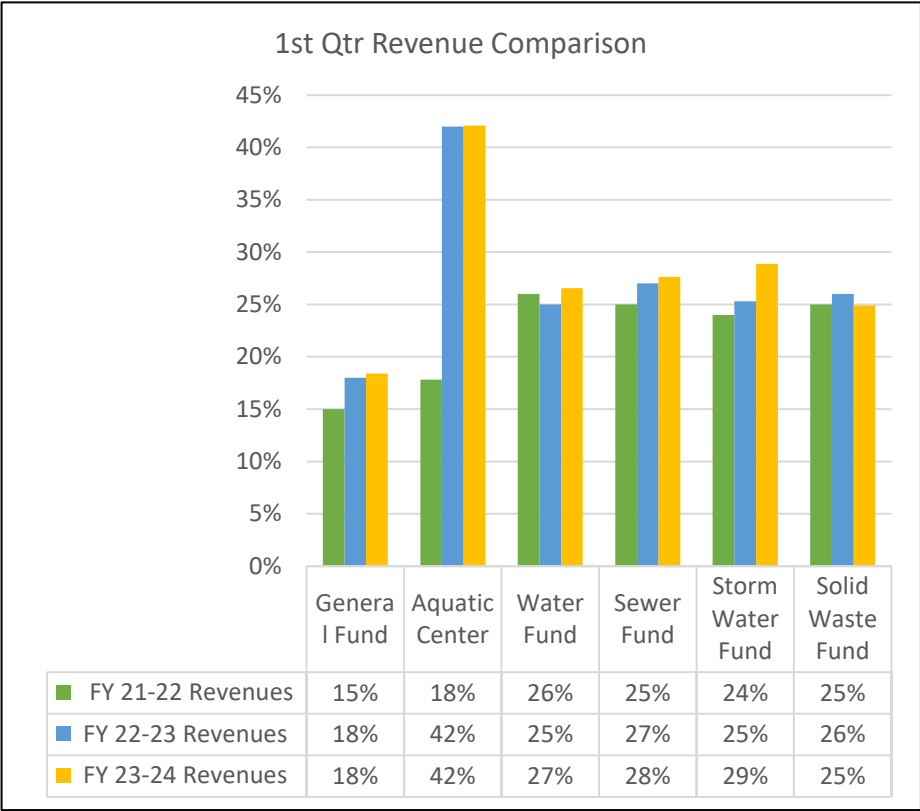
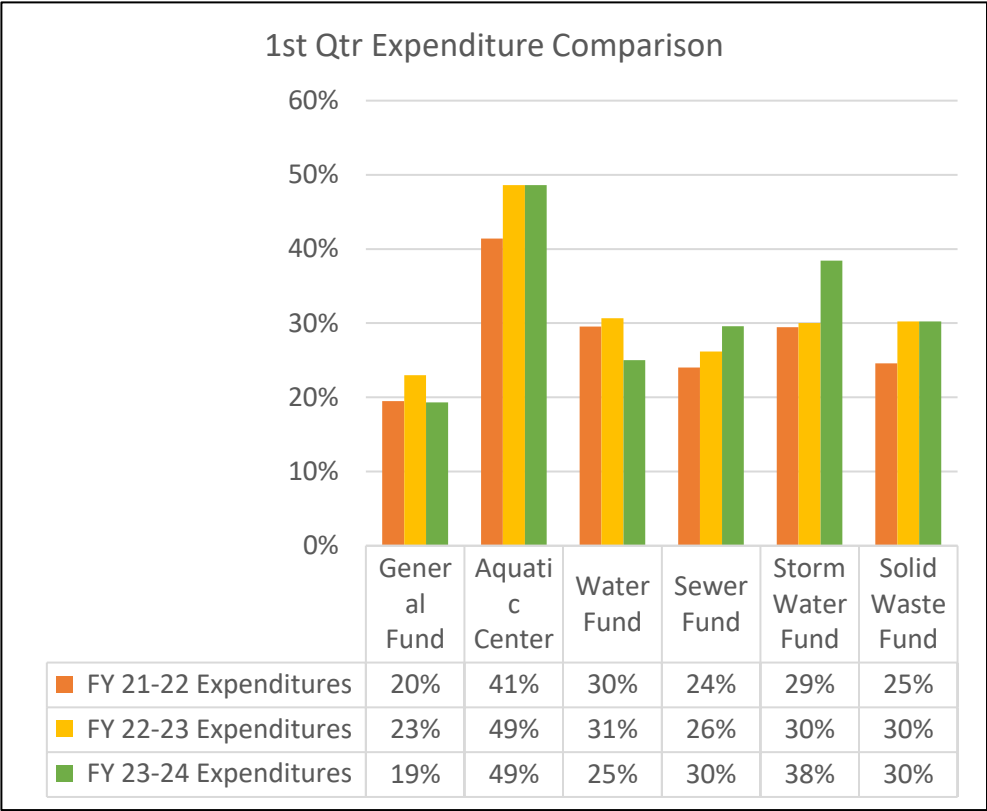
July - Sept 2023

# General Fund Expenditures by Department



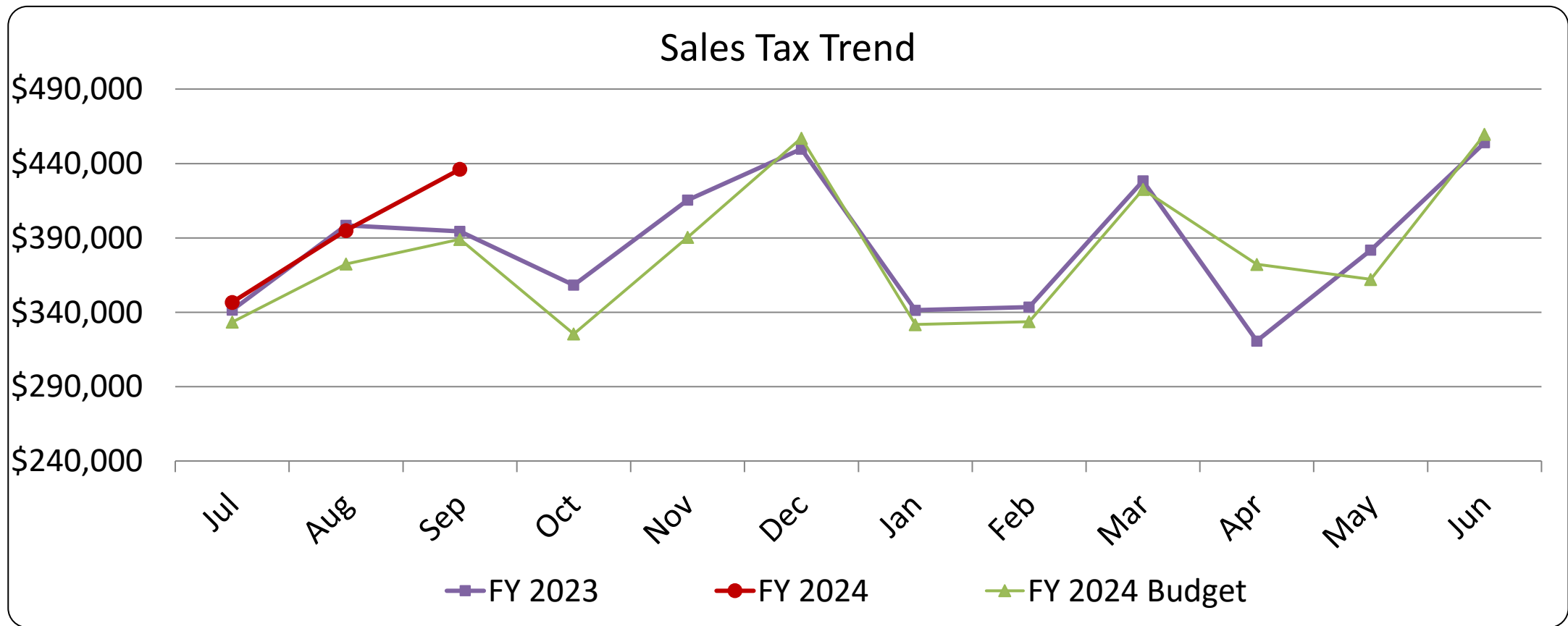
July - Sept 2023

# 1<sup>st</sup> Quarter 3 year -Comparison



1<sup>st</sup> Quarter -July – Sept

# Sales Tax as of Sept 2023



|                    |                    |
|--------------------|--------------------|
| YTD Total Receipts | \$1,177,901        |
| Projected Budget   | <u>\$1,094,905</u> |
| Variance           | \$ 82,996 or 7.58% |

# Finance Department Update

- FY 2024-2025 Budget season starts
- Items for next meeting
- Fraud Hotline available
  - [fraud@nogden.org](mailto:fraud@nogden.org)
  - Contact Mayor, City Council
  - Additional information on the city website  
[www.northogdencity.com](http://www.northogdencity.com)