



**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 2022-2023 Fiscal Year Audit
Presenter: Jami Jones, Finance Director
4. Discussion on Quarterly Financials
Presenter: Jami Jones, Finance Director
5. Discussion on North Ogden City Investments
Presenter: Bryce Nelson, Treasurer
6. Public Comments*
7. Committee Members/Staff Comments
8. 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 18th 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 30th 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.

Phil Swanson, Committee Chairman

Rian Santoro
City Recorder/Committee Member

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
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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
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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 & 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 & 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
	<u>TOTAL FINES & FORFEITURES</u>	<u>38,400.96</u>	<u>38,400.96</u>	<u>193,600.00</u>	<u>155,199.04</u>	<u>19.8</u>
	<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
	<u>TOTAL MISCELLANEOUS</u>	<u>93,924.13</u>	<u>93,924.13</u>	<u>292,100.00</u>	<u>198,175.87</u>	<u>32.2</u>
	<u>CONTRIBUTIONS & 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
	<u>TOTAL CONTRIBUTIONS & TRANSFERS</u>	<u>54,593.85</u>	<u>54,593.85</u>	<u>381,756.00</u>	<u>327,162.15</u>	<u>14.3</u>
	<u>TOTAL FUND REVENUE</u>	<u>2,014,804.81</u>	<u>2,014,804.81</u>	<u>10,932,670.00</u>	<u>8,917,865.19</u>	<u>18.4</u>

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 & 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&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	
			<u>768,373.07</u>	
	TOTAL CURRENT ASSETS			<u>768,373.07</u>
	TOTAL ASSETS			<u><u>768,373.07</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

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

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
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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
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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

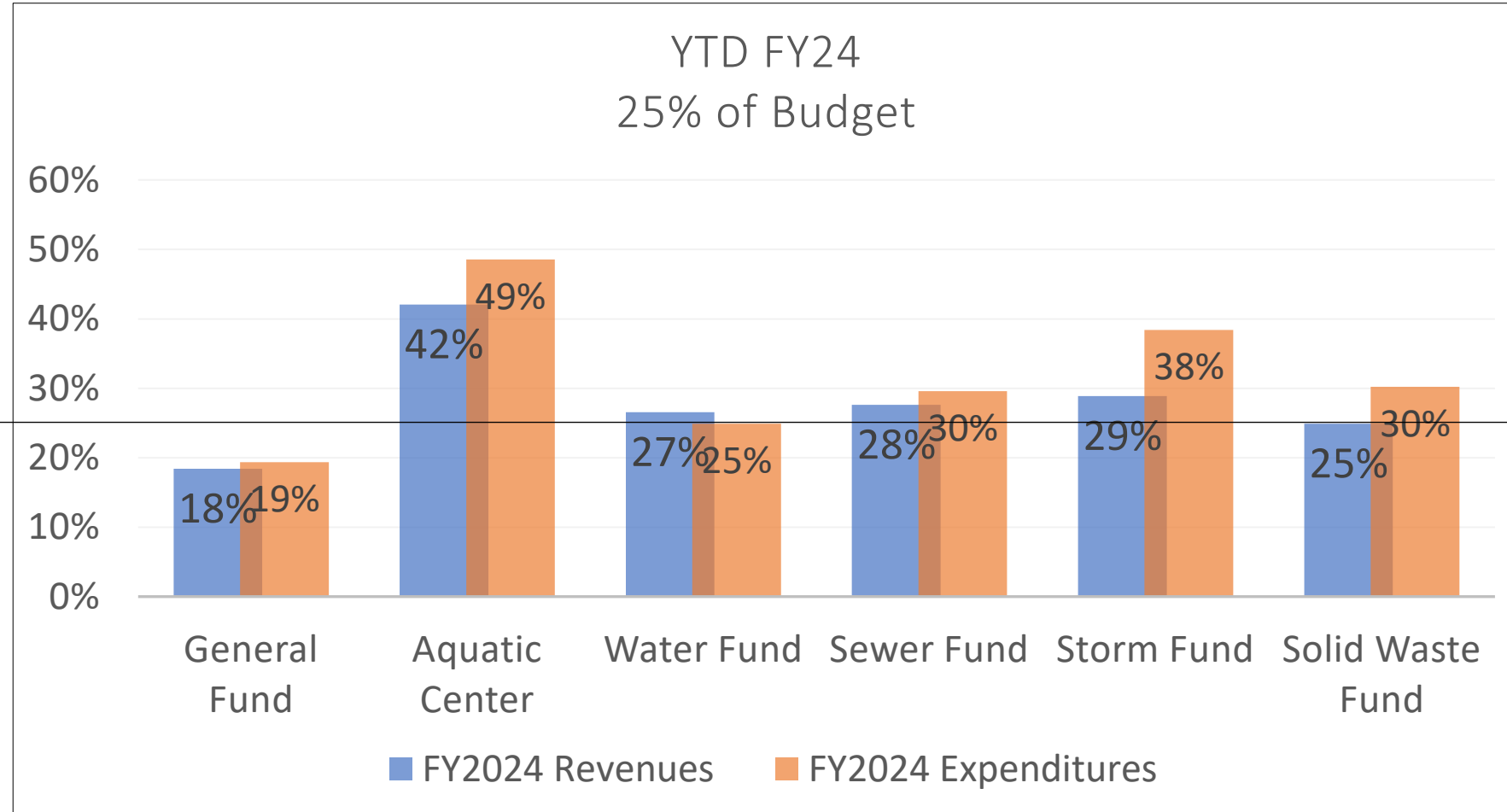
95-18410	L T DEBT-RESOURCES TO BE PROVI	1,616,269.01	
	TOTAL PROPERTY & EQUIPMENT		1,616,269.01
	TOTAL ASSETS		1,616,269.01

LIABILITIES AND EQUITY

LIABILITIES

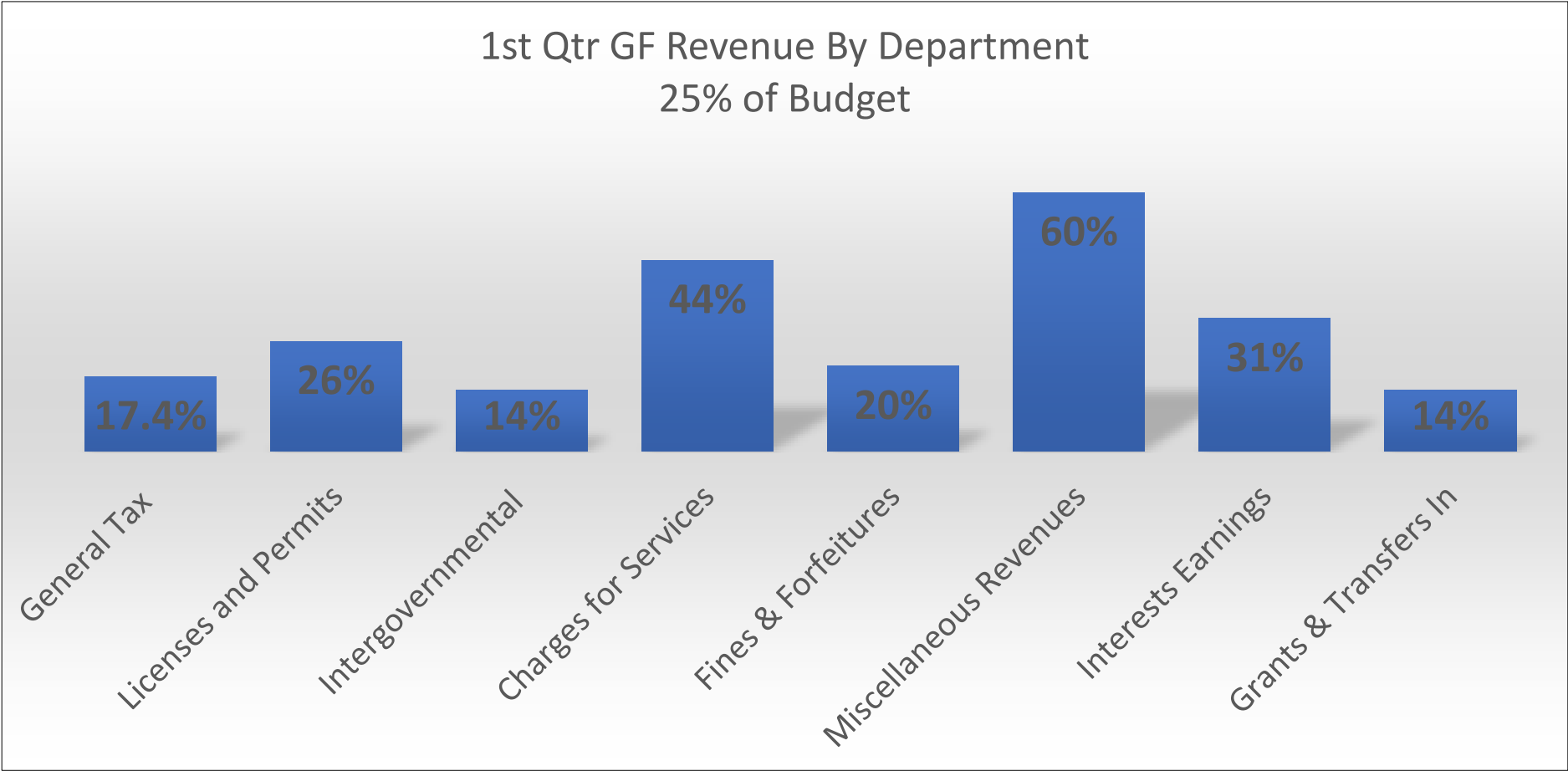
95-21000	PROVIDE FOR BOND RETIREMENT	(6,750,000.00)	
95-23802	DEFERRED OUTFLOW - PENSION	(606,966.00)	
95-23803	DEFERRED INFLOW - PENSION	591,470.00	
95-23804	NET PENSION LIABILITY	1,384,737.00	
95-23811	NET PENSION POSITION	(1,369,241.00)	
95-25311	BOND SERIES 2021	6,750,000.00	
95-25350	REFUNDING BOND 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 1st Quarter Review



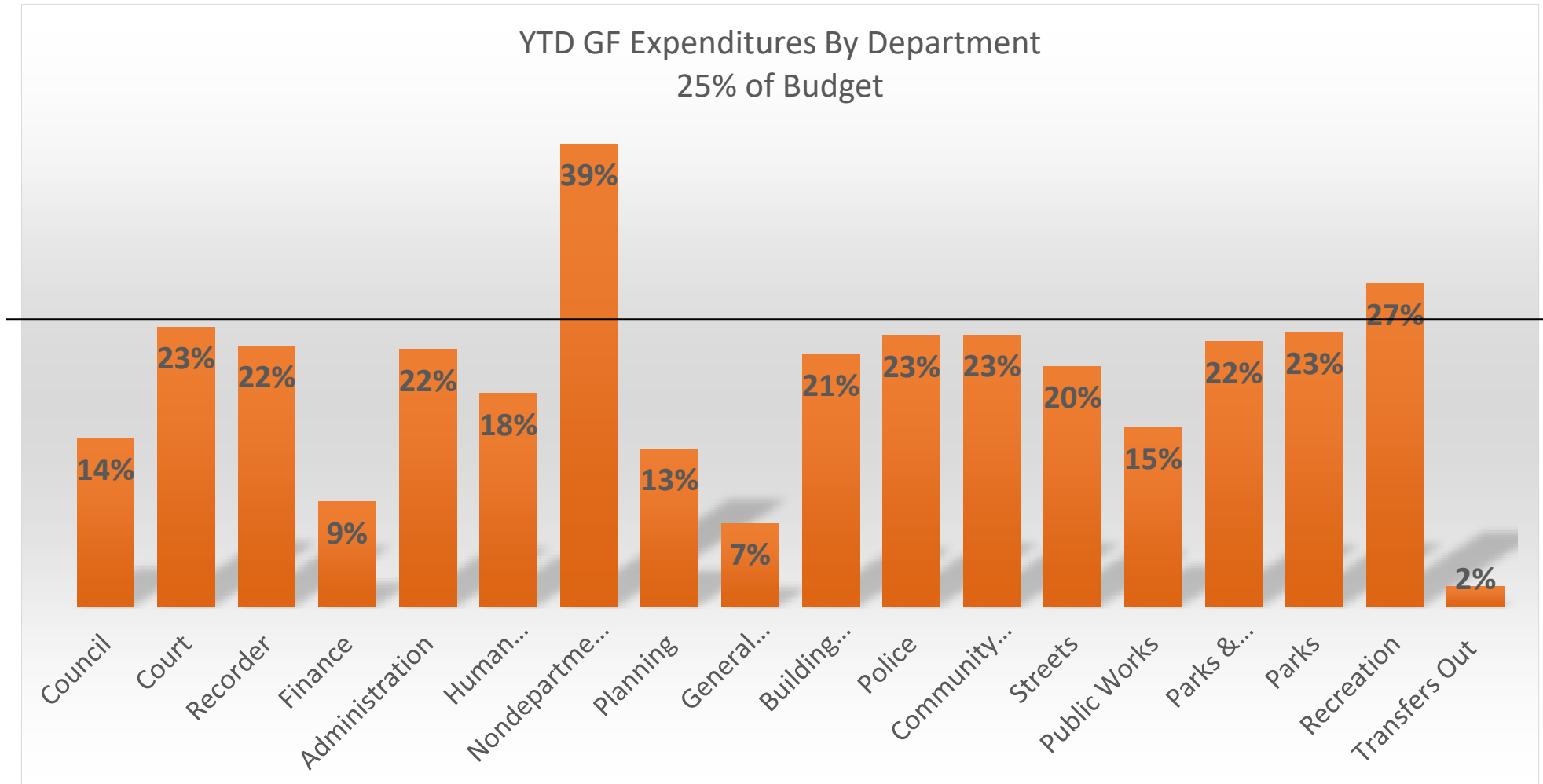
July - Sept 2023

General Fund Revenues by Department



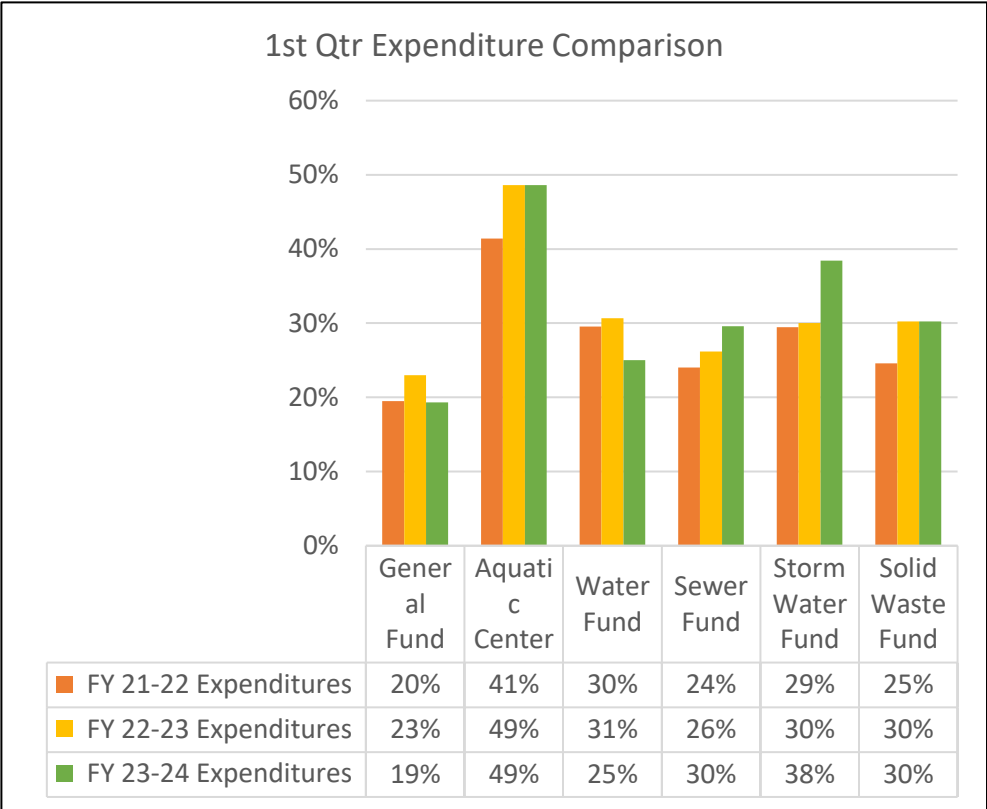
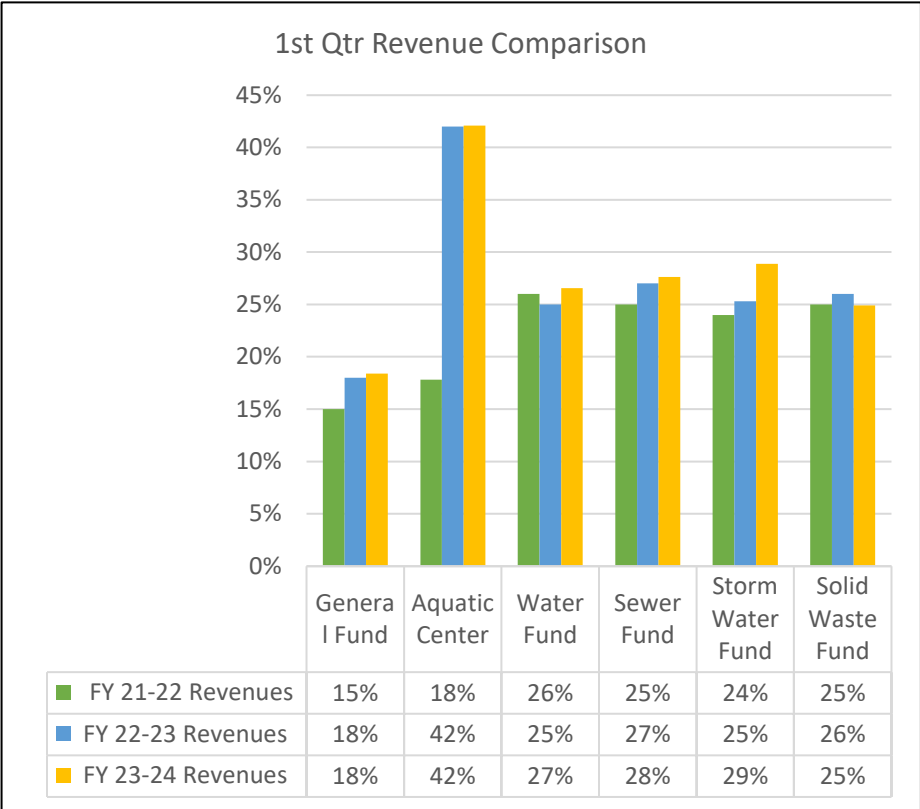
July - Sept 2023

General Fund Expenditures by Department



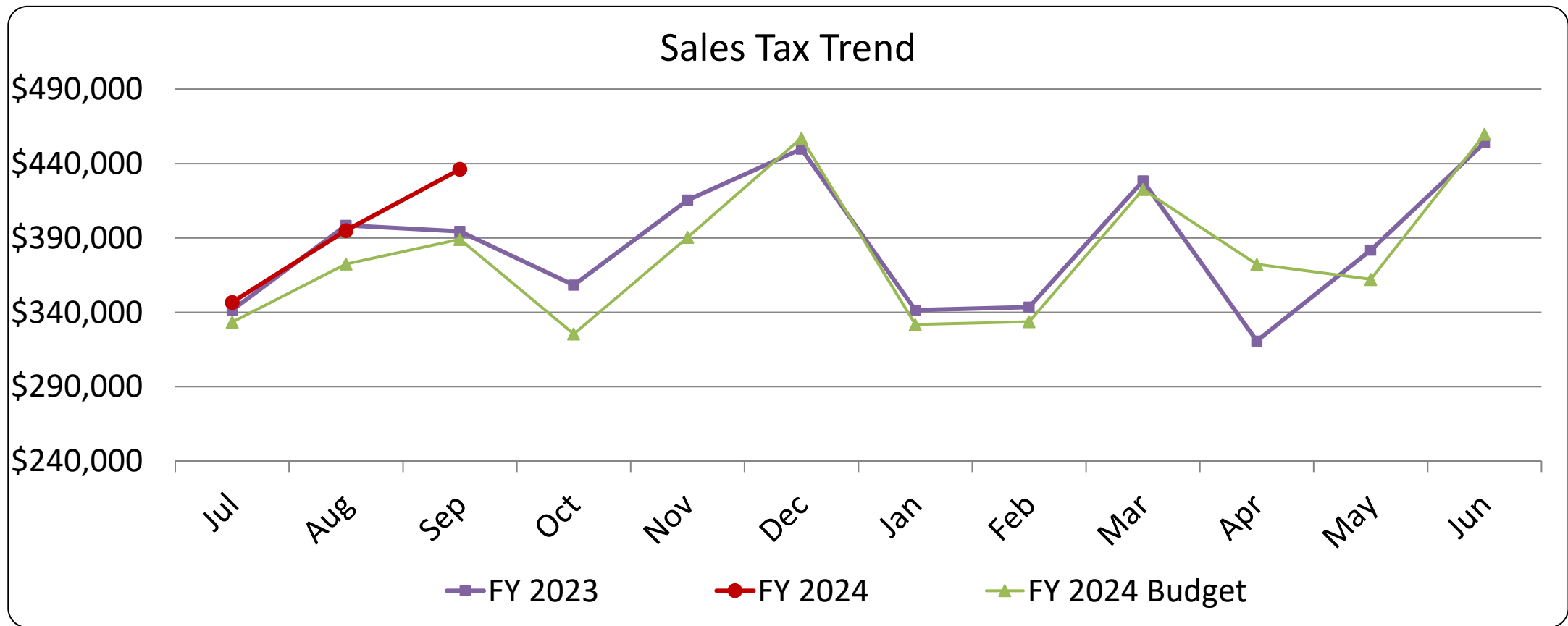
July - Sept 2023

1st Quarter 3 year -Comparison



1st 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
 - Contact Mayor, City Council
 - Additional information on the city website
www.northogdencity.com