

**NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES**

September 12, 2024

The North Ogden City Audit Committee convened at 6:00 p.m. 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 September 12, 2024. Notice of the annual meeting schedule was published in the Standard-Examiner on December 13, 2023.

Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube:

<https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>
or by requesting a copy of the audio file from the office of the North Ogden City Recorder.

Committee:

Ryan Barker	Committee Chairman
S. Neal Berube	Committee Member (absent)
Blake Cevering	Committee Member
Thayne Shafer	Committee Member (excused)
Randy Winn	Committee Member
Rian Santoro	Committee Member

Staff:

Jon Call	City Manager/Attorney
Jami Jones	Finance Director

Visitors:

Chris Pulver (Zoom)

Committee Chairman Barker 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 JUNE 20, 2024, AUDIT COMMITTEE MEETING MINUTES

0:01:23 Committee Member Winn motioned to approve the June 20, 2024, Audit Committee Meeting minutes. Committee Member Cevering seconded the motion.

The motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

0:01:53 No public comment was made.

3. DISCUSSION ON THE QUARTERLY FINANCIALS

0:02:40 Finance Director Jami Jones presented the year-to-date budget for the City's major funds, including the General, Aquatic Center, Water, Sewer, Stormwater, and Solid Waste Funds. Revenues in the General Fund were slightly below expectations due to the pending receipt of B & C Road Funds. Expenditures in most departments were under budget, with the Aquatic Center and Water Fund seeing higher than expected expenditures. Jami emphasized that the figures presented were unaudited and included the sale of assets, meaning adjustments would be made during the audit process. Jami also detailed General Fund revenues by department, noting that general tax revenue exceeded projections, while property tax collection was strong, particularly in delinquent taxes. Building permit revenues were slightly above the amended budget, planning and zoning, and recreation fees came in higher than expected. Miscellaneous revenues, including sales of equipment and cashback credits, also exceeded expectations. Expenditures by department were largely within budget, except for Public Works Inspections, which came in under budget due to timing issues and reduced travel and training costs. Fuel and parts expenses were also lower than anticipated. The General Government Building Fund slightly exceeded the budget due to utility costs. Sales tax revenue was highlighted as a significant area, with the City receiving \$158,000 more than projected, a 3.4% increase from the budget and a 3.9% increase compared to the previous year.

Despite concerns about a possible recession, the City's projections closely matched actual collections. The presentation also broke down sales tax generation by the State and the City, with the City generating 31% of its total receipts.

Council Member Winn raised questions about a \$50,000 donation to the City for pickleball courts, clarifying it was unrelated to Barker Park. He also questioned the expenditure on the Senior Center roof, which Jami confirmed. Other inquiries included the use of the State Liquor Allowance, which funds DUI patrols, and clarification on various budget items.

Jami concluded by noting that the fiscal year 2025 budget had been adopted with a 9.5% property tax rate. She announced the new City Treasurer, Casey Hunsaker, and mentioned the upcoming audit scheduled for October, with final audited figures expected in December.

See Attachment A: Fourth Quarter Slides and Financial Statements

6. **PUBLIC COMMENTS**

0:19:32 No public comment was made.

7. **COMMITTEE MEMBERS/STAFF COMMENTS**

0:20:04 City Manager/Attorney Jon Call discussed recent staffing changes within the Finance Department. Jamie Jones, the Finance Director, is training new personnel as the City works to redistribute responsibilities and reduce her workload. The goal is to allow her more time to focus on future planning and Capital Projects. Jon mentioned that the City is effectively adding one and a half positions, including a Payroll and Accounting Specialist, to handle payroll duties currently managed by Jami. This shift will enable Jami to concentrate on more complex tasks.

0:21:07 Committee Member Winn expressed gratitude to the City Staff and fellow Committee Members for their continued dedication and daily contributions.

0:21:07 Committee Member Cevering announced that he would be out of town for the next scheduled Audit Committee Meeting on December 19, 2024.

8. **ADJOURNMENT**

Committee Member Cevering motioned to adjourn the meeting. All in attendance voted in favor.

The motion passed unanimously.

The meeting adjourned at 6:58 p.m.

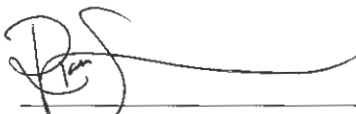
ATTACHMENTS

All Publicly distributed materials associated with this meeting are noted as the following attachments:

A. Fourth Quarter Slides and Financial Statements



Ryan Barker, Committee Chairman



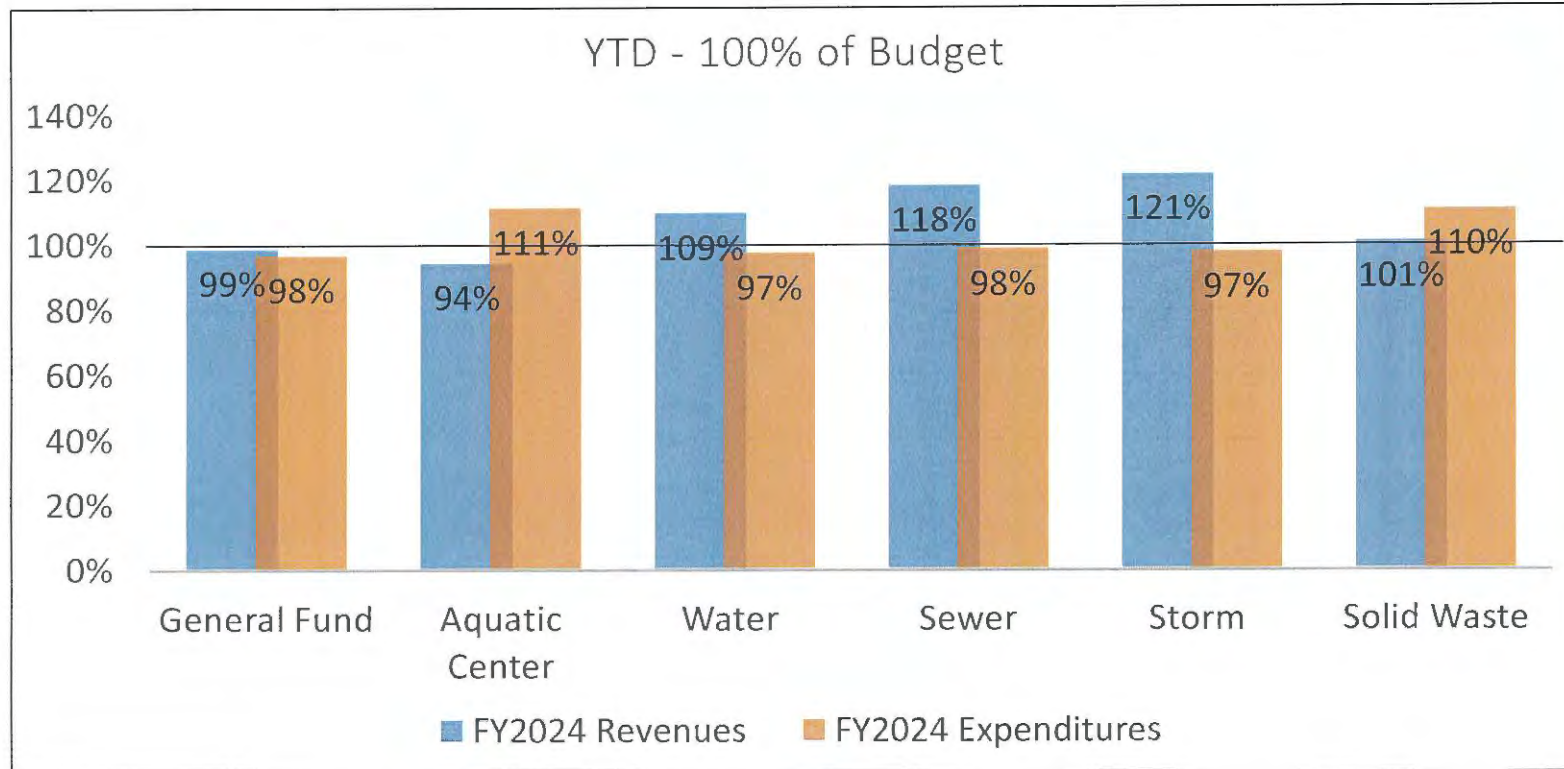
Rian Santoro
City Recorder/Committee Member



1/9/2025

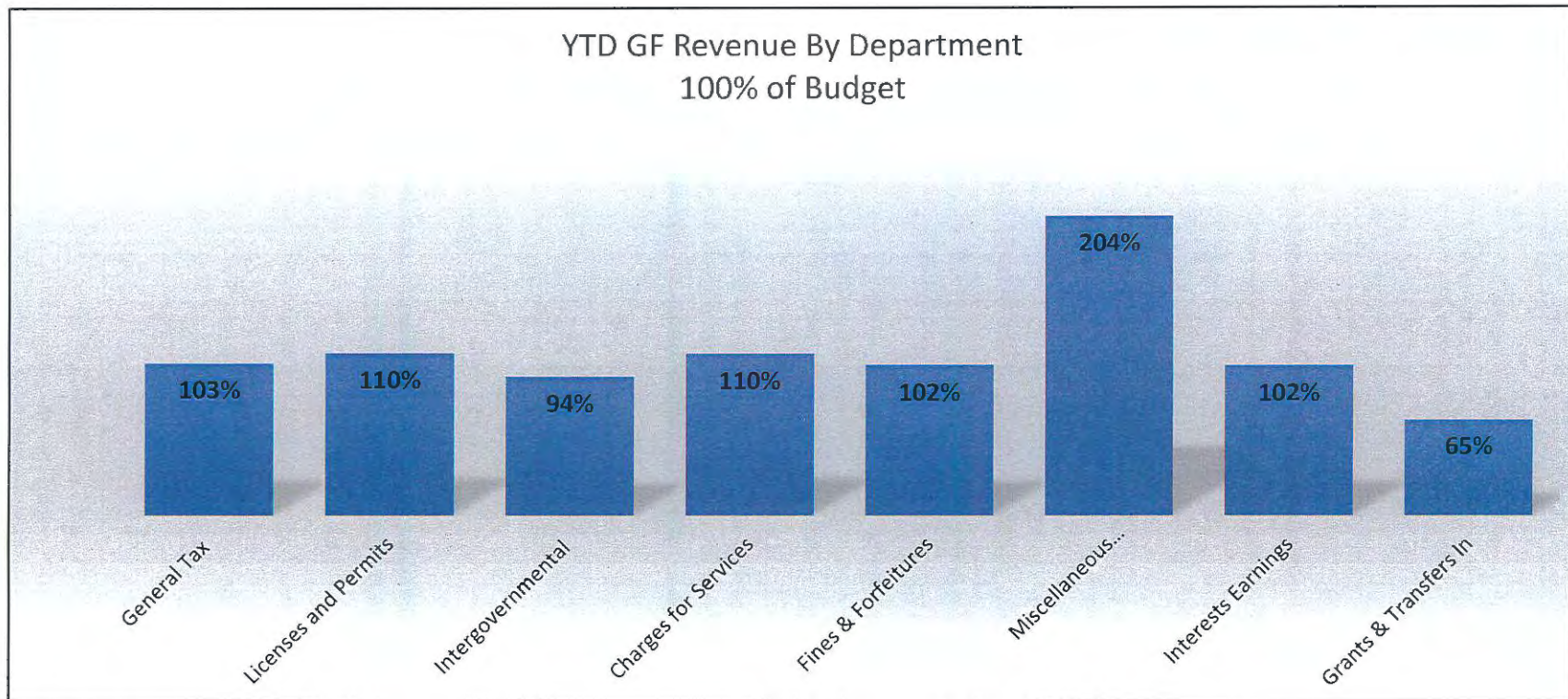
Date Approved

FY 2023-2024 4th Quarter Review



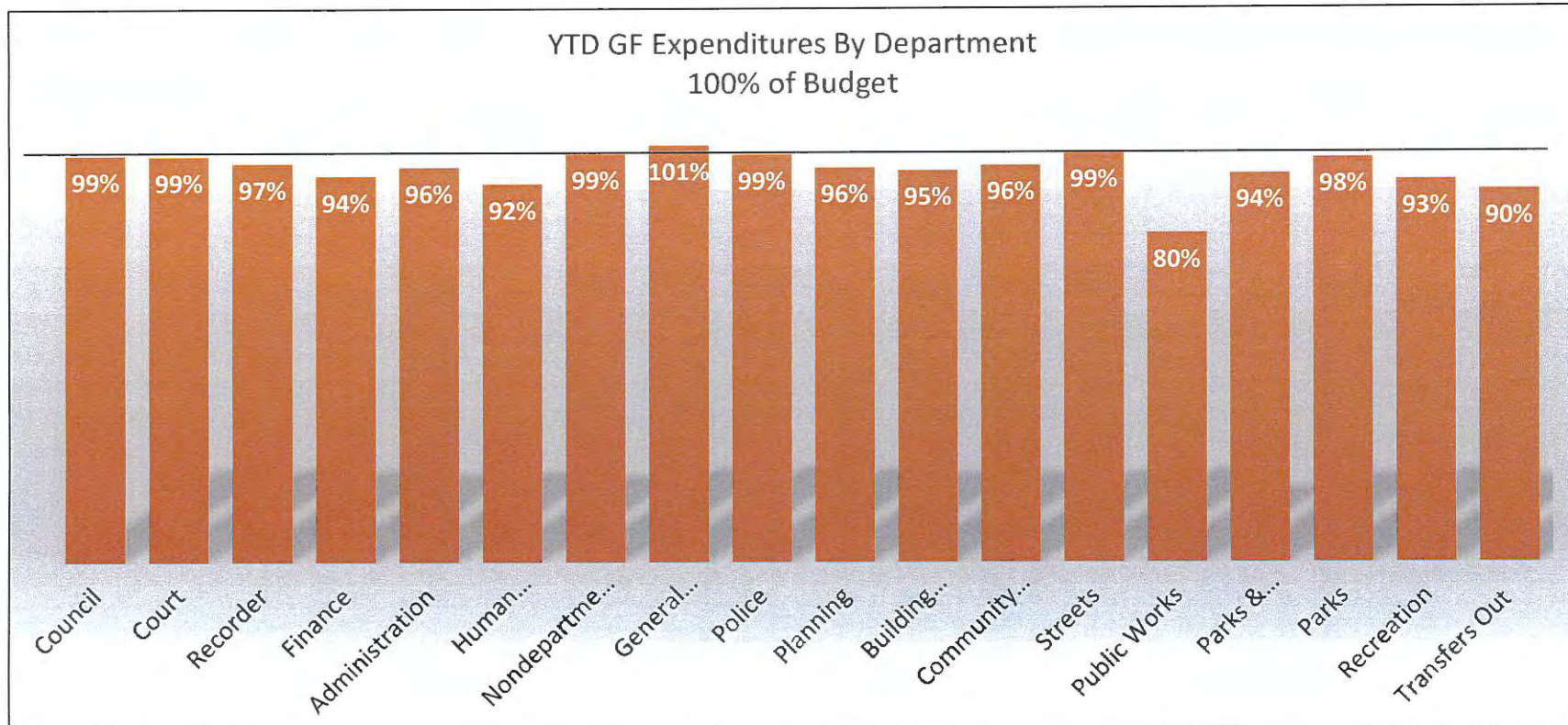
July 2023 - June 2024

General Fund Revenues by Department



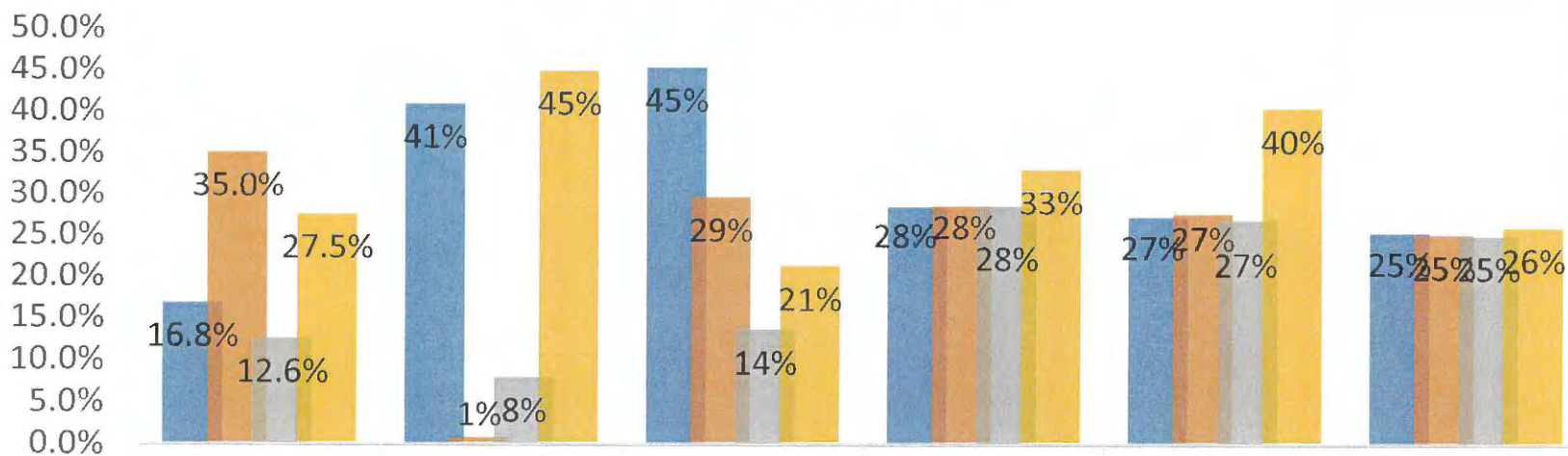
July 2023 - June 2024

General Fund Expenditures by Department



July 2023 - June 2024

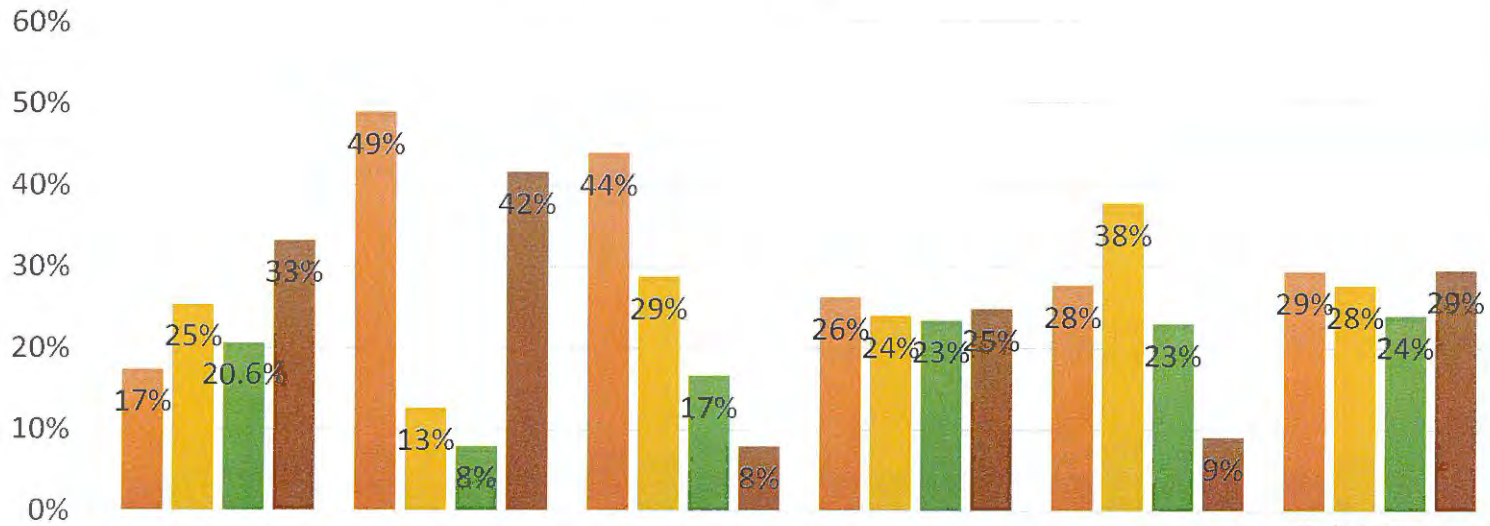
Revenues By Quarter



1st Qtr	16.8%	41%	45%	28%	27%	25%
2nd Qtr	35.0%	1%	29%	28%	27%	25%
3rd Qtr	12.6%	8%	14%	28%	27%	25%
4th Qtr	27.5%	45%	21%	33%	40%	26%

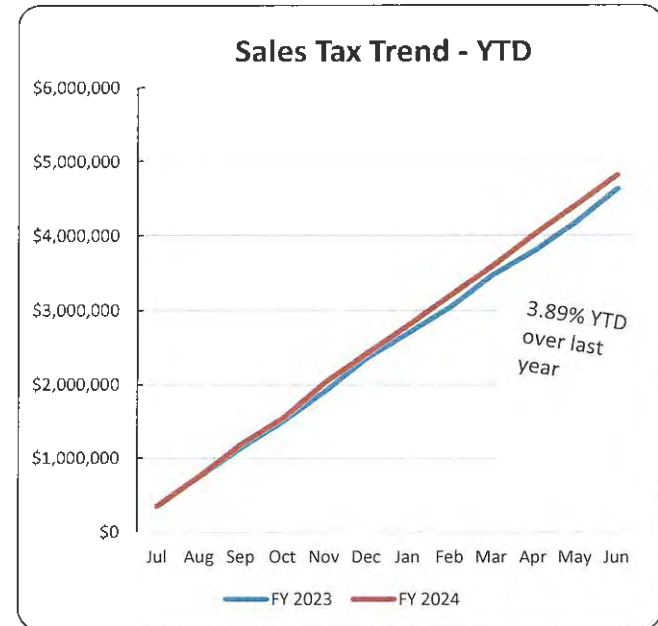
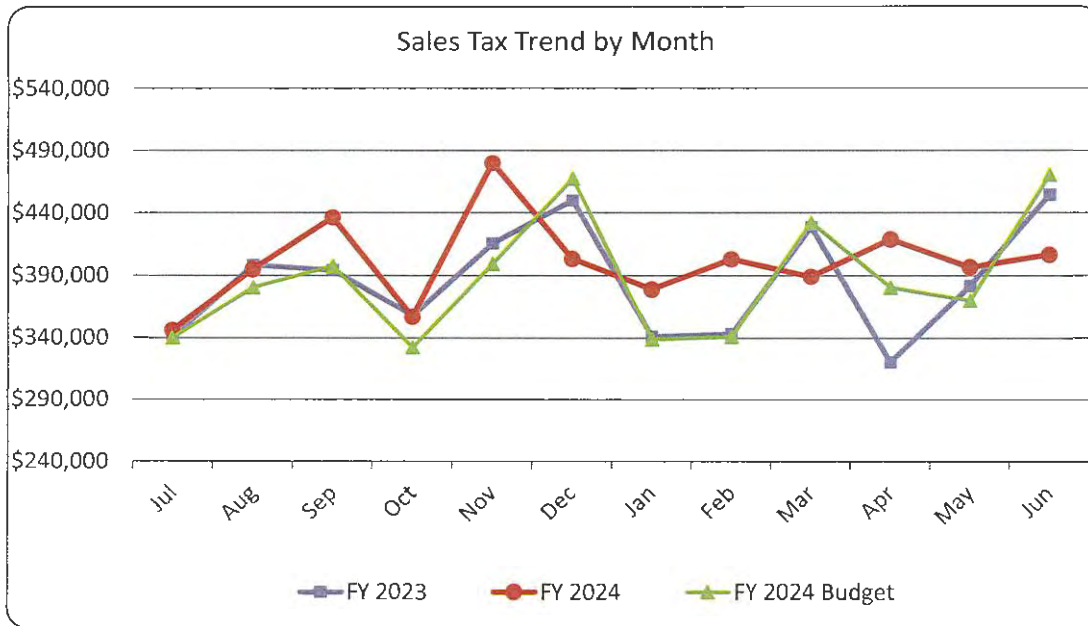
1st Qtr 2nd Qtr 3rd Qtr 4th Qtr

Expenditures By Quarter



1st Qtr	17%	49%	44%	26%	28%	29%
2nd Qtr	25%	13%	29%	24%	38%	28%
3rd Qtr	20.6%	8%	17%	23%	23%	24%
4th Qtr	33%	42%	8%	25%	9%	29%
1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			

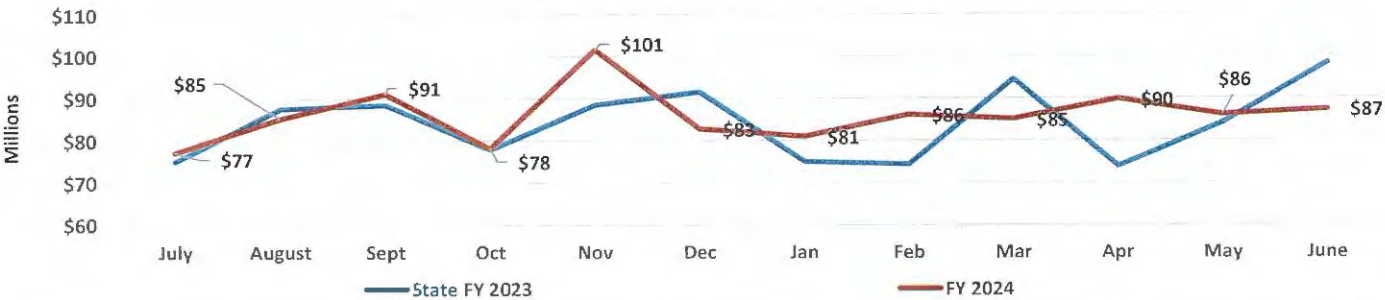
Sales Tax as of June 2024



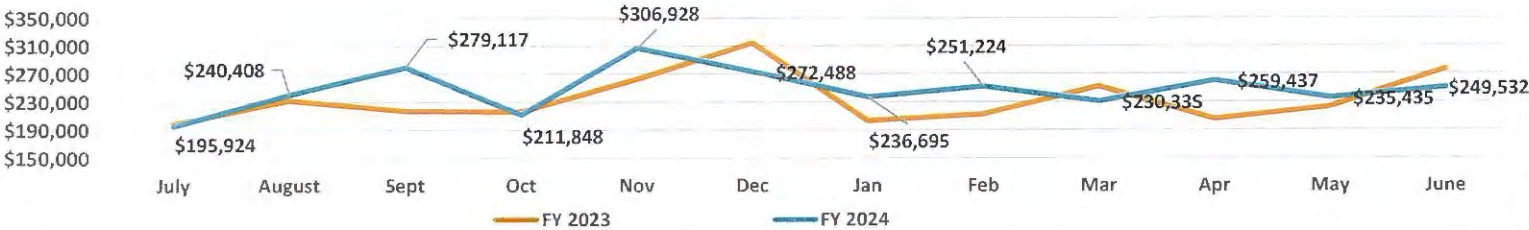
YTD Total Receipts	\$4,808,156
Projected Budget	<u>\$4,650,000</u>
Variance	\$ 158,156 or 3.40%

More on Sales Tax

Total State Generated Sales Tax



Total City Generated Sales Tax



City Percentage of Total Received

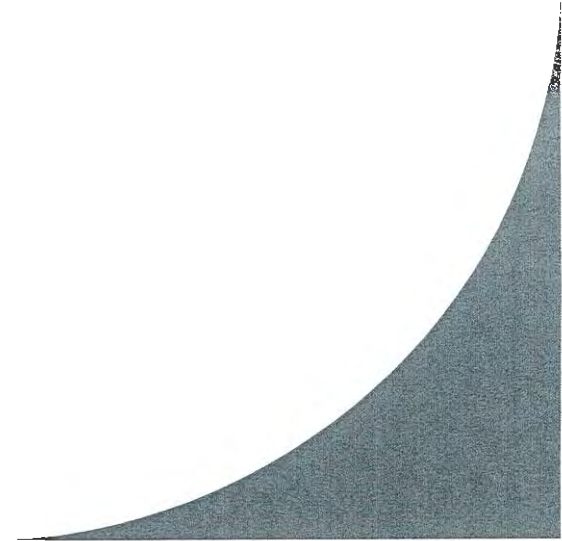


City Percentage of Total Received By Month



Finance Department Update

- FY 2024-2025 Budget adopted
- New City Treasurer
- Items for next meeting
- **Fraud Hotline available**
 - fraud@nogden.org
 - Contact Mayor, City Council
 - Additional information on the city website
www.northogdencity.com



NORTH OGDEN CITY CORPORATION
COMBINED CASH INVESTMENT
JUNE 30, 2024

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	1,163,385.77
10-11115	XPRESS DEPOSIT ACCOUNT	278,527.41
10-11130	AMERICA FIRST CREDIT UNION	55,344.15
10-11310	PETTY CASH	5,650.00
10-11610	INVESTMENTS - STATE POOL	24,049,140.92
10-11615	INVESTMENT PTIF - 2021 SALES T	2.67
10-11620	INVESTMENTS - US BANK	5,056,566.62
10-11625	INVESTMENT PTIF - 2022 SALES T	3,182.80
10-11740	RECREATION CLEARING	84,521.22
		<hr/>
	TOTAL COMBINED CASH	30,696,321.56
10-11900	CASH ALLOCATION TO OTHER FUNDS	(27,266,758.06)
		<hr/>
	TOTAL GENERAL FUND CASH	3,429,563.50
		<hr/>

CASH ALLOCATION RECONCILIATION

11	ALLOCATION TO DEBT SERVICE FUND	818.89
15	ALLOCATION TO CHERRY DAYS	4,556.47
22	ALLOCATION TO AQUATIC CENTER FUND	351,733.61
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	847,988.17
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	2,113,054.41
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	1,746,330.16
31	ALLOCATION TO WATER IMPACT FEE	626,725.31
32	ALLOCATION TO SEWER IMPACT FEE FUND	825,422.80
33	ALLOCATION TO STORM IMPACT FEE FUND	2,521,134.86
40	ALLOCATION TO CAPITAL IMPROVEMENT FUND	6,041,351.03
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	703,981.49
51	ALLOCATION TO WATER FUND	2,778,487.78
52	ALLOCATION TO SEWER FUND	1,975,532.75
53	ALLOCATION TO STORM WATER UTILITY FUND	1,617,151.61
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	159,396.40
61	ALLOCATION TO MOTOR POOL FUND	583,143.63
62	ALLOCATION TO POLICE MOTOR POOL FUND	581,775.97
65	ALLOCATION TO REDEVELOPMENT FUND	3,419,782.78
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	368,389.94
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	27,266,758.06
	ALLOCATION FROM GENERAL FUND - 10-11900	(27,266,758.06)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	.00
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NORTH OGDEN CITY CORPORATION

BALANCE SHEET

JUNE 30, 2024

GENERAL FUND

ASSETSCURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	1,163,385.77	
10-11115	XPRESS DEPOSIT ACCOUNT	278,527.41	
10-11130	AMERICA FIRST CREDIT UNION	55,344.15	
10-11310	PETTY CASH	5,650.00	
10-11610	INVESTMENTS - STATE POOL	24,049,140.92	
10-11615	INVESTMENT PTIF - 2021 SALES T	2.67	
10-11620	INVESTMENTS - US BANK	5,056,566.62	
10-11625	INVESTMENT PTIF - 2022 SALES T	3,182.80	
10-11740	RECREATION CLEARING	84,521.22	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(27,266,758.06)	
10-13110	ACCOUNTS RECEIVABLE	879,006.92	
10-13111	PROPERTY TAX RECEIVABLE	2,500,590.00	
10-13130	ACCOUNTS RECEIVABLE - INVOICES	9,780.07	
10-14310	PREPAID EXPENSES	77,174.90	
	TOTAL CURRENT ASSETS		6,896,115.39
	TOTAL ASSETS		6,896,115.39

NORTH OGDEN CITY CORPORATION

BALANCE SHEET

JUNE 30, 2024

GENERAL FUND

LIABILITIES AND EQUITYLIABILITIESCURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	121,067.91	
10-21311	UNEARNED REVENUE	32,550.00	
10-21316	DEVEL PMT IN LIEU OF ESCROW	127,362.33	
10-21318	DEVELOPER PMT FOR CHIP & SEAL	166,857.42	
10-21319	DEVELOPER PMT FOR STREET LIGHT	689.00	
10-21321	GRADING PERMIT BOND	10,000.00	
10-21330	STATE BLDG PERMIT ASSESSMENT	1,214.02	
10-21350	SALES TAX PAYABLE	660.30	
10-21360	DQG PARK RESERVE	4,135.40	
10-21362	GOLD STAR MEMORIAL DONATIONS	850.00	
10-21375	HERO'S BLVD	290.00	
10-21550	FIRE DISTRICT IMPACT FEE	7,779.39	
10-21552	WEBER COUNTY PAYABLE	970.00	
10-21560	STATE OF UTAH COURTS	14,891.98	
10-22110	WAGES PAYABLE	197,614.58	
10-22210	WITHHOLDING TAX	18,086.06	
10-22230	FLEX BENEFITS PAYABLE	1,318.37	
10-22250	HEALTH SAVINGS ACCOUNT PAYABLE	2,369.38	
10-22310	FICA	39,226.29	
10-22320	STATE TAX	64,297.55	
10-22330	HEALTH INSURANCE PREMIUMS	69,991.71	
10-22331	INSURANCE - COBRA	2,463.44	
10-22370	RECOVERY SERVICES	194.77	
10-22390	ALLSTATE VOL ACC & CRIT ILL	584.69	
10-22415	WCLFOOP	346.56	
10-22416	ROY FOP	32.00	
10-22420	DENTAL PLAN	4,524.06	
10-22425	VISION PLAN	(318.44)	
10-22445	INFO ARMOR	105.75	
10-22450	WORKER'S COMPENSATION PAYABLE	(1,574.91)	
10-22460	STATE RETIREMENT PAYABLE	39,506.30	
10-22470	LIFE INSURANCE/ADD/LTD	5,505.68	
10-22480	401K PLAN MISSION SQ	19,683.02	
10-22490	457 MISSION SQ	426.07	
10-22493	401K URS	4,459.11	
10-22497	ROTH IRA MISSION SQ	100.00	
10-22500	EMPLOYEE FUND - CITY	273.00	
10-22510	EMPLOYEE FUND - POLICE	52.25	
10-23310	DEFERRED REVENUE-PROPERTY TAX	2,500,590.00	
10-23350	TEMP BUS & SOLICITORS DEPOSITS	650.00	
10-23370	OFF SITE IMPROVEMENTS DEPOSITS	94,950.00	
10-24110	ESCHEATS PAYABLE	12,360.74	
10-24125	C OF O TEMPORARY DEPOSITS/BOND	5,000.00	
10-24130	RENTAL SECURITY DEPOSITS	1,319.00	
TOTAL CURRENT LIABILITIES		3,573,454.78	
TOTAL LIABILITIES			3,573,454.78

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

GENERAL FUND

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29500	FUND BALANCE UNAPPROPRIATED	2,570,499.36	
10-29620	FUND BALANCE STATE ROAD	509,957.98	
	REVENUE OVER EXPENDITURES - YTD	<u>242,203.27</u>	
	BALANCE - CURRENT DATE		<u>3,322,660.61</u>
	TOTAL FUND EQUITY		<u>3,322,660.61</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>6,896,115.39</u></u>

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAX	34,228.51	2,421,195.99	2,500,590.00	79,394.01	96.8
10-31-200 DELINQUENT PROPERTY TAX	16,577.05	34,279.44	25,000.00	(9,279.44)	137.1
10-31-300 SALES TAX	1,198,763.09	4,796,532.00	4,650,000.00	(146,532.00)	103.2
10-31-400 UTILITY REVENUE TAX	441,548.34	1,298,768.72	1,105,649.00	(193,119.72)	117.5
10-31-700 MQTOR VEHICLE TAX	39,556.29	143,375.81	130,000.00	(13,375.81)	110.3
TOTAL TAXES	1,730,673.28	8,694,151.96	8,411,239.00	(282,912.96)	103.4
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSES	7,162.60	35,159.33	30,000.00	(5,159.33)	117.2
10-32-150 BUSINESS LICENSES - LANDLORDS	800.00	3,600.00	3,000.00	(600.00)	120.0
10-32-210 BUILDING PERMITS	129,984.51	325,011.12	300,000.00	(25,011.12)	108.3
10-32-250 ANIMAL LIC & IMP FEES	2,638.00	11,836.53	11,000.00	(836.53)	107.6
TOTAL LICENSES & PERMITS	140,585.11	375,606.98	344,000.00	(31,606.98)	109.2
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-550 N VIEW SENIOR CTR CONTRIBUTION	(5,000.00)	12,000.00	12,000.00	.00	100.0
10-33-560 STATE ROAD ALLOTMENT	377,626.54	865,364.69	915,000.00	49,635.31	94.6
10-33-580 STATE LIQUOR ALLOTMENT	.00	18,480.52	18,500.00	19.48	99.9
10-33-581 HWY SAFETY GRANT	5,119.15	21,903.66	20,000.00	(1,903.66)	109.5
10-33-585 VICTIM ADVOCATE GRANT	7,957.60	22,993.42	35,000.00	12,006.58	65.7
10-33-590 WEBER COUNTY SCHOOL DISTRICT	14,875.00	59,500.00	59,500.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	400,578.29	1,000,242.29	1,060,000.00	59,757.71	94.4
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	8,080.00	45,190.00	32,000.00	(13,190.00)	141.2
10-34-140 PLAN CHECK FEES	34,907.26	135,077.51	120,000.00	(15,077.51)	112.6
10-34-145 ANNEXATION FEES	.00	1,735.00	2,000.00	265.00	86.8
10-34-190 CREDIT CARD SERVICE FEE	2,483.85	9,119.35	9,000.00	(119.35)	101.3
10-34-312 EXCAVATION PERMIT FEE	3,422.50	80,509.51	85,000.00	4,490.49	94.7
10-34-314 DEVELOPER STREET SIGNS	.00	.00	3,000.00	3,000.00	.0
10-34-700 RECREATION	5,612.00	76,163.00	67,200.00	(8,963.00)	113.3
10-34-750 PARK RENTAL FEES	3,042.00	4,942.00	5,000.00	58.00	98.8
10-34-820 AMPHITHEATER REVENUE -NOT BLDG	924.00	2,629.00	.00	(2,629.00)	.0
TOTAL CHARGES FOR SERVICES	58,471.61	355,365.37	323,200.00	(32,165.37)	110.0

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>					
10-35-110 COURT	64,298.59	196,774.09	190,000.00	(6,774.09)	103.6
10-35-150 YOUTH CITY COURT	200.00	500.00	1,800.00	1,300.00	27.8
10-35-200 CODE ENFORCEMENT	25.00	600.00	1,800.00	1,200.00	33.3
TOTAL FINES & FORFEITURES	64,523.59	197,874.09	193,600.00	(4,274.09)	102.2
<u>MISCELLANEOUS</u>					
10-36-100 INTEREST EARNINGS	17,567.15	158,974.91	280,000.00	121,025.09	56.8
10-36-101 INTEREST EARNINGS - PTIF BOND	3,185.47	68,079.35	.00	(68,079.35)	.0
10-36-102 INTEREST EARNINGS - WF INVEST	.00	3,145.41	.00	(3,145.41)	.0
10-36-103 INTEREST EARNINGS - US BANK	43,168.73	55,565.50	.00	(55,565.50)	.0
10-36-200 RENTS	2,189.97	8,562.36	.00	(8,562.36)	.0
10-36-210 N VIEW SENIOR CTR RESERVATIONS	1,941.00	5,439.00	3,000.00	(2,439.00)	181.3
10-36-225 LEASE AGREEMENT LOT 2	.00	1,062.00	.00	(1,062.00)	.0
10-36-300 REPORTS PRINTS & COPIES	167.41	348.62	100.00	(248.62)	348.6
10-36-310 POLICE REPORTS	1,788.05	9,926.05	10,000.00	73.95	99.3
10-36-500 MISCELLANEOUS REVENUE	10,461.85	17,314.79	10,000.00	(7,314.79)	173.2
10-36-505 HERO'S BLVD	3,566.64	4,001.64	.00	(4,001.64)	.0
10-36-520 YOUTH CITY COUNCIL	161.98	161.98	.00	(161.98)	.0
TOTAL MISCELLANEOUS	84,198.05	332,581.61	303,100.00	(29,481.61)	109.7
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-38-110 GRANTS	49,350.00	84,496.34	60,156.00	(24,340.34)	140.5
10-38-132 DONATIONS - EVENTS	.00	5,750.00	5,000.00	(750.00)	115.0
10-38-133 DONATIONS - POLICE	.00	344.51	10,000.00	9,655.49	3.5
10-38-134 DONATIONS - RAMP MATCH	.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	5,283.42	56,033.42	56,034.00	.58	100.0
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	775,000.00	775,000.00	1,000,000.00	225,000.00	77.5
TOTAL CONTRIBUTIONS & TRANSFERS	829,633.42	922,124.27	1,416,190.00	494,065.73	65.1
TOTAL FUND REVENUE	3,308,663.35	11,877,946.57	12,051,329.00	173,382.43	98.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-41-115 LEGISLATIVE WAGES	16,800.00	51,126.80	50,820.00	(306.80)	100.6
10-41-130 EMPLOYEE BENEFITS	1,296.26	4,057.74	4,219.00	161.26	96.2
10-41-210 SUBSCRIPTION & MEMBERSHIPS	1,000.00	14,966.17	15,000.00	33.83	99.8
10-41-220 PUBLIC NOTICES	.00	1,037.50	1,000.00	(37.50)	103.8
10-41-230 TRAVEL & TRAINING	2,543.93	5,782.11	5,000.00	(782.11)	115.6
10-41-240 OFFICE SUPPLIES	37.53	544.36	700.00	155.64	77.8
10-41-255 COMPUTER SERVICES	128.70	471.90	520.00	48.10	90.8
10-41-280 TELEPHONE	146.19	582.23	2,100.00	1,517.77	27.7
10-41-300 ELECTIONS	.00	41,191.13	42,000.00	808.87	98.1
10-41-330 YOUTH CITY COUNCIL	1,506.53	5,438.77	6,200.00	761.23	87.7
10-41-690 MISCELLANEOUS	.00	917.37	500.00	(417.37)	183.5
10-41-740 PURCHASE EQUIPMENT	1,049.19	1,049.19	.00	(1,049.19)	.0
10-41-990 ADMIN FEE OFFSET	(7,511.01)	(30,044.04)	(30,044.00)	.04	(100.0)
TOTAL COUNCIL	16,997.32	97,121.23	98,015.00	893.77	99.1

<u>JUDICIAL</u>					
10-42-110 SALARIES	17,113.67	66,277.81	64,253.00	(2,024.81)	103.2
10-42-115 PART TIME WAGES	11,882.57	42,828.63	52,000.00	9,171.37	82.4
10-42-130 EMPLOYEE BENEFITS	16,816.68	55,271.03	52,680.00	(2,591.03)	104.9
10-42-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	145.00	145.00	.0
10-42-230 TRAVEL & TRAINING	476.88	1,139.05	2,500.00	1,360.95	45.6
10-42-240 OFFICE SUPPLIES	752.86	2,241.16	2,500.00	258.84	89.7
10-42-245 POSTAGE	111.95	597.03	1,300.00	702.97	45.9
10-42-255 COMPUTER SERVICES	.00	1,320.00	.00	(1,320.00)	.0
10-42-280 TELEPHONE	120.00	370.00	360.00	(10.00)	102.8
10-42-310 ATTORNEY SERVICES	3,127.75	19,174.95	23,000.00	3,825.05	83.4
10-42-620 WITNESS & JURY FEES	37.00	74.00	2,200.00	2,126.00	3.4
10-42-630 WARRANTS	1,410.00	5,020.00	4,000.00	(1,020.00)	125.5
10-42-640 BAILIFF	4,687.42	15,284.34	8,500.00	(6,784.34)	179.8
10-42-650 CREDIT CARD FEES	1,498.77	8,575.21	6,000.00	(2,575.21)	142.9
10-42-690 MISCELLANEOUS	.00	142.71	.00	(142.71)	.0
10-42-700 SMALL EQUIPMENT	(2,853.05)	417.94	2,000.00	1,582.06	20.9
TOTAL JUDICIAL	55,182.50	218,733.86	221,438.00	2,704.14	98.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECORDER</u>					
10-43-110 SALARIES	17,846.30	62,151.78	71,077.00	8,925.22	87.4
10-43-115 PART TIME WAGES	8,992.10	42,345.58	30,794.00	(11,551.58)	137.5
10-43-130 EMPLOYEE BENEFITS	13,316.58	45,810.62	53,440.00	7,629.38	85.7
10-43-210 SUBSCRIPTION & MEMBERSHIPS	.00	460.00	575.00	115.00	80.0
10-43-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-43-230 TRAVEL & TRAINING	.00	1,908.86	3,250.00	1,341.14	58.7
10-43-240 OFFICE SUPPLIES	99.30	914.96	2,250.00	1,335.04	40.7
10-43-245 POSTAGE	.00	.00	400.00	400.00	.0
10-43-255 COMPUTER SERVICES	1,969.60	11,173.78	10,273.00	(900.78)	108.8
10-43-280 TELEPHONE	120.00	600.00	360.00	(240.00)	166.7
10-43-310 PROFESSIONAL SERVICES	.00	3,845.00	2,000.00	(1,845.00)	192.3
10-43-690 MISCELLANEOUS	634.66	796.12	100.00	(696.12)	796.1
10-43-700 SMALL EQUIPMENT	.00	3,070.60	2,500.00	(570.60)	122.8
10-43-990 ADMIN FEE OFFSET	(6,651.51)	(26,606.04)	(26,606.00)	.04	(100.0)
TOTAL RECORDER	36,327.03	146,471.26	150,913.00	4,441.74	97.1
<u>FINANCE</u>					
10-45-110 SALARIES	48,636.03	172,706.38	170,000.00	(2,706.38)	101.6
10-45-115 PART TIME WAGES	.00	.00	10,550.00	10,550.00	.0
10-45-130 EMPLOYEE BENEFITS	25,954.89	87,806.21	90,000.00	2,193.79	97.6
10-45-210 SUBSCRIPTION & MEMBERSHIPS	79.00	528.00	549.00	21.00	96.2
10-45-230 TRAVEL & TRAINING	1,544.24	3,672.34	5,100.00	1,427.66	72.0
10-45-240 OFFICE SUPPLIES	.00	2,484.46	2,500.00	15.54	99.4
10-45-245 POSTAGE	440.55	1,587.59	1,500.00	(87.59)	105.8
10-45-255 COMPUTER SERVICES	64.32	1,744.21	500.00	(1,244.21)	348.8
10-45-280 TELEPHONE	210.99	801.84	720.00	(81.84)	111.4
10-45-310 PROFESSIONAL SERVICES	.00	25,000.00	31,000.00	6,000.00	80.7
10-45-690 MISCELLANEOUS	.00	.00	240.00	240.00	.0
10-45-695 BANKING/CREDIT CARD FEES	9,338.64	36,615.40	32,000.00	(4,615.40)	114.4
10-45-700 SMALL EQUIPMENT	.00	2,440.53	2,500.00	59.47	97.6
10-45-990 ADMIN FEE OFFSET	(38,734.74)	(154,938.93)	(154,939.00)	(.07)	(100.0)
TOTAL FINANCE	47,533.92	180,448.03	192,220.00	11,771.97	93.9

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-47-110 SALARIES	84,123.84	322,588.98	322,648.00	59.02	100.0
10-47-115 PART TIME WAGES	4,362.48	15,442.54	18,299.00	2,856.46	84.4
10-47-130 EMPLOYEE BENEFITS	42,218.86	148,109.78	150,551.00	2,441.22	98.4
10-47-210 SUBSCRIPTION & MEMBERSHIPS	578.57	1,235.57	1,465.00	229.43	84.3
10-47-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-47-230 TRAVEL & TRAINING	2,559.52	10,362.84	11,400.00	1,037.16	90.9
10-47-240 OFFICE SUPPLIES	344.15	1,655.66	2,150.00	494.34	77.0
10-47-245 POSTAGE	(241.03)	262.36	300.00	37.64	87.5
10-47-255 COMPUTER SERVICES	90.06	1,284.98	500.00	(784.98)	257.0
10-47-280 TELEPHONE	120.99	481.43	1,120.00	638.57	43.0
10-47-690 MISCELLANEOUS	327.20	1,459.34	6,600.00	5,140.66	22.1
10-47-700 SMALL EQUIPMENT	325.65	2,889.66	2,900.00	10.34	99.6
10-47-990 ADMIN FEE OFFSET	(51,340.71)	(205,362.84)	(205,362.87)	(.03)	(100.0)
TOTAL ADMINISTRATION	83,469.58	300,410.30	312,670.13	12,259.83	96.1
<u>HUMAN RESOURCES</u>					
10-48-110 SALARIES	18,396.00	68,600.46	71,208.00	2,607.54	96.3
10-48-130 EMPLOYEE BENEFITS	6,393.46	30,826.18	35,000.00	4,173.82	88.1
10-48-210 SUBSCRIPTION & MEMBERSHIPS	(21.44)	394.00	250.00	(144.00)	157.6
10-48-230 TRAVEL & TRAINING	.00	482.34	1,500.00	1,017.66	32.2
10-48-240 OFFICE SUPPLIES	218.99	329.14	500.00	170.86	65.8
10-48-245 POSTAGE	.00	.00	100.00	100.00	.0
10-48-255 COMPUTER SERVICES	145.76	437.27	380.00	(57.27)	115.1
10-48-280 TELEPHONE	120.00	390.00	360.00	(30.00)	108.3
10-48-640 PERSONNEL RELATED COSTS	3,345.46	17,046.31	17,950.00	903.69	95.0
10-48-700 SMALL EQUIPMENT	.00	1,808.56	1,800.00	(8.56)	100.5
10-48-990 ADMIN FEE OFFSET	(5,110.26)	(20,441.04)	(20,441.00)	.04	(100.0)
TOTAL HUMAN RESOURCES	23,487.97	99,873.22	108,607.00	8,733.78	92.0
<u>NON-DEPARTMENTAL</u>					
10-49-250 UNEMPLOYMENT	.00	8,605.36	8,610.00	4.64	100.0
10-49-255 COMPUTER SERVICES	9,501.18	32,783.18	47,240.00	14,456.82	69.4
10-49-330 PROFESSIONAL SERVICES	26,833.99	93,379.79	99,950.00	6,570.21	93.4
10-49-510 INSURANCE & SURETY BONDS	100,711.74	403,105.96	405,000.00	1,894.04	99.5
10-49-600 COMMUNITY PROGRAMS/PUBLIC REL	.00	8,000.00	8,000.00	.00	100.0
10-49-625 MAYOR'S PUBLIC RELATION FUND	123.92	419.19	400.00	(19.19)	104.8
10-49-640 PERSONNEL RELATED COSTS	.00	3,437.87	5,500.00	2,062.13	62.5
10-49-690 MISCELLANEOUS	626.82	2,656.55	4,000.00	1,343.45	66.4
10-49-691 EMERGENCY MGMT	.00	25,257.34	26,000.00	742.66	97.1
10-49-700 SMALL EQUIPMENT	.00	8,250.00	.00	(8,250.00)	.0
10-49-710 SALES TAX ADMIN FEES & CONTRIB	31,022.12	114,848.16	100,000.00	(14,848.16)	114.9
10-49-990 ADMIN FEE OFFSET	(36,894.78)	(147,579.12)	(147,579.13)	(.01)	(100.0)
TOTAL NON-DEPARTMENTAL	131,924.99	553,164.28	557,120.87	3,956.59	99.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-240 BUILDING MAINT - PS BLDG	5,855.00	19,457.60	25,000.00	5,542.40	77.8
10-51-241 UTILITIES - PUBLIC SAFETY BLDG	7,561.89	25,334.32	25,000.00	(334.32)	101.3
10-51-250 MOTOR POOL CLEANING SERVICES	.00	.00	15,303.00	15,303.00	.0
10-51-260 BLDG MAINT/SUPLIES CITY HALL	1,859.98	8,461.96	25,000.00	16,538.04	33.9
10-51-261 UTILITIES - CITY HALL	10,563.89	46,439.14	16,000.00	(30,439.14)	290.2
10-51-270 BLDG MAINT/SUPL - PUBLIC WORKS	2,461.82	19,320.13	20,000.00	679.87	96.6
10-51-271 UTILITIES - PUBLIC WORKS	18,284.46	94,787.78	80,000.00	(14,787.78)	118.5
10-51-280 BLDG MAINT/SUP - SENIOR CENTER	3,858.96	13,595.14	20,000.00	6,404.86	68.0
10-51-281 UTILITIES - SENIOR CENTER	5,330.79	22,181.50	25,000.00	2,818.50	88.7
10-51-290 BLDG MAINT/SUPLIES - R&E BLD	236.21	4,242.98	3,000.00	(1,242.98)	141.4
10-51-291 UTILITIES - R&E BLDG	2,133.57	8,422.08	8,000.00	(422.08)	105.3
10-51-310 NV SENIOR CTR PERSONNEL COST	17,950.15	34,557.74	32,000.00	(2,557.74)	108.0
10-51-990 ADMIN FEE OFFSET	(27,632.49)	(110,529.96)	(110,530.00)	(.04)	(100.0)
TOTAL GENERAL GOVERNMENT BUILDINGS	48,464.23	186,270.41	183,773.00	(2,497.41)	101.4

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
PUBLIC SAFETY - POLICE DEPT					
10-54-110 SALARIES	588,766.83	2,194,251.52	2,150,907.00	(43,344.52)	102.0
10-54-115 PART TIME WAGES	9,100.00	39,743.29	38,000.00	(1,743.29)	104.6
10-54-120 BEER TAX WAGES	3,211.40	4,325.92	6,000.00	1,674.08	72.1
10-54-121 HWY SAFETY GRANT WAGES	6,829.23	21,321.34	20,000.00	(1,321.34)	106.6
10-54-126 SRO SCHOOL ACTIVITY WAGES	.00	293.25	.00	(293.25)	.0
10-54-130 EMPLOYEE BENEFITS	335,508.23	1,228,830.09	1,311,103.00	82,272.91	93.7
10-54-140 UNIFORM ALLOWANCE	9,275.47	28,410.66	26,400.00	(2,010.66)	107.6
10-54-210 SUBSCRIPTION & MEMBERSHIPS	.00	9,119.93	9,135.00	15.07	99.8
10-54-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-54-230 TRAVEL & TRAINING	1,250.62	16,322.86	18,020.00	1,697.14	90.6
10-54-240 OFFICE EXPENSE	1,388.03	7,649.70	6,500.00	(1,149.70)	117.7
10-54-245 POSTAGE	424.77	886.12	800.00	(86.12)	110.8
10-54-250 MOTOR POOL LEASE	156,987.00	627,948.00	627,948.00	.00	100.0
10-54-255 COMPUTER SERVICES	5,005.81	18,660.64	14,390.00	(4,270.64)	129.7
10-54-260 EQUIPMENT MAINTENANCE	484.16	2,548.15	3,200.00	651.85	79.6
10-54-280 TELEPHONE	3,657.63	9,846.68	16,400.00	6,553.32	60.0
10-54-292 DONATIONS - CONTINGENT	1,778.85	7,628.00	10,000.00	2,372.00	76.3
10-54-300 INVESTIGATIONS	37,920.72	37,986.72	30,900.00	(7,086.72)	122.9
10-54-350 FORENSIC SERVICES	.00	44,739.00	45,872.00	1,133.00	97.5
10-54-390 YOUTH CITY COURT	.00	2,187.15	1,800.00	(387.15)	121.5
10-54-395 K-9 EQUIPMENT/TRAINING	398.96	882.69	1,000.00	117.31	88.3
10-54-400 STRIKE FORCE	.00	24,623.00	25,000.00	377.00	98.5
10-54-450 DEPARTMENT SUPPLIES	1,487.58	7,951.18	8,550.00	598.82	93.0
10-54-640 HOMELAND SECURITY	1,885.00	1,885.00	5,000.00	3,115.00	37.7
10-54-690 MISCELLANEOUS	21.20	9,260.09	5,200.00	(4,060.09)	178.1
10-54-700 SMALL EQUIPMENT	.00	119,498.85	121,900.00	2,401.15	98.0
10-54-701 BEER TAX EXPENSE	.00	14,595.68	18,000.00	3,404.32	81.1
10-54-702 VICTIM ADVOCATE	498.57	3,170.90	5,100.00	1,929.10	62.2
10-54-703 HWY SAFETY GRANT EQUIPMENT	.00	5,756.00	6,000.00	244.00	95.9
10-54-704 JAG BLOCK GRANT	.00	.00	4,000.00	4,000.00	.0
10-54-705 BULLET PROOF VEST GRANT	828.00	3,812.00	5,600.00	1,788.00	68.1
10-54-706 MENTAL WELLNESS GRANT	5,125.00	5,125.00	.00	(5,125.00)	.0
TOTAL PUBLIC SAFETY - POLICE DEPT	1,171,833.06	4,499,259.41	4,543,225.00	43,965.59	99.0

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-55-110 SALARIES	44,854.64	151,781.66	153,000.00	1,218.34	99.2
10-55-130 EMPLOYEE BENEFITS	26,687.99	82,762.97	83,000.00	237.03	99.7
10-55-210 SUBSCRIPTIONS & MEMBERSHIPS	508.00	1,230.49	1,739.00	508.51	70.8
10-55-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-55-230 TRAVEL & TRAINING	3,490.71	7,915.86	9,975.00	2,059.14	79.4
10-55-240 OFFICE SUPPLIES	37.52	283.75	1,000.00	716.25	28.4
10-55-245 POSTAGE	.00	75.32	500.00	424.68	15.1
10-55-255 COMPUTER SERVICES	.00	657.90	2,121.00	1,463.10	31.0
10-55-280 TELEPHONE	320.00	920.00	1,605.00	685.00	57.3
10-55-340 PLAN COM & BD OF ADJ	.00	.00	1,000.00	1,000.00	.0
10-55-450 DEPARTMENT SUPPLIES	.00	93.97	.00	93.97	.0
10-55-645 PUBLIC RELATIONS	.00	.00	500.00	500.00	.0
10-55-690 MISCELLANEOUS	.00	100.72	100.00	.72	100.7
10-55-700 SMALL EQUIPMENT	.00	2,411.95	3,500.00	1,088.05	68.9
TOTAL PLANNING	75,898.86	248,234.59	259,040.00	10,805.41	95.8
<u>BUILDING INSPECTION</u>					
10-56-110 SALARIES	81,687.33	262,714.47	260,210.00	2,504.47	101.0
10-56-115 PART TIME WAGES	5,776.48	19,431.04	21,000.00	1,568.96	92.5
10-56-130 EMPLOYEE BENEFITS	26,723.08	109,870.83	110,882.00	1,011.17	99.1
10-56-140 UNIFORM ALLOWANCE	604.53	1,074.67	1,100.00	25.33	97.7
10-56-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	1,449.81	1,852.00	402.19	78.3
10-56-230 TRAVEL & TRAINING	365.99	5,017.98	11,800.00	6,782.02	42.5
10-56-240 OFFICE SUPPLIES	29.90	272.81	1,000.00	727.19	27.3
10-56-245 POSTAGE	332.79	1,466.60	100.00	1,366.60	1466.6
10-56-250 MOTOR POOL LEASE	2,862.75	11,451.00	11,451.00	.00	100.0
10-56-251 FUEL & PARTS	937.85	3,086.93	4,000.00	913.07	77.2
10-56-255 COMPUTER SERVICES	.00	10,700.00	15,844.00	5,144.00	67.5
10-56-280 TELEPHONE	449.13	2,076.98	6,140.00	4,063.02	33.8
10-56-310 PROFESSIONAL SERVICES	1,785.00	7,140.00	10,000.00	2,860.00	71.4
10-56-450 DEPARTMENT SUPPLIES	.00	50.35	1,450.00	1,399.65	3.5
10-56-690 MISCELLANEOUS	.00	144.99	100.00	44.99	145.0
10-56-700 SMALL EQUIPMENT	.00	.00	1,450.00	1,450.00	.0
TOTAL BUILDING INSPECTION	121,554.83	435,948.46	458,379.00	22,430.54	95.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SFTY -COMMUNITY SERVICE</u>					
10-57-110 SALARIES	24,304.02	91,885.43	94,814.00	2,928.57	96.9
10-57-130 EMPLOYEE BENEFITS	7,504.11	27,992.39	28,902.00	909.61	96.9
10-57-230 TRAVEL & TRAINING	.00	.00	2,200.00	2,200.00	.0
10-57-240 OFFICE SUPPLIES	53.00	98.86	800.00	701.14	12.4
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	176.40	705.61	1,000.00	294.39	70.6
10-57-370 ANIMAL SHELTER	11,799.00	47,196.00	45,600.00	(1,596.00)	103.5
10-57-450 DEPARTMENT SUPPLIES	164.64	317.41	900.00	582.59	35.3
TOTAL PUBLIC SFTY -COMMUNITY SERVICE	44,001.17	168,195.70	174,466.00	6,270.30	96.4
<u>STREETS & HIGHWAY</u>					
10-60-110 SALARIES	71,432.71	273,908.84	275,736.00	1,827.16	99.3
10-60-130 EMPLOYEE BENEFITS	40,578.47	166,107.75	155,000.00	(11,107.75)	107.2
10-60-135 SNOW REMOVAL PERSONNEL	74.48	48,973.97	65,000.00	16,026.03	75.3
10-60-140 UNIFORM ALLOWANCE	196.82	1,647.51	1,900.00	252.49	86.7
10-60-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230 TRAVEL & TRAINING	274.50	2,776.77	5,105.00	2,328.23	54.4
10-60-240 OFFICE SUPPLIES	495.51	1,573.19	2,300.00	726.81	68.4
10-60-250 MOTOR POOL LEASE	111,612.49	446,450.02	446,450.00	(.02)	100.0
10-60-251 FUEL & PARTS	15,107.61	53,173.78	38,000.00	(15,173.78)	139.9
10-60-255 COMPUTER SERVICES	700.00	2,223.60	4,750.00	2,526.40	46.8
10-60-280 SAFETY EQUIP & MAINT	1,414.98	1,931.29	2,200.00	268.71	87.8
10-60-275 SAFETY TRAINING	1,120.00	1,665.98	1,900.00	234.02	87.7
10-60-280 TELEPHONE	1,071.45	4,085.99	6,400.00	2,314.01	63.8
10-60-285 UTILITIES/STREET LIGHTS	2,446.59	16,468.24	14,500.00	(1,968.24)	113.6
10-60-290 STREET LIGHT MAINTENANCE	3,265.80	25,644.46	20,000.00	(5,644.46)	128.2
10-60-330 ENGINEERING SERVICES	.00	74.50	7,000.00	6,925.50	1.1
10-60-420 STREET MAINTENANCE	24,740.00	80,802.13	75,000.00	(5,802.13)	107.7
10-60-421 PARKING LOT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-60-440 SIDEWALK REPAIRS/RAMPS	.00	68,041.00	70,000.00	1,959.00	97.2
10-60-445 SAFE SIDEWALK	21,760.00	21,760.00	20,000.00	(1,760.00)	108.8
10-60-450 DEPARTMENT SUPPLIES	177.80	2,811.14	3,000.00	188.86	93.7
10-60-451 HERO'S BLVD BANNERS	8,433.00	9,795.69	.00	(9,795.69)	.0
10-60-500 SNOW REMOVAL	1,407.81	82,995.40	100,000.00	17,004.60	83.0
10-60-510 STREET SIGNS & SIGNAL LIGHTS	2,160.18	15,422.49	18,000.00	2,577.51	85.7
10-60-520 PAINT SUPPLIES	83.93	34,287.13	40,000.00	5,712.87	85.7
10-60-690 SERVICES NOT CLASSIFIED	1,194.17	7,830.84	10,000.00	2,169.16	78.3
10-60-700 SMALL EQUIPMENT	.00	15,239.90	6,000.00	(9,239.90)	254.0
10-60-990 ADMIN FEE OFFSET	(54,261.00)	(217,044.00)	(217,044.00)	.00	(100.0)
TOTAL STREETS & HIGHWAY	255,487.30	1,168,647.61	1,176,447.00	7,799.39	99.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SERVICES - INSPECTIONS</u>					
10-61-110 SALARIES	72,279.07	275,940.13	282,930.00	6,989.87	97.5
10-61-130 EMPLOYEE BENEFITS	41,820.53	137,343.36	135,000.00	(2,343.36)	101.7
10-61-140 UNIFORM ALLOWANCE	365.49	2,192.88	3,150.00	957.12	69.6
10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS	2,083.20	5,938.00	7,900.00	1,962.00	75.2
10-61-230 TRAVEL & TRAINING	869.62	6,453.39	12,100.00	5,646.61	53.3
10-61-240 OFFICE SUPPLIES	.00	443.80	800.00	356.20	55.5
10-61-250 MOTOR POOL	6,792.99	27,171.96	27,172.00	.04	100.0
10-61-251 FUEL & PARTS	1,897.10	8,586.25	14,500.00	5,913.75	59.2
10-61-280 TELEPHONE	642.60	2,559.62	4,600.00	2,040.38	55.6
10-61-330 ENGINEERING SERVICES	.00	226.08	.00	(226.08)	.0
10-61-450 DEPARTMENT SUPPLIES	2,159.05	3,893.35	4,000.00	106.65	97.3
10-61-690 SERVICES NOT CLASSIFIED	73.00	346.54	300.00	(46.54)	115.5
10-61-700 SMALL EQUIPMENT	.00	3,968.00	4,000.00	32.00	99.2
10-61-990 ADMIN FEE OFFSET	(97,495.50)	(389,982.00)	(389,982.00)	.00	(100.0)
TOTAL PUBLIC SERVICES - INSPECTIONS	31,487.15	85,081.36	106,470.00	21,388.64	79.9
<u>COMMUNITY EVENTS (P&R ADMIN)</u>					
10-62-110 SALARIES	13,014.48	44,004.98	39,174.00	(4,830.98)	112.3
10-62-115 PART TIME WAGES	.00	6.10	.00	(6.10)	.0
10-62-130 EMPLOYEE BENEFITS	6,328.31	22,211.25	21,853.00	(358.25)	101.6
10-62-210 SUBSCRIPTION & MEMBERSHIPS	441.74	1,343.41	4,313.00	2,969.59	31.2
10-62-240 OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
10-62-255 COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-62-260 EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-62-330 PROFESSIONAL SERVICES	7,500.00	22,500.00	25,000.00	2,500.00	90.0
10-62-420 COMMUNITY BAND	810.37	2,068.96	2,000.00	(68.96)	103.5
10-62-450 DEPARTMENT SUPPLIES	.00	49.69	2,500.00	2,450.31	2.0
10-62-500 MISCELLANEOUS PROGRAMS	(10,209.44)	5,543.42	7,250.00	1,706.58	76.5
10-62-510 MUNICIPALITIES RAMP PROGRAMS	19,826.09	22,085.49	21,528.00	(557.49)	102.6
10-62-690 MISCELLANEOUS	.00	195.51	600.00	404.49	32.6
10-62-695 CREDIT CARD FEES	153.78	722.47	1,200.00	477.53	60.2
10-62-700 SMALL EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
TOTAL COMMUNITY EVENTS (P&R ADMIN)	37,865.33	122,231.28	129,418.00	7,186.72	94.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-110 SALARIES	90,559.05	338,990.04	336,393.00	(2,597.04)	100.8
10-64-115 PART TIME WAGES	24,070.75	55,102.08	60,000.00	4,897.92	91.8
10-64-130 EMPLOYEE BENEFITS	52,501.33	165,819.85	148,607.00	(17,212.85)	111.6
10-64-140 UNIFORM ALLOWANCE	954.74	4,550.25	6,050.00	1,499.75	75.2
10-64-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	410.00	3,190.00	2,780.00	12.9
10-64-220 PUBLIC NOTICES	360.00	360.00	500.00	140.00	72.0
10-64-230 TRAVEL & TRAINING	1,179.16	7,157.22	8,250.00	1,092.78	86.8
10-64-240 OFFICE SUPPLIES	.00	277.18	400.00	122.82	69.3
10-64-250 MOTOR POOL LEASE	30,996.51	123,986.04	123,986.00	(.04)	100.0
10-64-251 FUEL & PARTS	11,232.44	30,519.06	25,000.00	(5,519.06)	122.1
10-64-255 COMPUTER SERVICES	.00	1,500.00	5,500.00	4,000.00	27.3
10-64-260 EQUIPMENT MAINTENANCE	320.66	823.89	1,500.00	676.11	54.9
10-64-265 BUILDING MAINTENANCE	3,651.22	8,586.89	11,000.00	2,413.11	78.1
10-64-280 TELEPHONE & UTILITIES	10,623.99	27,143.74	25,000.00	(2,143.74)	108.6
10-64-290 PINEVIEW WATER ASSESSMENT	.00	25,448.95	24,000.00	(1,448.95)	106.0
10-64-292 DONATIONS - CONTINGENT	2,983.37	2,983.37	5,000.00	2,016.63	59.7
10-64-420 FIELD MAINTENANCE	295.45	582.08	5,500.00	4,917.92	10.6
10-64-425 TRAIL MAINTENANCE	2,000.00	2,000.00	2,000.00	.00	100.0
10-64-430 CHEMICALS	11,460.29	30,133.52	32,700.00	2,566.48	92.2
10-64-440 IRRIGATION SUPPLIES	3,369.57	9,501.04	6,000.00	(3,501.04)	158.4
10-64-450 DEPARTMENT SUPPLIES	1,851.89	3,772.35	8,000.00	4,227.65	47.2
10-64-465 FORESTRY-TREE REMOVAL	2,343.85	2,819.65	4,500.00	1,680.35	62.7
10-64-475 GRAFFITI REMOVAL	651.07	698.89	1,000.00	301.11	69.9
10-64-480 PLAYGROUND MAINTENANCE	228.92	426.24	5,000.00	4,573.76	8.5
10-64-485 RESTROOM RENOVATION	851.53	851.53	1,500.00	648.47	56.8
10-64-605 RESTROOM RENTAL	1,074.49	1,749.49	4,500.00	2,750.51	38.9
10-64-610 RENTAL OF EQUIPMENT	.00	3,162.54	4,000.00	837.46	79.1
10-64-615 HOLIDAY DECORATIONS	625.24	2,313.49	4,500.00	2,186.51	51.4
10-64-690 MISCELLANEOUS	598.00	2,238.52	5,200.00	2,961.48	43.1
10-64-695 CREDIT CARD FEES	183.45	239.93	300.00	60.07	80.0
10-64-700 SMALL EQUIPMENT	2,536.63	2,536.63	3,300.00	763.37	76.9
TOTAL PARKS	257,503.60	856,684.46	872,376.00	15,691.54	98.2

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-68-110 SALARIES	16,335.24	61,197.92	64,324.00	3,126.08	95.1
10-68-115 PART TIME WAGES	3,640.14	11,903.42	15,000.00	3,096.58	79.4
10-68-130 EMPLOYEE BENEFITS	5,828.35	21,317.67	22,249.00	931.33	95.8
10-68-140 UNIFORM ALLOWANCE	168.49	326.15	250.00	(76.15)	130.5
10-68-220 PRINTING & PUBLICATIONS	.00	.00	300.00	300.00	.0
10-68-230 TRAVEL & TRAINING	270.00	362.02	350.00	(12.02)	103.4
10-68-240 OFFICE EXPENSE	.00	.82	.00	(.82)	.0
10-68-255 COMPUTER SERVICES	.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 UNIFORM - DO NOT USE	(75.61)	.00	.00	.00	.0
10-68-450 DEPARTMENT SUPPLIES	360.73	488.02	1,000.00	511.98	48.8
10-68-500 COMMUNITY PROGRAMS	1,198.35	1,296.98	1,500.00	203.02	86.5
10-68-501 SUMMER CAMPS	5.97	7.96	600.00	592.04	1.3
10-68-503 OUTDOOR RECREATION	.00	.00	100.00	100.00	.0
10-68-630 BASEBALL	14,692.70	15,872.18	16,000.00	127.82	99.2
10-68-632 OTHER EQUIPMENT REPLACEMENT	.00	.00	500.00	500.00	.0
10-68-650 FOOTBALL	.00	24,924.35	26,500.00	1,575.65	94.1
10-68-660 BASKETBALL	6,900.08	19,443.83	15,500.00	(3,943.83)	125.4
10-68-690 MISCELLANEOUS	490.00	1,060.00	2,500.00	1,440.00	42.4
10-68-695 CREDIT CARD FEES	1,505.73	4,188.52	3,500.00	(688.52)	119.7
TOTAL RECREATION	51,320.17	163,889.84	176,673.00	12,783.16	92.8
TOTAL DEPT EXPENDITURES	2,490,339.01	9,530,665.30	9,721,251.00	190,585.70	98.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-80-230 TRANS TO CAPITAL IMPROV FUND	1,026,244.00	1,026,244.00	1,251,244.00	225,000.00	82.0
10-80-235 TRANS TO CAP IMPROVE - CLASS C	450,000.00	450,000.00	450,000.00	.00	100.0
10-80-705 TRANSFER TO DEBT SERVICE FUND	35,000.00	603,834.00	603,834.00	.00	100.0
10-80-715 TRANSFER - CHERRY DAYS FUND	.00	25,000.00	25,000.00	.00	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	1,511,244.00	2,105,078.00	2,330,078.00	225,000.00	90.3
TOTAL FUND EXPENDITURES	4,001,583.01	11,635,743.30	12,051,329.00	415,585.70	96.6
NET REVENUE OVER EXPENDITURES	(692,919.66)	242,203.27	.00	(242,203.27)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

DEBT SERVICE FUND

ASSETS

CURRENT ASSETS

11-11900	COMBINED INVESTMENTS	818.89	
	TOTAL CURRENT ASSETS		818.89
	TOTAL ASSETS		818.89

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
11-29500	UNRESERVED BEGINNING OF YEAR	.89	
	REVENUE OVER EXPENDITURES - YTD	818.00	
	BALANCE - CURRENT DATE	818.89	
	TOTAL FUND EQUITY		818.89
	TOTAL LIABILITIES AND EQUITY		818.89

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

		DEBT SERVICE FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>						
11-38-705	TRANSFER FROM GENERAL FUND	35,000.00	603,834.00	603,834.00	.00	100.0
	TOTAL FUND REVENUE	35,000.00	603,834.00	603,834.00	.00	100.0
<u>EXPENDITURES</u>						
11-40-600	'21 & '22 SALES TAX BOND PRINC	.00	404,000.00	408,400.00	4,400.00	98.9
11-40-620	'21 & '22 SALES TAX BOND INTER	98,396.50	199,016.00	195,434.00	(3,582.00)	101.8
	TOTAL FUND EXPENDITURES	98,396.50	603,016.00	603,834.00	818.00	99.9
	NET REVENUE OVER EXPENDITURES	(63,396.50)	818.00	.00	(818.00)	.0

NORTH OGDEN CITY CORPORATION

BALANCE SHEET

JUNE 30, 2024

CHERRY DAYS

ASSETSCURRENT ASSETS

15-11900	COMBINED INVESTMENTS	4,556.47	
15-14310	PREPAID EXPENSES	82,992.13	
	TOTAL CURRENT ASSETS		87,548.60
	TOTAL ASSETS		87,548.60

LIABILITIES AND EQUITYLIABILITIES

15-21310	ACCOUNTS PAYABLE	6,752.06	
15-21311	UNEARNED REVENUE	21,110.21	
	TOTAL LIABILITIES		27,862.27

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
15-29500	UNRESERVED - BEGINNING OF YEAR	57,024.29	
	REVENUE OVER EXPENDITURES - YTD	2,662.04	
	BALANCE - CURRENT DATE	59,686.33	
	TOTAL FUND EQUITY		59,686.33
	TOTAL LIABILITIES AND EQUITY		87,548.60

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

CHERRY DAYS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
15-34-500 CHERRY DAYS REVENUE	.00	58,515.12	58,515.00	(.12)	100.0
15-34-790 CHERRY DAYS DONATIONS	42,354.70	42,287.00	.00	(42,287.00)	.0
15-36-100 INTEREST EARNINGS	47.11	911.83	1,000.00	88.17	91.2
15-38-715 TRANSFER FROM GENERAL FUND	.00	25,000.00	25,000.00	.00	100.0
15-38-900 BEG BAL TO BE APPROPRIATED	.00	.00	40,485.00	40,485.00	.0
TOTAL FUND REVENUE	42,401.81	126,713.95	125,000.00	(1,713.95)	101.4
<u>EXPENDITURES</u>					
15-62-605 CHERRY DAYS EXPENDITURES	1,000.00	124,051.91	125,000.00	948.09	99.2
TOTAL FUND EXPENDITURES	1,000.00	124,051.91	125,000.00	948.09	99.2
NET REVENUE OVER EXPENDITURES	41,401.81	2,662.04	.00	(2,662.04)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	351,733.61	
22-13130	ACCOUNTS RECEIVABLE - AQ CTR	1,620.00	
	TOTAL CURRENT ASSETS		353,353.61
	TOTAL ASSETS		353,353.61

LIABILITIES AND EQUITY

LIABILITIES

22-21201	UNEARNED REVENUE	39,710.00	
22-21310	ACCOUNTS PAYABLE	45,817.56	
22-21350	SALES TAX PAYABLE	18,308.44	
22-22110	WAGES PAYABLE	36.50	
	TOTAL LIABILITIES		103,872.50

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-29500	UNRESERVED - BEGINNING OF YEAR	176,213.08	
	REVENUE OVER EXPENDITURES - YTD	73,268.03	
	BALANCE - CURRENT DATE	249,481.11	
	TOTAL FUND EQUITY		249,481.11
	TOTAL LIABILITIES AND EQUITY		353,353.61

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

AQUATIC CENTER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
22-36-100 INTEREST EARNINGS	.00	1,852.21	.00	(1,852.21)	.0
22-36-500 ADMISSION FEES	208,210.24	402,361.79	275,000.00	(127,361.79)	146.3
22-36-600 GROUP RESERVATIONS	20,514.07	38,353.88	40,000.00	1,646.12	95.9
22-36-700 SWM LESSONS	33,133.00	87,956.50	90,000.00	2,043.50	97.7
22-36-800 CONCESSIONS	.00	11,813.90	10,000.00	(1,813.90)	118.1
22-36-850 BOWERY RENTALS	2,868.75	10,436.01	6,000.00	(4,436.01)	173.9
22-36-900 MERCHANDISE	2,126.02	7,083.99	5,000.00	(2,083.99)	141.7
22-36-925 DONATIONS - AQUATIC CENTER	.00	31.31	.00	(31.31)	.0
22-36-950 MISCELLANEOUS REVENUE	2,547.60	8,904.45	4,000.00	(4,904.45)	222.6
22-36-960 CREDIT CARD SERVICE FEE	1,265.96	1,265.96	.00	(1,265.96)	.0
22-38-200 TRANSFER IN - RDA FUND	175,000.00	175,000.00	175,000.00	.00	100.0
TOTAL FUND REVENUE	445,665.64	745,060.00	605,000.00	(140,060.00)	123.2
<u>EXPENDITURES</u>					
22-69-110 SALARIES	22,229.17	77,456.23	80,240.00	2,783.77	96.5
22-69-115 PART TIME WAGES	105,845.64	238,950.81	210,935.00	(28,015.81)	113.3
22-69-130 EMPLOYEE BENEFITS	21,205.63	60,224.30	62,575.00	2,350.70	96.2
22-69-140 UNIFORM ALLOWANCE	4,441.78	4,975.83	4,700.00	(275.83)	105.9
22-69-141 UNIFORM - EMPLOYEE PAID	.00	1,637.75	.00	(1,637.75)	.0
22-69-210 SUBSCRIPTION & MEMBERSHIPS	141.03	1,768.77	800.00	(968.77)	221.1
22-69-225 ADVERTISING	492.25	501.50	1,200.00	698.50	41.8
22-69-230 TRAVEL & TRAINING	906.00	1,990.06	1,800.00	(190.06)	110.6
22-69-240 OFFICE SUPPLIES	1,214.95	1,650.15	2,800.00	1,149.85	58.9
22-69-245 EQUIPMENT MAINTENANCE	.00	23.74	.00	(23.74)	.0
22-69-255 COMPUTER SERVICES	797.00	2,979.21	2,000.00	(979.21)	149.0
22-69-260 EQUIPMENT MAINTENANCE	718.70	2,128.13	7,000.00	4,871.87	30.4
22-69-265 BUILDING MAINTENANCE	8,876.35	14,838.35	4,500.00	(10,338.35)	329.7
22-69-285 TELEPHONE & UTILITIES	30,208.34	85,318.53	65,500.00	(19,818.53)	130.3
22-69-310 PROFESSIONAL & TECHNICAL	.00	1,749.45	3,100.00	1,350.55	56.4
22-69-430 CHEMICALS	26,029.89	77,182.25	40,000.00	(37,182.25)	193.0
22-69-450 DEPARTMENT SUPPLIES	6,870.44	10,239.41	11,500.00	1,260.59	89.0
22-69-455 RETAIL SALES	.00	1,337.84	5,000.00	3,662.16	28.8
22-69-550 POOL MAINTENANCE	9,804.49	21,889.29	25,500.00	3,610.71	85.8
22-69-690 MISCELLANEOUS	2,003.25	4,678.26	4,400.00	(278.26)	106.3
22-69-695 CREDIT CARD FEES	9,637.60	23,468.75	8,500.00	(14,968.75)	276.1
22-69-700 SMALL EQUIPMENT	70.36	2,320.36	2,950.00	629.64	78.7
22-69-740 CAPITAL EQUIPMENT	.00	34,483.00	60,000.00	25,517.00	57.5
TOTAL FUND EXPENDITURES	251,492.87	671,791.97	605,000.00	(66,791.97)	111.0
NET REVENUE OVER EXPENDITURES	194,172.77	73,268.03	.00	(73,268.03)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	847,988.17	
	TOTAL CURRENT ASSETS		847,988.17
	TOTAL ASSETS		847,988.17

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-29600	UNRESERVED - BEGINNING OF YEAR	809,224.02	
	REVENUE OVER EXPENDITURES - YTD	38,764.15	
	BALANCE - CURRENT DATE	847,988.17	
	TOTAL FUND EQUITY		847,988.17
	TOTAL LIABILITIES AND EQUITY		847,988.17

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
23-36-100 INTEREST EARNINGS	10,121.55	39,233.68	.00	(39,233.68)	.0
23-37-120 APPROPRIATE FUND BALANCE	.00	.00	110,000.00	110,000.00	.0
TOTAL FUND REVENUE	10,121.55	39,233.68	110,000.00	70,766.32	35.7
<u>EXPENDITURES</u>					
23-40-310 PROFESSIONAL SERVICES	.00	.00	110,000.00	110,000.00	.0
23-40-562 FEE REFUNDS	83.77	469.53	.00	(469.53)	.0
TOTAL FUND EXPENDITURES	83.77	469.53	110,000.00	109,530.47	.4
NET REVENUE OVER EXPENDITURES	10,037.78	38,764.15	.00	(38,764.15)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	2,113,054.41	
	TOTAL CURRENT ASSETS		2,113,054.41
	TOTAL ASSETS		2,113,054.41

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
24-29500	UNRESERVED - BEGINNING OF YEAR	1,731,464.20	
	REVENUE OVER EXPENDITURES - YTD	381,590.21	
	BALANCE - CURRENT DATE	2,113,054.41	
	TOTAL FUND EQUITY		2,113,054.41
	TOTAL LIABILITIES AND EQUITY		2,113,054.41

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

TRANSPORTATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST EARNINGS	24,587.04	91,555.69	3,500.00	(88,055.69)	2615.9
24-37-110	TRANSPORTATION IMPACT FEE	121,505.27	290,034.52	225,000.00	(65,034.52)	128.9
	TOTAL FUND REVENUE	146,092.31	381,590.21	228,500.00	(153,090.21)	167.0
	<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	146,092.31	381,590.21	.00	(381,590.21)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS	1,746,330.16	
25-13110	ACCOUNTS RECEIVABLE	67,577.87	
	TOTAL CURRENT ASSETS		1,813,908.03
	TOTAL ASSETS		1,813,908.03

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-29500	UNRESERVED FUND BALANCE	1,344,316.20	
	REVENUE OVER EXPENDITURES - YTD	469,591.83	
	BALANCE - CURRENT DATE	1,813,908.03	
	TOTAL FUND EQUITY		1,813,908.03
	TOTAL LIABILITIES AND EQUITY		1,813,908.03

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

TRANSPORTATION SALES TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
25-36-100	INTEREST EARNINGS	20,423.33	72,212.92	8,000.00	(64,212.92)	902.7
25-37-110	TRANSPORT. SALES TAX REVENUE	104,331.53	397,378.91	350,000.00	(47,378.91)	113.5
	TOTAL FUND REVENUE	124,754.86	469,591.83	358,000.00	(111,591.83)	131.2
	<u>EXPENDITURES</u>					
25-40-810	PROJECT RESERVES	.00	.00	358,000.00	358,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	358,000.00	358,000.00	.0
	NET REVENUE OVER EXPENDITURES	124,754.86	469,591.83	.00	(469,591.83)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

WATER IMPACT FEE

ASSETS

CURRENT ASSETS

31-11900	COMBINED INVESTMENTS	626,725.31	
	TOTAL CURRENT ASSETS		626,725.31
	TOTAL ASSETS		626,725.31

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
31-29500	UNRESERVED BEGINNING OF YEAR	295,895.63	
	REVENUE OVER EXPENDITURES - YTD	330,829.68	
	BALANCE - CURRENT DATE	626,725.31	
	TOTAL FUND EQUITY		626,725.31
	TOTAL LIABILITIES AND EQUITY		626,725.31

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

		WATER IMPACT FEE				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>						
31-36-100	INTEREST EARNINGS	7,087.30	22,959.74	6,000.00	(16,959.74)	382.7
31-37-110	WATER IMPACT FEE REVENUE	103,343.45	315,660.94	330,000.00	14,339.06	95.7
31-37-120	APPROPRIATE FUND BALANCE	.00	.00	320,000.00	320,000.00	.0
	TOTAL FUND REVENUE	110,430.75	338,620.68	656,000.00	317,379.32	51.6
<u>EXPENDITURES</u>						
31-40-305	PROFESSIONAL SERVICES	.00	7,791.00	.00	(7,791.00)	.0
31-40-310	PROJECTS	.00	.00	656,000.00	656,000.00	.0
	TOTAL FUND EXPENDITURES	.00	7,791.00	656,000.00	648,209.00	1.2
	NET REVENUE OVER EXPENDITURES	110,430.75	330,829.68	.00	(330,829.68)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	825,422.80	
			<u>825,422.80</u>
	TOTAL CURRENT ASSETS		<u>825,422.80</u>
	TOTAL ASSETS		<u><u>825,422.80</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-29500	UNRESERVED BEGINNING OF YEAR	760,913.93	
	REVENUE OVER EXPENDITURES - YTD	64,508.87	
			<u>825,422.80</u>
	BALANCE - CURRENT DATE	825,422.80	
			<u>825,422.80</u>
	TOTAL FUND EQUITY		<u>825,422.80</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>825,422.80</u></u>

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
32-36-100	INTEREST EARNINGS	9,780.61	37,417.57	6,000.00	(31,417.57)	623.6
32-37-110	SEWER IMPACT FEE REVENUE	18,673.20	58,039.80	55,000.00	(3,039.80)	105.5
	TOTAL FUND REVENUE	28,453.81	95,457.37	61,000.00	(34,457.37)	156.5
	<u>EXPENDITURES</u>					
32-40-310	PROFESSIONAL SERVICES	.00	30,948.50	.00	(30,948.50)	.0
32-40-810	PROJECT RESERVES	.00	.00	61,000.00	61,000.00	.0
	TOTAL FUND EXPENDITURES	.00	30,948.50	61,000.00	30,051.50	50.7
	NET REVENUE OVER EXPENDITURES	28,453.81	64,508.87	.00	(64,508.87)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	2,521,134.86	
	TOTAL CURRENT ASSETS		2,521,134.86
	TOTAL ASSETS		2,521,134.86

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
33-29500	UNRESERVED BEGINNING OF YEAR	2,313,903.84	
	REVENUE OVER EXPENDITURES - YTD	207,231.02	
	BALANCE - CURRENT DATE	2,521,134.86	
	TOTAL FUND EQUITY		2,521,134.86
	TOTAL LIABILITIES AND EQUITY		2,521,134.86

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

STORM IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
33-36-100 INTEREST EARNINGS	29,948.51	114,668.54	6,000.00	(108,668.54)	1911.1
33-37-110 STORM WATER IMPACT FEE REVENUE	58,653.59	124,181.48	145,000.00	20,818.52	85.6
33-37-120 APPROPRIATE FUND BALANCE	.00	.00	149,000.00	149,000.00	.0
TOTAL FUND REVENUE	88,602.10	238,850.02	300,000.00	61,149.98	79.6
<u>EXPENDITURES</u>					
33-40-305 PROFESSIONAL SERVICES	.00	4,000.00	.00	(4,000.00)	.0
33-40-310 PROJECTS	.00	27,619.00	300,000.00	272,381.00	9.2
TOTAL FUND EXPENDITURES	.00	31,619.00	300,000.00	268,381.00	10.5
NET REVENUE OVER EXPENDITURES	88,602.10	207,231.02	.00	(207,231.02)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	6,041,351.03	
40-13110	ACCOUNTS RECEIVABLE	120.00	
	TOTAL CURRENT ASSETS		6,041,471.03
	TOTAL ASSETS		6,041,471.03

LIABILITIES AND EQUITY

LIABILITIES

40-21310	ACCOUNTS PAYABLE	1,129,757.57	
40-21315	CONSTRUCTION RETENTION PAYABLE	28,596.93	
40-23310	REVENUE COLLECTED IN ADVANCE	143,450.00	
	TOTAL LIABILITIES		1,301,804.50

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
40-29500	UNRESERVED BEGINNING OF YEAR	10,879,143.00	
	REVENUE OVER EXPENDITURES - YTD	(6,139,476.47)	
	BALANCE - CURRENT DATE	4,739,666.53	
	TOTAL FUND EQUITY		4,739,666.53
	TOTAL LIABILITIES AND EQUITY		6,041,471.03

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
40-30-100 INTEREST EARNINGS	27,003.60	321,859.94	.00	(321,859.94)	.0
40-30-101 MISCELLANEOUS REVENUE	.00	28,215.63	143,215.00	114,999.37	19.7
40-30-105 GRANT INCOME	.00	.00	988,030.00	988,030.00	.0
40-30-110 RAMP GRANT	.00	268,515.00	996,515.00	728,000.00	27.0
40-30-200 DONATIONS	1,429.22	1,429.22	5,000.00	3,570.78	28.6
40-30-220 PARK IMPACT FEE	85,664.00	265,486.00	180,000.00	(85,486.00)	147.5
40-38-120 TRANSFER FROM GENERAL FUND	1,026,244.00	1,026,244.00	1,251,244.00	225,000.00	82.0
40-38-125 TRANSFER FROM CLASS C FUNDS	450,000.00	450,000.00	450,000.00	.00	100.0
40-38-900 BEG BAL TO BE APPROPRIATED	.00	.00	8,844,846.00	8,844,846.00	.0
TOTAL FUND REVENUE	1,590,340.82	2,361,749.79	12,858,850.00	10,497,100.21	18.4
<u>EXPENDITURES</u>					
40-40-101 SENIOR CENTER BUILDING	52,900.00	52,900.00	57,850.00	4,950.00	91.4
40-40-105 BARKER PARK	11,991.25	11,991.25	12,000.00	8.75	99.9
40-40-116 BARKER PARK AMPHITHEATER	.00	290,138.58	295,000.00	4,861.42	98.4
40-40-118 PURCHASE PARK PROPERTY	348.00	348.00	.00	(348.00)	.0
40-40-119 MTN ROAD TRAILHEAD PROJECT	.00	351,834.18	352,000.00	165.82	100.0
40-40-130 CITY BUILDING IMPROVEMENTS	21,077.00	21,077.00	.00	(21,077.00)	.0
40-40-131 PUBLIC SAFETY BUILDING	496,401.33	6,493,887.60	7,000,000.00	506,112.40	92.8
40-40-132 PARKING LOT SENIOR CENTER	237,997.87	251,438.87	300,000.00	48,561.13	83.8
40-40-133 PARKING LOT PS BUILDING	235,705.11	252,989.36	300,000.00	47,010.64	84.3
40-40-143 WATER WORKS PARK	8,740.81	77,299.21	450,000.00	372,700.79	17.2
40-40-147 MCGRIFF PARK	.00	9,856.00	.00	(9,856.00)	.0
40-40-149 LOMOND VIEW	508,460.99	623,975.93	600,000.00	(23,975.93)	104.0
40-40-154 COMMUNITY POND	.00	.00	2,000,000.00	2,000,000.00	.0
40-40-310 PROFESSIONAL SERVICES	.00	2,400.00	.00	(2,400.00)	.0
40-40-402 ROAD RECONSTRUCTION/REPAIR	21,080.00	21,080.00	450,000.00	428,920.00	4.7
40-40-405 MONROE BLVD ROW EXPENDITURES	.00	21,260.20	22,000.00	739.80	96.6
40-40-406 400/450 EAST ROW	.00	1,616.08	.00	(1,616.08)	.0
40-40-407 2600 N. INTERSECTION	.00	4,887.00	.00	(4,887.00)	.0
40-40-409 400/450 E WIDENING	.00	687.00	.00	(687.00)	.0
40-40-410 450 E WIDENING PHASE 2	.00	11,560.00	20,000.00	8,440.00	57.8
40-40-810 APPROPRIATE FUND BALANCE	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL FUND EXPENDITURES	1,594,702.36	8,501,226.26	12,858,850.00	4,357,623.74	66.1
NET REVENUE OVER EXPENDITURES	(4,361.54)	(6,139,476.47)	.00	6,139,476.47	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	703,981.49	
41-13100	PROPERTY MANAGEMENT TRUST	17,964.38	
41-13115	ALLIANCE CASH CLEARING	9,981.30	
41-13130	ACCOUNTS RECEIVABLE - INVOICES	18,295.00	
TOTAL CURRENT ASSETS			750,222.17
TOTAL ASSETS			750,222.17

LIABILITIES AND EQUITY

LIABILITIES

41-21310	ACCOUNTS PAYABLE	368.46	
41-21315	RENTAL DEPOSITS	11,562.13	
41-21316	PREPAID RENT	6,402.25	
TOTAL LIABILITIES			18,332.84

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
41-29500	UNRESERVED BEGINNING OF YEAR	600,162.29	
	REVENUE OVER EXPENDITURES - YTD	131,727.04	
BALANCE - CURRENT DATE		731,889.33	
TOTAL FUND EQUITY			731,889.33
TOTAL LIABILITIES AND EQUITY			750,222.17

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

400/450 EAST IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41-30-100 INTEREST EARNINGS	8,282.13	30,715.91	3,500.00	(27,215.91)	877.6
41-30-110 RENTAL PROPERTY REVENUE	72,267.28	157,737.59	145,000.00	(12,737.59)	108.8
TOTAL FUND REVENUE	80,549.41	188,453.50	148,500.00	(39,953.50)	126.9
<u>EXPENDITURES</u>					
41-40-410 RENTAL PROPERTY EXPENSE	27,817.40	56,726.46	50,000.00	(6,726.46)	113.5
41-40-710 FUND BALANCE RESERVE	.00	.00	98,500.00	98,500.00	.0
TOTAL FUND EXPENDITURES	27,817.40	56,726.46	148,500.00	91,773.54	38.2
NET REVENUE OVER EXPENDITURES	52,732.01	131,727.04	.00	(131,727.04)	.0

NORTH OGDEN CITY CORPORATION

BALANCE SHEET

JUNE 30, 2024

WATER FUND

ASSETSCURRENT ASSETS

51-11900	COMBINED INVESTMENTS	2,778,487.78	
51-13110	ACCOUNTS RECEIVABLE - UB	261,345.52	
51-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(7,500.00)	
51-13130	ACCOUNTS RECEIVABLE	12,632.88	
51-14310	PREPAID EXPENSE	4,813.44	
51-14311	INVENTORY	86,153.87	
51-15115	DEFERRED OUTFLOWS - PENSION	110,451.00	

TOTAL CURRENT ASSETS	3,246,384.49
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PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	2,104,339.79	
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	(15,241,988.45)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	2,297,324.21	

TOTAL PROPERTY & EQUIPMENT	25,287,636.93
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TOTAL ASSETS	28,534,021.42
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LIABILITIES AND EQUITYLIABILITIES

51-21310	ACCOUNTS PAYABLE	500,654.04	
51-21314	FIRE HYDRANT RENTALS	8,392.21	
51-21316	CONSTRUCTION RETENTION PAYABLE	169,062.43	
51-21320	COMPENSATED ABSENCES PAYABLE	32,489.75	
51-21335	COVE RESERVOIR PAYABLE	1,111,844.21	
51-22110	WAGES PAYABLE	198.14	
51-24110	NET PENSION LIABILITY	61,306.00	
51-24115	DEFERRED INFLOWS - PENSION	1,030.00	

TOTAL LIABILITIES	1,884,976.78
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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

JUNE 30, 2024

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	24,498,201.78	
	REVENUE OVER EXPENDITURES - YTD	<u>632,897.40</u>	
	BALANCE - CURRENT DATE		<u>25,131,099.18</u>
	TOTAL FUND EQUITY		<u>26,649,044.64</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>28,534,021.42</u></u>

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
51-36-100 INTEREST EARNINGS	33,134.08	162,022.45	20,000.00	(142,022.45)	810.1
51-36-400 SALE OF ASSETS	327,800.00	327,800.00	.00	(327,800.00)	.0
51-36-495 METER RENTALS	377.50	3,720.00	5,000.00	1,280.00	74.4
51-36-500 MISCELLANEOUS REVENUE	15,648.45	53,064.16	20,000.00	(33,064.16)	265.3
51-36-510 ARPA	.00	2,340,896.00	2,435,893.00	94,997.00	96.1
51-37-110 UTILITY BILLING	698,728.64	2,716,233.14	2,600,000.00	(116,233.14)	104.5
51-37-350 CONNECTION FEES	17,367.00	41,176.00	78,000.00	36,824.00	52.8
TOTAL FUND REVENUE	1,093,055.67	5,644,911.75	5,158,893.00	(486,018.75)	109.4

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES	127,236.43	468,644.57	486,165.00	17,520.43	96.4
51-40-130 EMPLOYEE BENEFITS	62,573.22	223,898.70	240,363.00	16,464.30	93.2
51-40-140 UNIFORM ALLOWANCE	606.31	4,771.03	5,050.00	278.97	94.5
51-40-210 SUBSCRIPTION & MEMBERSHIPS	240.00	2,413.35	5,150.00	2,736.65	46.9
51-40-220 PUBLIC NOTICES	2,308.70	2,308.70	3,000.00	691.30	77.0
51-40-230 TRAVEL & TRAINING	181.88	7,098.05	9,000.00	1,901.95	78.9
51-40-240 OFFICE SUPPLIES	10.70	881.44	2,000.00	1,118.56	44.1
51-40-245 POSTAGE & MAILING SERVICES	3,689.09	12,026.92	15,500.00	3,473.08	77.6
51-40-250 MOTOR POOL LEASE	13,212.51	52,850.04	52,850.00	(.04)	100.0
51-40-251 FUEL & PARTS	6,693.58	22,700.13	30,000.00	7,299.87	75.7
51-40-255 COMPUTER SERVICES	1,772.91	27,880.83	21,750.00	(6,130.83)	128.2
51-40-280 TAX ASSESSMENT	.00	11,315.94	10,000.00	(1,315.94)	113.2
51-40-281 TELEPHONE	789.31	4,575.93	3,500.00	(1,075.93)	130.7
51-40-290 POWER FOR PUMPING	20,448.24	98,240.53	90,000.00	(8,240.53)	109.2
51-40-310 PROFESSIONAL SERVICES	90.00	1,501.60	.00	(1,501.60)	.0
51-40-330 ENGINEER SERVICES	.00	3,420.75	10,000.00	6,579.25	34.2
51-40-409 BUILDING MAINTENANCE	9,292.00	57,133.63	57,000.00	(133.63)	100.2
51-40-410 PREVENTATIVE MAINTENANCE	61,302.09	113,021.69	112,180.00	(841.69)	100.8
51-40-411 ASPHALT/PATCH REPAIRS	10,700.00	30,190.00	42,500.00	12,310.00	71.0
51-40-412 REVOLVING PUMP REPAIRS	39,149.00	39,149.00	10,000.00	(29,149.00)	391.5
51-40-450 DEPARTMENT SUPPLIES	18,756.55	82,565.01	75,000.00	(7,565.01)	110.1
51-40-454 METERS - NEW CONNECTIONS	979.95	59,424.01	78,000.00	18,575.99	76.2
51-40-455 METERS - CHANGE OUT	.00	2,419.35	15,000.00	12,580.65	16.1
51-40-490 WATER SAMPLE TESTING	1,760.00	11,939.00	20,000.00	8,061.00	59.7
51-40-515 INSURANCE CLAIM CONTINGENCY	.00	200.00	.00	(200.00)	.0
51-40-550 DEPRECIATION	206,750.01	827,000.04	827,000.00	(.04)	100.0
51-40-560 BAD DEBT	.00	(.99)	2,000.00	2,000.99	(.1)
51-40-570 COLLECTION COSTS	97.29	608.87	400.00	(208.87)	152.2
51-40-690 MISCELLANEOUS	410.90	949.59	400.00	(549.59)	237.4
51-40-695 CREDIT CARD FEES	2,421.79	10,846.14	8,000.00	(2,846.14)	135.6
51-40-700 SMALL EQUIPMENT	14,430.86	17,395.77	17,600.00	204.23	98.8
51-40-740 PURCHASE EQUIPMENT	205,866.00	310,846.95	328,700.00	17,853.05	94.6
51-40-750 CAPITAL PROJECTS	17,455.25	133,925.82	5,010,000.00	4,876,074.18	2.7
51-40-751 CAP PRO - FRTLND DR WATERLINE	.00	35,440.00	.00	(35,440.00)	.0
51-40-752 CAP PRO - RANDALL RES WTR TANK	299,914.33	3,275,082.75	.00	(3,275,082.75)	.0
51-40-754 CP WL - FRTLND1510 E MTN RD	.00	23,867.84	.00	(23,867.84)	.0
51-40-755 CAP PRO - PRV MTN RD & FTLD DR	.00	361.71	.00	(361.71)	.0
51-40-756 CAP PRO - FY24 WATERLINE 3300N	86,321.11	282,377.39	.00	(282,377.39)	.0
51-40-759 CAPITAL PROJECTS - OLD PW SHO	32,099.95	32,099.95	.00	(32,099.95)	.0
51-40-760 CAPITAL TO BALANCE SHEET	(956,792.63)	(1,756,106.41)	(2,902,807.00)	(1,146,700.59)	(60.5)
51-40-900 ADMIN FEE - GENERAL FUND	119,187.18	476,748.73	472,923.00	(3,825.73)	100.8
TOTAL FUND EXPENDITURES	409,954.51	5,012,014.35	5,158,224.00	146,209.65	97.2
NET REVENUE OVER EXPENDITURES	683,101.16	632,897.40	669.00	(632,228.40)	94603.

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

SEWER FUND

ASSETS

CURRENT ASSETS

52-11900	COMBINED INVESTMENTS	1,975,532.75	
52-13110	ACCOUNTS RECEIVABLE - UB	279,568.65	
52-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(8,200.00)	
52-15115	DEFERRED OUTFLOWS - PENSION	26,680.00	
	TOTAL CURRENT ASSETS		2,273,581.40

PROPERTY & EQUIPMENT

52-16215	CONSTRUCTION IN PROGRESS	295,527.00	
52-16310	SEWER SYSTEM	4,978,866.75	
52-16311	SEWER SYSTEM (CONTRIBUTED)	9,737,821.55	
52-16320	ALLOW FOR DEPRECIATION	(5,028,461.63)	
52-16520	MACHINERY & EQUIPMENT	720,826.41	
	TOTAL PROPERTY & EQUIPMENT		10,704,580.08
	TOTAL ASSETS		12,978,161.48

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	28,489.19	
52-21320	COMPENSATED ABSENCES PAYABLE	23,931.14	
52-21340	CENTRAL WEBER IMPACT FEES	87,937.00	
52-24110	NET PENSION LIABILITY	14,809.00	
52-24115	DEFERRED INFLOWS - PENSION	249.00	
	TOTAL LIABILITIES		155,415.33

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	513,373.22	
	BALANCE - CURRENT DATE	12,647,086.71	
	TOTAL FUND EQUITY		12,822,746.15
	TOTAL LIABILITIES AND EQUITY		12,978,161.48

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
52-36-100 INTEREST EARNINGS	22,669.72	84,697.26	10,000.00	(74,697.26)	847.0
52-36-400 SALE OF ASSETS	106,500.00	106,500.00	.00	(106,500.00)	.0
52-36-500 MISCELLANEOUS REVENUE	.00	1,269.74	.00	(1,269.74)	.0
52-37-110 UTILITY BILLING	728,789.16	2,895,400.23	2,605,000.00	(290,400.23)	111.2
52-37-350 CONNECTION FEES	1,848.00	4,200.00	5,600.00	1,400.00	75.0
TOTAL FUND REVENUE	859,806.88	3,092,067.23	2,620,600.00	(471,467.23)	118.0
<u>EXPENDITURES</u>					
52-40-110 SALARIES	23,388.90	98,109.24	106,621.00	8,511.76	92.0
52-40-115 PART TIME WAGES	6,027.48	22,178.36	19,320.00	(2,858.36)	114.8
52-40-130 EMPLOYEE BENEFITS	17,253.58	68,107.55	70,040.00	1,932.45	97.2
52-40-140 UNIFORM ALLOWANCE	244.67	975.69	1,800.00	824.31	54.2
52-40-210 SUBSCRIPTIONS & MEMBERSHIPS	52.00	191.00	500.00	309.00	38.2
52-40-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-40-230 TRAVEL & TRAINING	869.62	3,571.86	4,700.00	1,128.14	76.0
52-40-240 OFFICE SUPPLIES	.00	237.43	500.00	262.57	47.5
52-40-245 POSTAGE & MAILING SERVICES	3,689.09	12,006.91	13,000.00	993.09	92.4
52-40-250 MOTOR POOL LEASE	13,519.16	37,723.13	32,272.00	(5,451.13)	116.9
52-40-251 FUEL & PARTS	2,450.16	6,588.49	12,200.00	5,611.51	54.0
52-40-255 COMPUTER SERVICES	1,772.92	6,246.52	5,796.00	(450.52)	107.8
52-40-281 TELEPHONE	120.99	481.43	2,000.00	1,518.57	24.1
52-40-310 PROFESSIONAL SERVICES	6,922.56	57,384.96	50,000.00	(7,384.96)	114.8
52-40-330 ENGINEER SERVICES	.00	.00	5,000.00	5,000.00	.0
52-40-370 CENTRAL WEBER SEWER DISTRICT	366,383.00	1,474,651.00	1,477,229.00	2,578.00	99.8
52-40-375 SEWER CHARGES OGDEN CITY	7,580.55	22,622.07	22,000.00	(622.07)	102.8
52-40-440 SEWER LINE MAINTENANCE	17,835.01	28,340.01	50,000.00	21,659.99	56.7
52-40-441 ASPHALT/PATCH REPAIRS	850.00	850.00	10,000.00	9,150.00	8.5
52-40-450 DEPARTMENT SUPPLIES	1,382.75	4,863.67	6,730.00	1,866.33	72.3
52-40-550 DEPRECIATION	90,000.00	360,000.00	360,000.00	.00	100.0
52-40-560 BAD DEBT	.00	1.03	1,000.00	998.97	.1
52-40-570 COLLECTION COSTS	.00	.00	100.00	100.00	.0
52-40-690 MISCELLANEOUS	73.00	73.00	400.00	327.00	18.3
52-40-695 CREDIT CARD FEES	2,079.20	8,818.65	6,000.00	(2,818.65)	147.0
52-40-700 SMALL EQUIPMENT	.00	12,958.25	15,000.00	2,041.75	86.4
52-40-740 PURCHASE EQUIPMENT	103,148.00	103,148.00	102,000.00	(1,148.00)	101.1
52-40-755 CAPITAL PROJECTS	.00	295,527.00	200,000.00	(95,527.00)	147.8
52-40-760 CAPITAL TO BALANCE SHEET	(103,148.00)	(398,675.00)	(302,000.00)	96,675.00	(132.0)
52-40-900 ADMIN FEE - GENERAL FUND	87,928.44	351,713.76	347,888.00	(3,825.76)	101.1
TOTAL FUND EXPENDITURES	650,423.08	2,578,694.01	2,620,596.00	41,901.99	98.4
NET REVENUE OVER EXPENDITURES	209,383.80	513,373.22	4.00	(513,369.22)	12834

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

53-11900	COMBINED INVESTMENTS	1,617,151.61	
53-13110	ACCOUNTS RECEIVABLE - UB	107,063.82	
53-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(3,500.00)	
53-13130	ACCOUNTS RECEIVABLE - INVOICES	2,000.00	
53-14230	DUE FROM OTHER GOVERNMENTS	51,903.50	
53-14310	PREPAID EXPENSES	3,500.00	
53-15115	DEFERRED OUTFLOWS - PENSION	42,247.00	

TOTAL CURRENT ASSETS		1,820,365.93
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PROPERTY & EQUIPMENT

53-16110	LAND	212,183.17	
53-16215	CONSTRUCTION IN PROGRESS	1,353,679.84	
53-16310	STORM DRAIN SYSTEM	5,574,293.62	
53-16311	STORM WATER SYS (CONTRIBUTED)	10,907,177.13	
53-16320	ALLOW FOR DEPRECIATION	(6,256,149.11)	
53-16520	MACHINERY & EQUIPMENT	1,686,080.63	

TOTAL PROPERTY & EQUIPMENT		13,477,265.28
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TOTAL ASSETS		15,297,631.21
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LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	2,518.39	
53-21318	DEVELOPER PMT FOR STORM DRAIN	10,000.00	
53-21320	COMPENSATED ABSENCES PAYABLE	18,730.40	
53-22110	WAGES PAYABLE	91.11	
53-24110	NET PENSION LIABILITY	23,449.00	
53-24115	DEFERRED INFLOWS - PENSION	394.00	

TOTAL LIABILITIES		55,182.90
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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	266,687.40	
	BALANCE - CURRENT DATE	15,042,448.31	
TOTAL FUND EQUITY		15,242,448.31	
TOTAL LIABILITIES AND EQUITY		15,297,631.21	

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
53-36-100 INTEREST EARNINGS	19,329.51	84,177.40	20,000.00	(64,177.40)	420.9
53-36-400 SALE OF ASSETS	145,300.00	145,300.00	.00	(145,300.00)	.0
53-36-500 MISCELLANEOUS REVENUE	2,528.51	9,147.28	.00	(9,147.28)	.0
53-37-110 UTILITY BILLING	279,788.06	1,113,396.88	1,094,000.00	(19,396.88)	101.8
TOTAL FUND REVENUE	446,946.08	1,352,021.56	1,114,000.00	(238,021.56)	121.4
<u>EXPENDITURES</u>					
53-40-110 SALARIES	41,247.86	157,181.79	155,385.00	(1,796.79)	101.2
53-40-130 EMPLOYEE BENEFITS	18,293.02	63,528.01	69,970.00	6,441.99	90.8
53-40-140 UNIFORM ALLOWANCE	267.86	1,816.00	1,950.00	134.00	93.1
53-40-210 SUBSCRIPTIONS & MEMBERSHIPS	240.00	6,640.00	3,800.00	(2,840.00)	174.7
53-40-230 TRAVEL & TRAINING	.00	88.00	3,710.00	3,622.00	2.4
53-40-240 OFFICE SUPPLIES	23.28	495.18	1,000.00	504.82	49.5
53-40-245 POSTAGE & MAILING SERVICES	3,665.81	11,983.63	13,000.00	1,016.37	92.2
53-40-250 MOTOR POOL LEASE	12,522.24	50,088.96	50,089.00	.04	100.0
53-40-251 FUEL & PARTS	3,314.23	14,318.12	17,000.00	2,681.88	84.2
53-40-255 COMPUTER SERVICES	1,000.00	8,193.60	15,650.00	7,456.40	52.4
53-40-281 TELEPHONE	792.97	1,874.29	2,000.00	125.71	93.7
53-40-370 PINEVIEW WATER ASSESSMENT	.00	4,727.63	5,800.00	1,072.37	81.5
53-40-372 NORTH OGDEN CANAL CO	20,000.00	20,000.00	20,000.00	.00	100.0
53-40-375 STORM WATER CHARGES OGDEN CITY	1,632.46	4,871.50	4,700.00	(171.50)	103.7
53-40-410 PREVENTATIVE MAINTENANCE	9,832.42	43,702.22	56,000.00	12,297.78	78.0
53-40-450 DEPARTMENT SUPPLIES	1,473.77	5,455.39	9,250.00	3,794.61	59.0
53-40-550 DEPRECIATION	93,000.00	372,000.00	372,000.00	.00	100.0
53-40-560 BAD DEBT	.00	.44	1,000.00	999.56	.0
53-40-690 MISCELLANEOUS	1,132.00	1,597.94	400.00	(1,197.94)	399.5
53-40-695 CREDIT CARD FEES	1,002.97	4,541.20	3,155.00	(1,386.20)	143.9
53-40-700 SMALL EQUIPMENT	.00	1,865.50	1,600.00	(265.50)	116.6
53-40-740 PURCHASE EQUIPMENT	135,093.00	135,093.00	159,740.00	24,647.00	84.6
53-40-750 CAPITAL PROJECTS	41,149.75	617,580.18	170,000.00	(447,580.18)	363.3
53-40-760 CAPITAL TO BALANCE SHEET	(362,270.59)	(752,673.18)	(329,740.00)	422,933.18	(228.3)
53-40-900 ADMIN FEE - GENERAL FUND	77,591.19	310,364.76	306,539.00	(3,825.76)	101.3
TOTAL FUND EXPENDITURES	101,004.24	1,085,334.16	1,113,998.00	28,663.84	97.4
NET REVENUE OVER EXPENDITURES	345,941.84	266,687.40	2.00	(266,685.40)	13334

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

58-11900	COMBINED INVESTMENTS	159,396.40	
58-13110	ACCOUNTS RECEIVABLE - UB	137,557.09	
58-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(4,200.00)	
58-15115	DEFERRED OUTFLOWS - PENSION	8,917.00	
TOTAL CURRENT ASSETS			301,670.49

PROPERTY & EQUIPMENT

58-16210	BUILDINGS	72,476.36	
58-16320	ALLOW FOR DEPRECIATION	(1,181,632.02)	
58-16520	MACHINERY & EQUIPMENT	1,231,944.66	
TOTAL PROPERTY & EQUIPMENT			122,789.00
TOTAL ASSETS			424,459.49

LIABILITIES AND EQUITY

LIABILITIES

58-21310	ACCOUNTS PAYABLE	100,941.34	
58-21320	COMPENSATED ABSENCES PAYABLE	10,186.24	
58-24110	NET PENSION LIABILITY	4,949.00	
58-24115	DEFERRED INFLOWS - PENSION	83.00	
TOTAL LIABILITIES			116,159.58

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-29500	BEGINNING OF YEAR	448,423.78	
	REVENUE OVER EXPENDITURES - YTD	(140,123.87)	
BALANCE - CURRENT DATE		308,299.91	
TOTAL FUND EQUITY			308,299.91
TOTAL LIABILITIES AND EQUITY			424,459.49

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

SOLID WASTE & DISPOSAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
58-36-100 INTEREST EARNINGS	2,638.13	12,012.04	3,000.00	(9,012.04)	400.4
58-36-500 MISCELLANEOUS REVENUE	6,201.16	11,796.25	15,000.00	3,203.75	78.6
58-37-110 UTILITY BILLING	353,849.08	1,409,036.05	1,405,000.00	(4,036.05)	100.3
58-39-010 SPECIAL FEES BUILDERS	9,271.00	19,351.00	20,000.00	649.00	96.8
TOTAL FUND REVENUE	371,959.37	1,452,195.34	1,443,000.00	(9,195.34)	100.6
<u>EXPENDITURES</u>					
58-40-110 SALARIES	12,880.01	51,082.70	51,368.00	285.30	99.4
58-40-115 PART TIME EMPLOYEE WAGES	1,773.90	4,543.57	6,240.00	1,696.43	72.8
58-40-130 EMPLOYEE BENEFITS	10,480.76	31,502.34	22,438.00	(9,064.34)	140.4
58-40-140 UNIFORM ALLOWANCE	185.41	803.20	1,300.00	496.80	61.8
58-40-230 TRAVEL & TRAINING	434.83	1,148.24	1,600.00	451.76	71.8
58-40-240 OFFICE SUPPLIES	91.63	262.51	500.00	237.49	52.5
58-40-245 POSTAGE & MAILING SERVICES	3,689.08	12,006.80	13,000.00	993.20	92.4
58-40-250 MOTOR POOL LEASE	2,548.26	10,193.04	10,193.00	(.04)	100.0
58-40-251 FUEL & PARTS	702.99	3,247.99	3,000.00	(247.99)	108.3
58-40-255 COMPUTER SERVICES	.00	1,973.60	2,050.00	76.40	96.3
58-40-280 TELEPHONE	483.96	1,976.16	1,697.00	(279.16)	116.5
58-40-360 SPRING CLEANUP	6,666.35	6,666.35	2,100.00	(4,566.35)	317.5
58-40-370 TRANSFER STATION FEES	145,133.50	499,629.24	450,000.00	(49,629.24)	111.0
58-40-390 WASTE HAULING	167,595.93	670,538.37	635,000.00	(35,538.37)	105.6
58-40-395 MULCHING	.00	1,336.92	3,000.00	1,663.08	44.6
58-40-400 GARBAGE CAN REPLACEMENT	18,164.22	77,032.83	25,000.00	(52,032.83)	308.1
58-40-450 DEPARTMENT SUPPLIES	683.24	1,761.59	4,000.00	2,238.41	44.0
58-40-550 DEPRECIATION	6,999.99	27,999.96	28,000.00	.04	100.0
58-40-560 BAD DEBT	.00	1.17	200.00	198.83	.6
58-40-690 MISCELLANEOUS	15.00	182.00	100.00	(82.00)	182.0
58-40-695 CREDIT CARD FEES	2,181.98	9,426.88	5,580.00	(3,846.88)	168.9
58-40-700 SMALL EQUIPMENT	.00	.00	1,452.00	1,452.00	.0
58-40-740 PURCHASE EQUIPMENT	42,936.00	42,936.00	46,000.00	3,064.00	93.3
58-40-760 CAPITAL TO BALANCE SHEET	(42,936.00)	(42,936.00)	(46,000.00)	(3,064.00)	(93.3)
58-40-900 ADMIN FEE - GENERAL FUND	44,750.94	179,003.75	175,178.00	(3,825.75)	102.2
TOTAL FUND EXPENDITURES	425,461.98	1,592,319.21	1,442,996.00	(149,323.21)	110.4
NET REVENUE OVER EXPENDITURES	(53,502.61)	(140,123.87)	4.00	140,127.87	(35030

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

61-11900	COMBINED INVESTMENTS	583,143.63	
61-14311	INVENTORY	34,385.23	
61-14400	UNLEADED FUEL INVENTORY	4,962.42	
61-14401	DIESEL FUEL INVENTORY	34,620.75	
61-15115	DEFERRED OUTFLOWS - PENSION	47,119.00	
TOTAL CURRENT ASSETS			704,231.03

PROPERTY & EQUIPMENT

61-16210	BUILDINGS & STRUCTURES	337,565.37	
61-16320	ALLOW FOR DEPRECIATION	(2,258,778.09)	
61-16520	VEHICLES & EQUIPMENT	3,474,170.55	
TOTAL PROPERTY & EQUIPMENT			1,552,957.83
TOTAL ASSETS			2,257,188.86

LIABILITIES AND EQUITY

LIABILITIES

61-21310	ACCOUNTS PAYABLE	73,877.08	
61-21320	COMPENSATED ABSENCES PAYABLE	13,503.18	
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			362,625.30

FUND EQUITY

61-28210	CONTRIBUTION BY MUNICIPALITY	1,649,243.98	
UNAPPROPRIATED FUND BALANCE:			
61-29500	BEGINNING OF YEAR	118,931.66	
	REVENUE OVER EXPENDITURES - YTD	126,387.92	
BALANCE - CURRENT DATE		245,319.58	
TOTAL FUND EQUITY			1,894,563.56
TOTAL LIABILITIES AND EQUITY			2,257,188.86

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
61-36-100 INTEREST EARNINGS	6,106.35	14,986.82	.00	(14,986.82)	.0
61-36-400 SALE OF ASSETS	363,800.00	407,800.00	3,500.00	(404,300.00)	11651.
61-36-500 SALE OF MATERIALS & SUPPLIES	.00	1,036.86	.00	(1,036.86)	.0
61-36-550 VEHICLE PROGRAM	1,447.50	4,804.50	.00	(4,804.50)	.0
61-37-800 LEASE CONTRACT GENERAL FUND	156,090.51	624,362.04	624,362.00	(.04)	100.0
61-37-810 LEASE CONTRACT WATER UTILITY	13,212.51	52,850.04	52,850.00	(.04)	100.0
61-37-820 LEASE CONTRACT SEWER UTILITY	8,067.99	32,271.96	32,272.00	.04	100.0
61-37-830 LEASE CONTRACT STRM WA UTILITY	12,522.24	50,088.96	50,089.00	.04	100.0
61-37-840 LEASE CONTRACT - SOLID WASTE	2,548.26	10,193.04	10,193.00	(.04)	100.0
61-38-120 CONTRIBUTION FROM POLICE MOTOR	28,641.99	114,567.96	114,568.00	.04	100.0
TOTAL FUND REVENUE	592,437.35	1,312,962.18	887,834.00	(425,128.18)	147.9
<u>EXPENDITURES</u>					
61-40-110 SALARIES	55,556.65	196,391.64	204,252.00	7,860.36	96.2
61-40-115 PART TIME WAGES	2,794.50	10,139.75	.00	(10,139.75)	.0
61-40-130 EMPLOYEE BENEFITS	37,039.42	114,131.38	106,142.00	(7,989.38)	107.5
61-40-140 UNIFORM ALLOWANCE	138.73	2,776.31	2,850.00	73.69	97.4
61-40-205 SUBSCRIPTIONS & MEMBERSHIPS	.00	3,737.97	4,700.00	962.03	79.5
61-40-210 BUILDING MAINTENANCE	447.42	794.07	6,300.00	5,505.93	12.6
61-40-230 TRAVEL & TRAINING	434.81	1,978.01	2,600.00	621.99	76.1
61-40-250 VEHICLE MAINTENANCE	1,441.02	7,723.11	8,000.00	276.89	96.5
61-40-255 COMPUTER SERVICES	1,200.00	1,200.00	.00	(1,200.00)	.0
61-40-260 FUEL PURCHASES	.00	.00	7,990.00	7,990.00	.0
61-40-280 TELEPHONE	362.97	1,444.29	2,300.00	855.71	62.8
61-40-450 DEPARTMENT SUPPLIES	1,186.79	14,776.32	17,000.00	2,223.68	86.9
61-40-550 DEPRECIATION - SHOP	1,540.74	6,162.96	6,163.00	.04	100.0
61-40-551 DEPRECIATION - GENERAL	44,000.01	176,000.04	176,000.00	(.04)	100.0
61-40-690 MISCELLANEOUS	.00	405.00	.00	(405.00)	.0
61-40-700 SMALL EQUIPMENT	180.99	4,874.20	5,800.00	925.80	84.0
61-40-725 EQUIPMENT LEASES	72,728.93	137,251.38	126,227.00	(11,024.38)	108.7
61-40-740 CAPITAL EQUIPMENT	266,403.00	506,787.83	207,600.00	(299,187.83)	244.1
61-40-820 INTEREST EXPENSE	.00	.00	3,910.00	3,910.00	.0
TOTAL FUND EXPENDITURES	485,455.98	1,186,574.26	887,834.00	(298,740.26)	133.7
NET REVENUE OVER EXPENDITURES	106,981.37	126,387.92	.00	(126,387.92)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

62-11900	COMBINED INVESTMENTS	581,775.97	
	TOTAL CURRENT ASSETS		581,775.97

PROPERTY & EQUIPMENT

62-16320	ALLOW FOR DEPRECIATION	(981,202.74)	
62-16520	VEHICLES	1,142,743.30	
	TOTAL PROPERTY & EQUIPMENT		161,540.56
	TOTAL ASSETS		743,316.53

LIABILITIES AND EQUITY

LIABILITIES

62-21310	ACCOUNTS PAYABLE	60.00	
	TOTAL LIABILITIES		60.00

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	40,320.64	
	BALANCE - CURRENT DATE	445,915.97	
	TOTAL FUND EQUITY		743,256.53
	TOTAL LIABILITIES AND EQUITY		743,316.53

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

POLICE MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
62-36-100 INTEREST EARNINGS	6,533.93	18,047.28	.00	(18,047.28)	.0
62-36-400 SALE OF ASSETS	.00	85,500.00	.00	(85,500.00)	.0
62-36-500 MISCELLANEOUS REVENUE	.00	13,317.36	.00	(13,317.36)	.0
62-37-800 CHARGE TO GF - POLICE	156,986.98	627,948.00	627,948.00	.00	100.0
62-38-810 APPROPRIATE FUND BALANCE	.00	.00	92,620.00	92,620.00	.0
TOTAL FUND REVENUE	163,520.91	744,812.64	720,568.00	(24,244.64)	103.4
<u>EXPENDITURES</u>					
62-40-250 VEHICLE MAINTENANCE	16,365.16	80,776.85	116,000.00	35,223.15	69.6
62-40-550 DEPRECIATION	50,000.01	200,000.04	200,000.00	(.04)	100.0
62-40-700 SMALL EQUIPMENT	4,160.00	19,560.06	.00	(19,560.06)	.0
62-40-740 CAPITAL EQUIPMENT	2,240.00	289,587.09	290,000.00	412.91	99.9
62-40-800 TRANSFER TO FUND #61	28,641.99	114,567.96	114,568.00	.04	100.0
TOTAL FUND EXPENDITURES	101,407.16	704,492.00	720,568.00	16,076.00	97.8
NET REVENUE OVER EXPENDITURES	62,113.75	40,320.64	.00	(40,320.64)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

65-11900	COMBINED INVESTMENTS	3,419,782.78	
65-13111	PROPERTY TAX RECEIVABLE	111,450.00	
65-13112	DUE FROM CDA	70,000.00	
	TOTAL CURRENT ASSETS		3,601,232.78
	TOTAL ASSETS		3,601,232.78

LIABILITIES AND EQUITY

LIABILITIES

65-21310	ACCOUNTS PAYABLE	500.00	
65-23310	DEFERRED REVENUE	111,450.00	
	TOTAL LIABILITIES		111,950.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
65-29500	BEGINNING OF YEAR	2,625,394.11	
	REVENUE OVER EXPENDITURES - YTD	863,888.67	
	BALANCE - CURRENT DATE	3,489,282.78	
	TOTAL FUND EQUITY		3,489,282.78
	TOTAL LIABILITIES AND EQUITY		3,601,232.78

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

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	19,580.69	898,628.45	.00	(898,628.45)	.0
65-31-125 BEAUTIFICATION SPONSORSHIP	.00	(1,075.00)	.00	1,075.00	.0
65-36-100 INTEREST EARNINGS	42,834.04	141,956.83	70,000.00	(71,956.83)	202.8
65-39-810 TRANSFER FROM FUND BALANCE	.00	.00	2,625,394.11	2,625,394.11	.0
TOTAL FUND REVENUE	62,414.73	1,039,510.28	3,600,394.11	2,560,883.83	28.9
<u>EXPENDITURES</u>					
65-40-450 ADMINISTRATIVE FEES	621.61	621.61	500.00	(121.61)	124.3
65-40-500 AQUATIC CENTER PROJECT	.00	.00	1,710,000.00	1,710,000.00	.0
65-40-520 BICENTENNIAL PARK PROJECT	.00	.00	210,000.00	210,000.00	.0
65-40-540 300 EAST COMMERCIAL ACCESS	.00	.00	300,000.00	300,000.00	.0
65-40-550 RDA GENERAL PROJECT GRANTS	.00	.00	1,204,894.11	1,204,894.11	.0
65-40-815 TRANSFER TO AQUATIC CENTER	175,000.00	175,000.00	175,000.00	.00	100.0
TOTAL FUND EXPENDITURES	175,621.61	175,621.61	3,600,394.11	3,424,772.50	4.9
NET REVENUE OVER EXPENDITURES	(113,206.88)	863,888.67	.00	(863,888.67)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

66-11900	COMBINED INVESTMENTS	368,389.94	
66-13111	PROPERTY TAX RECEIVABLE	38,275.00	
	TOTAL CURRENT ASSETS		406,664.94
	TOTAL ASSETS		406,664.94

LIABILITIES AND EQUITY

LIABILITIES

66-21312	DUE TO RDA	70,000.00	
66-23310	DEFERRED INFLOW - PROPERTY TAX	38,275.00	
	TOTAL LIABILITIES		108,275.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
66-29500	UNRESERVED - BEGINNING OF YEAR	(62,261.67)	
	REVENUE OVER EXPENDITURES - YTD	360,651.61	
	BALANCE - CURRENT DATE	298,389.94	
	TOTAL FUND EQUITY		298,389.94
	TOTAL LIABILITIES AND EQUITY		406,664.94

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2024

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	.00	339,750.01	.00	(339,750.01)	.0
66-36-100	INTEREST EARNINGS	4,396.94	20,901.60	.00	(20,901.60)	.0
	TOTAL FUND REVENUE	4,396.94	360,651.61	120,000.00	(240,651.61)	300.5
	<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	4,396.94	360,651.61	.00	(360,651.61)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

GENERAL FIXED ASSET FUND

ASSETS

PROPERTY & EQUIPMENT

91-16110	LAND	8,499,633.55	
91-16210	BUILDINGS & 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

JUNE 30, 2024

LONG TERM DEBT

ASSETSPROPERTY & 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 EQUITYLIABILITIES

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