

**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/UCriqbePBxTucXEzRr6fc1hQ/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.

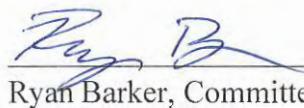
The motion passed unanimously.

The meeting adjourned at 6:58 p.m.

ATTACHMENTS

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

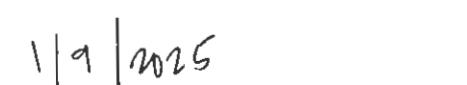
A. Fourth Quarter Slides and Financial Statements



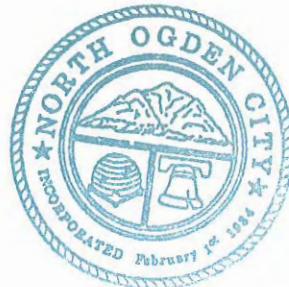
Ryan Barker, Committee Chairman



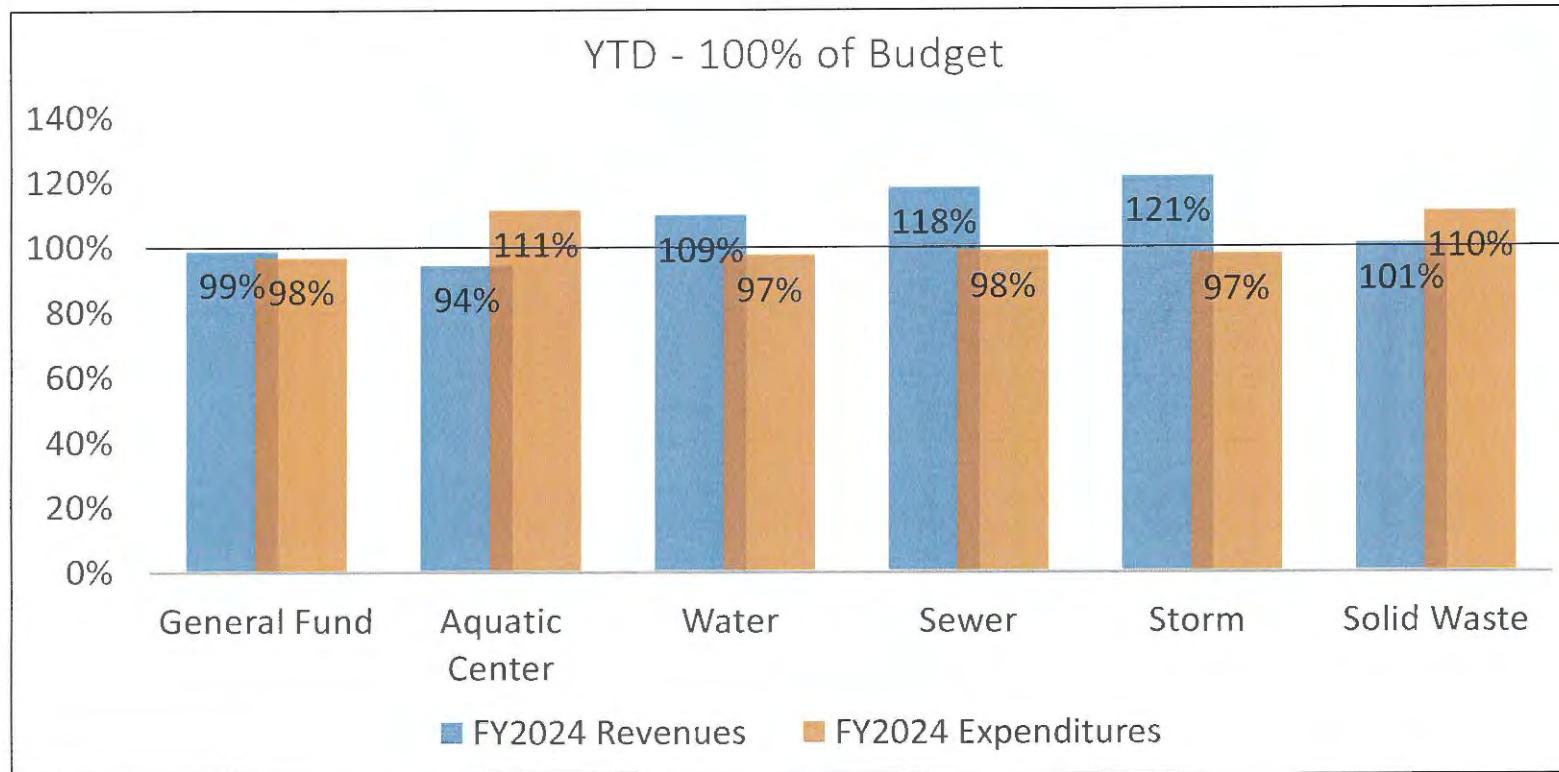
Rian Santoro
City Recorder/Committee Member



Date Approved

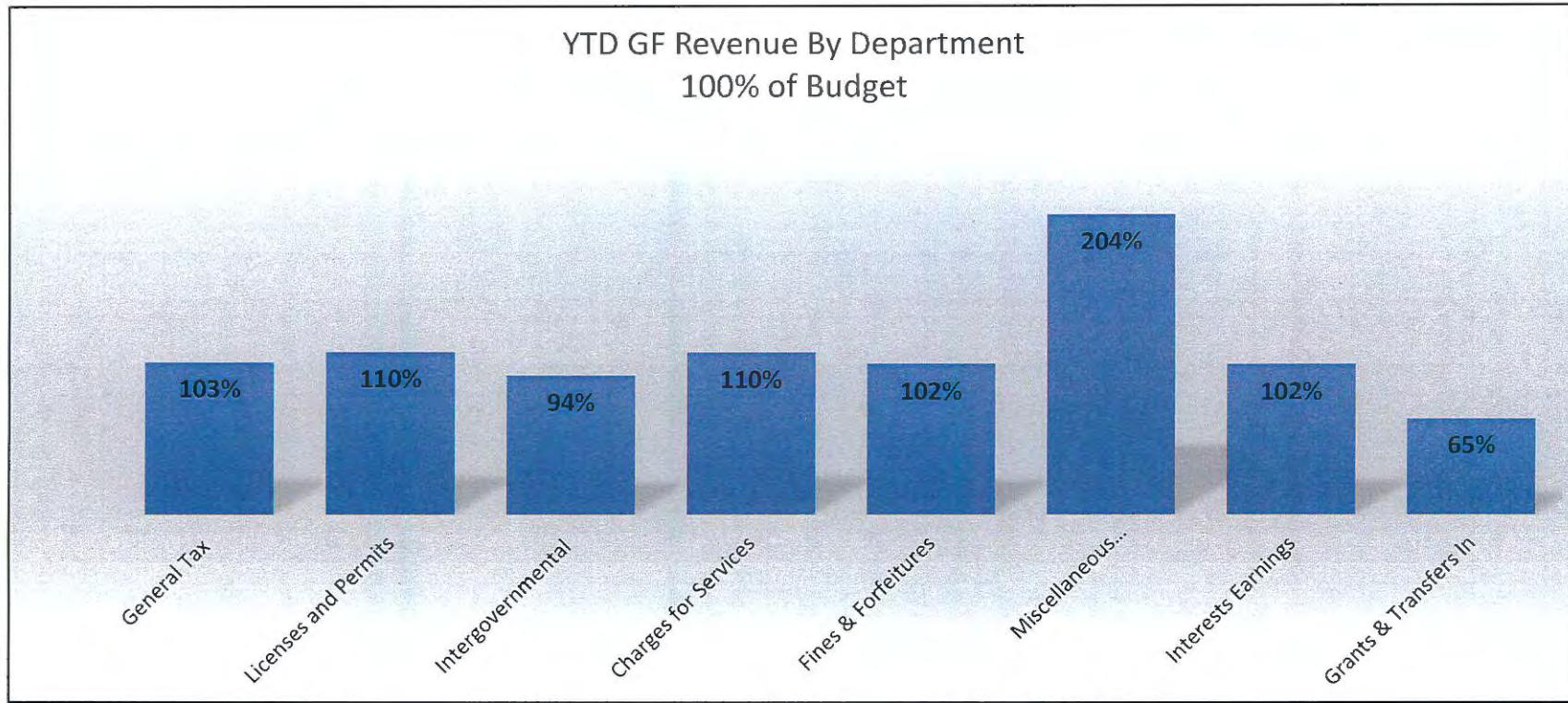


FY 2023-2024 4th Quarter Review



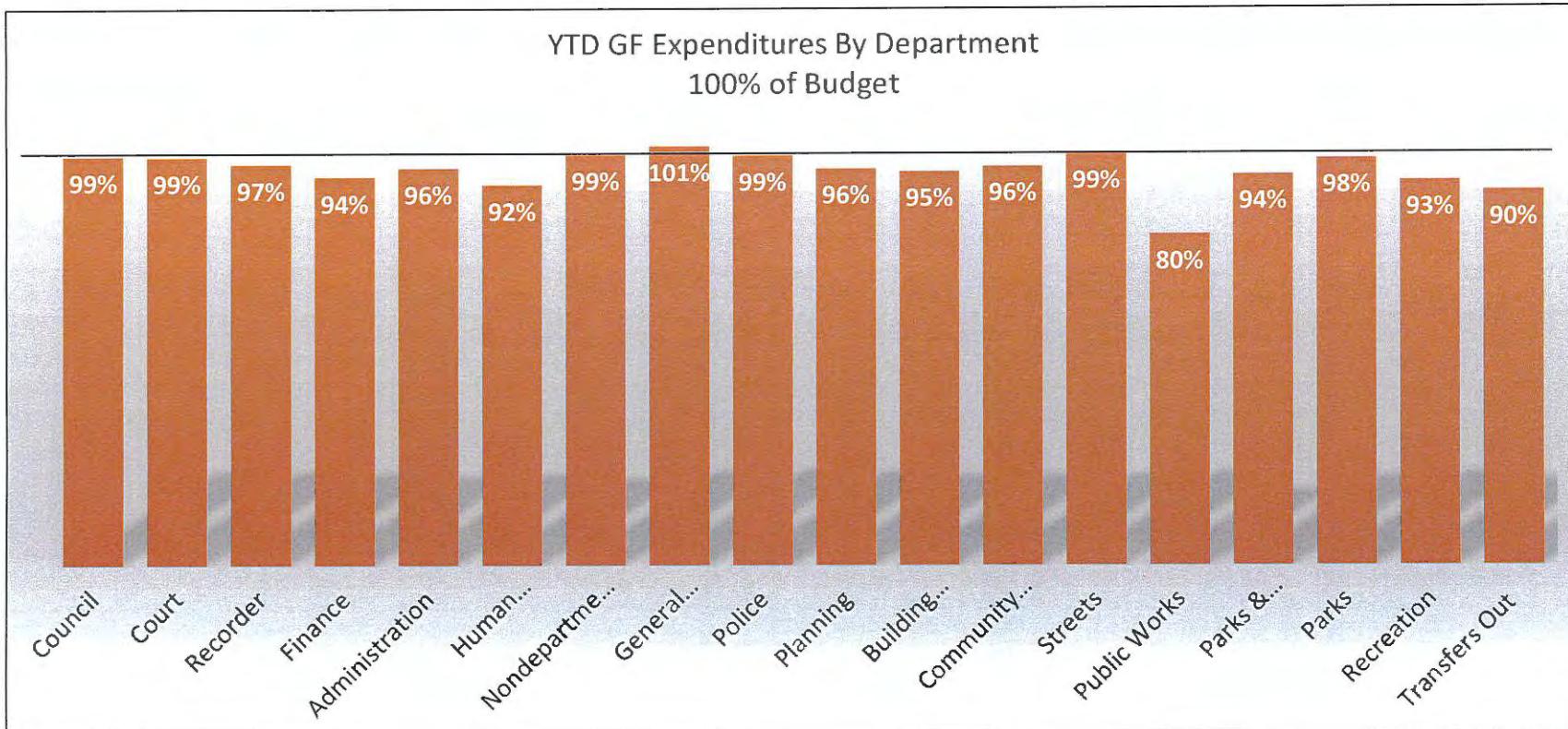
July 2023 - June 2024

General Fund Revenues by Department



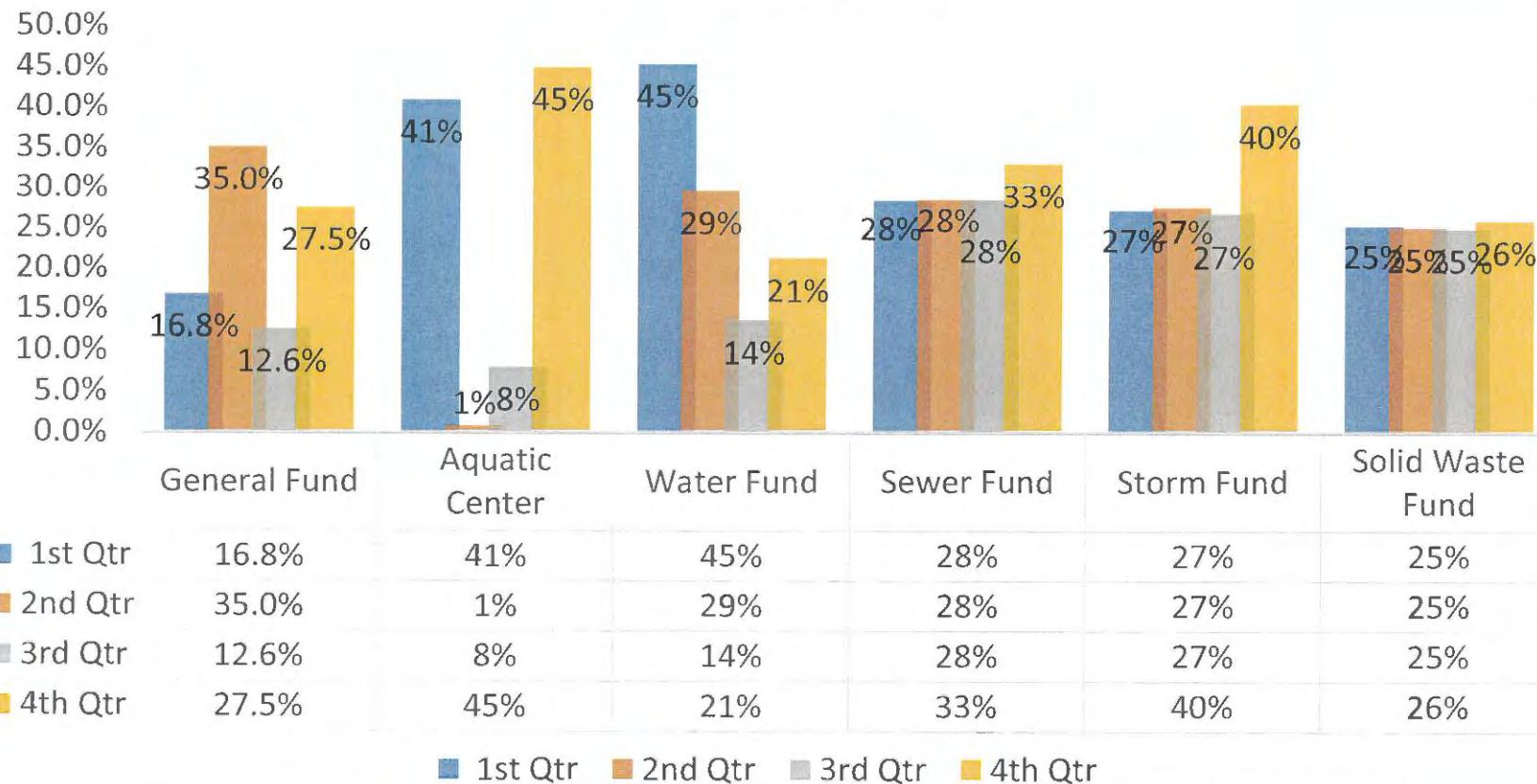
July 2023 - June 2024

General Fund Expenditures by Department

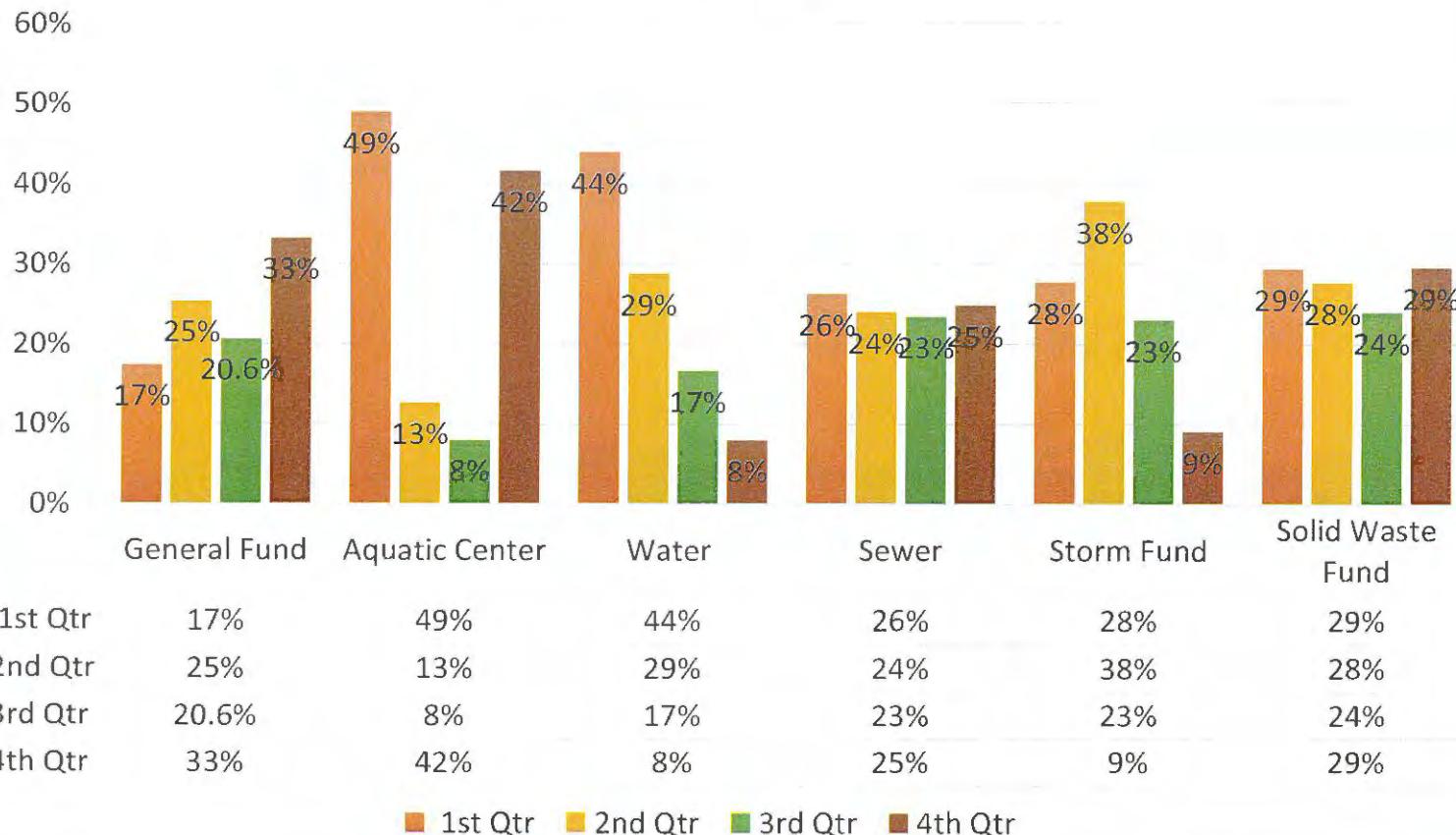


July 2023 - June 2024

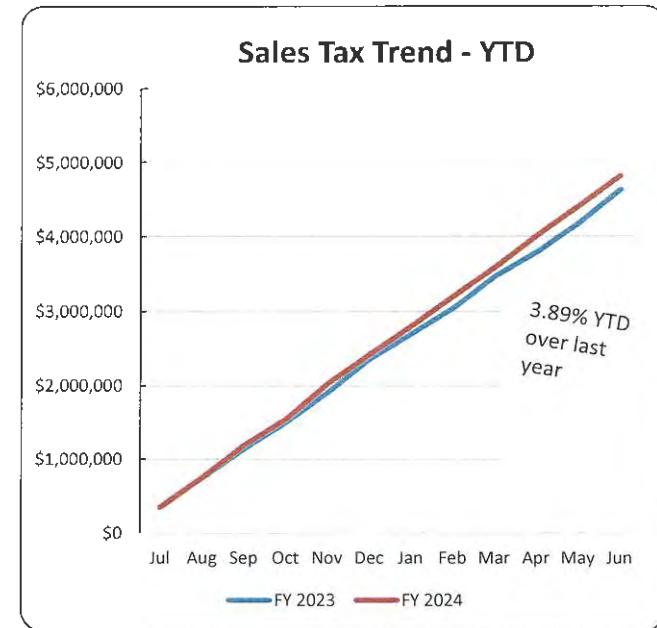
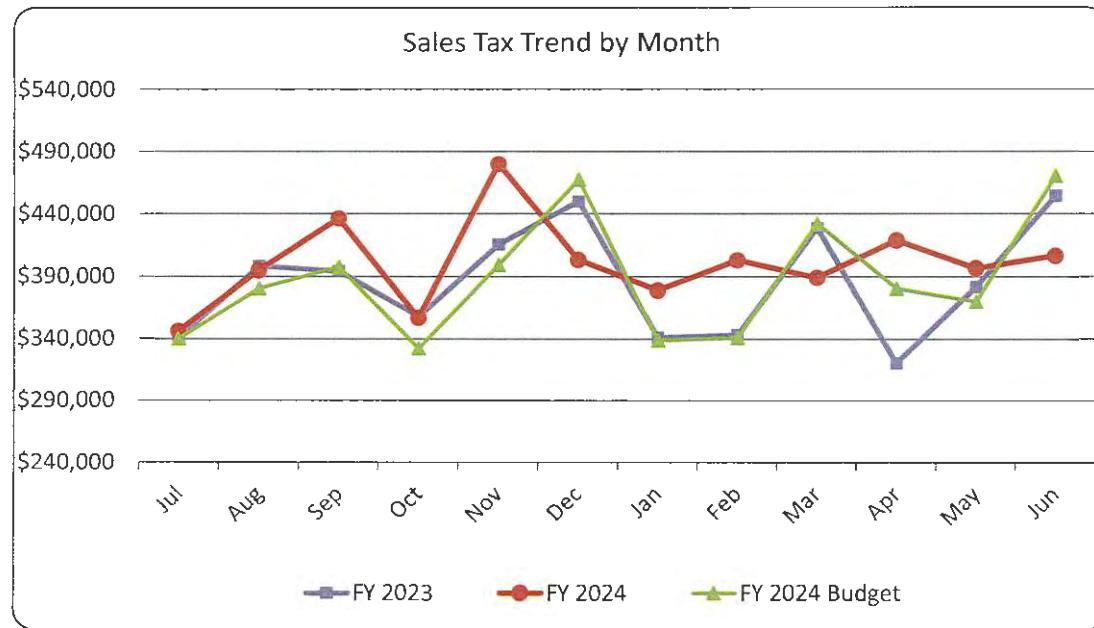
Revenues By Quarter



Expenditures By Quarter

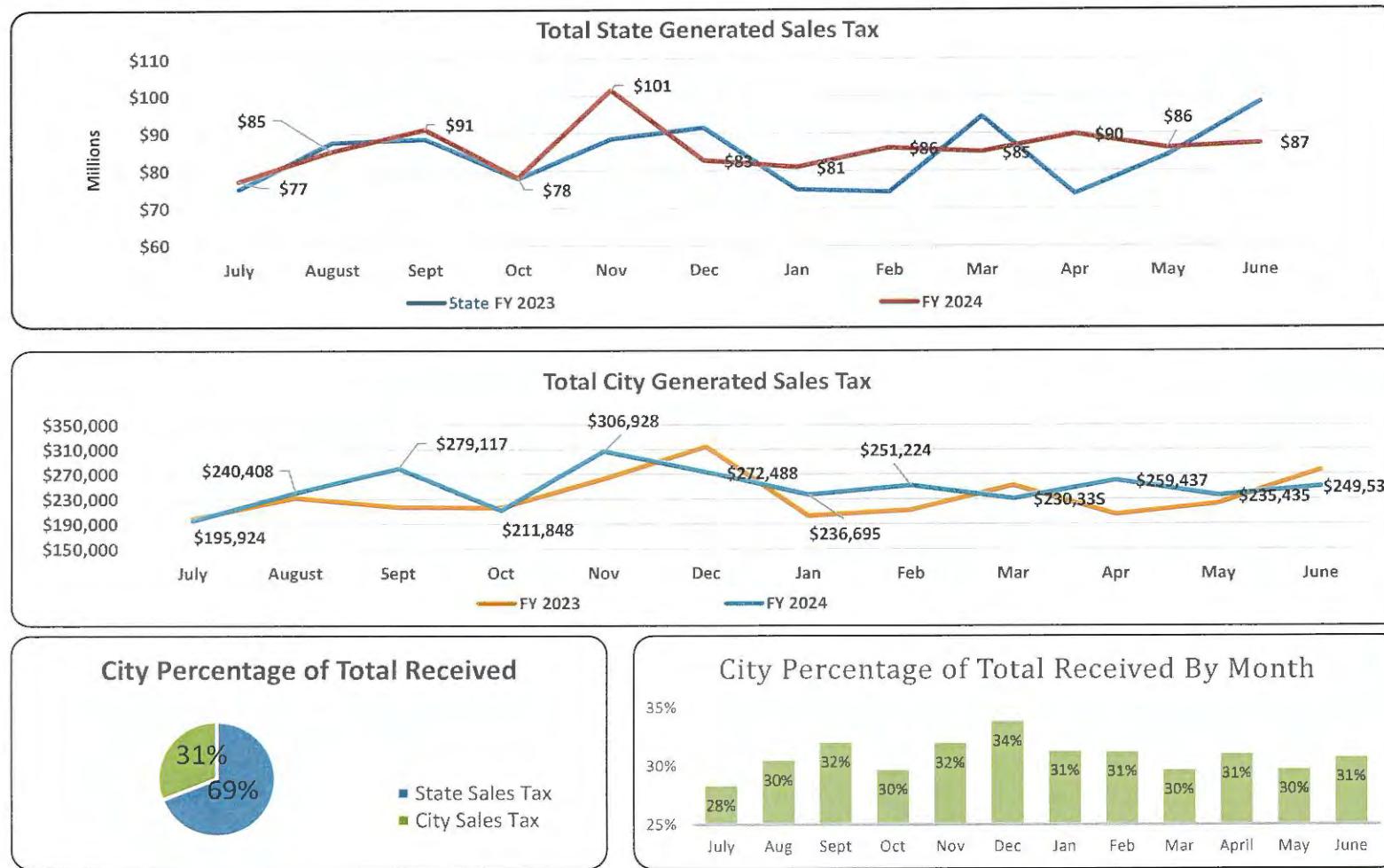


Sales Tax as of June 2024



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

More on Sales Tax



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	30,896,321.56
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

ASSETS

CURRENT 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		<u>6,896,115.39</u>
TOTAL ASSETS		<u>6,896,115.39</u>

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2024

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT 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	242,203.27

BALANCE - CURRENT DATE

3,322,660.61

TOTAL FUND EQUITY

3,322,660.61

TOTAL LIABILITIES AND EQUITY

6,896,115.39

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
TAXES						
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
LICENSES & PERMITS						
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
INTERGOVERNMENTAL REVENUE						
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
CHARGES FOR SERVICES						
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
FINES & FORFEITURES						
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
MISCELLANEOUS						
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	10,461.65	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
CONTRIBUTIONS & TRANSFERS						
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
COUNCIL						
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
JUDICIAL						
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
RECORDER						
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
FINANCE						
10-45-110	SALARIES	48,636.03	172,706.36	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
ADMINISTRATION						
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
HUMAN RESOURCES						
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
NON-DEPARTMENTAL						
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
GENERAL GOVERNMENT BUILDINGS						
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/SUPPLIES 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/SUPPLIES - 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
PLANNING						
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
BUILDING INSPECTION						
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
PUBLIC SFTY -COMMUNITY SERVICE						
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
STREETS & HIGHWAY						
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
10-60-260	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
PUBLIC SERVICES - INSPECTIONS						
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
COMMUNITY EVENTS (P&R ADMIN)						
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
PARKS						
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
RECREATION						
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
CONTRIBUTIONS AND TRANSFERS						
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
		<hr/>
	TOTAL CURRENT ASSETS	818.89
		<hr/>
	TOTAL ASSETS	818.89
		<hr/>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

11-29500	UNRESERVED BEGINNING OF YEAR	.89
	REVENUE OVER EXPENDITURES - YTD	818.00
		<hr/>
	BALANCE - CURRENT DATE	818.89
		<hr/>
	TOTAL FUND EQUITY	818.89
		<hr/>
	TOTAL LIABILITIES AND EQUITY	818.89
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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
REVENUE						
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
EXPENDITURES						
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

ASSETS

CURRENT ASSETS

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

LIABILITIES

15-21310	ACCOUNTS PAYABLE	6,752.06
15-21311	UNEARNED REVENUE	21,110.21
		<hr/>

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
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	BALANCE - CURRENT DATE	59,686.33
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	TOTAL FUND EQUITY	59,686.33
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	TOTAL LIABILITIES AND EQUITY	87,548.60
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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
REVENUE						
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
EXPENDITURES						
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
		<hr/>
	TOTAL CURRENT ASSETS	353,353.61
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	TOTAL ASSETS	353,353.61
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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
		<hr/>
	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
		<hr/>
	BALANCE - CURRENT DATE	249,481.11
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	TOTAL FUND EQUITY	249,481.11
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	TOTAL LIABILITIES AND EQUITY	353,353.61
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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
REVENUE						
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	1,648.12	95.9
22-36-700	SWIM 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
EXPENDITURES						
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	26.8
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)	278.1
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:

23-29500	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
REVENUE						
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
EXPENDITURES						
23-40-310	PROFESSIONAL SERVICES	.00	.00	110,000.00	110,000.00	.0
23-40-562	FEES 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
REVENUE						
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
EXPENDITURES						
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
		<hr/>
	TOTAL CURRENT ASSETS	1,813,908.03
		<hr/>
	TOTAL ASSETS	1,813,908.03
		<hr/>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

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

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
REVENUE						
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
EXPENDITURES						
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
REVENUE						
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
EXPENDITURES						
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

ASSETSCURRENT ASSETS

32-11900	COMBINED INVESTMENTS	825,422.80
	TOTAL CURRENT ASSETS	825,422.80
	TOTAL ASSETS	825,422.80

LIABILITIES AND EQUITYFUND EQUITY

UNAPPROPRIATED FUND BALANCE:

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

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
REVENUE					
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
EXPENDITURES					
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
REVENUE					
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
EXPENDITURES					
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
		<hr/>
	TOTAL CURRENT ASSETS	6,041,471.03
		<hr/>
	TOTAL ASSETS	6,041,471.03
		<hr/>

LIABILITIES AND EQUITYLIABILITIES

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
		<hr/>
	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)
		<hr/>
	BALANCE - CURRENT DATE	4,739,666.53
		<hr/>
	TOTAL FUND EQUITY	4,739,666.53
		<hr/>
	TOTAL LIABILITIES AND EQUITY	6,041,471.03
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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
REVENUE						
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
EXPENDITURES						
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	.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
REVENUE						
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
EXPENDITURES						
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

ASSETS

CURRENT 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

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

TOTAL ASSETS 28,534,021.42

LIABILITIES AND EQUITY

LIABILITIES

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

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>26,534,021.42</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
REVENUE						
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	17,387.00	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
EXPENDITURES					
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
<u>TOTAL CURRENT ASSETS</u>		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
<u>TOTAL PROPERTY & EQUIPMENT</u>		10,704,580.08

TOTAL ASSETS12,978,161.48LIABILITIES AND EQUITYLIABILITIES

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
<u>TOTAL LIABILITIES</u>		155,415.33

FUND EQUITY

52-28210	CONTRIBUTION BY MUNICIPALITY	175,659.44
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UNAPPROPRIATED FUND BALANCE:

52-29500	UNRESERVED BEGINNING OF YEAR	12,133,713.49
	REVENUE OVER EXPENDITURES - YTD	513,373.22
<u>BALANCE - CURRENT DATE</u>		12,647,086.71

TOTAL FUND EQUITY12,822,746.15TOTAL LIABILITIES AND EQUITY12,978,161.48

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
REVENUE						
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
EXPENDITURES						
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	DUUE 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

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

TOTAL ASSETS

15,297,631.21

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

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
REVENUE						
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
EXPENDITURES						
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	63.00
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
REVENUE						
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
EXPENDITURES						
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
		<hr/>
	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
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	TOTAL PROPERTY & EQUIPMENT	1,552,957.83
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	TOTAL ASSETS	2,257,188.86
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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
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	TOTAL LIABILITIES	362,625.30
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FUND EQUITY

61-28210	CONTRIBUTION BY MUNICIPALITY	1,649,243.98
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	UNAPPROPRIATED FUND BALANCE:	
61-29500	BEGINNING OF YEAR	118,931.66
	REVENUE OVER EXPENDITURES - YTD	126,387.92
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	BALANCE - CURRENT DATE	245,319.58
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	TOTAL FUND EQUITY	1,894,563.56
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	TOTAL LIABILITIES AND EQUITY	2,257,188.86
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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
REVENUE						
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
EXPENDITURES						
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
	<u>PROPERTY & EQUIPMENT</u>	
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
REVENUE						
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
EXPENDITURES						
62-40-250	VEHICLE MAINTENANCE	16,365.16	80,778.85	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
		<hr/>
	TOTAL CURRENT ASSETS	3,601,232.78
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	TOTAL ASSETS	3,601,232.78
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LIABILITIES AND EQUITYLIABILITIES

65-21310	ACCOUNTS PAYABLE	500.00
65-23310	DEFERRED REVENUE	111,450.00
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	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
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	BALANCE - CURRENT DATE	3,489,282.78
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	TOTAL FUND EQUITY	3,489,282.78
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	TOTAL LIABILITIES AND EQUITY	3,601,232.78
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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
REVENUE						
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
EXPENDITURES						
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
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	TOTAL CURRENT ASSETS	406,664.94
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	TOTAL ASSETS	406,664.94
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LIABILITIES AND EQUITY

LIABILITIES

66-21312	DUE TO RDA	70,000.00
66-23310	DEFERRED INFLOW - PROPERTY TAX	38,275.00
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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
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	BALANCE - CURRENT DATE	298,389.94
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	TOTAL FUND EQUITY	298,389.94
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	TOTAL LIABILITIES AND EQUITY	406,664.94
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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
REVENUE					
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
EXPENDITURES					
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

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