

General Fund Audit Report - 07/01/2025 to 09/30/2025

	<u>FY2025 Actual</u>	<u>FY2026 YTD Actual</u>	<u>FY2026 Budget</u>	<u>% Earned/ Used</u>	<u>Notes/Comments</u>
Change In Net Position					
Revenue:					
3300.320 Grants	277,062.33	3,500.00	-	0.00%	
Total Intergovernmental revenue	277,062.33	3,500.00	-	0.00%	
3600.100 Interest Earnings	1,372,517.47	347,283.23	750,000.00	46.30%	
3600.201 GIS Services	640.00	-	-	0.00%	
3600.880 Credit Card Service Fee	32,497.49	7,636.11	-	0.00%	
3600.990 Other Revenues	63,863.89	840.20	-	0.00%	
Total Miscellaneous revenue	1,469,518.85	355,759.54	750,000.00	47.43%	
Contributions and transfers					
3800.102 Contribution from Brighton	1,050,162.71	141,157.36	1,205,000.00	11.71%	
3800.103 Contribution from Copperton	240,360.63	54,316.66	243,500.00	22.31%	
3800.104 Contribution from Emigration Canyon	574,225.80	132,187.10	577,000.00	22.91%	
3800.105 Contribution from Kearns	9,878,196.49	2,288,111.92	9,445,000.00	24.23%	
3800.106 Contribution from Magna	10,009,293.89	2,274,879.81	9,759,246.00	23.31%	
3800.107 Contribution from White City	1,441,872.71	330,691.13	1,431,500.00	23.10%	
3800.109 Contribution from Unincorporated	13,620,442.38	2,516,222.86	12,275,200.00	20.50%	
3800.900 Beginning Fund Balance Appropriation	-	-	4,134,031.00	0.00%	
Total Contributions and transfers	36,814,554.61	7,737,566.84	39,070,477.00	19.80%	
Total Revenue:	38,561,135.79	8,096,826.38	39,820,477.00	20.32%	
Expenditures:					
Administration					
4100.100 Admin Wages	1,742,070.25	274,038.35	1,281,459.00	21.38%	
4100.130 Employee Benefits	8,966.30	1,372.74	13,156.00	10.43%	
4100.150 Social Security Tax	108,674.00	16,430.67	79,450.00	20.68%	
4100.160 Medicare	24,422.16	3,842.68	18,581.00	20.68%	
4100.170 Unemployment Contribution	1,599.61	-	10,000.00	0.00%	
4100.175 LTD	5,092.47	717.23	3,600.00	19.92%	
4100.180 Medical Insurance	279,846.61	37,325.17	236,133.00	15.81%	
4100.181 Retirement Contribution	303,724.66	47,020.60	243,093.00	19.34%	
4100.190 FUTA	105.92	-	-	0.00%	
4100.200 Awards, Promotional & Meals	12,763.81	3,782.99	5,521.00	68.52%	
4100.201 Uniform Allowance	3,337.33	-	2,000.00	0.00%	
4100.210 Subscriptions/Memberships	19,909.72	16,359.00	17,670.00	92.58%	Annual subscription has been paid
4100.220 Printing/Publications/Advertising	19,174.65	8,016.65	39,000.00	20.56%	
4100.230 Travel/Mileage	1,499.04	328.12	12,725.00	2.58%	
4100.240 Office Supplies	29,892.05	1,969.05	20,500.00	9.61%	

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		<u>FY2026 YTD</u>	<u>FY2026</u>		
	<u>FY2025 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>% Earned/ Used</u>	<u>Notes/Comments</u>
4100.241 Background checks	2,769.43	608.05	2,233.00	27.23%	
4100.330 Training and Seminars	12,439.84	3,267.91	29,465.00	11.09%	
4100.390 Payroll Processing Fees	20,167.79	6,405.64	20,000.00	32.03%	
4100.410 Communications	1,413.66	439.33	1,500.00	29.29%	
4100.420 Contributions/Special Events	398.62	-	1,700.00	0.00%	
4100.430 City Elections and Voting	57.19	-	-	0.00%	
4100.470 Credit card and Bank Expenses	34,788.52	3,124.32	42,000.00	7.44%	
4100.510 Insurance - Auto, Liability, Property	30,490.16	14,117.45	17,833.00	79.16%	
4100.520 Insurance Workers Comp	6,885.43	4,608.19	5,333.00	86.41%	
4100.590 Postage	12,484.57	411.89	33,000.00	1.25%	
4100.600 Sundry Charges	-	-	500.00	0.00%	
4100.650 UTA van pool	(257.52)	-	2,200.00	0.00%	
4100.651 Tuition Reimbursement	2,500.00	-	15,000.00	0.00%	
4100.740 Equipment Purchases	1,157.98	-	-	0.00%	
Total Administration	2,686,374.25	444,186.03	2,153,652.00	20.71%	
Information Technology					
4100.250 Printer Maintenance	10,522.07	1,460.58	12,000.00	12.17%	
4100.255 Computer Software	16,703.72	-	-	0.00%	
4100.280 Phone	-	1,003.89	-	0.00%	
4140.100 Wages	-	198,002.42	888,574.00	22.28%	
4140.130 Employee Benefits	-	855.56	4,068.00	21.03%	
4140.150 Social Security Tax	-	11,851.63	55,092.00	21.51%	
4140.160 Medicare	-	2,771.75	12,884.00	21.51%	
4140.175 LTD	-	574.25	2,577.00	22.28%	
4140.180 Medical Insurance	-	24,484.46	162,389.00	15.08%	
4140.181 Retirement Contribution	-	33,233.78	168,562.00	19.72%	
4140.230 Travel/Mileage	-	4,181.35	22,540.00	18.55%	
4140.280 Phone	-	1,003.89	-	0.00%	
4140.330 Training ad Seminars	-	-	49,050.00	0.00%	
4140.360 Web Page Development	-	5,605.12	5,000.00	112.10%	
4140.370 Software/Streaming	-	26,698.80	782,110.00	2.89%	
4140.380 Information Technology	221,104.84	1,574.43	-	0.00%	
4140.480 Supplies	-	149.29	-	0.00%	
4140.510 Insurance - Auto, Liability, Property	-	12,534.19	15,833.00	79.16%	
4140.520 Insurance Workers Comp	-	4,608.19	5,333.00	86.41%	
4140.650 UTA Van Pool	-	-	2,200.00	0.00%	
4140.700 Professional Fees	-	-	15,000.00	0.00%	
4140.740 Computer & Accessories Replacement	30,361.59	65,253.34	65,000.00	100.39%	
4140.743 Non-Computer Equipment Purchases	7,586.11	6,119.67	140,000.00	4.37%	
4140.745 Server/ Network Replacement	2,765.84	-	-	0.00%	

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4155.280 Phone	43,567.31	3,008.72	42,000.00	7.16%	
Total Information Technology	332,611.48	404,975.31	2,450,212.00	16.51%	
Planning and development					
4155.100 Wages	3,105,938.25	795,284.66	3,961,509.00	20.08%	
4155.130 Employee Benefits	14,009.29	3,871.76	19,279.00	20.08%	
4155.150 Social Security Tax	182,134.87	46,630.48	245,614.00	18.99%	
4155.160 Medicare	42,596.10	10,905.49	57,442.00	18.99%	
4155.170 Unemployment Contribution	2,648.34	-	-	0.00%	
4155.175 LTD	12,462.45	2,287.17	11,213.00	20.40%	
4155.180 Medical Insurance	608,196.66	151,524.57	851,609.00	17.79%	
4155.181 Retirement Contribution	568,054.56	133,959.39	751,498.00	17.83%	
4155.190 FUTA	71.63	-	-	0.00%	
4155.200 Awards, Promotional & Meals	425.82	(24.52)	-	0.00%	
4155.210 Subscriptions/Memberships	7,057.54	799.37	15,000.00	5.33%	
4155.230 Travel	39,794.67	8,980.35	55,000.00	16.33%	
4155.250 Vehicle Supplies and Maintenance	56,965.35	16,910.49	68,000.00	24.87%	
4155.330 Training and Seminars	48,115.29	11,056.02	75,000.00	14.74%	
4155.370 Software/Streaming	151,139.59	128.81	-	0.00%	
4155.460 Safety Equipment and Uniforms	3,294.05	14.85	10,000.00	0.15%	
4155.498 Planning Interlocal Unincorporated Township	100,000.00	-	100,000.00	0.00%	
4155.500 Outreach	34,080.90	-	55,000.00	0.00%	
4155.510 Insurance - Auto, Liability, Property	56,550.41	37,602.56	47,500.00	79.16%	
4155.520 Insurance Workers Comp	12,785.91	13,824.58	16,000.00	86.40%	
4155.590 Postage	6,400.94	365.94	12,500.00	2.93%	
4155.650 UTA van pool	7,478.10	3,002.89	11,000.00	27.30%	
4155.700 Professional Fees	153,259.34	29,520.00	200,000.00	14.76%	
4155.706 Professional Fees-Magna	947.50	-	-	0.00%	
4155.709 Professional Fees-Unincorporated	1,427.50	197.50	-	0.00%	
4155.740 Non-computer Equipment Purchases	1,652.31	-	-	0.00%	
4155.800 Economic Development	0.70	687.99	56,250.00	-4.46%	
Total Planning and development	5,217,488.07	1,267,836.35	6,619,414.00	19.10%	
Contracted Services					
Interlocal other					
4110.700 Fleet Vehicle Replacement	120,193.54	61,336.00	61,000.00	100.55%	
Total Interlocal other	120,193.54	61,336.00	61,000.00	100.55%	
Animal services					
4110.810 Animal Services	-	-	1,048,284.00	0.00%	Billed through Sep 2025
4110.812 Animal Services Brighton	5,018.47	1,403.76	-	0.00%	

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4110.813 Animal Services Copperton	9,633.33	2,673.51	-	0.00%	
4110.814 Animal Services Emigration Canyon	17,038.26	4,726.54	-	0.00%	
4110.815 Animal Services Kearns	426,749.63	118,533.55	-	0.00%	
4110.816 Animal Services Magna	339,922.91	94,428.54	-	0.00%	
4110.817 Animal Services White City	64,172.13	17,814.06	-	0.00%	
4110.819 Animal Services Unincorporated	133,102.27	33,319.04	-	0.00%	
Total Animal services	995,637.00	272,899.00	1,048,284.00	26.03%	
DA Prosecution					
4110.820 DA Prosecuion	417,292.00	103,383.29	390,345.00	26.49%	Billed through Aug 2025
Total DA Prosecution	417,292.00	103,383.29	390,345.00	26.49%	
Engineering Planning & Dev Svcs					
4110.770 Engineering Planning & Dev Svcs	-	-	400,000.00	0.00%	These costs will get allocated from the Engineering Dept.
4110.772 Engineering Planning & Dev Svcs Brighton	28,849.57	-	-	0.00%	
4110.773 Engineering Planning & Dev Svcs Copperton	2,374.91	-	-	0.00%	
4110.774 Engineering Planning & Dev Svcs Emigration	27,997.28	-	-	0.00%	
4110.775 Engineering Planning & Dev Svcs Kearns	29,366.27	-	-	0.00%	
4110.776 Engineering Planning & Dev Svcs Magna	137,043.57	-	-	0.00%	
4110.777 Engineering Planning & Dev Svcs White City	11,646.89	-	-	0.00%	
4110.779 Engineering Planning & Dev Svcs Unincorporated	73,071.52	-	-	0.00%	
4110.830 Engineering Svcs/Projects	7,142.96	-	-	0.00%	
Total Engineering Planning & Dev Svcs	317,492.97	-	400,000.00	0.00%	
Indigent legal					
4110.840 Indigent Legal	4,492.86	6,739.29	201,642.00	3.34%	Billed through Sep 2025
4110.842 Indigent Legal Brighton	999.78	254.25	-	0.00%	
4110.843 Indigent Legal Copperton	1,918.08	487.77	-	0.00%	
4110.844 Indigent Legal Emigration Canyon	3,391.92	862.56	-	0.00%	
4110.845 Indigent Legal Kearns	84,966.48	21,606.96	-	0.00%	
4110.846 Indigent Legal Magna	67,678.56	17,210.64	-	0.00%	
4110.847 Indigent Legal White City	12,776.28	3,249.00	-	0.00%	
4110.849 Indigent Legal Unincorporated	22,008.48	-	-	0.00%	
Total Indigent legal	198,232.44	50,410.47	201,642.00	25.00%	
Justice courts					
4110.850 Justice Courts	129,309.79	44,255.43	1,727,600.00	2.56%	Billed through Sep 2025
4110.852 Justice Courts Brighton	59,093.46	22,457.51	-	0.00%	
4110.853 Justice Courts Copperton	3,044.60	512.76	-	0.00%	
4110.854 Justice Courts Emigration Canyon	39,803.71	10,992.03	-	0.00%	
4110.855 Justice Courts Kearns	259,218.77	64,855.70	-	0.00%	

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4110.856 Justice Courts Magna	534,057.96	146,516.78	-	0.00%	
4110.857 Justice Courts White City	19,679.51	8,927.53	-	0.00%	
4110.859 Justice Courts Unincorporated	586,742.51	149,720.04	-	0.00%	
4110.899 Administrative Judges Unincorporated	-	281.25	-	0.00%	
Total Justice courts	1,630,950.31	448,519.03	1,727,600.00	25.96%	
Parks maintenance					Starting in FY2026, costs are accounted for as per park
4110.8603 Tree Removal, Replacement, & Maint - Copperton	5,850.00	-	-	0.00%	
4110.8605 Tree Removal, Replacement, & Maint - Kearns	2,500.00	-	-	0.00%	
4110.8606 Tree Removal, Replacement, & Maint - Magna	1,350.00	-	-	0.00%	
4110.8610 Pocket Parks - Maintenance & Utilties	1,800.00	-	20,000.00	0.00%	
4110.8615 Pocket Parks - Maintenance & Utilties - Kearns	32,367.39	3,587.65	74,240.00	4.83%	Water and power for parking strips and city owned lots
4110.8616 Pocket Parks - Maintenance & Utilties - Magna	69,630.00	4,559.55	62,875.00	6.06%	Water and power for parking strips and city owned lots
4110.862 Regional Parks Maintenance Brighton	89.95	-	-	0.00%	
4110.863 Regional Parks Maintenance Copperton	116,145.21	-	148,944.00	0.00%	
4110.865 Regional Parks Maintenance Kearns	373,267.78	(555.40)	395,402.00	-0.14%	
4110.865.03 Park Maintenance & Utilities - Impressions	-	10,142.05	-	0.00%	
4110.865.04 Park Maintenance & Utilities - Kearns Linear	-	8,240.90	-	0.00%	
4110.865.05 Park Maintenance & Utilities - Loder	-	3,137.87	-	0.00%	
4110.865.07 Park Maintenance & Utilities - North Park	-	5,832.98	-	0.00%	
4110.865.08 Park Maintenance & Utilities - Paul Walker	-	1,152.11	-	0.00%	
4110.865.09 Park Maintenance & Utilities - South Park	-	10,462.07	-	0.00%	
4110.866 Regional Parks Maintenance Magna	231,313.11	6,096.96	270,244.00	2.58%	
4110.866.02 Park Maintenance & Utilities - CW Farms	-	3,329.02	-	0.00%	
4110.866.03 Park Maintenance & Utilities - Elk Run	1,345.96	9,224.42	-	0.00%	
4110.866.04 Park Maintenance & Utilities - Lamplight	3,494.50	4,709.13	-	0.00%	
4110.866.05 Park Maintenance & Utilities - Magna Copper	-	7,850.00	-	0.00%	
4110.866.06 Park Maintenance & Utilities - Magna Neighborhood	-	2,554.91	-	0.00%	
4110.866.07 Park Maintenance & Utilities - Moonlight Meadow	9,613.00	10,112.60	-	0.00%	
4110.866.08 Park Maintenance & Utilities - War Memorial	-	1,804.82	-	0.00%	
4110.867 Regional Parks Maintenance White City	155,727.04	-	207,367.00	0.00%	
4110.869 Regional Parks Maintenance Unincorporated	96,113.99	-	100,000.00	0.00%	SLCo parks hasn't billed for this quarter yet
Total Parks maintenance	1,100,607.93	92,366.24	1,279,072.00	7.22%	
PW operations					
4110.870 PW Operations	(132,703.00)	-	12,030,321.00	0.00%	Billed through Aug 2025
4110.872 PW Operations Brighton	5,085.48	12,519.34	-	0.00%	
4110.873 PW Operations Copperton	98,398.59	94,142.42	-	0.00%	
4110.874 PW Operations Emigration Canyon	1,286,421.71	705,540.39	-	0.00%	
4110.875 PW Operations Kearns	4,989,423.82	941,735.59	-	0.00%	
4110.876 PW Operations Magna	2,595,184.54	666,116.31	-	0.00%	

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4110.877 PW Operations White City	716,234.45	89,602.74	-	0.00%	
4110.879 PW Operations Unincorporated	1,199,480.84	429,985.92	-	0.00%	
4110.882 Surveyor-Brighton	1,260.00	-	1,500.00	0.00%	
4110.883 Surveyor-Copperton	-	-	500.00	0.00%	
4110.884 Surveyor-Emigration	360.00	-	1,500.00	0.00%	
4110.885 Surveyor-Kearns	540.00	-	2,500.00	0.00%	
4110.886 Surveyor-Magna	2,670.00	900.00	6,000.00	15.00%	
4110.887 Surveyor-White City	-	-	500.00	0.00%	
4110.889 Surveyor and Addressing-Unincorporated	4,095.00	2,640.00	2,500.00	105.60%	
4110.900 Contracted Maintenance	700,785.23	-	2,000,000.00	0.00%	
4110.906 Contracted Maintenance - Magna	-	-	500,000.00	0.00%	Assigned for the ILA with West Valley City on 7200 W
4110.999 Road MX Contingency	4,075.15	-	250,000.00	0.00%	
Total PW operations	11,471,311.81	2,943,058.11	14,795,321.00	19.89%	
Total Contracted Services	16,251,718.00	3,971,972.14	19,903,264.00	19.96%	
Professional services					
4100.700 Other Professional Charges & UFA	174,970.27	49,255.03	211,800.00	23.26%	
4120.100 Attorney-Civil	164,019.76	23,941.50	400,000.00	5.99%	
4120.105 Attorney-Civil Kearns	-	945.00	-	0.00%	
4120.112 Attorney-Legislation	3,623.00	-	30,000.00	0.00%	
4120.130 Attorney-Land Use - Business License	23,761.50	-	-	0.00%	
4120.240 Attorney-Code Enforcement	12,886.00	5,568.50	-	0.00%	
4120.2402 Attorney-Code Enforcement Brighton	3,470.75	-	-	0.00%	
4120.2405 Attorney-Code Enforcement Kearns	86,742.00	28,851.50	-	0.00%	
4120.2406 Attorney-Code Enforcement Magna	66,688.00	10,775.00	-	0.00%	
4120.2407 Attorney-Code Enforcement White City	13,740.26	1,913.50	-	0.00%	
4120.2409 Attorney-Code Enforcement Unincorporated	540.00	-	-	0.00%	
4120.260 Attorney-Land Use - Building Enforcement	26,682.00	1,145.50	-	0.00%	
4120.2605 Attorney-Land Use - Building Enforcement - Kearns	23.50	-	-	0.00%	
4120.2606 Attorney-Land Use - Building Enforcement - Magna	935.50	-	-	0.00%	
4120.330 Attorney-Land Use	45,448.80	4,832.50	300,000.00	1.61%	
4120.3312 Attorney-Land Use Brighton	991.75	-	-	0.00%	
4120.3313 Attorney-Land Use Copperton	6,741.50	414.50	-	0.00%	
4120.3314 Attorney-Land Use Emigration	16,572.25	25,342.00	-	0.00%	
4120.3315 Attorney-Land Use Kearns	24,809.70	2,736.50	-	0.00%	
4120.3316 Attorney-Land Use Magna	17,413.00	13,336.50	-	0.00%	
4120.3317 Attorney-Land Use White City	5,638.50	382.50	-	0.00%	
4120.3319 Attorney-Land Use Unincorporated	847.50	-	-	0.00%	
4130.350 Budget and Auditing	38,000.00	-	50,000.00	0.00%	
Total Professional services	734,545.54	169,440.03	991,800.00	17.08%	

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Non-Classified					
4100.643 Grant Matching Funds - Copperton	25,000.00	-	-	0.00%	
4100.750 Maintenance of the Storm Drain System	16,029.77	13,029.77	20,000.00	65.15%	
4100.770 Sidewalk improvement grant	21,450.00	3,400.00	40,000.00	8.50%	
4840.850 Contingent Fund	881.24	51.44	-	0.00%	
4840.901 New facility and equipment - one time	571,749.85	-	-	0.00%	
4840.902 IT & AV for new facility - one time	191,912.95	-	-	0.00%	
4840.970 Rent	157,902.42	70,724.76	356,808.00	19.82%	
4840.975 Facilities & Mail charges	2,863.62	5,957.13	9,800.00	60.79%	
Total Non-Classified	987,789.85	93,163.10	426,608.00	21.84%	
Debt service					
4840.998 Principal payments	1,900,000.00	-	1,935,000.00	0.00%	
4840.999 Interest Expense	278,819.16	-	249,879.00	0.00%	
Total Debt service	2,178,819.16	-	2,184,879.00	0.00%	
Transfers					
48450.001 Operational Transfers out	578,886.00	-	-	0.00%	City and Town admin budgets have been funded for the year
4900.920 Contribution to Brighton	472,024.00	551,209.00	551,209.00	100.00%	
4900.930 Contribution to Copperton	169,761.00	282,347.00	282,347.00	100.00%	
4900.940 Contribution to Emigration Canyon	242,111.00	257,235.00	257,235.00	100.00%	
4900.950 Contribution to Kearns	1,344,937.11	1,221,141.00	1,221,141.00	100.00%	
4900.960 Contribution to Magna	1,060,009.00	1,281,873.00	1,281,873.00	100.00%	
4900.970 Contribution to White City	499,992.00	543,339.00	543,339.00	100.00%	
4900.990 Contribution to Unincorporated	632,322.00	953,504.00	953,504.00	100.00%	
Total Transfers	5,000,042.11	5,090,648.00	5,090,648.00	100.00%	
Total Expenditures:	33,389,388.46	11,442,220.96	39,820,477.00	28.73%	
Total Change In Net Position	5,171,747.33	(3,345,394.58)	-	0.00%	

Capital Fund Audit Report - 07/01/2025 to 09/30/2025

	<u>2025 Year-End</u>				
	<u>Actual</u>	<u>2026 YTD Actual</u>	<u>2026 Budget</u>	<u>% Earned/ Used</u>	<u>Notes/Comments</u>
Change In Net Position					
Revenue:					
3100.850 Grant Revenue	1,369,925.65	-	5,203,737.00	0.00%	
3100.851 Grant Revenue Paid Directly to Contractors	-	-	27,280,478.00	0.00%	
Total Intergovernmental Other	1,369,925.65	-	32,484,215.00	0.00%	
Miscellaneous revenue					
3100.600 Interest Earnings	728,799.45	90,025.35	500,000.00	18.01%	
3100.900 Other Financing Source (ARPA + WVC)	-	-	1,866,304.00	0.00%	
Total Miscellaneous revenue	728,799.45	90,025.35	2,366,304.00	3.80%	
Contributions and transfers					
3100.930 Transfer In	800,000.00	-	-	0.00%	
3100.935 Transfer in from- Kearns	159,461.00	-	-	0.00%	
3100.950 Use of Fund Surplus	-	-	14,676,291.00	0.00%	
3100.9501 Use of Fund Surplus - Bond Proceeds	-	-	2,848,097.00	0.00%	
Total Contributions and transfers	959,461.00	-	17,524,388.00	0.00%	
Total Revenue:	3,058,186.10	90,025.35	52,374,907.00	0.17%	
Expenditures:					
Administration					
4100.1 Allocated PDS Wages & Benefits to GF	(247,305.93)	-	-	0.00%	
4100.100 Engineering Wages	632,727.00	302,441.52	1,288,827.00	23.47%	
4100.130 Engineering Benefits	2,666.69	1,274.68	7,530.00	16.93%	
4100.150 Engineering Social Security	38,015.13	18,321.68	104,707.00	17.50%	
4100.160 Medicare	8,846.05	4,284.88	24,488.00	17.50%	
4100.175 Engineering LTD	1,809.22	865.55	4,742.00	18.25%	
4100.180 Engineering Medical Insurance	81,750.77	36,254.12	243,883.00	14.87%	
4100.181 Engineering Retirement Contribution	109,474.78	49,601.08	320,370.00	15.48%	
4100.190 FUTA	28.83	-	-	0.00%	
4100.210 Engineering Subscriptions/Memberships	74.00	-	1,734.00	0.00%	
4100.230 Engineering Travel	2,327.28	976.93	7,950.00	12.29%	
4100.240 Office Supplies	2,264.48	328.11	-	0.00%	
4100.255 Engineering Computer Equipment & Accessories	31,448.15	-	-	0.00%	
4100.310 Attorney	48,921.50	3,980.00	150,000.00	2.65%	
4100.330 Engineering Training and Seminar	2,953.00	-	16,175.00	0.00%	
4100.370 Engineering Software/Streaming	33,646.00	-	-	0.00%	
4100.460 Engineering Safety Equipment and Uniforms	2,351.39	-	1,000.00	0.00%	
4100.510 Engineering Insurance - Auto, Liability, Property	-	12,534.19	15,833.00	79.16%	
4100.520 Engineering Insurance - Workers Comp	-	4,608.18	5,333.00	86.41%	
4100.650 UTA van pool	1,012.75	520.22	2,200.00	23.65%	

Capital Fund Audit Report - 07/01/2025 to 09/30/2025

	<u>2025 Year-End</u>				
	<u>Actual</u>	<u>2026 YTD Actual</u>	<u>2026 Budget</u>	<u>% Earned/ Used</u>	<u>Notes/Comments</u>
4100.700 Engineering Professional fees	31,289.49	5,091.00	50,000.00	10.18%	
4100.743 Equipment Purchases	-	-	1,000.00	0.00%	
Total Administration	784,300.58	441,082.14	2,245,772.00	19.64%	
Information Technology					
4100.280 Engineering Phone	-	1,003.89	-	0.00%	
Total Information Technology	-	1,003.89	-	0.00%	
PW operations					
4110.999 Road Projects Contingency	-	(1,964.72)	-	0.00%	
Total PW operations	-	(1,964.72)	-	0.00%	
Projects					
5610.760 Carryover Projects	-	231,790.00	-	0.00%	Costs for Master Transportation Plan
5610.762 Carryover Projects Brighton	54,069.55	-	324,840.00	0.00%	
5610.763 Carryover Projects Copperton	1,331,809.12	24,601.47	102,789.00	23.93%	
5610.764 Carryover Projects Emigration Township	2,836,599.75	3,691.24	1,317,101.00	0.28%	
5610.7641 Carryover Projects Direct Grant Emigration	-	-	6,157,260.00	0.00%	
5610.765 Carryover Projects Kearns	4,874,803.49	861,577.35	10,154,629.00	8.48%	
5610.7651 Carryover Projects Direct Grant Kearns	-	-	2,935,000.00	0.00%	
5610.766 Carryover Projects Magna	1,466,119.30	746,982.45	5,143,199.00	14.52%	
5610.7661 Carryover Projects Direct Grant Magna	-	-	16,502,755.00	0.00%	
5610.767 Carryover Projects White City	4,138,403.14	8,059.94	1,149,634.00	0.70%	
5610.7671 Carryover Projects Direct Grant White City	-	-	1,408,175.00	0.00%	
5610.769 Carryover Projects Unincorporated	334,548.13	11,833.64	2,841,465.00	0.42%	
Total Projects other	15,036,352.48	1,888,536.09	48,036,847.00	3.93%	
Engineering Project					
5610.610 New Projects	-	-	600,000.00	0.00%	
5610.614 New Projects- Emigration Township	-	-	350,000.00	0.00%	
5610.616 New Projects- Magna	-	-	250,000.00	0.00%	
5610.617 New Projects White City	-	-	235,000.00	0.00%	
5610.6171 New Projects Direct Grant White City	-	-	277,288.00	0.00%	
5610.619 New Projects- Unincorporated	-	-	75,000.00	0.00%	
5610.999 GSLMSD Misc Projects	-	-	305,000.00	0.00%	
Total Engineering Project	-	-	2,092,288.00	0.00%	
Total Expenditures:	17,373,121.82	2,328,657.40	52,374,907.00	4.45%	
Total Change In Net Position	(14,314,935.72)	(2,238,632.05)	-	0.00%	