

NOTICE AND AGENDA

SOUTH OGDEN CITY COUNCIL MEETING

Tuesday, November 17, 2015 – 6:00 p.m.

Notice is hereby given that the South Ogden City Council will hold their regular City Council Meeting, Tuesday, November 17, 2015, beginning at 6:00 p.m. in the Council Chambers located at 3950 So. Adams Avenue, South Ogden, Utah. Any member of the council may be joining the meeting electronically.

- I. **OPENING CEREMONY**
 - A. **Call to Order** – Mayor James F. Minster
 - B. **Prayer/Moment of Silence** -
 - C. **Pledge of Allegiance** – Council Member Wayne Smith

- II. **PUBLIC COMMENTS** – This is an opportunity for comment regarding issues or concerns. No action can or will be taken at this meeting on comments made.
Please limit your comments to three minutes.

- III. **RECOGNITION OF SCOUTS AND STUDENTS**

- IV. **CONSENT AGENDA**
 - A. Approval of October 20, 2015 Council Minutes
 - B. Approval of October Warrants Register
 - C. Set Date For Public Hearings (December 1, 2015 at 6 pm or as soon as the agenda permits) To Receive and Consider Comments on the Following Items:
 1. Proposed Amendments to the Culinary Water Capital Facilities Plan and Impact Fee Analysis, and
 2. To Consider Potential Projects For Which Funding May Be Applied For Under the CDBG Small Cities Program for Program Year 2015

- V. **PRESENTATION**
 - A. Marcus Arbuckle, Keddington & Christensen – FY2015 Audit Report

- VI. **PUBLIC HEARING**
 - A. To Receive and Consider Comments on Amendments to the FY2016 Budget

- VII. **DISCUSSION / ACTION ITEMS**
 - A. Update on Police Compensation
 - B. Consideration of **Ordinance 15-24** – Amending the FY2016 Budget
 - C. Consideration of **Resolution 15-46** – Award of Bid and Approval of Agreement with Compass Minerals Incorporated for Road Salt

- D. Consideration of **Resolution 15-47** – Approving an Agreement With Weber Basin Water for the Transfer of Water Rights
- E. Consideration of **Resolution 15-48** – Approving the Canvass of the 2015 Municipal General Election
- F. Consideration of **Resolution 15-49** – Accepting a Petition For Annexation
- G. Discussion on Burch Creek Bike Trail

VIII. DEPARTMENT DIRECTOR REPORTS

- A. Parks and Public Works Director Jon Andersen – Project Updates
- B. Fire Chief Cameron West – ISO Report

IX. QUARTERLY REPORT

- A. Andrew Hyder – Good Landlord Program

X. RECESS INTO COMMUNITY DEVELOPMENT RENEWAL AGENCY BOARD MEETING

See separate agenda

XI. REPORTS

- A. Mayor
- B. City Council Members
- C. City Manager
- D. City Attorney

XII. ADJOURN CITY COUNCIL MEETING AND CONVENE INTO WORK SESSION

- A. Financial Update and Planning

XIII. ADJOURN WORK SESSION

Posted and emailed to the State of Utah Website [November 13, 2015](#)

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on November 13, 2015. Copies were also delivered to each member of the governing body.


Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.

FINAL ACTION MAY BE TAKEN ON ANY ITEM ON THIS AGENDA



MEMORANDUM

Date: November 13, 2015
To: Mayor and City Council
From: Matthew J. Dixon, City Manager
Re: **November 17, 2015 Council Meeting**

A handwritten signature in black ink that reads "Matthew J. Dixon".

Below is a brief summary of the agenda items for your upcoming city council meeting. Please review this information as well as the staff reports and support materials contained within the packet. If you have any questions or need any additional information please let me know.

Presentation

- *FY2015 Audit Report* – Marcus Arbuckle with Keddington & Christensen will be presenting the results of the FY2015 audit and answer any questions you might have regarding the audit, it's findings, etc. A copy of the audit report has been included with your packet.

Discussion and Action Items

- *Update on Police Officer Compensation* – Chief Parke will provide a brief update on what has occurred since the Oct. 05 council meeting when he presented information related to the challenges of recruiting and retaining quality police officers. Please review Chief Parke's staff report in your packet for additional information.
- *Ordinance 15-24: Amending the FY2016 Budget* – Steve is still preparing the budget amendments for FY2016. He will finalize them early next week and will walk you through each of the amendments at Tuesday night's meeting.
- *Resolution 15-46: Award of bid with Compass Minerals Incorporated for Road Salt* – Annually the city bids out the purchase and delivery of road salt. This year the city received three bids and the lowest, qualified bid was received from Compass Minerals at \$21.96/per ton. The city has now used this business (formerly North American Salt) for four years and has been very pleased with the services they provide.
- *Resolution 15-47: Approving an Agreement with Weber Basin Water for the Transfer of Water Rights* – This agenda item has to do with the Harrison Blvd. Highway 89 project. In order to be able to irrigate the landscaping on the island and the ROW at the intersection of Harrison and Highway 89 the city needed additional water rights on the parcel next to the intersection. This resolution, if

approved, would transfer 2.8 AF of water from a parcel of property the city owns but does not anticipate ever needing to irrigate to the parcel near the intersection. The landscaping and irrigation system for the project will be completed when the irrigation seasons begins again in the spring of 2016.

- *Resolution 15-48: Approving the Canvass of the 2015 Municipal Election* – City Recorder, Leesa Kapetanov, will conduct the official canvassing of the 2015 election results.
- *Resolution 15-49: Accepting a Petition for Annexation* – The city received a petition for annexation from GBH Properties Group. GBH owns two adjacent parcels of property. One of the parcels is in South Ogden City and the other is in unincorporated Weber County. The parcel being considered for annexation is below the city's water tanks on Harrison Blvd. Staff recommends adoption of Resolution 15-49.
- *Discussion on Burch Creek Bike Trail* – Staff has been working with The Bike Shoppe on a possible single track bike trail in the Burch Creek gully between the bridge at 4400 S. and Adams Avenue. The Bike Shoppe would like to adopt the trail and have agreed to help construct and maintain it. We've also met with Robert Lindquist, President of Lindquist Memorial Parks, and they are very supportive of the project and will even allow a portion of the trail to cross their property, if necessary. The city's commitment will be to work with The Bike Shoppe staff in designing the trail layout, and helping with the construction of the trail which may include utilization of city equipment and the purchase of some gravel and/or other materials. We will also need to purchase signage for the access points and along the trail. With council approval, staff will continue working with the design team and putting together a detailed project budget. Representatives from The Bike Shoppe will be attending the meeting in case you have any questions for them. In your packet you will see a rough, conceptual layout of the trial.

Department Reports/Quarterly Reports

- During the meeting we will have a projects update from Jon Andersen, an ISO rating report from Chief Cameron West and a quarterly Good Landlord Program report from Andrew Hyder.

Work Session

- The intent of this work session will be to update the council on the current financial health of the city. Steve Liebersbach, Finance Director, will be reviewing the current condition of the city's general fund and each of the city's enterprise funds. He will review revenues, expenditures and fund balances of each fund. Staff will be emailing information for the work session early next week. If you have questions and/or finance-related topics you want to be sure we address in the work session, please let Steve and I know so we can be prepared with information before the meeting.

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**MINUTES OF THE
SOUTH OGDEN CITY COUNCIL MEETING
Tuesday, October 20, 2015 – 6:00 p.m.
Council Chambers, City Hall**

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COUNCIL MEMBERS PRESENT

Mayor James Minster, Council Members Sallee Orr, Brent Strate, Wayne Smith, Bryan Benard and Russell Porter

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STAFF MEMBERS PRESENT

City Manager Matt Dixon, City Attorney Ken Bradshaw, Police Chief Darin Parke, Fire Chief Cameron West, Parks and Public Works Director Jon Andersen, Finance Director Steve Liebersbach, and Recorder Leesa Kapetanov

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CITIZENS PRESENT

Jim Pearce, Walt Bausman, Jerry Cottrell, Nancy Gibson-Fagg, Mitchell Holden, Brecken Benard, Calvin Holden, Brevan Benard, Aubree Allen, Bridger Butters, Mikayla Hargrove, Allie Holden, Addison Weeks, Breonca Benard, Venna E., Gabby Shupe, Marci Edwards, Monique Benard, Lanette Weeks

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I. OPENING CEREMONY

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A. Call to Order

Mayor Minster called the meeting to order at 6:01 pm and called for a motion to convene.

Council Member Smith moved to convene as the South Ogden City Council, followed by a second from Council Member Benard. In a voice vote Council Members Smith, Strate, Orr, Benard and Porter all voted aye.

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B. Prayer/Moment of Silence

The mayor invited everyone to participate in a moment of silence.

C. Pledge of Allegiance

Council Member Orr led those present in the Pledge of Allegiance.

Mayor Minster announced he would like change the order of the agenda slightly. He was going to allow recognition of students before public comments. There was no objection from the Council, so the mayor invited the students from Bonneville High School to come forward.

II. RECOGNITION OF SCOUTS/STUDENTS PRESENT

Savanna Shaw, Senior Class President, and Taeler Welch, Senator, introduced themselves. They reminded the Council the City had donated money to the school's PTSA graduation fund in the past. The fund insured that students would have a safe and fun place to go on graduation night. The mayor asked the students to write a letter and submit it to City Manager Dixon. He also said the Council could vote on the matter at this time.

50 Council Member Porter moved to give Bonneville High School money for their graduation party.
51 Council Member Benard asked if the amount they were requesting was \$500. The students said it
52 was. Council Member Benard then seconded the motion. Council Member Orr asked where the
53 party would be held. Ms. Shaw said it would be at The Junction. Mayor Minster then called the
54 vote:

| | | |
|----|------------------------|-----|
| 55 | | |
| 56 | Council Member Orr- | Yes |
| 57 | Council Member Strate- | Yes |
| 58 | Council Member Smith- | Yes |
| 59 | Council Member Porter- | Yes |
| 60 | Council Member Benard- | Yes |

61
62 The motion passed.

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64 Mayor Minster indicated it was time for public comments and invited anyone who wished to come
65 forward. He reminded those present that no action would be taken on comments made that
66 evening. He also asked those commenting to keep their remarks to 3 minutes.

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69 **III. PUBLIC COMMENTS**

70 **Walt Bausman, 5792 S 1075 E** – Mr. Bausman gave a handout to the Council (see Attachment A) and
71 reminded them the amounts were from their own financial statements. After reviewing several
72 funds, he said the \$303,000 the City said it had made in FY2015 was referred to as a change in fund
73 balance and not debt income; he was not sure why staff continued to call it something that it was
74 not. Even the City auditors had labeled it something otherwise. It was confusing and incorrect.
75 Mr. Bausman said he had revised the financial statements and included them in the handout. At
76 this point, City Manager Dixon informed the mayor 3 minutes had passed. Mr. Bausman said it had
77 not been 3 minutes, it had only been 2 minutes. The mayor said Mr. Bausman could have 1 more
78 minute. (Note: The time stamp on the recording indicated 3 minutes had passed when Mr. Dixon
79 gave the warning). Mr. Bausman continued, saying the City could not sustain its losses for the
80 future. The key number they needed to look at was the fifth column, not the first.

81
82 **Jerry Cottrell, 5765 S 1075 E** – Mr. Cottrell said he was going to give the “dumbed down” version of
83 Mr. Bausman’s comments. He went on to give an analogy about different pockets, saying you
84 could make someone believe the accuracy of what you said by focusing their attention only on the
85 pocket you wanted them to look at. The City focused on the general fund; it was not a
86 representation of profit or loss. The balance of the general fund could be anything the Council or
87 staff wanted it to be. If one wanted to accurately understand the City’s finances, one should ask
88 for a net profit/loss analysis. That’s what Mr. Bausman had done.

89 Mr. Cottrell then said he supported making the salaries of police competitive, but asked that the City
90 look for cuts elsewhere.

91 Note: Both Mr. Bausman and Mr. Cottrell submitted written versions of their comments for the
92 record. See Attachment B.

93 There were no other public comments.

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95 **IV. CONSENT AGENDA**

- 96 A. **Approval of October 6, 2015 Council Minutes**
97 B. **Cancellation of November 3, 2015 Council Meeting In Recognition of Election Day**
98 C. **Approval of Amendment to Hinckley Commons, A Commercial Subdivision Located in a**
99 **CP-2 Zone**

100 **D. Set Date For Public Hearing (November 17, 2015 at 6 pm or as soon as the agenda permits)**
101 **To Receive and Consider Comments on Proposed Amendments to the FY2016 Budget**
102

103 Mayor Minster read through the consent agenda and asked if there were any comments
104 concerning them. Council Member Orr said on line 373 of the minutes she had intended to
105 say “mosquitos the last 30 days”.

106
107 The mayor called for a motion concerning the consent agenda.

108
109 **Council Member Porter moved to approve the consent agenda with the change. The**
110 **motion was seconded by Council Member Benard. In a voice vote Council Members**
111 **Smith, Orr, Porter, Benard and Strate all voted aye.**

112
113 The consent agenda was approved.
114
115

116 **V. DISCUSSION / ACTION ITEMS**

117 **A. Consideration of Resolution 15-45 – Amending a Betterment Agreement With UDOT for**
118 **Highway 89/Harrison Boulevard Project**

119 City Manager Matt Dixon had received a report that day that UDOT had elected to postpone
120 landscaping the project area until next spring. Secondary water was turned off and with
121 colder weather coming, they felt it would be best. It would ensure that the warranty was
122 still in place for the landscaping.

123 He then explained that as the project neared completion, it had become necessary to adjust
124 the betterment agreement with the City. The original agreement had been for
125 approximately \$146,000. There had been some complications with construction
126 easements and access easements for the pedestrian tunnel under Highway 89. UDOT did
127 not want to pass any additional costs to the city and therefore had agreed to absorb them;
128 this required that an amendment to the Betterment Agreement be made. The agreement
129 lowered the amount the City owed UDOT. The City could then use the freed up money to
130 negotiate with property owners for easements needed for both construction and
131 permanent access to the tunnel. The net cost remained the same for the City.

132 Council Member Strate asked if the tunnel was going over budget. Mr. Dixon said the
133 tunnel was on budget. He explained the initial hope had been that the property owners
134 would grant the easements with no cost to the City; however, complications with the
135 project had created greater impacts to the two property owners involved. Both the City
136 and UDOT felt it was the right thing to do to compensate the property owners. UDOT was
137 helping the City by lowering the costs of the betterment agreement so the City would have
138 money to compensate the property owners for the easements; the easements were the
139 City's, not UDOT's. Council Member Strate asked if some of the easements were in Weber
140 County. City Manager Dixon said they were in South Ogden City. The total cost for both
141 easements was around \$13,000.

142 Council Member Orr asked why we didn't ask the County to help pay for the easements
143 since it was their trail. Mr. Dixon said the trail was the City's project. Weber Pathways
144 had approached the City explaining that only local governments could qualify for WACOG
145 money, but they would aid the City in the application process for the tunnel since it was in
146 South Ogden City. The City did receive the money, the tunnel was ours and would be ours
147 to maintain in the future. UDOT allowed the City to “piggyback” on their project to help
148 save money. Council Member Orr said she had not understood that the tunnel project was
149 the City's.

150 Council Member Strate asked if the City would need to maintain the tunnel for winter
151 access. City Manager Dixon said it was the City's tunnel and they could maintain any way

152 they wished. Council Member Benard said he would like to target getting the City's new
153 sign done at the same time the landscaping was finished in the spring. Council Member's
154 Strate and Orr agreed. There was no more discussion. Mayor Minster called for a
155 motion.

156
157 **Council Member Benard moved to adopt Resolution 15-45, followed by a second from**
158 **Council Member Strate. The mayor asked if there were further discussion, and seeing**
159 **none, he called the vote:**

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|-----|-------------------------------|------------|
| 160 | | |
| 161 | Council Member Porter- | Yes |
| 162 | Council Member Strate- | Yes |
| 163 | Council Member Smith- | Yes |
| 164 | Council Member Benard- | Yes |
| 165 | Council Member Orr- | Yes |
| 166 | | |

167 **Resolution 15-45 was adopted.**

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170 **VI. DEPARTMENT DIRECTOR REPORTS**

171 **A. Parks and Public Works Director Jon Andersen – Project Updates**

172 Mr. Andersen reported on several projects in the City:
173 **38th Street** – the contractor was doing the final grading in preparation for laying the asphalt.
174 The asphalt would be finished in the next few days.

175 **Nature Park Restroom** – the contractor would be installing the stone at the end of the week
176 and should be done by next Wednesday. The door still needed to be installed.

177 **Sidewalk grants** – no news had been received concerning the grants since the applications
178 were submitted.

179 **Streetlights** – staff had been working through the warranty process on the streetlights and
180 were now preparing to install the parts received. There had been some issues with the
181 electrical contractor, but everything should be fixed by the end of the month.

182 Council Member Orr requested that the residents who were involved be contacted so they
183 would know the lights would be fixed.

184
185 The Council then informed Mr. Andersen of several issues they had been contacted about
186 throughout the City; Mr. Andersen said he would look into the issues.

187
188 At this point in the meeting Mayor Minster had the Youth City Council come forward and
189 introduce themselves. Those who came forward were Addison Weeks, Ally Holden, Brevan
190 Benard, Brecken Benard, Calvin Holden, Mitchell Holden, Brionca Benard, Jenna Miller,
191 Gabby Shupe, Aubrey Allen, and Bridger Butters.

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194 **VII. QUARTERLY REPORTS**

195 **A. Chief Parke – Ordinance Enforcement**

196 The Chief went over several statistics from the quarter covering July thru September.
197 Weeds and junk made up the largest part of ordinance enforcement, with parking problems
198 making up the next largest. Most of those contacted the first time concerning an
199 ordinance issue took care of the problem immediately; only 3 citations were issued for the
200 quarter. The Council asked several questions concerning ordinance issues in the City and
201 the Chief let them know where they were in the process. The Chief also made the Council
202 aware that there were some property owners who, because of age or health issues, were
203 unable to take care of their yards. The Chief was looking for ways to handle those types of

204 situations, as he felt it was inappropriate to issue a citation in these cases. He was looking
205 at some kind of community response group to help. Council Member Porter asked that
206 they be informed of such situations so they could help take care of them.
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209 **VIII. REPORTS**

210 **A. Mayor** – reported he had attended a Girl Scout group at the Holy Family Catholic Church.
211 He had answered many good questions and enjoyed his time with them.
212 The mayor also said he had received many calls concerning the dog park. He felt the City
213 should improve it.
214 He concluded by complimenting Chief West on the Fire Open House and the great success it
215 had been.
216

217 **B. City Council Members**
218 **Council Member Orr** – said she had talked with 2 groups of Scouts as well. She also
219 commented the Open House was very fun. Ms. Orr then reported she would be going to
220 Seattle with the Communities That Care Program for a drug prevention conference;
221 therefore she would not be in attendance at the next council meeting.
222

223 **Council Member Porter** – also reported the Fire Open House had been great. He then
224 said there was still interest in the South Ogden History book; he had a book signing next
225 month.
226

227 **Council Member Benard** – said not only was the Fire Open House great but the Fiesta!
228 Fiesta! Event had been awesome as well. The scarecrow contest had been a great
229 success as well. The Trunk or Treat event was well attended, however he had noticed
230 that there were more people taking candy than giving it out. He also thanked Treeo for
231 their participation at the Trunk or Treat and in many other parts of the community.
232 He concluded by noting some campaign sign ordinance violations and asked that the
233 candidates self-police them.
234

235 **Council Member Strate** – noted that many of the candidates had lost signs, more so in this
236 campaign than in any other. He asked if anyone knew about the signs to come forward.
237 Mr. Strate then reported he had tried to cross 40th Street at about 4:30 in the afternoon,
238 about the same time that kids would have to cross it when returning home from the new
239 Burch Creek Elementary. He felt the City needed to do something now about getting the
240 kids safely across the street, even though the school would not be completed until 2017.
241 He felt that putting a crossing guard along the street might not even take care of the
242 problem. He would like to see a tunnel or overpass.
243

244 **Council Member Smith** – asked Mr. Andersen and Chiefs West and Parke to look at the
245 safety and access along 6100 South. The configuration of the road did not seem right
246 and he felt it was dangerous.
247

248 **C. City Manager** – nothing to report.
249

250 **D. City Attorney Ken Bradshaw** – nothing to report.
251

252 Mayor Minster indicated it was time to close the meeting and open a work session and
253 entertained a motion to do so.

254 At 7:02 pm, Council Member Strate moved to adjourn City Council Meeting and convene
255 into a work session. Council Member Smith seconded the motion. The motion was
256 approved unanimously.
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259 IX. **ADJOURN CITY COUNCIL MEETING AND CONVENE INTO WORK SESSION**

260 A. **Potential Ramp Grant Applications**

261 City Manager Dixon reminded the Council this work session was in response to their request
262 to have more participation in the RAMP Grant Application process. Parks and Public Works
263 Director Jon Andersen had put together a potential project list for the Council to consider.
264 Staff was looking for direction as to which projects to pursue.

265 Mr. Andersen explained the grant process and the projects the City had applied for the
266 previous year. Staff had felt the application for funds for an outdoor restroom at South
267 Junior High School was very strong and were surprised it had not received grant money.
268 He then went through the priority list, explaining each project. He also explained the
269 difference between the grant categories: easy grants were up to \$1,999; regular grants were
270 between \$2,000 and \$199,999; and major grants were anything more than \$200,000. The
271 grants were also divided between recreation and parks grants and arts and museum grants.
272 Mr. Andersen asked the Council to decide what their top 3 projects were that staff should
273 apply for. The Council discussed many of the projects, including re-applying for the
274 restroom at South Junior High School, a fishing pond at Nature Park, the shade structure and
275 electrical at the amphitheater, upgrading the dog park, installing pickle ball courts, and a
276 CrossFit course. They talked about which projects would affect more people than just City
277 residents, as they would have more of a chance to receive a grant.

278 The Council determined they would like staff apply for 3 grants under the Recreation and
279 Parks category: First priority would be the restroom for South Junior High; the next two
280 would be for a par course at either Friendship or Glasmann Parks and upgrading the dog
281 park. It was also suggested that the City approach Petco or PetSmart to help with the dog
282 park. The Council would decide the priority of the second two projects after staff gathered
283 more information about them.

284 The Council also decided they would apply for a shade structure and electrical for the
285 amphitheater under the Arts and Museums category. Mr. Andersen said he would have
286 more information for the Council at their meeting on November 17.
287

288 Council Member Orr asked if staff was looking at applying for money for sidewalks, bike
289 paths, etc. through Wasatch Front Regional Council. City Manager Dixon said he had met
290 with Wasatch Front earlier in the day about their Complete Streets Policy, and that staff was
291 looking into sending a letter of intent for some projects.
292
293

294 X. **ADJOURN**

295 Mayor Minster called for a motion to adjourn the meeting.
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297 **Council Member Porter moved to adjourn, followed by a second from Council Member Benard.**
298 **All present voted aye.**
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300 The meeting adjourned at 7:56 pm.
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Not Approved

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Council Meeting held Tuesday, October 20, 2015.


Leesa Kapetanov, City Recorder

Date Approved by the City Council _____

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Not Approved

Attachment A
Walt Bausman Handout

DRAFT

South Ogden City
 Summary of Financial Position
 For 12 Months Ended June 30, 2015

Index

| | Page |
|---------------------------------------|------|
| Governmental Funds - Balance Sheet | 1 |
| Governmental Funds - Income Statement | 2 |
| Enterprise Funds - Balance Sheet | 3 |
| Enterprise Funds - Income Statement | 4 |
| CDRA Funds - Balance Sheet | 5 |
| CDRA Funds - Income Statement | 6 |

Prepared by Bausman Consulting

South Ogden City
 Balance Sheet - Governmental Funds
 As of June 30, 2015

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| | 1 | 2 | 3 | 4 | 5 | |
|--|---------------|---------------------|---------------------------------|-------------------------------------|--------------------|----------|
| | General | South Ogden Days | Debt Service | Capital Projects | Total | Comments |
| Total Assets | 5,649,512 | (11,051) | 285,284 | 628,053 | 6,551,798 | |
| Total Liabilities | 2,938,305 | 3,366 | - | 26,911 | 2,968,582 | |
| Fund balances | | | | | | |
| Restricted/Assigned | | | | | | |
| Beginning of year | 624,563 | - | - | 15,275 | 639,838 | |
| Net income (loss) | - | - | - | 48,226 | 48,226 | |
| Transfer in | 216,872 | - | - | - | 216,872 | p. 12 |
| End of year | 841,435 | - | - | 63,501 | 904,936 | |
| Unrestricted | | | | | | |
| Beginning of year | 1,783,558 | (4,569) | 461,145 | 1,442,476 | 3,682,610 | |
| Net income (loss) | 86,214 | (85,260) | (1,101,661) | (1,081,751) | (2,162,458) | |
| Transferred in | - | 55,412 | 925,800 | 176,916 | 1,158,128 | |
| End of year | 1,869,772 | (14,417) | 285,284 | 537,641 | 2,678,280 | |
| Total Fund Balance | 2,711,207 | (14,417) | 285,284 | 601,142 | 3,583,216 | |
| Total liabilities and fund balances | 5,649,512 | (11,051) | 285,284 | 628,053 | 6,551,798 | |
| Use of transferred funds | | | Restricted for Roads | Restricted doe for Other | Total | |
| Interfund transfer from Enterprise Funds | | | - | - | 1,375,000 | p. 5 |
| Transferred to Special Revenue Funds | | | - | - | (1,158,128) | p. 14 |
| Allocation of remaining balance | | | 196,228 | 20,644 | 216,872 | |

Prepared by Bausman Consulting
 Rev. 10-18-15

South Ogden City
Income Statement - Governmental Funds
For 12 Months Ended June 30, 2015

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| | 1 | 2 | 3 | 4 | 5 | |
|----------------------------------|---------------|------------------|--------------------|--------------------|--------------------|----------|
| | General | South Ogden Days | Debt Service | Capital Projects* | Cumulative Total | Comments |
| Revenues - as reported | 10,513,207 | 109,067 | 926,833 | 230,435 | 11,779,542 | p. 5 |
| Funds transferred (not revenues) | (1,375,000) | (55,412) | (925,800) | (176,916) | (2,533,128) | |
| Revenues - net of transfers | 9,138,207 | 53,655 | 1,033 | 53,519 | 9,246,414 | |
| Expenditures | 9,051,993 | 118,914 | 1,102,694 | 1,087,044 | 11,360,645 | p. 14 |
| Net income (loss) | 86,214 | (65,259) | (1,101,661) | (1,033,525) | (2,114,231) | |
| Enterprise Funds transferred in | 1,375,000 | - | - | - | 1,375,000 | p. 5 |
| Intrafunds transferred | (1,158,128) | 55,412 | 925,800 | 176,916 | - | p. 14 |
| Changes in Fund Balances | 303,086 | (9,847) | (175,861) | (856,609) | (739,231) | |

Prepared by Bausman Consulting
Rev. 10-18-15

South Ogden City
Balance Sheet - Enterprise Funds
As of June 30, 2015

DRAFT
3/6

| | 1 | 2 | 3 | 4 | 5 | 6 | |
|--|------------------|------------------|------------------|----------------|------------------|-------------------|----------|
| | Water | Sewer | Storm Drain | Garbage | Ambulance | Cumulative Total | Comments |
| Cash | 1,291,139 | 276,324 | 350,659 | 235,478 | - | 2,153,600 | |
| Account receivable | 212,683 | 273,340 | 61,057 | 98,002 | 142,759 | 787,841 | |
| Prepaid expenses | 56,135 | - | - | - | - | 56,135 | |
| Long term assets - net | 3,855,567 | 2,476,224 | 1,496,213 | 33,267 | 174,707 | 8,035,978 | |
| Total assets | 5,415,524 | 3,025,888 | 1,907,929 | 366,747 | 317,466 | 11,033,554 | |
| Liabilities | 495,290 | 202,388 | 72,844 | 83,076 | 414,337 | 1,267,935 | |
| Retained earnings | - | - | - | - | - | - | |
| Net investment in capital assets(1) | 4,792,867 | 2,543,616 | 1,462,337 | 53,493 | 196,404 | 9,048,717 | |
| Restricted - Impact fees | 93,158 | - | 61,796 | - | - | 154,954 | |
| Unrestricted | - | - | - | - | - | - | |
| Beginning of year(1)(2) | 604,131 | 622,269 | 178,646 | 612,951 | (131,255) | 1,886,742 | |
| Net income (loss) | 30,078 | 7,615 | 132,306 | 42,227 | (162,020) | 50,206 | |
| Enterprise funds transferred | (600,000) | (350,000) | - | (425,000) | - | (1,375,000) | |
| Total unrestricted | 34,209 | 279,884 | 310,952 | 230,178 | (293,275) | 561,948 | |
| Total retained earnings | 4,920,234 | 2,823,500 | 1,835,085 | 283,671 | (96,871) | 9,765,619 | |
| Total liabilities and retained earnings | 5,415,524 | 3,025,888 | 1,907,929 | 366,747 | 317,466 | 11,033,554 | |

(1) Amounts differ from audited financial statements
(2) Amounts differ from 5/31/15

Prepared by Bausman Consulting
Rev. 10-18-15

South Ogden City
Income Statement - Enterprise Funds
For 12 Months Ended June 30, 2015

DRAFT
4/6

| | 1 | 2 | 3 | 4 | 5 | 6 | |
|------------------------------|---------------|--------------|----------------|---------------|------------------|---------------|----------|
| | Water | Sewer | Storm Drain | Garbage | Ambulance | Total | Comments |
| Revenues | 1,412,432 | 1,691,353 | 855,131 | 822,019 | 358,720 | 4,780,935 | |
| Expenditures | 1,363,464 | 1,683,738 | 722,825 | 779,792 | 520,740 | 5,070,559 | |
| | 18,890 | | | | | | |
| | 1,382,354 | 1,683,738 | 722,825 | 779,792 | 520,740 | 5,070,559 | |
| Net income (loss) | 30,078 | 7,615 | 132,306 | 42,227 | (162,020) | 50,206 | |
| Enterprise funds transferred | (600,000) | (350,000) | | (425,000) | - | (1,375,000) | |
| Changes to retained earnings | (569,922) | (342,385) | 132,306 | (382,773) | (162,020) | (1,324,794) | |

Prepared by Bausman Consulting
Rev. 10-18-15

South Ogden City
Balance Sheet - CDRA Funds
As of June 30, 2015

DRAFT
5/6

| | 1 | 2 | 3 | 4 | 5 | |
|---|-------------------|----------------------|--------------------|--------------------|----------------|----------|
| | CDRA (Macey's) | Northwest Project | Hinkley Project | Hinkley Housing | Total | Comments |
| Total assets | 894,518 | 813,588 | 161,650 | 70,397 | 1,940,153 | |
| Total Liabilities | 109,742 | 475,922 | 48,500 | - | 634,164 | |
| Fund balances | | | | | | |
| Beginning of year | 667,822 | 267,379 | 77,009 | 60,760 | 1,072,970 | |
| Net income (loss) | 116,954 | 70,287 | 45,778 | - | 233,019 | |
| Interfund transfer | | | (9,637) | 9,637 | - | |
| Total retained earnings | 784,776 | 337,666 | 113,150 | 70,397 | 1,305,989 | |
| Total liabilities and retained earnings | 894,518 | 813,588 | 161,650 | 70,397 | 1,940,153 | |

Prepared by Bausman Consulting
Rev. 10-18-15

South Ogden City
 Income Statement - CDRA Funds
 For 12 Months Ended June 30, 2015

DRAFT
 6/6

| | 1 | 2 | 3 | 4 | 5 | |
|--------------------------|-------------------|----------------------|--------------------|--------------------|----------------|----------|
| | CDRA (Macey's) | Northwest Project | Hinkley Project | Hinkley Housing | Total | Comments |
| Revenues | 129,396 | 494,444 | 48,188 | - | 672,028 | |
| Expenditures | 12,442 | 424,157 | 2,410 | - | 439,009 | |
| Net income (loss) | 116,954 | 70,287 | 45,778 | - | 233,019 | |

Prepared by Bausman Consulting
 Rev. 10-18-15

REVISED DRAFT

South Ogden City
 Summary of Financial Position
 For 12 Months Ended June 30, 2015

| Index | Page |
|---------------------------------------|------|
| Governmental Funds - Balance Sheet | 1 |
| Governmental Funds - Income Statement | 2 |

Prepared by Bausman Consulting
 Rev. 10-9-15

South Ogden City
Balance Sheet - Governmental Funds
As of June 30, 2015

REVISED DRAFT
1A

| | 1 | 2 | 3 | 4 | 5 | |
|--|------------------|------------------|----------------------|--------------------|--------------------|-----------|
| | General | South Ogden Days | Debt Service | Capital Projects | Total | Comments |
| Total Assets | 5,649,512 | (11,051) | 285,284 | 628,053 | 6,551,798 | |
| Total Liabilities | 2,938,305 | 3,366 | - | 26,911 | 2,968,582 | |
| Intrafund transfer | 1,061,035 | | | (1,061,035) | | |
| Fund balances | | | | | | |
| Restricted/Assigned | | | | | | |
| Beginning of year | 624,563 | - | - | 15,275 | 639,838 | |
| Net income (loss) | - | - | - | 48,226 | 48,226 | |
| Transfer in | 216,872 | - | - | - | 216,872 | see below |
| End of year | 841,435 | - | - | 63,501 | 904,936 | |
| Unrestricted | | | | | | |
| Beginning of year | 1,783,558 | (4,569) | 461,145 | 1,442,476 | 3,682,610 | |
| Net income (loss) | (974,821) | (65,260) | (1,101,661) | (20,716) | (2,162,458) | 1,061,035 |
| Transferred in | - | 55,412 | 925,800 | 176,916 | 1,158,128 | |
| End of year | 808,737 | (14,417) | 285,284 | 1,598,676 | 2,678,280 | |
| Total Fund Balance | 1,650,172 | (14,417) | 285,284 | 1,662,177 | 3,583,216 | |
| Total liabilities and fund balances | 5,649,512 | (11,051) | 285,284 | 628,053 | 6,551,798 | |
| Use of transferred funds | | | | | | |
| | | | Restricted for Roads | Restricted - Other | Total | |
| Interfund transfer from Enterprise Funds | | | - | - | 1,375,000 | p. 5 |
| Transferred to Special Revenue Funds | | | - | - | (1,158,128) | p. 14 |
| Allocation of remaining balance | | | 196,229 | 20,643 | 216,872 | |

Prepared by Bausman Consulting
Rev. 10-18-15

South Ogden City
Income Statement - Governmental Funds
For 12 Months Ended June 30, 2015

REVISED DRAFT
2A

| | 1 | 2 | 3 | 4 | 5 | |
|----------------------------------|------------------|------------------|--------------------|-------------------|--------------------|-----------|
| | General | South Ogden Days | Debt Service | Capital Projects* | Cumulative Total | Comments |
| Revenues - as reported | 10,513,207 | 109,067 | 926,833 | 230,435 | 11,779,542 | p. 5 |
| Funds transferred (not revenues) | (1,375,000) | (55,412) | (925,800) | (176,916) | (2,533,128) | |
| Revenues - net of transfers | 9,138,207 | 53,655 | 1,033 | 53,519 | 9,246,414 | |
| Expenditures | 10,113,028 | 118,914 | 1,102,694 | 26,009 | 11,360,645 | 1,061,035 |
| Net income (loss) | (974,821) | (65,259) | (1,101,661) | 27,510 | (2,114,231) | |
| Enterprise Funds transferred in | 1,375,000 | - | - | - | 1,375,000 | p. 5 |
| Intrafunds transferred | (1,158,128) | 55,412 | 925,800 | 176,916 | - | p. 14 |
| Changes in Fund Balances | (757,949) | (9,847) | (175,861) | 204,426 | (739,231) | |

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Rev. 10-18-15

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Attachment B
Written Comments

Not Approved

453 Good evening - My name is Walt Bausman
454 I live at 5792 S 1075 E
455
456 I have passed out some summary financial statements for the fiscal year ended 6-30-15
457 I think they explain some of the questions that are being asked by council members and others re: the city's finances
458
459 And please remember, these amounts are from your financial statements
460
461 First, let's look at the handout entitled Summary of Financial Position – DRAFT
462
463 So the big question is: DID WE MAKE ANY MONEY? Well, it all depends on what you're looking at
464
465 On page 1, the first column is the General Fund, reports net income of \$86,000.
466
467 However, on the same page, the fifth column shows that total Government Funds lost \$2,100,000. That is the key number
468 you should all be looking at.
469
470 You may remember that the city staff keeps talking about Revenues over Expenses of \$303,000
471
472 Well, that amount is derived from the \$86,000 earned, plus \$217,000 from the Enterprise Funds' transfer, less the
473 transfers to the Special Revenue Funds, which is shown at the bottom of page 1 and page 2
474
475 The \$303,000 is referred to as a Change in Fund Balance, not Net Income. So I'm not sure why the staff continues to call
476 it something that it's not, when even your own auditors correctly label it It's not only confusing, it's incorrect.
477
478 I noticed in your packet for tonight, when asked about how the city did for the fiscal year ended 6-30-15, it was reported by
479 the staff that the city was \$303,000 in the black. Any reference to being in the "black" is generally referred to as net
480 income – and only \$86,000 is available for additional spending. Again, the \$217,000 is restricted for road work
481
482 I now draw your attention to the second handout, the REVISED DRAFT
483
484 What this does is reclassify the costs of 2 streets (1075 E and Chambers Road) that were reported as Capital
485 Improvements totaling \$1,061,000.
486
487 Several months ago, we were told that these costs were misclassified as capital improvements, and should have been
488 reported as repairs in the Streets account within the General Fund. However, this has not been done
489
490 As you can see, on page 1, the General Fund would then report as loss of \$975,000, while the Capital Projects Fund
491 would have a net loss of only \$21,000
492
493 But under any circumstance, the total cumulative Unrestricted Government Funds shows a net loss of \$2,162,000, which
494 is not a sustainable amount without significant changes. Again, this is the key number all of you should be looking at
495
496 **And a couple of final items:**
497
498 There still doesn't appear to be a budgeted amount to pay for the 38th Street repair – initially planned to cost \$437,000
499
500 The planned increase in policemen's salaries and related costs is slated to cost \$96,000 for this year, with \$21,000 being
501 cut from other areas. Hardly what I'd call "cost cutting". And BTW, we are 100% in support of the planned increase.
502
503 So it appears the initial deficit of \$441,000 is going to increase to about \$1,000,000
504
505 And it also appears you have 1-2 years of deficit spending before something needs to happen:
506
507 **INCREASED TAXES, COST CUTTING AND/OR AGAIN LOOKING FOR OTHER FUNDS TO RAID**
508
509 There are other issues, but these are the most significant. Do you have any questions?
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Tonight I am going to quickly cover two separate topics. For those who understood Walt's presentation, you can take a rest because I am just going to give the dumbed-down version. I don't want anyone to take offense to the term "dumbed-down" or think that I am using it in a disparaging way towards any of you. Rather, the one who most needs a dumbed-down version is me!

So here's how I see it. If I have \$1,000,000 in my left front pocket and nothing in my right front pocket, I could claim that I am either flat broke or pretty well off. I might even convince you of the accuracy of my claims IF I can focus your attention on only the pocket I want you to look at. Now, that's a simplistic example and some of you might be thinking, I wouldn't believe either claim until I'd checked all of his pockets. If so, I say good for you! That's the right approach. But in South Ogden, we seem to want to focus on the General Fund which, in a sense, is just a pocket in which the City holds, receives, and dispenses money. The General Fund balance is no more representative of the City's profit or loss than the contents of my left front pocket is representative of my personal profit or loss. So to say we finished the year "in the black" by \$300,000 is correct so long as you are looking only at the General Fund. But don't you see that the balance in the General Fund can be pretty much whatever the Staff wants it to be? If he wanted to, Mr. Liebersbach could make the General Fund balance \$600,000... or more! All that is needed is for money to be available in another pocket. Just as I can move money from one pocket to another, so can Mr. Liebersbach. But doubling the amount of money in the General Fund does not mean that more money came in to the City. And having a positive General Fund balance does not mean that revenues exceeded expenditures. If you want to accurately understand the City's finances, you should ask for a net profit/loss analysis rather than just looking at how much cash happens to be sitting in just one pocket. That's what Mr. Bausman has done and I would be willing to bet that Mr. Liebersbach has already performed such an analysis as well. All I am suggesting is that you ask Mr. Liebersbach to share his net profit/loss analysis with you.

My second topic is police salaries. I know that there will be a public hearing on this topic, but since I will be out of town on the 17th of November, I will have my say on that issue now... and I will keep it short and sweet. We support increasing police salaries to be competitive in the job market. As citizens, we want to be loyal to the men and women who do an increasingly dangerous and unpopular job. We want to retain experienced officers rather than being the training ground for other police forces in the area. However, we do not want to add to an already projected budget deficit. So this is where the hard part comes in. It is easy to agree to spend more money, but we need to recognize that the City has already committed to spending more than the City itself projects to receive in revenues. Sometimes families and sometimes Cities need to cut or reduce planned spending. It happens all the time. I have every confidence that you can and will do it if only you set yourselves to the task of paying for this increase through cuts elsewhere. I hope you will do so! Thank you.

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|--|--------------------------------|--------------|------------|-------------|
| 01-11750 UTILITY CASH CLEARING | | | | |
| 92168 | HILL, SCOTT | 10/14/2015 | 10/20/2015 | 72.59 |
| 94129 | PASKINS, LISA | 10/14/2015 | 10/20/2015 | 57.15 |
| 94130 | EARLY, LANCE | 10/14/2015 | 10/20/2015 | 75.68 |
| 10-13100 ACCOUNTS RECEIVABLE - OTHER | | | | |
| 89174 | DELTA AIR | 10/20/2015 | 10/27/2015 | 592.20 |
| 89174 | DELTA AIR | 10/20/2015 | 10/27/2015 | 592.20 |
| 10-15121 Prepaid Health Insurance | | | | |
| 93807 | PEHP GROUP INSURANCE | 10/20/2015 | 10/27/2015 | 404.83 |
| 10-15210 COBRA Receivables | | | | |
| 93807 | PEHP GROUP INSURANCE | 10/20/2015 | 10/27/2015 | 404.83 |
| 10-21400 Credit Card Payable | | | | |
| 1739 | BANK OF UTAH | 10/09/2015 | 10/30/2015 | 63.00 |
| 1739 | BANK OF UTAH | 10/09/2015 | 10/30/2015 | 63.00 |
| 1739 | BANK OF UTAH | 10/19/2015 | 10/30/2015 | 185.00 |
| 10-22230 STATE WITHHOLDING PAYABLE | | | | |
| 5997 | UTAH STATE TAX COMMISSION | 10/02/2015 | 10/30/2015 | 7,089.59 |
| 5997 | UTAH STATE TAX COMMISSION | 10/16/2015 | 10/30/2015 | 7,298.54 |
| 5997 | UTAH STATE TAX COMMISSION | 10/30/2015 | 10/30/2015 | 7,505.31 |
| 10-22260 UNION DUES PAYABLE | | | | |
| 92957 | WEBER COUNTY LODGE #1 | 10/30/2015 | 10/30/2015 | 35.00 |
| 10-22276 United Way Payable | | | | |
| 90015 | UNITED WAY | 10/02/2015 | 10/30/2015 | 22.00 |
| 90015 | UNITED WAY | 10/16/2015 | 10/30/2015 | 22.00 |
| 90015 | UNITED WAY | 10/30/2015 | 10/30/2015 | 22.00 |
| 10-22278 Wash Natn'l Ins Payable | | | | |
| 2072 | WASHINGTON NATIONAL INS. CO. | 10/01/2015 | 10/20/2015 | 1,194.75 |
| 10-22280 AFLAC Ins. Payable | | | | |
| 560 | AFLAC | 10/01/2015 | 10/20/2015 | 97.33 |
| 10-22282 HEALTH INSURANCE PAYABLE | | | | |
| 93807 | PEHP GROUP INSURANCE | 10/20/2015 | 10/27/2015 | 54,309.98 |
| 10-22283 Select Vision Payable | | | | |
| 93807 | PEHP GROUP INSURANCE | 10/20/2015 | 10/27/2015 | 421.55 |
| 10-22284 Liberty National Ins Payable | | | | |
| 4095 | LIBERTY NATIONAL LIFE INS. CO. | 10/01/2015 | 10/06/2015 | 371.10 |
| 4095 | LIBERTY NATIONAL LIFE INS. CO. | 11/01/2015 | 10/30/2015 | 371.10 |
| 10-22285 GARNISHMENTS PAYABLE | | | | |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/02/2015 | 10/06/2015 | 170.77 |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/02/2015 | 10/06/2015 | 173.40 |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/16/2015 | 10/20/2015 | 170.77 |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/16/2015 | 10/20/2015 | 173.40 |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/30/2015 | 10/30/2015 | 170.77 |
| 5865 | OFFICE OF RECOVERY SERVICES | 10/30/2015 | 10/30/2015 | 173.40 |
| 89062 | UHEAA | 10/02/2015 | 10/30/2015 | 17.93 |
| 89062 | UHEAA | 10/16/2015 | 10/30/2015 | 23.76 |
| 89062 | UHEAA | 10/30/2015 | 10/30/2015 | 15.07 |
| 10-22290 DISABILITY PAYABLE | | | | |
| 5047 | PUBLIC EMP. HEALTH PROGRAM | 10/02/2015 | 10/30/2015 | 703.81 |
| 5047 | PUBLIC EMP. HEALTH PROGRAM | 10/30/2015 | 10/30/2015 | 1,408.25 |
| 10-22291 LIFE INSURANCE PAYABLE | | | | |
| 5100 | LIFEMAP ASSURANCE COMPANY | 10/02/2015 | 10/05/2015 | 716.21 |
| 10-23115 Football Equipment Deposit | | | | |
| 1826 | CARTER, NOLAN | 10/28/2015 | 10/28/2015 | 100.00 |
| 90107 | BURDETT, JENNIFER | 10/28/2015 | 10/28/2015 | 100.00 |
| 90256 | DOMINGUEZ, NATALIA & JAVIER | 10/28/2015 | 10/28/2015 | 100.00 |
| 90468 | HOWARD, MICHELLE | 10/28/2015 | 10/28/2015 | 100.00 |
| 90507 | KETTS, TAMI | 10/28/2015 | 10/28/2015 | 100.00 |
| 92014 | DRANEY, TINA | 10/28/2015 | 10/28/2015 | 100.00 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|---------------------------------------|--------------|------------|-------------|
| 92030 | MORRIS, TREVOR | 10/28/2015 | 10/28/2015 | 75.00 |
| 92030 | MORRIS, TREVOR | 10/28/2015 | 10/28/2015 | 75.00 |
| 92033 | NORMAN, TINA | 10/28/2015 | 10/28/2015 | 100.00 |
| 92044 | SHAW, STEPHANIE | 10/28/2015 | 10/28/2015 | 100.00 |
| 92081 | DIXON, MINDI | 10/28/2015 | 10/28/2015 | 100.00 |
| 92674 | MARTINEZ, KRISTEN | 10/28/2015 | 10/28/2015 | 100.00 |
| 92738 | REDD, NATALIE | 10/28/2015 | 10/28/2015 | 100.00 |
| 93210 | LANDIN, AMY | 10/28/2015 | 10/28/2015 | 100.00 |
| 93217 | BAUR, BRETT | 10/28/2015 | 10/28/2015 | 100.00 |
| 93219 | RASLEY, RYAN | 10/28/2015 | 10/28/2015 | 100.00 |
| 93250 | ADAMS, DEANNE | 10/28/2015 | 10/28/2015 | 100.00 |
| 93695 | FAWBUSH, MATT | 10/28/2015 | 10/28/2015 | 100.00 |
| 93713 | McCLELLAN, KIMBERLEE | 10/28/2015 | 10/28/2015 | 100.00 |
| 93721 | FARMER, THOMAS | 10/28/2015 | 10/28/2015 | 100.00 |
| 94038 | HAVILI, PATRICIA | 10/28/2015 | 10/28/2015 | 37.50 |
| 94038 | HAVILI, PATRICIA | 10/28/2015 | 10/28/2015 | 37.50 |
| 94038 | HAVILI, PATRICIA | 10/28/2015 | 10/28/2015 | 37.50 |
| 94141 | ALDRICH, DAVID | 10/28/2015 | 10/28/2015 | 75.00 |
| 94141 | ALDRICH, DAVID | 10/28/2015 | 10/28/2015 | 75.00 |
| 94141 | ALDRICH, DAVID | 10/28/2015 | 10/28/2015 | 75.00 |
| 94142 | AUGER, BRIAN | 10/28/2015 | 10/28/2015 | 100.00 |
| 94143 | ECK, BRYAN | 10/28/2015 | 10/28/2015 | 100.00 |
| 94144 | FAUSETT, AMANDA | 10/28/2015 | 10/28/2015 | 100.00 |
| 94145 | HATFIELD, KENNETH | 10/28/2015 | 10/28/2015 | 100.00 |
| 94146 | HOWELL, COREY | 10/28/2015 | 10/28/2015 | 75.00 |
| 94146 | HOWELL, COREY | 10/28/2015 | 10/28/2015 | 75.00 |
| 94147 | JENSEN, TANYA | 10/28/2015 | 10/28/2015 | 100.00 |
| 94148 | McGARRY, MICHELLE | 10/28/2015 | 10/28/2015 | 100.00 |
| 94149 | STRINGHAM, KYLE | 10/28/2015 | 10/28/2015 | 100.00 |
| 94150 | ROOKS, APRIL | 10/28/2015 | 10/28/2015 | 100.00 |
| 94151 | ROPER, NATALIE | 10/28/2015 | 10/28/2015 | 100.00 |
| 94152 | SOLIS, CELLY | 10/28/2015 | 10/28/2015 | 100.00 |
| 94153 | TESCH, TODD | 10/28/2015 | 10/28/2015 | 100.00 |
| 94154 | TIBBITTS, VIRGINIA | 10/28/2015 | 10/28/2015 | 100.00 |
| 94155 | WARBY, JEREMY | 10/28/2015 | 10/28/2015 | 100.00 |
| 94156 | WOOD, ANGIE | 10/28/2015 | 10/28/2015 | 100.00 |
| 94157 | SINGELTON, TRISHA D | 10/28/2015 | 10/28/2015 | 100.00 |
| 10-23200 | Community Facility Deposit | | | |
| 92895 | ROYLANCE, KAREN | 10/27/2015 | 10/27/2015 | 100.00 |
| 94116 | ZAMORANO, PATRICK | 08/09/2015 | 10/06/2015 | 100.00 |
| 10-23230 | PARK BOWERY DEPOSITS PAYABLE | | | |
| 94126 | WOOD, DALE | 09/27/2015 | 10/14/2015 | 25.00 |
| 10-23240 | PERMIT FEES DUE STATE | | | |
| 2283 | DIV. OCCUP & PROFESS LICENSING | 10/23/2015 | 10/27/2015 | 210.73 |
| 10-23260 | BAIL HELD IN TRUST PAYABLE | | | |
| 93268 | LOANS FOR LESS | 09/17/2015 | 10/06/2015 | 200.00 |
| 93268 | LOANS FOR LESS | 09/03/2015 | 10/06/2015 | 200.00 |
| 93268 | LOANS FOR LESS | 10/08/2015 | 10/27/2015 | 200.00 |
| 94138 | YOUNGBERG, RHIANNA | 09/21/2015 | 10/27/2015 | 680.00 |
| 10-32-100 | Business Licenses - Commercial | | | |
| 94121 | EDWARD D JONES & CO, LP | 09/29/2015 | 10/06/2015 | 116.00 |
| 10-35-200 | Fines- Regular | | | |
| 93138 | LOWE, MATTHEW | 10/05/2015 | 10/06/2015 | 75.00 |
| 94005 | HUTZLEY, G. NEAL | 08/07/2015 | 10/06/2015 | 100.00 |
| 94005 | HUTZLEY, G. NEAL | 09/18/2015 | 10/06/2015 | 100.00 |
| 10-41-240 | Supplies | | | |
| 6121 | WAL-MART STORES, INC. | 10/22/2015 | 10/27/2015 | 32.92 |
| 6121 | WAL-MART STORES, INC. | 10/22/2015 | 10/27/2015 | 2.26 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|---|--------------|------------|-------------|
| 10-42-240 | Supplies | | | |
| | 5343 STAPLES | 10/07/2015 | 10/20/2015 | 81.79 |
| 10-42-320 | Prosecutorial Fees | | | |
| | 5017 POLL, BRANDON L. | 09/17/2015 | 10/06/2015 | 200.00 |
| 10-43-210 | Books, Subscriptions, & Mbrshp | | | |
| | 4160 LEXISNEXIS MATTHEW BENDER | 09/30/2015 | 10/27/2015 | 61.30 |
| 10-43-230 | Travel & Training | | | |
| | 1704 BURLEIGH, ELAINE | 10/05/2015 | 10/06/2015 | 391.00 |
| | 1704 BURLEIGH, ELAINE | 10/05/2015 | 10/06/2015 | 126.50 |
| 10-43-275 | State Surcharge | | | |
| | 5955 UTAH STATE TREASURER | 09/30/2015 | 10/06/2015 | 9,403.37 |
| 10-43-300 | Public Defender Fees | | | |
| | 88617 BUSHHELL, RYAN | 09/30/2015 | 10/14/2015 | 400.00 |
| 10-43-310 | Professional & Technical | | | |
| | 2969 GAYLORD, LUTHER | 10/05/2015 | 10/06/2015 | 39.80 |
| | 5511 SUPERIOR WATER AND AIR, INC. | 10/27/2015 | 10/27/2015 | 19.95 |
| | 91738 SHAFER, MARIA ANGELICA | 09/30/2015 | 10/06/2015 | 39.80 |
| 10-43-649 | Lease Interest/Taxes | | | |
| | 5126 REVCO LEASING CO. | 10/13/2015 | 10/27/2015 | 43.06 |
| 10-43-650 | Lease Payments | | | |
| | 5126 REVCO LEASING CO. | 10/13/2015 | 10/27/2015 | 109.87 |
| 10-44-210 | Books, Subscriptions & Member | | | |
| | 1081 ASSOCIATION OF PUBLIC TREASURER | 10/15/2015 | 10/20/2015 | 185.00 |
| | 5992 UT ASSOC OF PUBLIC TREASURERS | 10/14/2015 | 10/14/2015 | 75.00 |
| | 6378 WELLS FARGO BUSINESS CENTER | 10/05/2015 | 10/05/2015 | 50.00 |
| 10-44-230 | Travel & Training | | | |
| | 4098 LIEBERSBACH, STEVE | 10/22/2015 | 10/30/2015 | 45.43 |
| | 4098 LIEBERSBACH, STEVE | 10/22/2015 | 10/30/2015 | 20.13 |
| | 93709 SPRINGHILL SUITES | 09/25/2015 | 10/05/2015 | 218.98 |
| 10-44-240 | Office Supplies & Miscell | | | |
| | 5343 STAPLES | 10/01/2015 | 10/20/2015 | 97.13 |
| | 5343 STAPLES | 10/07/2015 | 10/20/2015 | 18.06 |
| 10-44-280 | Telephone | | | |
| | 5326 SPRINT | 09/28/2015 | 10/14/2015 | 68.65 |
| | 6006 VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 13.34 |
| | 6006 VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 40.01 |
| 10-44-300 | Gas, Oil & Tires | | | |
| | 2970 STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 103.48 |
| 10-44-310 | Professional & Technical | | | |
| | 4297 NATIONAL BENEFITS SERVICES | 09/30/2015 | 10/06/2015 | 50.00 |
| | 5308 SHRED MASTERS | 08/18/2015 | 10/27/2015 | 71.00 |
| | 5308 SHRED MASTERS | 09/29/2015 | 10/27/2015 | 98.60 |
| | 5511 SUPERIOR WATER AND AIR, INC. | 10/27/2015 | 10/27/2015 | 19.95 |
| | 91583 HEALTH EQUITY INC | 10/10/2015 | 10/20/2015 | 168.15 |
| 10-44-329 | Computer Repairs | | | |
| | 88031 DELL MARKETING L.P. | 09/28/2015 | 10/20/2015 | 62.29 |
| 10-44-649 | Lease Interest/Taxes | | | |
| | 5126 REVCO LEASING CO. | 10/20/2015 | 10/27/2015 | 60.71 |
| 10-44-650 | Lease Payments | | | |
| | 5126 REVCO LEASING CO. | 10/20/2015 | 10/27/2015 | 175.81 |
| 10-44-700 | Small Equipment | | | |
| | 5326 SPRINT | 09/28/2015 | 10/14/2015 | 299.99 |
| 10-49-220 | Public Notices | | | |
| | 4750 OGDEN PUBLISHING CORPORATION | 09/30/2015 | 10/14/2015 | 265.34 |
| | 4750 OGDEN PUBLISHING CORPORATION | 09/30/2015 | 10/14/2015 | 106.74 |
| | 4750 OGDEN PUBLISHING CORPORATION | 09/30/2015 | 10/14/2015 | 106.74 |
| 10-49-260 | Workers Compensation | | | |
| | 5968 UTAH LOCAL GOVERNMENTS TRUST | 10/13/2015 | 10/20/2015 | 4,697.97 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|---------------------------------|--------------|------------|-------------|
| 10-49-291 | Newsletter Printing | | | |
| 7652 | ALPHAGRAPHICS | 10/02/2015 | 10/05/2015 | 862.80 |
| 7652 | ALPHAGRAPHICS | 10/28/2015 | 10/29/2015 | 857.20 |
| 93429 | MAILCHIMP | 09/29/2015 | 10/05/2015 | 30.00 |
| 10-49-310 | Auditors | | | |
| 92705 | KEDDINGTON & CHRISTENSEN, LLC | 09/28/2015 | 10/06/2015 | 2,250.00 |
| 10-49-321 | I/T Supplies | | | |
| 1876 | CERTIFIED ENGINEERING SYSTEMS | 09/14/2015 | 10/06/2015 | 354.00 |
| 4159 | LOWE'S BUSINESS ACCOUNT | 10/22/2015 | 10/29/2015 | 28.94 |
| 89389 | NEW EGG | 10/22/2015 | 10/29/2015 | 34.99 |
| 94119 | USCUTTER.COM | 09/30/2015 | 10/05/2015 | 79.98 |
| 94120 | KEYMETRICSOFTWARE.COM | 09/30/2015 | 10/05/2015 | 51.50 |
| 10-49-322 | Computer Contracts | | | |
| 90386 | SECURESERVER.NET | 10/22/2015 | 10/29/2015 | 30.51 |
| 92395 | IRON MOUNTAIN | 08/31/2015 | 10/06/2015 | 78.00 |
| 92395 | IRON MOUNTAIN | 09/30/2015 | 10/20/2015 | 78.00 |
| 93061 | FIVE 9'S COMMUNICATIONS | 09/17/2015 | 10/06/2015 | 4,013.88 |
| 93376 | WEEBLY | 09/09/2015 | 10/05/2015 | 8.46 |
| 93376 | WEEBLY | 10/22/2015 | 10/29/2015 | 7.95 |
| 94039 | EXECUTECH | 09/01/2015 | 10/06/2015 | 210.00 |
| 94039 | EXECUTECH | 10/01/2015 | 10/20/2015 | 210.00 |
| 10-49-323 | City-wide Telephone | | | |
| 2021 | COMCAST | 10/01/2015 | 10/20/2015 | 164.70 |
| 2021 | COMCAST | 10/04/2015 | 10/20/2015 | 164.70 |
| 10-49-324 | City-wide Internet | | | |
| 2021 | COMCAST | 10/01/2015 | 10/20/2015 | 295.28 |
| 2021 | COMCAST | 10/04/2015 | 10/20/2015 | 295.27 |
| 10-49-329 | Computer Repairs | | | |
| 94128 | ITPARTS DEPOT | 10/19/2015 | 10/20/2015 | 221.20 |
| 10-49-510 | Insurance | | | |
| 5968 | UTAH LOCAL GOVERNMENTS TRUST | 10/13/2015 | 10/20/2015 | 188.18 |
| 10-49-520 | Employee Assistance Plan | | | |
| 1495 | BLOMQUIST HALE CONSULTING GROU | 10/01/2015 | 10/06/2015 | 300.00 |
| 10-49-600 | Community Programs | | | |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 09/14/2015 | 10/06/2015 | 30.32 |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 09/15/2015 | 10/06/2015 | 17.30 |
| 4750 | OGDEN PUBLISHING CORPORATION | 09/30/2015 | 10/14/2015 | 190.00 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 13.34 |
| 6121 | WAL-MART STORES, INC. | 10/14/2015 | 10/20/2015 | 27.91 |
| 6343 | OGDEN-WEBER CHAMBER | 08/31/2015 | 10/05/2015 | 20.00 |
| 6372 | WEBER MORGAN HEALTH DEPT | 09/11/2015 | 10/05/2015 | 25.00 |
| 6372 | WEBER MORGAN HEALTH DEPT | 09/25/2015 | 10/06/2015 | 105.00 |
| 6651 | ZURCHERS PARTY & WEDDING STORE | 09/15/2015 | 10/05/2015 | 26.64 |
| 6651 | ZURCHERS PARTY & WEDDING STORE | 10/07/2015 | 10/14/2015 | 7.73 |
| 88936 | DOLLAR TREE | 09/15/2015 | 10/05/2015 | 72.00 |
| 88936 | DOLLAR TREE | 10/28/2015 | 10/29/2015 | 21.00 |
| 88998 | MARK H. BOTT COMPANY | 10/21/2015 | 10/30/2015 | 760.00 |
| 90012 | TRUMBA CORPORATION | 10/27/2015 | 10/29/2015 | 99.95 |
| 91069 | FRESH MARKET | 09/30/2015 | 10/05/2015 | 30.00 |
| 92314 | BURCH CREEK MERCANTILE | 10/28/2015 | 10/29/2015 | 50.00 |
| 94122 | KANESVILLE ELEMENTARY SCHOOL | 09/25/2015 | 10/06/2015 | 100.00 |
| 10-49-607 | Soba | | | |
| 89978 | TEXAS ROADHOUSE | 10/07/2015 | 10/14/2015 | 81.91 |
| 10-49-610 | Government Immunity | | | |
| 94125 | McFARLAND, REX | 10/08/2015 | 10/14/2015 | 415.00 |
| 10-49-620 | Youth City Council | | | |
| 2117 | CROWN TROPHY | 10/10/2015 | 10/27/2015 | 80.00 |
| 94140 | TACO TIME | 10/20/2015 | 10/27/2015 | 100.00 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|---|--------------|------------|-------------|
| 10-51-260 | Senior Center Maint & Util | | | |
| 2021 | COMCAST | 10/05/2015 | 10/06/2015 | 151.03 |
| 3724 | JERRY'S PLUMBING SPECIALTIES | 10/07/2015 | 10/27/2015 | 345.43 |
| 3724 | JERRY'S PLUMBING SPECIALTIES | 10/14/2015 | 10/27/2015 | 15.21 |
| 4230 | QUESTAR | 10/22/2015 | 10/27/2015 | 29.49 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 622.15 |
| 10-51-262 | Old City Hall Utilities | | | |
| 4230 | QUESTAR | 10/22/2015 | 10/27/2015 | 68.98 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 286.52 |
| 10-51-263 | Fire Station #82 Utilities | | | |
| 4230 | QUESTAR | 10/21/2015 | 10/27/2015 | 36.17 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 584.70 |
| 10-51-264 | Station #82 Maintenance | | | |
| 92457 | ENERGY MANAGEMENT CORP | 09/25/2015 | 10/14/2015 | 484.95 |
| 10-51-265 | Cleaning Contract | | | |
| 1727 | BUTTARS CLEANING | 09/01/2015 | 10/14/2015 | 900.00 |
| 5115 | RECOMMENDED BUILDING MAINTENAN | 10/01/2015 | 10/06/2015 | 1,299.50 |
| 10-51-266 | Elevator Maintenance | | | |
| 5261 | SCHINDLER ELEVATOR CORPORATION | 10/01/2015 | 10/06/2015 | 1,306.05 |
| 10-51-270 | New City Hall Maintenance | | | |
| 2959 | G & K SERVICES | 09/29/2015 | 10/06/2015 | 28.05 |
| 2959 | G & K SERVICES | 10/06/2015 | 10/14/2015 | 25.62 |
| 2959 | G & K SERVICES | 10/13/2015 | 10/20/2015 | 25.62 |
| 3017 | ROBERTSON, CHERYL | 10/01/2015 | 10/14/2015 | 150.00 |
| 4229 | MOUNTAIN ALARM | 10/01/2015 | 10/14/2015 | 144.00 |
| 5115 | RECOMMENDED BUILDING MAINTENAN | 10/01/2015 | 10/06/2015 | 110.68 |
| 92457 | ENERGY MANAGEMENT CORP | 09/25/2015 | 10/14/2015 | 703.53 |
| 93019 | AIRE FILTER PRODUCTS- UTAH, LLC | 10/19/2015 | 10/27/2015 | 202.80 |
| 10-51-275 | New City Hall Utilities | | | |
| 4230 | QUESTAR | 10/22/2015 | 10/27/2015 | 703.03 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 6,426.01 |
| 10-51-280 | Old City Building Repairs | | | |
| 3724 | JERRY'S PLUMBING SPECIALTIES | 10/01/2015 | 10/14/2015 | 44.69 |
| 10-52-310 | Professional & Technical Servi | | | |
| 4018 | LANDMARK DESIGN | 09/30/2015 | 10/14/2015 | 5,862.00 |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 916.50 |
| 93626 | YORK HOWELL, LLC | 10/13/2015 | 10/20/2015 | 59.00 |
| 10-55-131 | WTC - A/C Contract | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 125.72 |
| 5944 | UTAH COMMUNICATIONS AUTHORITY | 08/31/2015 | 10/14/2015 | 23.25 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 40.01 |
| 10-55-132 | Liquor Funds Expenditures | | | |
| 91866 | UPS | 10/01/2015 | 10/14/2015 | 22.66 |
| 91866 | UPS | 10/05/2015 | 10/27/2015 | 36.74 |
| 10-55-210 | Mbrshps, Bks & Sub - Police | | | |
| 5950 | UTAH CHIEFS OF POLICE ASSOC. | 10/07/2015 | 10/20/2015 | 362.00 |
| 10-55-240 | Office Supplies - Police | | | |
| 1305 | RIVER PRINT | 10/08/2015 | 10/14/2015 | 60.00 |
| 3511 | RICOH USA, INC | 09/30/2015 | 10/06/2015 | 122.49 |
| 5343 | STAPLES | 10/01/2015 | 10/06/2015 | 109.19 |
| 5343 | STAPLES | 10/21/2015 | 10/27/2015 | 31.07 |
| 10-55-245 | Clothing Contract - Police | | | |
| 104 | A-1 UNIFORMS | 09/11/2015 | 10/06/2015 | 69.76 |
| 104 | A-1 UNIFORMS | 09/16/2015 | 10/06/2015 | 238.64 |
| 104 | A-1 UNIFORMS | 09/18/2015 | 10/06/2015 | 29.00 |
| 104 | A-1 UNIFORMS | 09/24/2015 | 10/06/2015 | 151.76 |
| 104 | A-1 UNIFORMS | 09/30/2015 | 10/14/2015 | 50.88 |
| 104 | A-1 UNIFORMS | 10/19/2015 | 10/27/2015 | 286.53 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|---|---------------------------------|--------------|------------|-------------|
| 5041 | PRO STREET EMBROIDERY | 10/01/2015 | 10/20/2015 | 24.00 |
| 5121 | SYMBOL ARTS | 10/20/2015 | 10/27/2015 | 152.00 |
| 5250 | SAGEL'S DRYCLEANING | 07/31/2015 | 10/20/2015 | 119.25 |
| 5250 | SAGEL'S DRYCLEANING | 08/31/2015 | 10/20/2015 | 183.25 |
| 5250 | SAGEL'S DRYCLEANING | 09/30/2015 | 10/20/2015 | 101.25 |
| 10-55-246 Special Dept Supplies - Police | | | | |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 09/08/2015 | 10/06/2015 | 57.56 |
| 5322 | SMITH'S | 10/20/2015 | 10/27/2015 | 52.14 |
| 5323 | SIRCHIE FINGER PRINT LABORATOR | 09/30/2015 | 10/14/2015 | 171.11 |
| 5323 | SIRCHIE FINGER PRINT LABORATOR | 10/01/2015 | 10/14/2015 | 135.00 |
| 5323 | SIRCHIE FINGER PRINT LABORATOR | 10/01/2015 | 10/14/2015 | 37.72 |
| 5323 | SIRCHIE FINGER PRINT LABORATOR | 10/14/2015 | 10/20/2015 | 233.78 |
| 5511 | SUPERIOR WATER AND AIR, INC. | 10/05/2015 | 10/06/2015 | 19.95 |
| 6045 | VEHICLE LIGHTING SOLUTIONS | 09/18/2015 | 10/14/2015 | 67.25 |
| 88468 | CDW-G | 09/23/2015 | 10/14/2015 | 69.86 |
| 91866 | UPS | 10/05/2015 | 10/14/2015 | 23.84 |
| 94123 | CLIFF'S CAR WASH | 09/25/2014 | 10/14/2015 | 6.00 |
| 10-55-247 Animal Control Costs | | | | |
| 2289 | DISNEY, KAREN | 10/17/2015 | 10/27/2015 | 11.99 |
| 6360 | WEBER COUNTY TRANSFER STATION | 09/04/2015 | 10/06/2015 | 5.00 |
| 6360 | WEBER COUNTY TRANSFER STATION | 10/19/2015 | 10/27/2015 | 5.00 |
| 6420 | WESTLAND FORD | 10/06/2015 | 10/14/2015 | 108.02 |
| 90558 | ANIMAL CARE VET ANIMAL HOSPITAL | 09/30/2015 | 10/20/2015 | 2,204.56 |
| 90558 | ANIMAL CARE VET ANIMAL HOSPITAL | 10/17/2015 | 10/27/2015 | 1,220.00 |
| 90752 | AMAZON.COM | 10/21/2015 | 10/27/2015 | 65.91 |
| 91116 | HEARTSONG SPAY-NEUTER CLINIC | 10/08/2015 | 10/20/2015 | 50.00 |
| 91455 | MILLCREEK ANIMAL HOSPITAL | 09/30/2015 | 10/20/2015 | 20.00 |
| 91455 | MILLCREEK ANIMAL HOSPITAL | 09/18/2015 | 10/20/2015 | 131.22 |
| 91455 | MILLCREEK ANIMAL HOSPITAL | 09/18/2015 | 10/20/2015 | 6.94 |
| 91455 | MILLCREEK ANIMAL HOSPITAL | 09/18/2015 | 10/20/2015 | 4.28 |
| 91467 | PET SOURCE, LLC | 10/21/2015 | 10/27/2015 | 1,044.99 |
| 10-55-248 Vehicle Maintenance - Police | | | | |
| 1459 | BIG O TIRES | 10/15/2015 | 10/27/2015 | 20.00 |
| 1459 | BIG O TIRES | 10/13/2015 | 10/27/2015 | 20.00 |
| 6420 | WESTLAND FORD | 10/01/2015 | 10/14/2015 | 34.70 |
| 6420 | WESTLAND FORD | 10/01/2015 | 10/14/2015 | 13.20 |
| 6420 | WESTLAND FORD | 10/01/2015 | 10/14/2015 | 4.33 |
| 6420 | WESTLAND FORD | 10/14/2015 | 10/14/2015 | 13.54 |
| 6420 | WESTLAND FORD | 10/06/2015 | 10/14/2015 | 20.98 |
| 6420 | WESTLAND FORD | 10/13/2015 | 10/27/2015 | 110.60 |
| 6420 | WESTLAND FORD | 10/08/2015 | 10/27/2015 | 44.91 |
| 6420 | WESTLAND FORD | 10/21/2015 | 10/27/2015 | 19.64 |
| 89878 | GOLDEN SPIKE HARLEY-DAVIDSON | 09/29/2015 | 10/14/2015 | 215.95 |
| 89878 | GOLDEN SPIKE HARLEY-DAVIDSON | 10/05/2015 | 10/14/2015 | 66.90 |
| 91707 | FACTORY MOTOR PARTS CO. | 10/13/2015 | 10/27/2015 | 104.66 |
| 92651 | FIRST CALL (O'REILLY) | 09/21/2015 | 10/14/2015 | 215.06 |
| 10-55-250 Equipment Maintenance - Police | | | | |
| 4227 | MOTOROLA INC. | 09/23/2015 | 10/06/2015 | 406.40 |
| 10-55-280 Telephone/Internet - Police | | | | |
| 4228 | CENTURY LINK | 10/01/2015 | 10/20/2015 | 192.28 |
| 5326 | SPRINT | 09/28/2015 | 10/14/2015 | 620.50 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 1,039.27 |
| 10-55-300 Gas, Oil & Tires - Police | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 4,146.88 |
| 3613 | JACK'S TIRE & OIL, INC. | 10/13/2015 | 10/27/2015 | 491.28 |
| 10-55-310 Professional & Tech - Police | | | | |
| 4070 | LES OLSON COMPANY | 10/12/2015 | 10/20/2015 | 50.69 |
| 5389 | STERICYCLE | 10/27/2015 | 10/27/2015 | 236.88 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|---|----------------------------------|--------------|------------|-------------|
| 5944 | UTAH COMMUNICATIONS AUTHORITY | 08/31/2015 | 10/14/2015 | 1,162.50 |
| 6151 | WASATCH INTEGRATED WASTE MANAG | 09/02/2015 | 10/06/2015 | 20.00 |
| 6151 | WASATCH INTEGRATED WASTE MANAG | 09/28/2015 | 10/06/2015 | 20.10 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 94.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 94.00 |
| 10-55-329 Computer Repairs - Police | | | | |
| 88031 | DELL MARKETING L.P. | 10/09/2015 | 10/27/2015 | 111.99 |
| 10-55-649 Lease Interest/Taxes | | | | |
| 3511 | RICOH USA, INC | 10/15/2015 | 10/20/2015 | 54.25 |
| 10-55-650 Lease Payments - Police | | | | |
| 3511 | RICOH USA, INC | 10/15/2015 | 10/20/2015 | 182.66 |
| 10-57-230 Travel & Training | | | | |
| 88019 | RASMUSSEN, RICK | 10/23/2015 | 10/27/2015 | 112.00 |
| 90633 | GUEST SERVICES, INC. | 10/23/2015 | 10/27/2015 | 167.32 |
| 10-57-240 Office Supplies & Expense | | | | |
| 5343 | STAPLES | 09/22/2015 | 10/14/2015 | 77.21 |
| 10-57-245 Clothing Contract | | | | |
| 5121 | SYMBOL ARTS | 09/30/2015 | 10/14/2015 | 1,150.00 |
| 5250 | SAGEL'S DRYCLEANING | 07/31/2015 | 10/20/2015 | 69.50 |
| 5250 | SAGEL'S DRYCLEANING | 08/31/2015 | 10/20/2015 | 45.00 |
| 5250 | SAGEL'S DRYCLEANING | 09/30/2015 | 10/20/2015 | 49.50 |
| 94131 | BOOT BARN | 10/08/2015 | 10/20/2015 | 150.00 |
| 94131 | BOOT BARN | 10/08/2015 | 10/20/2015 | 135.99 |
| 10-57-246 Special Department Supplies | | | | |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 08/27/2015 | 10/06/2015 | 269.52 |
| 2485 | EINSTEIN BROS. BAGELS | 10/14/2015 | 10/20/2015 | 29.09 |
| 4159 | LOWE'S BUSINESS ACCOUNT | 10/22/2015 | 10/27/2015 | 16.36 |
| 5511 | SUPERIOR WATER AND AIR, INC. | 10/27/2015 | 10/27/2015 | 19.95 |
| 5511 | SUPERIOR WATER AND AIR, INC. | 10/27/2015 | 10/27/2015 | 19.95 |
| 6422 | WHEELWRIGHT LUMBER COMPANY | 10/22/2015 | 10/27/2015 | 243.85 |
| 90752 | AMAZON.COM | 08/18/2015 | 10/05/2015 | 64.26 |
| 10-57-255 Other Equipment Maintenance | | | | |
| 88031 | DELL MARKETING L.P. | 09/03/2015 | 10/14/2015 | 114.98 |
| 88031 | DELL MARKETING L.P. | 09/16/2015 | 10/14/2015 | 210.98 |
| 92122 | LN CURTIS & SONS | 09/24/2015 | 10/14/2015 | 1,092.00 |
| 92122 | LN CURTIS & SONS | 09/25/2015 | 10/14/2015 | 2,439.50 |
| 10-57-280 Telephone/Internet | | | | |
| 2021 | COMCAST | 10/06/2015 | 10/14/2015 | 171.32 |
| 2021 | COMCAST | 10/06/2015 | 10/14/2015 | 27.68 |
| 5326 | SPRINT | 09/28/2015 | 10/14/2015 | 129.66 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 280.07 |
| 10-57-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 144.35 |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 586.15 |
| 10-57-310 Professional & Technical | | | | |
| 5944 | UTAH COMMUNICATIONS AUTHORITY | 08/31/2015 | 10/14/2015 | 697.50 |
| 10-57-330 Fire Prevention/ Community Edu | | | | |
| 92814 | POSITIVE PROMOTIONS, INC. | 09/08/2015 | 10/05/2015 | 404.43 |
| 10-57-400 Emergency Management Planning | | | | |
| 2291 | DIRECTV | 10/27/2015 | 10/27/2015 | 145.01 |
| 6563 | SATCOM GLOBAL INC. | 10/01/2015 | 10/20/2015 | 99.78 |
| 10-57-700 Small Equipment | | | | |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 09/03/2015 | 10/06/2015 | 349.99 |
| 10-58-210 Books, Subscrip. & Memberships | | | | |
| 2283 | DIV. OCCUP & PROFESS LICENSING | 10/08/2015 | 10/14/2015 | 63.00 |
| 2283 | DIV. OCCUP & PROFESS LICENSING | 10/08/2015 | 10/14/2015 | 63.00 |
| 93033 | INTERNATIONAL CODE COUNCIL, INC. | 09/16/2015 | 10/06/2015 | 961.00 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|---|----------------------------------|--------------|------------|-------------|
| 93033 | INTERNATIONAL CODE COUNCIL, INC. | 10/21/2015 | 10/27/2015 | 135.00 |
| 10-58-240 SUPPLIES | | | | |
| 5343 | STAPLES | 10/01/2015 | 10/20/2015 | 29.24 |
| 5343 | STAPLES | 10/07/2015 | 10/20/2015 | 93.92 |
| 88468 | CDW-G | 09/30/2015 | 10/14/2015 | 111.70 |
| 10-58-280 CELLULAR PHONE | | | | |
| 5326 | SPRINT | 09/28/2015 | 10/14/2015 | 63.65 |
| 10-58-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 103.74 |
| 10-58-315 PROFESSIONAL & TECHNICAL | | | | |
| 93772 | KIMBALL ENGINEERING | 10/07/2015 | 10/14/2015 | 85.00 |
| 93772 | KIMBALL ENGINEERING | 10/07/2015 | 10/14/2015 | 85.00 |
| 93772 | KIMBALL ENGINEERING | 10/07/2015 | 10/14/2015 | 535.00 |
| 93772 | KIMBALL ENGINEERING | 10/07/2015 | 10/14/2015 | 85.00 |
| 10-60-240 Office Supplies & Expense | | | | |
| 1352 | BELL JANITORIAL SUPPLY | 09/21/2015 | 10/20/2015 | 108.00 |
| 1352 | BELL JANITORIAL SUPPLY | 10/13/2015 | 10/20/2015 | 388.40 |
| 89389 | NEW EGG | 10/22/2015 | 10/29/2015 | 89.00 |
| 10-60-248 Vehicle Maintenance | | | | |
| 2992 | GENUINE PARTS CO./NAPA (SLC) | 09/30/2015 | 10/20/2015 | 53.12 |
| 6424 | WHEELER MACHINERY | 09/16/2015 | 10/06/2015 | 407.84 |
| 10-60-260 Building & Grounds Maintenance | | | | |
| 5300 | SHERWIN WILLIAMS | 09/21/2015 | 10/14/2015 | 48.31 |
| 5300 | SHERWIN WILLIAMS | 09/22/2015 | 10/14/2015 | 42.08 |
| 5300 | SHERWIN WILLIAMS | 09/22/2015 | 10/14/2015 | 36.79 |
| 92435 | RESOLUTE PEST CONTROL, LLC | 09/29/2015 | 10/20/2015 | 673.75 |
| 10-60-270 Utilities | | | | |
| 4230 | QUESTAR | 09/30/2015 | 10/06/2015 | 7.16 |
| 4230 | QUESTAR | 10/22/2015 | 10/27/2015 | 46.22 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 53.48 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 36.75 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 23.05 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 20.06 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 30.89 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 21.11 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 6.16 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 12.97 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 25.29 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 10.97 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 13.77 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 888.13 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 90.99 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/14/2015 | 7.02 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/14/2015 | 34.25 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/14/2015 | 10.97 |
| 6000 | ROCKY MOUNTAIN POWER | 10/09/2015 | 10/20/2015 | 154.44 |
| 6000 | ROCKY MOUNTAIN POWER | 10/20/2015 | 10/27/2015 | 1,431.62 |
| 10-60-280 Telephone | | | | |
| 5326 | SPRINT | 09/28/2015 | 10/14/2015 | 718.62 |
| 5944 | UTAH COMMUNICATIONS AUTHORITY | 08/31/2015 | 10/20/2015 | 186.00 |
| 93545 | EXPERCOM | 09/30/2015 | 10/05/2015 | 459.67 |
| 10-60-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 516.32 |
| 10-60-400 Class C Maintenance | | | | |
| 3020 | GRANITE CONSTRUCTION CO. | 09/14/2015 | 10/06/2015 | 146.63 |
| 3020 | GRANITE CONSTRUCTION CO. | 09/23/2015 | 10/14/2015 | 64.50 |
| 3020 | GRANITE CONSTRUCTION CO. | 09/22/2015 | 10/14/2015 | 298.42 |
| 3020 | GRANITE CONSTRUCTION CO. | 09/25/2015 | 10/20/2015 | 43.43 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|---|--------------------------------|--------------|------------|-------------|
| 5300 | SHERWIN WILLIAMS | 09/09/2015 | 10/06/2015 | 174.13 |
| 5300 | SHERWIN WILLIAMS | 09/10/2015 | 10/06/2015 | 29.49 |
| 5300 | SHERWIN WILLIAMS | 09/24/2015 | 10/14/2015 | 38.52 |
| 5300 | SHERWIN WILLIAMS | 10/05/2015 | 10/27/2015 | 270.50 |
| 10-60-480 Special Department Supplies | | | | |
| 2117 | CROWN TROPHY | 10/17/2015 | 10/27/2015 | 145.00 |
| 3580 | INTERSTATE BARRICADES | 09/21/2015 | 10/06/2015 | 80.88 |
| 4225 | AIRGAS USA, LLC | 09/23/2015 | 10/06/2015 | 42.64 |
| 4225 | AIRGAS USA, LLC | 09/28/2015 | 10/14/2015 | 22.68 |
| 4225 | AIRGAS USA, LLC | 10/06/2015 | 10/20/2015 | 169.89 |
| 4225 | AIRGAS USA, LLC | 10/01/2015 | 10/27/2015 | 10.62 |
| 4900 | STAKER & PARSON COMPANIES | 09/17/2015 | 10/06/2015 | 237.16 |
| 5300 | SHERWIN WILLIAMS | 10/05/2015 | 10/27/2015 | 120.50 |
| 92427 | SKY BLUE INDUSTRIES, INC. | 09/17/2015 | 10/06/2015 | 65.25 |
| 10-60-510 Road Proj/Improvements | | | | |
| 226 | ADVANCED PAVING | 08/31/2015 | 10/27/2015 | 30,496.04 |
| 1840 | CACHE VALLEY ELECTRIC | 10/05/2015 | 10/14/2015 | 850.00 |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 1,809.50 |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 760.00 |
| 10-60-725 Sidewalk Replacements | | | | |
| 88068 | SOD BUSTER TURF FARM | 09/25/2015 | 10/06/2015 | 48.00 |
| 10-60-750 Capital Outlay | | | | |
| 4070 | LES OLSON COMPANY | 10/02/2015 | 10/05/2015 | 6,061.72 |
| 10-70-230 Travel & Training | | | | |
| 87981 | URPA | 09/29/2015 | 10/06/2015 | 525.00 |
| 89010 | EXPEDIA.COM | 09/30/2015 | 10/05/2015 | 567.40 |
| 10-70-240 Special Dept. Supplies - Parks | | | | |
| 2267 | DE'S KEY SERVICE | 09/28/2015 | 10/27/2015 | 23.29 |
| 2594 | EWING IRRIGATION PRODUCTS | 09/18/2015 | 10/14/2015 | 84.68 |
| 2992 | GENUINE PARTS CO./NAPA (SLC) | 10/06/2015 | 10/20/2015 | 177.66 |
| 6020 | VALLEY NURSERY INCORPORATED | 09/24/2015 | 10/06/2015 | 183.20 |
| 10-70-248 Vehicle Maintenance | | | | |
| 2992 | GENUINE PARTS CO./NAPA (SLC) | 10/06/2015 | 10/20/2015 | 51.14 |
| 5325 | SIX STATES | 09/22/2015 | 10/06/2015 | 2,324.65 |
| 92581 | LARRY H MILLER | 10/05/2015 | 10/27/2015 | 190.00 |
| 92651 | FIRST CALL (O'REILLY) | 09/21/2015 | 10/27/2015 | 32.97 |
| 10-70-260 Building Maintenance | | | | |
| 3434 | HOME DEPOT/GEFC | 09/18/2015 | 10/06/2015 | 68.77 |
| 10-70-270 Utilities | | | | |
| 4230 | QUESTAR | 10/22/2015 | 10/27/2015 | 7.16 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 29.54 |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 244.70 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 18.15 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 228.68 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 120.23 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 34.06 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 36.08 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/06/2015 | 61.77 |
| 6000 | ROCKY MOUNTAIN POWER | 09/29/2015 | 10/06/2015 | 11.94 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/14/2015 | 14.93 |
| 6000 | ROCKY MOUNTAIN POWER | 09/30/2015 | 10/14/2015 | 22.20 |
| 10-70-280 Telephone/Internet | | | | |
| 2021 | COMCAST | 09/13/2015 | 10/14/2015 | 230.38 |
| 5326 | SPRINT | 09/28/2015 | 10/14/2015 | 261.24 |
| 10-70-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 586.04 |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 174.92 |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 78.90 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|-------------------------------------|--------------|------------|-------------|
| 10-70-310 | Professional & Technical | | | |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 92435 | RESOLUTE PEST CONTROL, LLC | 09/28/2015 | 10/20/2015 | 45.00 |
| 10-71-225 | Concession Expenses | | | |
| 2092 | CAPITAL ONE COMMERCIAL (COSTCO) | 09/24/2015 | 10/06/2015 | 66.64 |
| 92435 | RESOLUTE PEST CONTROL, LLC | 09/01/2015 | 10/20/2015 | 50.00 |
| 10-71-230 | Travel & Training | | | |
| 89010 | EXPEDIA.COM | 09/30/2015 | 10/05/2015 | 567.40 |
| 10-71-240 | Office Supplies Expense | | | |
| 2594 | EWING IRRIGATION PRODUCTS | 09/18/2015 | 10/14/2015 | 51.36 |
| 2594 | EWING IRRIGATION PRODUCTS | 09/18/2015 | 10/14/2015 | 67.40 |
| 10-71-241 | Comp League Expenses | | | |
| 5260 | SAVON | 10/06/2015 | 10/20/2015 | 42.00 |
| 5260 | SAVON | 10/06/2015 | 10/20/2015 | 87.80 |
| 10-71-242 | Special Dept. Supplies | | | |
| 2594 | EWING IRRIGATION PRODUCTS | 10/07/2015 | 10/27/2015 | 134.80 |
| 2594 | EWING IRRIGATION PRODUCTS | 10/05/2015 | 10/27/2015 | 67.40 |
| 3434 | HOME DEPOT/GEFC | 08/28/2015 | 10/06/2015 | 43.27 |
| 5300 | SHERWIN WILLIAMS | 08/19/2015 | 10/27/2015 | 405.75 |
| 5300 | SHERWIN WILLIAMS | 08/19/2015 | 10/27/2015 | 405.75 |
| 10-71-280 | Telephone/Internet | | | |
| 2021 | COMCAST | 09/13/2015 | 10/14/2015 | 172.37 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 40.01 |
| 10-71-300 | Gas, Oil & Tires | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 29.49 |
| 10-71-310 | Professional & Technical | | | |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 44.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 94.00 |
| 10-71-350 | Officials Fees | | | |
| 3350 | HORSLEY, GRANT | 10/10/2015 | 10/27/2015 | 40.00 |
| 8350 | JEFFERSON, DARRELL | 10/10/2015 | 10/27/2015 | 40.00 |
| 89595 | POLL, CHRISTOPHER | 10/20/2015 | 10/20/2015 | 120.00 |
| 91946 | EVERETT, GERALD | 10/10/2015 | 10/27/2015 | 40.00 |
| 93076 | STOREY, DAVID | 09/26/2015 | 10/06/2015 | 160.00 |
| 93825 | ROSS, BILL | 10/10/2015 | 10/27/2015 | 40.00 |
| 94117 | STIREMAN, BENJAMIN S | 09/26/2015 | 10/06/2015 | 160.00 |
| 94118 | TAYLOR, SCOTT | 09/26/2015 | 10/06/2015 | 160.00 |
| 94132 | HERNANDEZ, MARCO | 10/20/2015 | 10/20/2015 | 120.00 |
| 10-71-750 | Capital Outlay | | | |
| 4070 | LES OLSON COMPANY | 10/02/2015 | 10/05/2015 | 6,061.72 |
| 12-40-390 | Telephone Expense | | | |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 13.33 |
| 12-40-410 | Awards | | | |
| 2117 | CROWN TROPHY | 06/19/2015 | 10/14/2015 | 253.59 |
| 40-21300 | ACCOUNTS PAYABLE | | | |
| 226 | ADVANCED PAVING | 08/31/2015 | 10/27/2015 | 3,435.39- |
| 40-40-165 | 2015-2016 Road Projects | | | |
| 226 | ADVANCED PAVING | 08/31/2015 | 10/27/2015 | 38,211.76 |
| 40-40-348 | 40th St. Environmental Study | | | |
| 92551 | HORROCKS ENGINEERS | 10/21/2015 | 10/30/2015 | 809.78 |
| 40-40-349 | 40th St. Widening - City's % | | | |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 893.00 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|---|--------------------------------|--------------|------------|-------------|
| 51-30-150 Hydrant Rentals | | | | |
| 3500 | GENEVA ROCK PRODUCTS, INC. | 09/30/2015 | 10/14/2015 | 500.00 |
| 3500 | GENEVA ROCK PRODUCTS, INC. | 09/30/2015 | 10/14/2015 | 100.00- |
| 93430 | AMERICOM TECHNOLOGY, INC. | 10/05/2015 | 10/06/2015 | 500.00 |
| 93430 | AMERICOM TECHNOLOGY, INC. | 10/05/2015 | 10/06/2015 | 100.00- |
| 93430 | AMERICOM TECHNOLOGY, INC. | 10/05/2015 | 10/06/2015 | 26.00- |
| 93430 | AMERICOM TECHNOLOGY, INC. | 10/05/2015 | 10/06/2015 | 76.00- |
| 51-40-240 Office Supplies | | | | |
| 91650 | CINTAS FIRST AID & SAFETY | 09/21/2015 | 10/14/2015 | 23.69 |
| 51-40-280 Telephone | | | | |
| 2021 | COMCAST | 09/13/2015 | 10/14/2015 | 381.83 |
| 6006 | VERIZON WIRELESS | 09/23/2015 | 10/20/2015 | 120.03 |
| 51-40-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 611.22 |
| 51-40-310 Professional & Technical Servi | | | | |
| 5352 | SMITH HARTVIGSEN, PLLC | 10/08/2015 | 10/14/2015 | 223.00 |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 611.00 |
| 51-40-480 Special Department Supplies | | | | |
| 1540 | BOLT & NUT SUPPLY COMPANY | 10/07/2015 | 10/14/2015 | 76.03 |
| 3434 | HOME DEPOT/GEFCF | 09/08/2015 | 10/06/2015 | 35.18 |
| 3434 | HOME DEPOT/GEFCF | 09/15/2015 | 10/06/2015 | 23.74 |
| 3434 | HOME DEPOT/GEFCF | 09/17/2015 | 10/06/2015 | 9.97 |
| 3434 | HOME DEPOT/GEFCF | 09/24/2015 | 10/06/2015 | 20.00 |
| 4172 | METERWORKS | 09/29/2015 | 10/14/2015 | 1,137.50 |
| 4294 | HD SUPPLY WATERWORKS LTD. | 09/14/2015 | 10/06/2015 | 227.83 |
| 4294 | HD SUPPLY WATERWORKS LTD. | 10/12/2015 | 10/27/2015 | 208.01 |
| 4900 | STAKER & PARSON COMPANIES | 10/07/2015 | 10/27/2015 | 233.42 |
| 4900 | STAKER & PARSON COMPANIES | 10/07/2015 | 10/27/2015 | 165.59 |
| 92312 | FERGUSON ENTERPRISES, INC. | 09/25/2015 | 10/14/2015 | 229.98 |
| 92312 | FERGUSON ENTERPRISES, INC. | 10/07/2015 | 10/20/2015 | 1,079.04 |
| 92312 | FERGUSON ENTERPRISES, INC. | 10/01/2015 | 10/20/2015 | 133.66 |
| 92312 | FERGUSON ENTERPRISES, INC. | 10/13/2015 | 10/27/2015 | 1,536.71 |
| 51-40-560 Power and Pumping | | | | |
| 6000 | ROCKY MOUNTAIN POWER | 09/28/2015 | 10/06/2015 | 137.43 |
| 52-40-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 312.06 |
| 52-40-310 Professional & Technical | | | | |
| 2959 | G & K SERVICES | 09/29/2015 | 10/06/2015 | 15.00 |
| 2959 | G & K SERVICES | 10/06/2015 | 10/14/2015 | 15.00 |
| 2959 | G & K SERVICES | 10/13/2015 | 10/20/2015 | 15.00 |
| 53-40-230 Travel & Training | | | | |
| 89205 | BUDGET - CAR RENTAL | 09/30/2015 | 10/05/2015 | 16.74 |
| 53-40-240 Office Supplies | | | | |
| 5511 | SUPERIOR WATER AND AIR, INC. | 10/05/2015 | 10/06/2015 | 19.95 |
| 53-40-300 Gas, Oil & Tires | | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 338.51 |
| 53-40-310 Prof & Tech Services | | | | |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/27/2015 | 1,222.00 |
| 88015 | IHC WORK MED | 10/01/2015 | 10/14/2015 | 65.00 |
| 53-40-480 Special Department Supplies | | | | |
| 4900 | STAKER & PARSON COMPANIES | 10/07/2015 | 10/27/2015 | 79.40 |
| 54-21310 Trailer Deposits | | | | |
| 90442 | SHAW, LYNN | 10/09/2015 | 10/30/2015 | 100.00 |
| 91217 | BOOTH, SANDRA | 10/19/2015 | 10/27/2015 | 100.00 |
| 94124 | LUBECK, CHRISTOPHER | 10/02/2015 | 10/14/2015 | 100.00 |
| 94135 | THOMPSON, JORDAN | 10/10/2015 | 10/27/2015 | 100.00 |
| 94136 | QUIGLEY, JESSICA | 10/01/2015 | 10/27/2015 | 100.00 |
| 94137 | PALMER, KATHY | 10/14/2015 | 10/27/2015 | 100.00 |

| Vendor Number | Vendor Name | Invoice Date | Date Paid | Amount Paid |
|------------------|--------------------------------------|--------------|------------|-------------|
| 54-40-300 | Gas, Oil & Tires | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 197.69 |
| 54-40-420 | Allied Waste - Contract Srvc. | | | |
| 92490 | ALLIED WASTE SERVICES #493 | 10/10/2015 | 10/20/2015 | 35,868.37 |
| 54-40-440 | Additional Cleanups | | | |
| 4258 | MOULDING & SONS LANDFILL, LLC | 10/07/2015 | 10/27/2015 | 300.00 |
| 92490 | ALLIED WASTE SERVICES #493 | 10/10/2015 | 10/20/2015 | 247.42 |
| 92490 | ALLIED WASTE SERVICES #493 | 10/10/2015 | 10/20/2015 | 135.25 |
| 58-30-201 | Ambulance Fees - S/O - DPS | | | |
| 93432 | EMS MANAGEMENT & CONSULTANTS | 09/30/2015 | 10/20/2015 | 762.82- |
| 94127 | ALLSTATE FIRE CASUALTY INS. CO, | 10/09/2015 | 10/14/2015 | 2,319.35 |
| 94133 | BINGHAM, SUSAN C | 10/20/2015 | 10/20/2015 | 3.17 |
| 94139 | QBE THE AMERICAS/WI | 10/23/2015 | 10/27/2015 | 712.30 |
| 58-40-248 | Vehicle Maintenance | | | |
| 2992 | GENUINE PARTS CO./NAPA (SLC) | 10/05/2015 | 10/14/2015 | 34.05 |
| 2992 | GENUINE PARTS CO./NAPA (SLC) | 10/23/2015 | 10/27/2015 | 37.35 |
| 6420 | WESTLAND FORD | 09/25/2015 | 10/14/2015 | 535.64 |
| 6420 | WESTLAND FORD | 09/30/2015 | 10/14/2015 | 79.44 |
| 6420 | WESTLAND FORD | 10/06/2015 | 10/14/2015 | 87.10 |
| 6420 | WESTLAND FORD | 10/13/2015 | 10/27/2015 | 66.75 |
| 92351 | OGDEN AUTO BODY | 09/17/2015 | 10/14/2015 | 100.00 |
| 94134 | ASAP AUTO PARTS WAREHOUSE | 10/09/2015 | 10/27/2015 | 11.59 |
| 58-40-270 | EMS Billing Fees | | | |
| 93432 | EMS MANAGEMENT & CONSULTANTS | 09/30/2015 | 10/20/2015 | 1,199.86 |
| 93432 | EMS MANAGEMENT & CONSULTANTS | 09/30/2015 | 10/20/2015 | 171.14 |
| 58-40-300 | Gas, Oil & Tires | | | |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 106.79 |
| 2970 | STATE OF UTAH GAS CARD-FUELMAN | 10/14/2015 | 10/27/2015 | 379.63 |
| 58-40-312 | PMA Fees | | | |
| 2786 | FIRST PROFESSIONAL SERVICES CO | 10/06/2015 | 10/14/2015 | 4,114.92 |
| 2786 | FIRST PROFESSIONAL SERVICES CO | 10/06/2015 | 10/14/2015 | 514.37 |
| 58-40-490 | Disposable Medical Supplies | | | |
| 4099 | LIFE-ASSIST, INC. | 09/30/2015 | 10/14/2015 | 807.60 |
| 4099 | LIFE-ASSIST, INC. | 10/06/2015 | 10/14/2015 | 1,093.13 |
| 4333 | NORCO, INC. | 09/02/2015 | 10/14/2015 | 53.63 |
| 4333 | NORCO, INC. | 09/25/2015 | 10/14/2015 | 90.47 |
| 4333 | NORCO, INC. | 09/29/2015 | 10/14/2015 | 90.47 |
| 4333 | NORCO, INC. | 09/30/2015 | 10/14/2015 | 177.60 |
| 91650 | CINTAS FIRST AID & SAFETY | 09/29/2015 | 10/14/2015 | 58.29 |
| 91650 | CINTAS FIRST AID & SAFETY | 10/13/2015 | 10/20/2015 | 3.37 |
| 61-40-400 | Professional | | | |
| 5352 | SMITH HARTVIGSEN, PLLC | 10/08/2015 | 10/14/2015 | 1,994.96 |
| 68-40-400 | Professional & Technical | | | |
| 6145 | WASATCH CIVIL ENGINEERING CORP | 10/06/2015 | 10/14/2015 | 188.00 |
| Grand Totals: | | | | 336,824.41 |

| <u>Vendor Number</u> | <u>Vendor Name</u> | <u>Invoice Date</u> | <u>Date Paid</u> | <u>Amount Paid</u> |
|----------------------|--------------------|---------------------|------------------|--------------------|
|----------------------|--------------------|---------------------|------------------|--------------------|

Report Criteria:

Detail report.

Invoices with totals above \$0 included.

Only paid invoices included.

Invoice Detail.Description = {<>} "1099 adjustment"

City Council Staff Report



Subject: FY 2015 Audit Report
Author: Steve Liebersbach
Department: Finance
Date: Council meeting 11/17/2015

Background

State law requires the City to have an independent audit completed every year.

Analysis

Marcus Arbuckle from Keddington & Christensen will present the City's Audit Report.

Recommendation

Significant Impacts

There are no financial impacts as this is a report on the prior fiscal year.

Attachments

Fiscal Year Ending June 30, 2015 Audit Report

CITY OF SOUTH OGDEN

BASIC FINANCIAL STATEMENTS

For The Year Ended June 30, 2015

Together with Independent Auditor's Report

**CITY OF SOUTH OGDEN
TABLE OF CONTENTS**

| | <u>Page</u> |
|---|-------------|
| Independent Auditors' Report | 1 |
| Management's Discussion and Analysis | 3 |
| Basic Financial Statements: | |
| Statement of Net Position | 13 |
| Statement of Activities | 15 |
| Balance Sheet – Governmental Funds | 16 |
| Reconciliation of Balance Sheet of Governmental Funds to the Statement of Net Position | 17 |
| Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds | 18 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 20 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund..... | 21 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – CDRA | 22 |
| Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – South Ogden Days | 23 |
| Statement of Net Position – Proprietary Funds | 24 |
| Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds | 26 |
| Statement of Cash Flows – Proprietary Funds | 27 |
| Notes to Basic Financial Statements | 29 |
| Required Supplementary Information..... | 52 |
| Other Supplementary Information | 53 |



Keddington & Christensen, LLC
Certified Public Accountants

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
South Ogden, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Ogden as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type-activities, each major fund, and the aggregate remaining fund information of the City of South Ogden as of June 30, 2015, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 11 to the financial statements, in 2015 the City adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedule of proportionate share of the net pension liability, as noted on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of South Ogden's financial statements basic financial statements. The pension schedule is presented for purposes of additional analysis and are not a required part of the financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 12, 2015, on our consideration of South Ogden City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of South Ogden's internal control over financial reporting and compliance.

Keddington & Christensen, LLC

November 12, 2015

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2015**

This document is a narrative overview and analysis of the financial activities of South Ogden City for the fiscal year ending June 30, 2015. South Ogden City management encourages readers to consider the information presented here in conjunction with the financial statements which follow this section.

Financial Highlights:

At the close of the most recent fiscal year the assets of South Ogden City exceeded its liabilities by \$41,001,429.

As of June 30, 2015 South Ogden City's governmental funds reported a combined ending fund balance of \$4,903,887. Of this amount, \$1,855,355 is available for spending at the City's discretion, while the remaining balance of \$3,048,532 is classified as in accordance to GASB No. 54.

The greatest portion of the City's total long-term debt is comprised of 2006 Sales Tax Refunding Bonds, 2009 Sales & Excise Tax Revenue Bonds and 2012 Road Revenue Bonds. The 2004 & 2006 Bonds were used to fund a new city hall facility, parks building and to refurbish a fire station. The 2009 Bonds were issued as the City partnered with the local School District in the construction of a gym facility. The City will have a 50% ownership in the facility and a usage agreement has been worked out between the two entities. The City has pledged future sales and excise tax revenues towards this bond. The 2012 bonds were issued to finance road construction. The 2004 Sales Tax Revenue Bonds were refunded in 2014. The total combined principal outstanding as of June 30, 2015 is \$10,087,000; these bonds will be fully retired by 2029.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to South Ogden City's basic financial statements. The City's basic financial statements include three component parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This portion of the audit report also contains required supplementary information, and other supplementary information in addition to the basic financial statements themselves.

1.) Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of South Ogden City's finances, in a format similar to what is provided by private-sector businesses.

The Statement of Net Position presents information pertaining to all of South Ogden City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, other non-financial factors will need to be considered as well.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The City's financial statements are distinguished by two different functions. First, governmental activities are those principally supported by taxes and intergovernmental revenues. Second, City business-type activities are those that recover all or a significant portion of their costs through user fees and charges. The governmental activities of South Ogden City include general government, public safety (police & fire), streets, public works, parks and recreation. The business-type activities of the City include providing water, sewer, solid waste, storm drain, and ambulance service.

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

2.) Fund financial statements: A fund is defined as a grouping of related accounts that is used to maintain control over resources that are segregated for specific activities or objectives. South Ogden City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

There are three fund types in which all individual fund classifications can be categorized: Governmental Funds, Proprietary Funds and Fiduciary Funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City has identified five major governmental funds that are reported separate. They are the general fund, two special revenue funds, a capital projects fund and a debt service fund. There are not any non-major funds included within this report.

South Ogden City adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with State budget statutes.

Proprietary Funds: Proprietary funds account for the same functions and utilize the same accounting methods reported as business-type activities in the government-wide financial statements. Full accrual accounting methods are used and provide both long and short-term financial information. The City uses enterprise funds, one type of proprietary fund, to account for its business-type activities, which as previously stated are water, sewer, solid waste, storm drain, and ambulance service. The City has identified five enterprise funds (as determined by generally accepted accounting principles) that meet the criteria for major fund classification. There are not any enterprise funds classified as non-major within this report. Internal Service Funds are also a form of Proprietary Fund and they are used to report activities that provide services and supplies for a City's. South Ogden City has no Internal Service Funds.

Fiduciary Funds: Fiduciary funds are used to account for assets held by a City in a trustee capacity or as an agent for individuals, private organizations and other governmental units. A City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. There are four fiduciary fund types: Pension (and other employee benefits) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds, and Agency Funds. South Ogden City has no fiduciary funds.

3.) Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 29 through 51 of this report.

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

Differences between Government-Wide and Fund Statements

Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements. Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements. Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements. Those revenues are deferred on the governmental fund statements. Government-wide statements provide users with a broad overview of the City's finances, similar to a private-sector business.

Government-wide Financial Analysis

As previously noted, an increase or decrease in net position, when viewed over a period of time, may serve as a useful indicator of whether the financial position of a City is improving or deteriorating. In the case of South Ogden City, net position was \$41,001,429 at the close of fiscal year 2015, whereas, at the close of fiscal year 2014, the City's net position was \$42,099,928.

The largest portion of South Ogden City's net position is \$37,453,495 in net investment in capital assets. This reflects its investments in land, buildings, machinery and equipment, less any related debt used to acquire those assets that is still outstanding. South Ogden City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although South Ogden City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

South Ogden City's Net Position

| | Governmental Activities 2015 | Governmental Activities 2014 | Business-type Activities 2015 | Business-type Activities 2014 |
|----------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Current and other assets | \$ 8,135,272 | \$ 8,389,523 | \$ 3,072,271 | \$ 4,259,929 |
| Capital assets | 39,950,523 | 38,668,251 | 8,345,499 | 8,373,185 |
| Total Assets | 48,085,795 | 47,057,774 | 11,417,770 | 12,633,114 |
| Deferred Outflows of Resources | 369,300 | - | 62,378 | - |
| Current and other liabilities | 2,553,324 | 625,663 | 877,698 | 503,371 |
| Long-term liabilities | 12,192,889 | 13,253,320 | 687,951 | 787,490 |
| Total Liabilities | 14,746,213 | 13,878,983 | 1,565,649 | 1,290,861 |
| Deferred Inflows of Resources | 2,558,013 | 2,421,116 | 63,939 | - |
| Net position: | | | | |
| Net investment in capital assets | 29,189,678 | 28,085,970 | 8,263,817 | 8,247,501 |
| Restricted | 1,506,026 | 1,058,824 | 154,954 | 371,587 |
| Unrestricted | 455,165 | 1,612,881 | 1,431,789 | 2,723,165 |
| Total Net Position | \$ 31,150,869 | \$ 30,757,675 | \$ 9,850,560 | \$ 11,342,253 |

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015

South Ogden City implemented GASB 68, *Accounting and Financial Reporting for Pensions*, for the fiscal year ended June 30, 2015. This implementation required a prior period adjustment reducing net position to governmental funds by \$1,709,606 and business-type activities by \$288,765. Management also determined that a road project which was expensed in the prior year should have been capitalized. This change required a prior period adjustment increasing net position to governmental funds by \$1,002,452. The net effect of these two prior period adjustments reduced the overall net position of governmental activities by \$707,154 and of business-type activities by \$288,765. For more information on the prior period adjustment, see Note 5 on page 36. For more information on GASB 68, *Accounting and Financial Reporting for Pensions*, see Note 11 Retirement Plans on page 45.

At the end of the fiscal year, the City was able to report positive balances in net position, for total government activities and for the separate governmental and business-type activities.

Governmental Activities: Governmental activities are reflected in the government-wide activities statement. The governmental activities had an increase in total net position of \$393,194 in 2015 compared to a decrease of \$1,662,728 in 2014.

Taxes are the main source of revenue, consisting of 71.42% of total revenue in 2015. This is slightly higher than the 2014 amount of 70.13% and lower than the 72.21% from 2013. The City collects five kinds of taxes (property, sales, delinquent property, fee-in-lieu, and franchise taxes). Current year property taxes and sales taxes account for 31.98% and 45.18% respectively of total taxes collected in 2015. In 2014 the percentages were 32.14% and 43.69%, while in 2013 they were 33.71% and 42.31% respectively. These numbers are holding relatively steady. The slight fluctuation for fiscal year 2015 would be the result of an increase in sales tax revenues. The past two years have seen an increase in sales tax revenues as the national recession gets a little bit better. The City is now starting to see this revenue stream rebound and experience some growth. The property tax percentage had been gradually declining since 2005 but in 2010 a property tax increase was voted in by the City Council. Albeit a small increase it has had an impact on the overall numbers.

The three greatest expenditures incurred by the City were public safety, public works and general government. The over-all operating expenditures of the City, for the most part, have remained fairly stable.

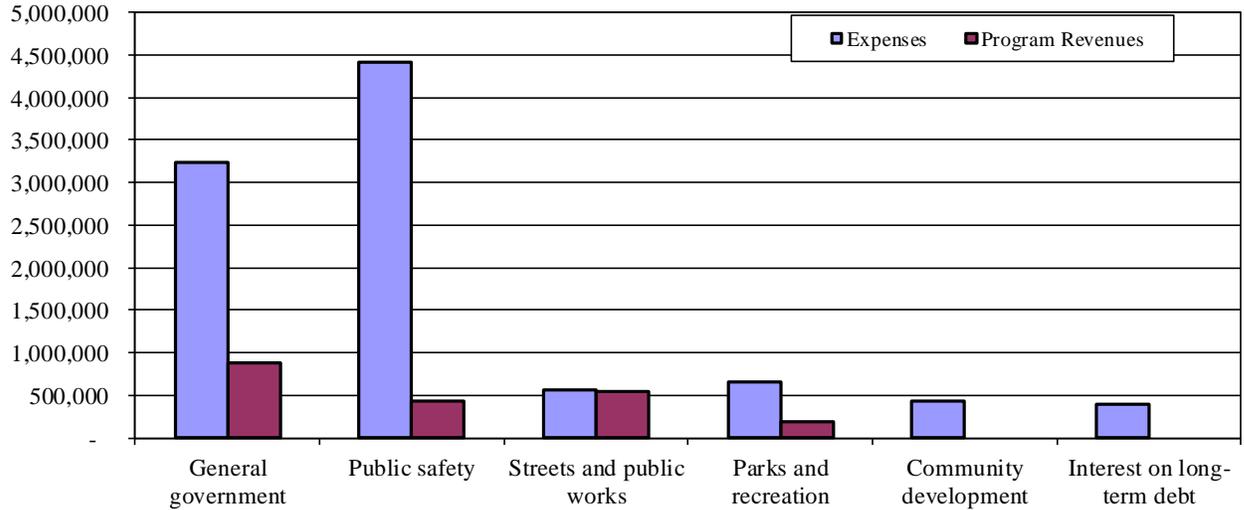
SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015

South Ogdan City's Changes in Net Position

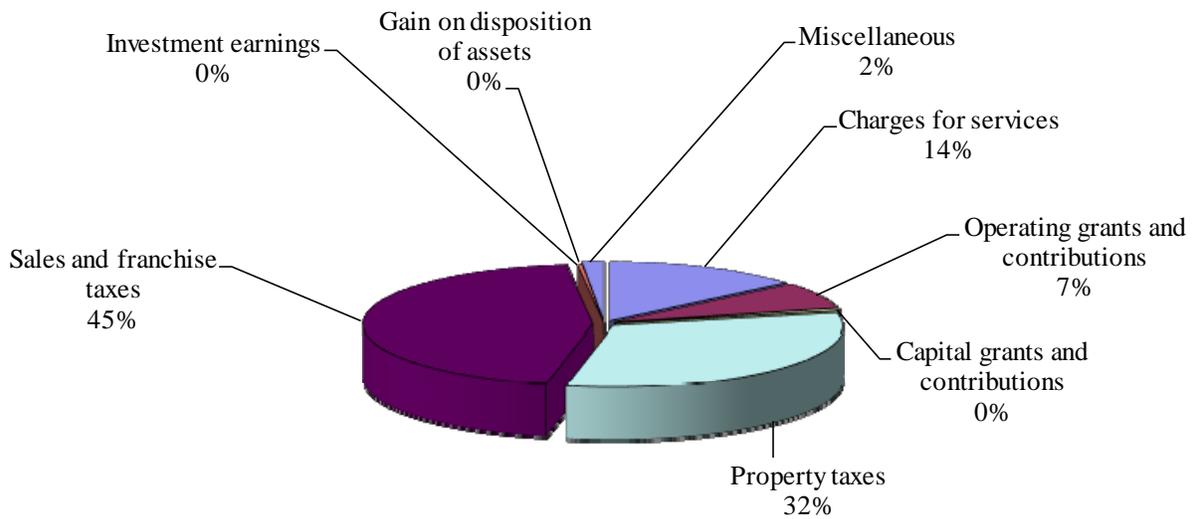
| | Governmental Activities 2015 | Governmental Activities 2014 | Business-type Activities 2015 | Business-type Activities 2014 |
|---|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Revenues: | | | | |
| Program revenues: | | | | |
| Charges for services | \$ 1,311,034 | \$ 1,336,944 | \$ 4,750,851 | \$ 4,763,133 |
| Operating grants and contributions | 672,221 | 727,841 | - | - |
| Capital grants and contributions | 48,227 | 67,998 | 52,749 | 154,360 |
| General revenues: | | | | |
| Property taxes | 2,984,762 | 2,955,931 | - | - |
| Sales and franchise taxes | 4,223,317 | 4,152,438 | - | - |
| Investment earnings | 30,279 | 36,672 | 15,875 | 14,479 |
| Gain on disposition of assets | 471 | 83,712 | 19,470 | 24,750 |
| Miscellaneous | 143,946 | 163,182 | 64,713 | 78,291 |
| Total Revenues | 9,414,257 | 9,524,718 | 4,903,658 | 5,035,013 |
| Expenses: | | | | |
| General government | 3,227,746 | 3,180,121 | - | - |
| Public safety | 4,407,324 | 4,510,279 | - | - |
| Streets and public works | 571,747 | 2,075,608 | - | - |
| Parks and recreation | 650,937 | 568,835 | - | - |
| Community development | 439,008 | 390,641 | - | - |
| Interest on long-term debt | 392,147 | 461,514 | - | - |
| Water | - | - | 1,229,837 | 1,479,544 |
| Sewer | - | - | 1,717,928 | 1,600,757 |
| Storm drain | - | - | 483,772 | 562,438 |
| Solid waste | - | - | 767,138 | 734,093 |
| Ambulance | - | - | 532,911 | 503,220 |
| Total Expenses | 9,688,909 | 11,186,998 | 4,731,586 | 4,880,052 |
| Increase in net position before transfers | (274,652) | (1,662,280) | 172,072 | 154,961 |
| Transfers | 1,375,000 | - | (1,375,000) | - |
| Increase in Net Position | 1,100,348 | (1,662,280) | (1,202,928) | 154,961 |
| Net Position, Beginning | 30,757,675 | 32,419,955 | 11,342,253 | 11,187,292 |
| Prior Period Adjustment | (707,154) | - | (288,765) | - |
| Net Position, Ending | \$ 31,150,869 | \$ 30,757,675 | \$ 9,850,560 | \$ 11,342,253 |

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

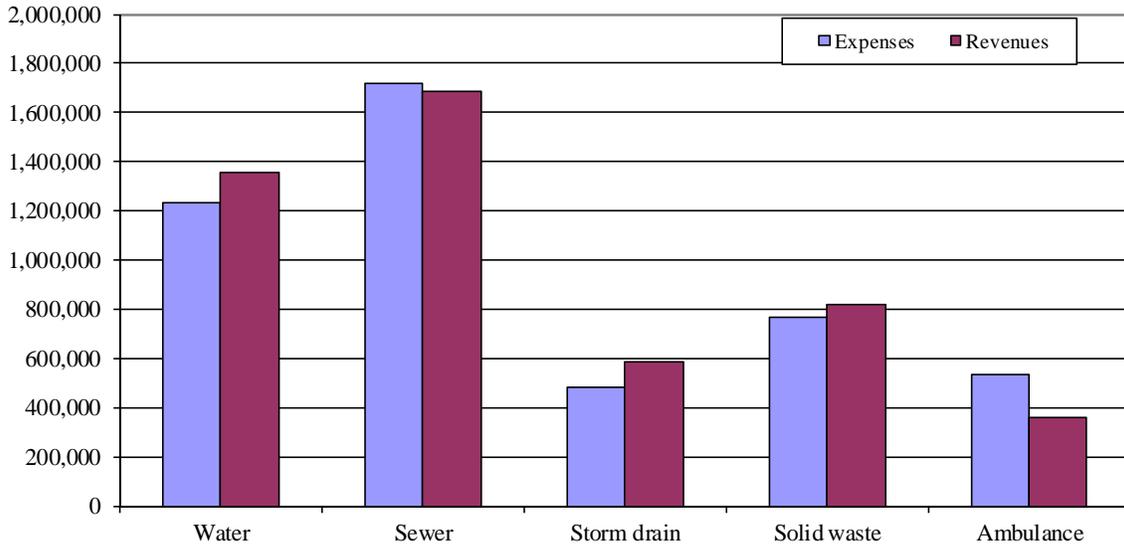


**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

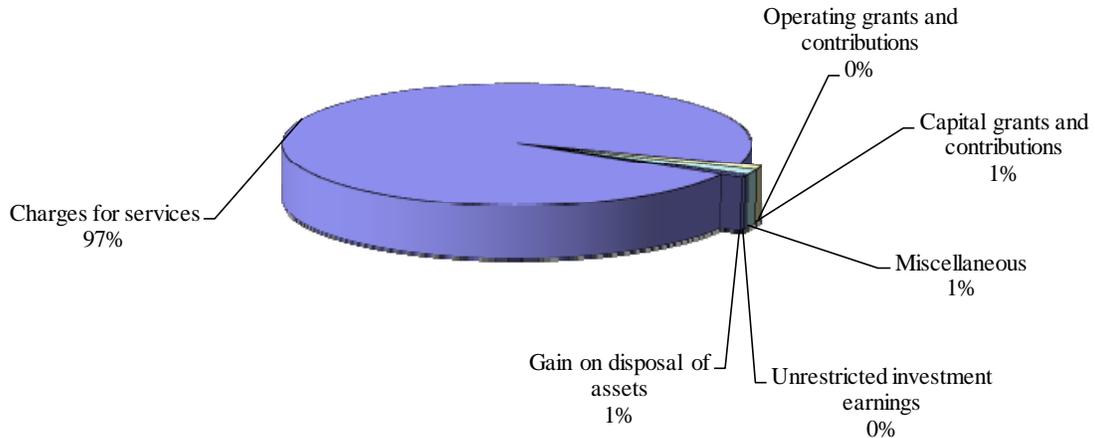
Business-type Activities: Business-type activities have decreased the City's net position by \$1,491,693 during the current year. The increase for the previous year, 2014 was \$154,961.

The majority of revenues in the business-type activities are in charges for services which account for 97.66% of the revenues for fiscal year 2015, which is down from 98.38% and 98.63% for years 2014 and 2013 respectively.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

Financial Analysis of Governmental Funds:

The focus of the City's governmental funds is to provide information on short-term inflows, outflows and balances of resources available to spend. Such information is useful in assessing the City's financing requirements.

As of June 30, 2015, the City's governmental funds reported combined ending fund balances of \$4,903,887. The General Fund is the chief operating fund of the City. All activities which are not required to be accounted for in separate funds either by state or local ordinance or by a desire to maintain a matching of revenues and expenses are accounted for in this fund.

As stated earlier, the City maintains several enterprise funds to account for the business-type activities of the City. The separate fund statements included in this report provide the same information for the business-type activities as is provided in the government-wide financial statements. However, the difference is that the fund statements provide more detail.

General Fund Budgetary Highlights:

The fiscal year 2015 original adopted budget for the general fund totaled \$10,600,492. The City Council approved budget amendments during the year bringing the modified total general fund budget to \$10,966,195.

Explanation of variances between original budgeted amounts and final budgeted amounts:

- The increase on the revenue side is due to some additional State/Local Grants that were received, some miscellaneous revenues and an increase in animal adoptions throughout the year.
- The variances on the expenditures side are associated with; the additional costs associated with the animal control services, some work within the streets department and a few miscellaneous items.

Capital Assets and Debt Administration:

As of June 30, 2015, the City has invested \$48,296,022 net of accumulated depreciation in capital assets for its governmental and business-type activities. This amount is \$1,254,586 more than compared to the 2014 amount of \$47,041,436. The City feels that its ability to increase capital assets will be difficult in the coming years even though the nation recovers from the recession. The City will have fewer funds available during these times to invest in capital assets and the City will continue to focus on providing the necessary and required services to the residents and any available monies will be spent on repairing and maintaining existing assets as opposed to purchasing new ones.

**South Ogden City's Capital Assets
(Net of Depreciation)**

| | Governmental Activities 2015 | Governmental Activities 2014 | Business-type Activities 2015 | Business-type Activities 2014 |
|-----------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Land | \$10,144,413 | \$10,144,413 | \$ 412,413 | \$ 412,413 |
| Construction in progress | 38,261 | 37,250 | - | - |
| Building and improvements | 9,837,321 | 10,110,850 | 4,144 | 5,234 |
| Machinery and equipment | 1,484,220 | 1,852,123 | 753,596 | 933,746 |
| Infrastructure | 18,446,308 | 16,523,615 | 7,175,346 | 7,021,792 |
| Total Capital Assets | \$39,950,523 | \$38,668,251 | \$ 8,345,499 | \$ 8,373,185 |

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

As of June 30, 2015, the City's Governmental Activities had a long-term debt outstanding balance of \$12,192,889. This amount is comprised of the following component parts:

2006 Sales Tax Refunding Bonds - \$6,020,000 – retired by 2029
 2009 Sales & Excise Tax Revenue Bonds - \$1,375,000 – retired by 2024
 2012 Road Revenue Bonds - \$1,555,000 – retired by 2022
 2014 Sales Tax Refunding Bonds - \$1,137,000 – retired by 2018
 Capital leases - \$673,845
 Compensated absences - \$465,756
 Other post-employment benefits - \$966,288

As of June 30, 2015, the City's Business-type Activities had a long-term debt outstanding balance of \$687,951. This amount is comprised of the following component parts:

Capital leases - \$200,832
 Compensated absences - \$50,825
 Other post-employment benefits - \$436,294

South Ogden City's Outstanding Debt

| | Governmental Activities 2015 | Governmental Activities 2014 | Business-type Activities 2015 | Business-type Activities 2014 |
|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Bonds payable | \$10,087,000 | \$10,816,000 | \$ - | \$ - |
| Capital leases | 673,845 | 943,263 | 200,832 | 279,629 |
| Compensated absences | 465,756 | 466,030 | 50,825 | 46,769 |
| Other post employment benefits | 966,288 | 1,028,027 | 436,294 | 461,092 |
| Total | \$12,192,889 | \$13,253,320 | \$ 687,951 | \$ 787,490 |

Economic Factors and Next Year's Budget and Rates:

Economic indicators for the state are on an incline. Conditions have not deteriorated locally at the rate that they have in other regions of the country. The unemployment rate in the area continues to be quite low and well below the national average. In addition, Utah was recently ranked the number one state in the union for businesses. The State's rate has been below 5% since March 2013. New construction continues to increase and sales tax revenues are also on the incline.

The City's budget for fiscal year 2016 will not be as lean as in previous years, and it will include a few capital projects. The City will scale back the continued work on the 52 acre Nature Park. Phase II has been completed, but phase III will be delayed until funding is more readily available. The City is going to continue its focus on spending available monies on the City's infrastructure, especially streets that were neglected during the recession. The City Council does not anticipate a property tax increase. Fees for the enterprise funds will not be increased in fiscal year 2016.

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2015**

Request for Information:

This financial report is designed to provide a general overview of South Ogden City's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to:

South Ogden City
Director of Finance
3950 Adams Avenue Suite #1
South Ogden, UT 84403

BASIC FINANCIAL STATEMENTS

SOUTH OGDEN CITY
STATEMENT OF NET POSITION
June 30, 2015

| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total</u> |
|--|------------------------------------|-------------------------------------|----------------------|
| Assets: | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 3,175,845 | \$ 2,053,786 | \$ 5,229,631 |
| Accounts receivable - net | 839,059 | 788,616 | 1,627,675 |
| Due from other governmental units | 2,211,830 | - | 2,211,830 |
| Prepaid expenses | 183 | 56,135 | 56,318 |
| Restricted cash and cash equivalents | 1,512,990 | 154,954 | 1,667,944 |
| Due from business-type fund | 284,178 | - | 284,178 |
| Noncurrent assets: | | | |
| Net pension asset | 111,187 | 18,780 | 129,967 |
| Capital assets, not being depreciated: | | | |
| Land | 10,144,413 | 412,413 | 10,556,826 |
| Construction in progress | 38,261 | - | 38,261 |
| Capital assets, net of accumulated depreciation: | | | |
| Buildings and improvements | 9,837,321 | 4,144 | 9,841,465 |
| Machinery and equipment | 1,484,220 | 753,596 | 2,237,816 |
| Infrastructure | 18,446,308 | 7,175,346 | 25,621,654 |
| Total Assets | <u>48,085,795</u> | <u>11,417,770</u> | <u>59,503,565</u> |
| Deferred Outflows of Resources: | | | |
| Pensions | <u>369,300</u> | <u>62,378</u> | <u>431,678</u> |
| Total Deferred Outflows of Resources | <u>369,300</u> | <u>62,378</u> | <u>431,678</u> |
| Total Assets and Deferred Outflows | <u>\$ 48,455,095</u> | <u>\$ 11,480,148</u> | <u>\$ 59,935,243</u> |

The notes to the financial statements are an integral part of this statement

SOUTH OGDEN CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2015

| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Total</u> |
|--|------------------------------------|-------------------------------------|----------------------|
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts payable | \$ 766,364 | \$ 305,657 | \$ 1,072,021 |
| Accrued liabilities | 167,404 | 24,672 | 192,076 |
| Accrued interest payable | 59,402 | - | 59,402 |
| Due to governmental fund | - | 284,178 | 284,178 |
| Developer\customer deposits | 6,964 | 845 | 7,809 |
| Compensated absences | 396,719 | 50,825 | 447,544 |
| Other post employment benefits | 9,978 | - | 9,978 |
| Bonds payable | 739,000 | - | 739,000 |
| Capital leases | 234,467 | 98,147 | 332,614 |
| Noncurrent Liabilities: | | | |
| Compensated absences | 69,037 | - | 69,037 |
| Other post employment benefits | 956,310 | 436,294 | 1,392,604 |
| Bonds payable | 9,348,000 | - | 9,348,000 |
| Capital leases | 439,378 | 102,685 | 542,063 |
| Net pension liability | 1,553,190 | 262,346 | 1,815,536 |
| Total Liabilities | <u>14,746,213</u> | <u>1,565,649</u> | <u>16,311,862</u> |
| Deferred Inflows of Resources: | | | |
| Unavailable revenue-property taxes | 2,179,466 | - | 2,179,466 |
| Pensions | 378,547 | 63,939 | 442,486 |
| Total Deferred Inflows of Resources | <u>2,558,013</u> | <u>63,939</u> | <u>2,621,952</u> |
| Net Position: | | | |
| Net investment in capital assets | 29,189,678 | 8,263,817 | 37,453,495 |
| Restricted for: | | | |
| Roads | 659,339 | - | 659,339 |
| Debt service | 269,000 | - | 269,000 |
| Impact fees | 111,931 | 154,954 | 266,885 |
| Employee benefits | 465,756 | - | 465,756 |
| Unrestricted | 455,165 | 1,431,789 | 1,886,954 |
| Total Net Position | <u>31,150,869</u> | <u>9,850,560</u> | <u>41,001,429</u> |
| Total Liabilities, Deferred Inflows of Resources and Net Position | <u>\$ 48,455,095</u> | <u>\$ 11,480,148</u> | <u>\$ 59,935,243</u> |

The notes to the financial statements are an integral part of this statement

SOUTH OGDEN CITY
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2015

| Functions/Programs | Expenses | Program Revenues | | Net (Expense) Revenue & Changes in Net Position | | | |
|---|----------------------|----------------------|------------------------------------|---|-------------------------|--------------------------|----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| Governmental Activities: | | | | | | | |
| General government | \$ 3,227,746 | \$ 756,931 | \$ 120,877 | \$ - | \$ (2,349,938) | \$ - | \$ (2,349,938) |
| Public safety | 4,407,324 | 409,330 | 19,749 | - | (3,978,245) | - | (3,978,245) |
| Streets and public works | 571,747 | 150 | 504,495 | 33,121 | (33,981) | - | (33,981) |
| Parks and recreation | 650,937 | 144,623 | 27,100 | 15,106 | (464,108) | - | (464,108) |
| Community development | 439,008 | - | - | - | (439,008) | - | (439,008) |
| Interest on long-term debt | 392,147 | - | - | - | (392,147) | - | (392,147) |
| Total Governmental Activities | 9,688,909 | 1,311,034 | 672,221 | 48,227 | (7,657,427) | - | (7,657,427) |
| Business-type Activities: | | | | | | | |
| Water | 1,229,837 | 1,340,381 | - | 18,711 | - | 129,255 | 129,255 |
| Sewer | 1,717,928 | 1,683,131 | - | - | - | (34,797) | (34,797) |
| Storm drain | 483,772 | 549,481 | - | 34,038 | - | 99,747 | 99,747 |
| Solid waste | 767,138 | 817,605 | - | - | - | 50,467 | 50,467 |
| Ambulance | 532,911 | 360,253 | - | - | - | (172,658) | (172,658) |
| Total Business-type Activities | 4,731,586 | 4,750,851 | - | 52,749 | - | 72,014 | 72,014 |
| Total Government | \$ 14,420,495 | \$ 6,061,885 | \$ 672,221 | \$ 100,976 | (7,657,427) | 72,014 | (7,585,413) |
| General Revenues: | | | | | | | |
| Property taxes | | | | | 2,984,762 | - | 2,984,762 |
| Sales taxes | | | | | 2,952,876 | - | 2,952,876 |
| Franchise taxes | | | | | 1,270,441 | - | 1,270,441 |
| Interest | | | | | 30,279 | 15,875 | 46,154 |
| Gain on disposal of assets | | | | | 471 | 19,470 | 19,941 |
| Miscellaneous | | | | | 143,946 | 64,713 | 208,659 |
| Transfers | | | | | 1,375,000 | (1,375,000) | - |
| Total General Revenues and Transfers | | | | | 8,757,775 | (1,274,942) | 7,482,833 |
| Changes in Net Position | | | | | | | |
| Prior Period Adjustment | | | | | (707,154) | (288,765) | (995,919) |
| Net Position, Beginning | | | | | 30,757,675 | 11,342,253 | 42,099,928 |
| Net Position, Ending | | | | | \$ 31,150,869 | \$ 9,850,560 | \$ 41,001,429 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2015

| | General Fund | Special Revenue | | Capital Projects | Debt Service | Total Governmental Funds |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|--------------------------------|
| | | CDRA | South Ogden Days | | | |
| Assets: | | | | | | |
| Cash and cash equivalents | \$ 1,570,105 | \$ 1,442,312 | \$ - | \$ 147,144 | \$ 16,284 | \$ 3,175,845 |
| Accounts receivable | 699,043 | 123,541 | 16,475 | - | - | 839,059 |
| Due from other governmental units | 2,211,830 | - | - | - | - | 2,211,830 |
| Prepaid items | 183 | - | - | - | - | 183 |
| Due from funds | 305,692 | - | - | - | - | 305,692 |
| Restricted cash and cash equivalents | 763,081 | - | - | 480,909 | 269,000 | 1,512,990 |
| Total Assets | \$ 5,549,934 | \$ 1,565,853 | \$ 16,475 | \$ 628,053 | \$ 285,284 | \$ 8,045,599 |
| Liabilities: | | | | | | |
| Accounts payable | \$ 565,422 | \$ 165,664 | \$ 8,367 | \$ 26,911 | \$ - | \$ 766,364 |
| Accrued liabilities | 167,404 | - | - | - | - | 167,404 |
| Due to other funds | - | - | 21,514 | - | - | 21,514 |
| Customer deposits | 6,964 | - | - | - | - | 6,964 |
| Total Liabilities | 739,790 | 165,664 | 29,881 | 26,911 | - | 962,246 |
| Deferred Inflows of Resources | | | | | | |
| Unavailable revenue-property taxes | 2,085,266 | 94,200 | - | - | - | 2,179,466 |
| Total deferred inflows of resources | 2,085,266 | 94,200 | - | - | - | 2,179,466 |
| Fund Balances: | | | | | | |
| Restricted: | | | | | | |
| Class "C" roads | 94,132 | - | - | 368,978 | - | 463,110 |
| Impact fees | - | - | - | 111,931 | - | 111,931 |
| Debt service | - | - | - | - | 269,000 | 269,000 |
| Road construction | 196,229 | - | - | - | - | 196,229 |
| Employee benefits | 465,756 | - | - | - | - | 465,756 |
| Committed: | | | | | | |
| Construction | 100,000 | - | - | - | - | 100,000 |
| Assigned: | | | | | | |
| Special revenue funds | - | 1,305,989 | - | - | - | 1,305,989 |
| Debt service | - | - | - | - | 16,284 | 16,284 |
| Capital projects | - | - | - | 120,233 | - | 120,233 |
| Unassigned | 1,868,761 | - | (13,406) | - | - | 1,855,355 |
| Total Fund Balances | 2,724,878 | 1,305,989 | (13,406) | 601,142 | 285,284 | 4,903,887 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | \$ 5,549,934 | \$ 1,565,853 | \$ 16,475 | \$ 628,053 | \$ 285,284 | \$ 8,045,599 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2015

Amounts reported for governmental activities in the Statement of Net Position are different because:

| | |
|---|-----------------------------|
| Total Fund Balances - Governmental Funds | \$ 4,903,887 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 39,950,523 |
| The net pension asset resulting from pension assets exceeding pension liabilities is not an available resource and, therefore, is not reported in the funds. | 111,187 |
| Deferred outflows of resources associated with the net pension liability and asset is not an available resource and, therefore, is not reported in the funds. | 369,300 |
| Deferred inflows of resources associated with the net pension liability is not due and the current period and therefore are not recorded in the funds. | (378,547) |
| Interest expense is not due and payable in the current period and therefore is not recorded in the funds. | (59,402) |
| Long-term liabilities, including bonds, capital leases, net pension, and OPEB are not due and payable in the current period and therefore, are not reported in the funds. | <u>(13,746,079)</u> |
| Total Net Position - Governmental Activities | <u><u>\$ 31,150,869</u></u> |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
For The Year Ended June 30, 2015

| | General Fund | Special Revenue | | Capital Projects | Debt Service | Total Governmental Funds |
|--|------------------|-----------------|---------------------|---------------------|------------------|--------------------------------|
| | | CDRA | South Ogden Days | | | |
| Revenues: | | | | | | |
| Property taxes | \$ 2,312,734 | \$ 672,028 | \$ - | \$ - | \$ - | \$ 2,984,762 |
| Sales taxes | 2,952,876 | - | - | - | - | 2,952,876 |
| Franchise taxes | 1,270,441 | - | - | - | - | 1,270,441 |
| Licenses and permits | 364,362 | - | - | - | - | 364,362 |
| Intergovernmental | 621,647 | - | - | - | - | 621,647 |
| Charges for services | 743,996 | - | - | 48,227 | - | 792,223 |
| Fines and forfeitures | 638,018 | - | - | - | - | 638,018 |
| Interest | 23,953 | - | - | 5,293 | 1,033 | 30,279 |
| Miscellaneous | 223,381 | - | 59,667 | - | - | 283,048 |
| Total Revenues | 9,151,408 | 672,028 | 59,667 | 53,520 | 1,033 | 9,937,656 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government | 2,187,577 | - | - | - | - | 2,187,577 |
| Public safety | 4,179,403 | - | - | - | - | 4,179,403 |
| Streets and public works | 482,371 | - | - | - | 2,617 | 484,988 |
| Parks | 436,718 | - | - | 17,796 | - | 454,514 |
| Recreation | 194,814 | - | 123,916 | - | - | 318,730 |
| Community development | - | 439,008 | - | - | - | 439,008 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | 729,000 | 729,000 |
| Interest | - | - | - | - | 371,077 | 371,077 |
| Capital leases: | | | | | | |
| Principal | 268,388 | - | - | - | - | 268,388 |
| Interest | 23,785 | - | - | - | - | 23,785 |
| Capital outlay: | | | | | | |
| General government | 14,663 | - | - | - | - | 14,663 |
| Public safety | 55,683 | - | - | - | - | 55,683 |
| Streets and public works | 1,178,771 | - | - | 1,069,249 | - | 2,248,020 |
| Parks | 38,815 | - | - | - | - | 38,815 |
| Recreation | - | - | - | - | - | - |
| Total Expenditures | 9,060,988 | 439,008 | 123,916 | 1,087,045 | 1,102,694 | 11,813,651 |
| Excess (deficiency) of revenues over (under) expenditures | \$ 90,420 | \$ 233,020 | \$ (64,249) | \$ (1,033,525) | \$ (1,101,661) | \$ (1,875,995) |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2015

| | General Fund | Special Revenue | | Capital Projects | Debt Service | Total Governmental Funds |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|--------------------------------|
| | | CDRA | South Ogden Days | | | |
| Other Financing Sources (Uses): | | | | | | |
| Proceeds from sale of assets | \$ 471 | \$ - | \$ - | \$ - | \$ - | \$ 471 |
| Transfers in | 1,375,000 | - | 55,412 | 176,916 | 925,800 | 2,533,128 |
| Transfers out | (1,158,128) | - | - | - | - | (1,158,128) |
| Total Other Financing Sources (Uses) | 217,343 | - | 55,412 | 176,916 | 925,800 | 1,375,471 |
| Net Change in Fund Balances | 307,763 | 233,020 | (8,837) | (856,609) | (175,861) | (500,524) |
| Fund Balances, Beginning | 2,417,115 | 1,072,969 | (4,569) | 1,457,751 | 461,145 | 5,404,411 |
| Fund Balances, Ending | \$ 2,724,878 | \$ 1,305,989 | \$ (13,406) | \$ 601,142 | \$ 285,284 | \$ 4,903,887 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2015

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds \$ (500,524)

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets with an initial cost of more than \$1,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

| | |
|----------------------|-------------|
| Capital outlay | 2,357,180 |
| Depreciation expense | (2,077,678) |

The net effect of various miscellaneous transactions involving capital assets (ie., sales, trade-ins, and donations) is to decrease net fixed assets.

| | |
|------------------------|-----------|
| Asset deletions | (430,342) |
| Depreciation deletions | 430,342 |

Bond proceeds provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the Statement of Net Position. Repayments of bond principal are expenditures in the governmental funds, but reduce liabilities in the Statement of Net Position.

| | |
|---------------------------|---------|
| Payment of bond principal | 729,000 |
| Accrued interest | 2,266 |

In the statement of activities, current changes to the net pension asset account to increase pension expense. The Governmental Funds do not adjust pension contribution expense.

109,731

In the statement of activities, current changes to the net pension liability account to increase pension expense. The Governmental Funds do not adjust pension contribution expense.

457,266

In the statement of activities, the current year's pension contributions from January to June are removed from pension expense and shown on the statement of net position as deferred outflows of resources - pensions. The Governmental Funds do not adjust pension contribution expense.

69,906

In the statement of activities the differences between expected and actual results and changes in assumptions decrease pension expense are shown on the statement of net position as deferred inflows of resources - pensions. The Governmental Funds do not adjust for these differences.

(378,547)

Lease proceeds provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the Statement of Net Position. Repayments of lease principal are expenditures in the governmental funds, but reduce liabilities in the Statement of Net Position.

| | |
|----------------------------|---------|
| Payment of lease principal | 269,735 |
|----------------------------|---------|

Expenses are recognized in the governmental funds when paid or due; however, the Statement of Activities is presented on the accrual basis and expenses and liabilities are reported when incurred, regardless of when financial resources are available or expenses are paid or due. This adjustment reflects the changes due to accrued interest on bonds payable, compensated absences, and other post employment benefits.

| | |
|--------------------------------|--------|
| Compensated absences | 274 |
| Other post employment benefits | 61,739 |

Changes in net position of governmental activities \$ 1,100,348

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2015

| | General Fund | | Actual Amounts | Variance with Final Budget |
|--|--------------------|------------------|---------------------|-------------------------------|
| | Budgeted Amounts | | | |
| | Original Budget | Final Budget | | |
| Revenues: | | | | |
| Property taxes | \$ 2,295,997 | \$ 2,300,997 | \$ 2,312,734 | \$ 11,737 |
| Sales taxes | 2,988,790 | 2,988,790 | 2,952,876 | (35,914) |
| Franchise taxes | 1,252,457 | 1,302,457 | 1,270,441 | (32,016) |
| Licenses and permits | 298,641 | 336,162 | 364,362 | 28,200 |
| Intergovernmental | 557,339 | 604,017 | 621,647 | 17,630 |
| Charges for services | 941,303 | 1,117,777 | 743,996 | (373,781) |
| Fines and forfeitures | 706,568 | 706,568 | 638,018 | (68,550) |
| Interest | 23,700 | 23,700 | 23,953 | 253 |
| Miscellaneous | 137,697 | 187,727 | 223,381 | 35,654 |
| Total Revenues | 9,202,492 | 9,568,195 | 9,151,408 | (416,787) |
| Expenditures: | | | | |
| General government: | | | | |
| City council | 157,877 | 169,016 | 160,742 | 8,274 |
| Legal | 94,003 | 94,003 | 81,273 | 12,730 |
| Municipal court | 384,979 | 393,855 | 376,575 | 17,280 |
| Administrative | 837,117 | 816,228 | 756,836 | 59,392 |
| Non-departmental | 543,918 | 554,788 | 514,452 | 40,336 |
| Building and grounds | 179,000 | 179,000 | 158,978 | 20,022 |
| Planning and zoning | 70,600 | 170,600 | 153,384 | 17,216 |
| Public safety: | | | | |
| Police | 2,830,471 | 2,931,525 | 2,803,004 | 128,521 |
| Fire | 1,296,129 | 1,372,233 | 1,322,611 | 49,622 |
| Inspection and planning | 113,157 | 113,497 | 109,471 | 4,026 |
| Streets and public works | | | | |
| Streets | 1,932,493 | 1,951,261 | 1,661,142 | 290,119 |
| Parks | 522,632 | 540,258 | 475,533 | 64,725 |
| Recreation | 172,086 | 213,026 | 194,814 | 18,212 |
| Capital leases: | | | | |
| Principal | 295,718 | 294,686 | 268,388 | 26,298 |
| Interest | 14,171 | 14,078 | 23,785 | (9,707) |
| Total Expenditures | 9,444,351 | 9,808,054 | 9,060,988 | 747,066 |
| Excess (deficiency) of revenues over (under) expenditures | (241,859) | (239,859) | 90,420 | 330,279 |
| Other Financing Sources (Uses): | | | | |
| Capital leases | - | - | - | - |
| Sale of capital assets | 23,000 | 23,000 | 471 | (22,529) |
| Transfers in | 1,375,000 | 1,375,000 | 1,375,000 | - |
| Transfers out | (1,156,141) | (1,158,141) | (1,158,128) | 13 |
| Total Other Financing Sources (Uses) | 241,859 | 239,859 | 217,343 | (22,516) |
| Net Change in Fund Balances | \$ - | \$ - | 307,763 | \$ 307,763 |
| Fund Balances, Beginning | | | 2,417,115 | |
| Fund Balances, Ending | | | \$ 2,724,878 | |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – CDRA
For The Year Ended June 30, 2015

| | CDRA | | Actual | Variance with |
|--|-------------------------|-------------------|---------------------|----------------------|
| | Budgeted Amounts | | | |
| | Original | Final | Amounts | Final Budget |
| | Budget | Budget | | |
| Revenues: | | | | |
| Property taxes | \$ 987,500 | \$ 987,500 | \$ 672,028 | \$ (315,472) |
| Interest | 165 | 165 | - | (165) |
| Total Revenues | <u>987,665</u> | <u>987,665</u> | <u>672,028</u> | <u>(315,637)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Community development | 954,265 | 954,265 | 439,008 | 515,257 |
| Total Expenditures | <u>954,265</u> | <u>954,265</u> | <u>439,008</u> | <u>515,257</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>33,400</u> | <u>33,400</u> | <u>233,020</u> | <u>199,620</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | 100,200 | - | (100,200) |
| Total Other Financing Sources (Uses) | - | 100,200 | - | (100,200) |
| Net Change in Fund Balances | <u>\$ 33,400</u> | <u>\$ 133,600</u> | <u>233,020</u> | <u>\$ 99,420</u> |
| Fund Balances, Beginning | | | <u>1,072,969</u> | |
| Fund Balances, Ending | | | <u>\$ 1,305,989</u> | |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – SOUTH OGDEN DAYS FUND
For The Year Ended June 30, 2015

| | <u>South Ogden Days Budgeted Amounts</u> | | | |
|--|--|-------------------------|---------------------------|---------------------------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual Amounts</u> | <u>Variance with Final Budget</u> |
| Revenues: | | | | |
| Miscellaneous | \$ 50,375 | \$ 50,375 | \$ 59,667 | \$ 9,292 |
| Total Revenues | <u>50,375</u> | <u>50,375</u> | <u>59,667</u> | <u>9,292</u> |
| Expenditures: | | | | |
| Parks and recreation | 103,795 | 103,795 | 123,916 | (20,121) |
| Total Expenditures | <u>103,795</u> | <u>103,795</u> | <u>123,916</u> | <u>(20,121)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(53,420)</u> | <u>(53,420)</u> | <u>(64,249)</u> | <u>(10,829)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | 53,420 | 53,420 | 55,412 | 1,992 |
| Total Other Financing Sources (Uses) | <u>53,420</u> | <u>53,420</u> | <u>55,412</u> | <u>1,992</u> |
| Net Change in Fund Balances | <u>\$ -</u> | <u>\$ -</u> | <u>(8,837)</u> | <u>\$ (8,837)</u> |
| Fund Balances, Beginning | | | <u>(4,569)</u> | |
| Fund Balances, Ending | | | <u>\$ (13,406)</u> | |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2015

| | Business-type Activities - Enterprise Funds | | | | | |
|---|--|---------------------|------------------------|------------------------|-------------------|----------------------|
| | Water | Sewer | Storm Drain | Solid Waste | Ambulance | Total |
| Assets: | | | | | | |
| Current Assets: | | | | | | |
| Cash and cash equivalents | \$ 1,197,981 | \$ 295,794 | \$ 288,863 | \$ 271,148 | \$ - | \$ 2,053,786 |
| Accounts receivable, net | 212,683 | 273,340 | 61,058 | 98,776 | 142,759 | 788,616 |
| Prepays | 56,135 | - | - | - | - | 56,135 |
| Total Current Assets | 1,466,799 | 569,134 | 349,921 | 369,924 | 142,759 | 2,898,537 |
| Noncurrent Assets: | | | | | | |
| Restricted cash and cash equivalents | 93,158 | - | 61,796 | - | - | 154,954 |
| Net pension asset | 6,901 | 4,406 | 3,704 | - | 3,769 | 18,780 |
| Capital assets: | | | | | | |
| Land | 295,405 | 16,274 | 100,734 | - | - | 412,413 |
| Buildings and improvements | 411 | 3,733 | - | - | - | 4,144 |
| Machinery and equipment | 169,016 | 322,122 | 61,057 | 43,995 | 157,406 | 753,596 |
| Infrastructure | 3,513,980 | 2,093,604 | 1,567,762 | - | - | 7,175,346 |
| Total Noncurrent Assets | 4,078,871 | 2,440,139 | 1,795,053 | 43,995 | 161,175 | 8,519,233 |
| Total Assets | 5,545,670 | 3,009,273 | 2,144,974 | 413,919 | 303,934 | 11,417,770 |
| Deferred Outflows of Resources: | | | | | | |
| Pensions | 22,922 | 14,634 | 12,303 | - | 12,519 | 62,378 |
| Total Deferred Outflows | 22,922 | 14,634 | 12,303 | - | 12,519 | 62,378 |
| Total Assets and Deferred Outflows | \$ 5,568,592 | \$ 3,023,907 | \$ 2,157,277 | \$ 413,919 | \$ 316,453 | \$ 11,480,148 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2015

| | Business-type Activities - Enterprise Funds | | | | | |
|---|--|---------------------|------------------------|------------------------|-------------------|----------------------|
| | Water | Sewer | Storm Drain | Solid Waste | Ambulance | Total |
| Liabilities: | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts payable | \$ 73,040 | \$ 93,531 | \$ 18,002 | \$ 104,065 | \$ 17,019 | \$ 305,657 |
| Compensated absences | 25,750 | 14,737 | 10,338 | - | - | 50,825 |
| Accrued wages & benefits | 6,895 | 5,350 | 4,901 | - | 7,526 | 24,672 |
| Customer deposits | - | - | - | 845 | - | 845 |
| Due to other funds | - | - | - | - | 284,178 | 284,178 |
| Capital lease | 17,845 | 2,974 | 17,845 | 5,948 | 53,535 | 98,147 |
| Total Current Liabilities | 123,530 | 116,592 | 51,086 | 110,858 | 362,258 | 764,324 |
| Noncurrent Liabilities: | | | | | | |
| Capital lease | 17,965 | 5,064 | 19,989 | 7,888 | 51,779 | 102,685 |
| Other post employment benefits | 353,791 | 80,734 | 1,769 | - | - | 436,294 |
| Net pension liability | 96,405 | 61,547 | 51,743 | - | 52,651 | 262,346 |
| Total Noncurrent Liabilities | 468,161 | 147,345 | 73,501 | 7,888 | 104,430 | 801,325 |
| Total Liabilities | 591,691 | 263,937 | 124,587 | 118,746 | 466,688 | 1,565,649 |
| Deferred Inflows of Resources: | | | | | | |
| Pensions | 23,496 | 15,000 | 12,611 | - | 12,832 | 63,939 |
| Total Deferred Inflows | 23,496 | 15,000 | 12,611 | - | 12,832 | 63,939 |
| Net Position: | | | | | | |
| Net investment in capital assets | 3,943,002 | 2,427,695 | 1,691,719 | 43,995 | 157,406 | 8,263,817 |
| Restricted for impact fees | 93,158 | - | 61,796 | - | - | 154,954 |
| Unrestricted | 917,245 | 317,275 | 266,564 | 251,178 | (320,473) | 1,431,789 |
| Total Net Position | 4,953,405 | 2,744,970 | 2,020,079 | 295,173 | (163,067) | 9,850,560 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | \$ 5,568,592 | \$ 3,023,907 | \$ 2,157,277 | \$ 413,919 | \$ 316,453 | \$ 11,480,148 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS
For The Year Ended June 30, 2015

| | Business-type Activities - Enterprise Funds | | | | | |
|---|--|---------------------|------------------------|------------------------|---------------------|---------------------|
| | Water | Sewer | Storm Drain | Solid Waste | Ambulance | Total |
| Operating Revenues: | | | | | | |
| Charges for services | \$ 1,340,381 | \$ 1,683,131 | \$ 549,481 | \$ 817,605 | \$ 360,253 | \$ 4,750,851 |
| Miscellaneous | 51,216 | 8,657 | 2,115 | 631 | 2,094 | 64,713 |
| Total Operating Revenues | 1,391,597 | 1,691,788 | 551,596 | 818,236 | 362,347 | 4,815,564 |
| Operating Expenses: | | | | | | |
| Personnel services | 338,492 | 246,906 | 191,236 | - | 293,801 | 1,070,435 |
| Contractual services | 328,153 | 1,161,766 | 125,256 | 730,423 | 119,960 | 2,465,558 |
| Materials and supplies | 372,192 | 181,040 | 69,296 | 13,061 | 70,773 | 706,362 |
| Depreciation | 190,220 | 128,020 | 97,086 | 23,489 | 47,057 | 485,872 |
| Total Operating Expenses | 1,229,057 | 1,717,732 | 482,874 | 766,973 | 531,591 | 4,728,227 |
| Operating Income (Loss) | 162,540 | (25,944) | 68,722 | 51,263 | (169,244) | 87,337 |
| Nonoperating Revenues (Expenses): | | | | | | |
| Interest income | 7,781 | 3,498 | 1,966 | 2,630 | - | 15,875 |
| Interest expense | (780) | (196) | (898) | (165) | (1,320) | (3,359) |
| Gain on sale of capital assets | - | 19,470 | - | - | - | 19,470 |
| Impact fees | 18,711 | - | 34,038 | - | - | 52,749 |
| Transfers out | (600,000) | (350,000) | - | (425,000) | - | (1,375,000) |
| Total Nonoperating Revenues (Expenses) | (574,288) | (327,228) | 35,106 | (422,535) | (1,320) | (1,290,265) |
| Income (Loss) Before Transfers | (411,748) | (353,172) | 103,828 | (371,272) | (170,564) | (1,202,928) |
| Changes in Net Position | (411,748) | (353,172) | 103,828 | (371,272) | (170,564) | (1,202,928) |
| Net Position, Beginning | 5,471,267 | 3,165,886 | 1,973,205 | 666,445 | 65,450 | 11,342,253 |
| Prior Period Adjustment | (106,114) | (67,744) | (56,954) | - | (57,953) | (288,765) |
| Net Position, Ending | \$ 4,953,405 | \$ 2,744,970 | \$ 2,020,079 | \$ 295,173 | \$ (163,067) | \$ 9,850,560 |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For The Year Ended June 30, 2015

| | Business-type Activities - Enterprise Funds | | | | | Total |
|---|--|--------------------------|--------------------------|--------------------------|--------------------|----------------------------|
| | Water | Sewer | Storm Drain | Solid Waste | Ambulance | |
| Cash Flows From Operating Activities: | | | | | | |
| Receipts from customers | 1,415,371 | \$ 1,668,504 | \$ 534,440 | \$ 815,594 | \$ 337,580 | \$ 4,771,489 |
| Payments to suppliers | (705,454) | (1,457,632) | (191,636) | (701,843) | (183,451) | (3,240,016) |
| Payments to employees and related benefits | (376,069) | (252,912) | (164,804) | - | (299,949) | (1,093,734) |
| Net cash provided (used) by operating activities | <u>333,848</u> | <u>(23,000)</u> | <u>161,993</u> | <u>113,751</u> | <u>(129,532)</u> | <u>457,060</u> |
| Cash Flows From Non-Capital Financing Activities: | | | | | | |
| Payments from other funds | - | - | - | - | 169,546 | 169,546 |
| Transfers to other funds | (600,000) | (350,000) | - | (425,000) | - | (1,375,000) |
| Net cash provided (used) by non-capital financing activities | <u>(600,000)</u> | <u>(350,000)</u> | <u>-</u> | <u>(425,000)</u> | <u>169,546</u> | <u>(1,205,454)</u> |
| Cash Flows From Capital and Related Financing Activities: | | | | | | |
| Purchase of capital assets | (158,474) | (7,536) | (270,427) | (13,990) | (7,759) | (458,186) |
| Proceeds from sale of capital assets | - | 19,470 | - | - | - | 19,470 |
| Proceeds from capital lease | - | - | - | - | - | - |
| Principal paid on capital lease | (18,303) | (4,562) | (21,137) | (3,860) | (30,935) | (78,797) |
| Interest paid on capital lease | (780) | (196) | (898) | (165) | (1,320) | (3,359) |
| Impact fees | 18,711 | - | 34,038 | - | - | 52,749 |
| Net cash provided (used) by capital and related financing activities | <u>(158,846)</u> | <u>7,176</u> | <u>(258,424)</u> | <u>(18,015)</u> | <u>(40,014)</u> | <u>(468,123)</u> |
| Cash Flows From Investing Activities: | | | | | | |
| Interest on investments | 7,781 | 3,498 | 1,966 | 2,630 | - | 15,875 |
| Net cash provided (used) by investing activities | <u>7,781</u> | <u>3,498</u> | <u>1,966</u> | <u>2,630</u> | <u>-</u> | <u>15,875</u> |
| Net Increase (Decrease) In Cash | (417,217) | (362,326) | (94,465) | (326,634) | - | (1,200,642) |
| Cash At Beginning Of Year | <u>1,708,356</u> | <u>658,120</u> | <u>445,124</u> | <u>597,782</u> | <u>-</u> | <u>3,409,382</u> |
| Cash At End Of Year | <u><u>1,291,139</u></u> | <u><u>\$ 295,794</u></u> | <u><u>\$ 350,659</u></u> | <u><u>\$ 271,148</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 2,208,740</u></u> |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For The Year Ended June 30, 2015

| | Business-type Activities - Enterprise Funds | | | | | Total |
|---|--|--------------------|------------------------|------------------------|---------------------|-------------------|
| | Water | Sewer | Storm Drain | Solid Waste | Ambulance | |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | | |
| Operating income (loss) | 162,540 | \$ (25,944) | \$ 68,722 | \$ 51,263 | \$ (169,244) | \$ 87,337 |
| Adjustments to reconcile operating income (loss) to net cash from (used) by operating activities: | | | | | | |
| Depreciation | 190,220 | 128,020 | 97,086 | 23,489 | 47,057 | 485,872 |
| (Increase) decrease in assets: | | | | | | |
| Accounts receivable | 23,774 | (4,244) | (1,149) | (2,642) | (8,479) | 7,260 |
| Prepays | (1,464) | - | - | - | - | (1,464) |
| Net pension asset | (6,811) | (4,348) | (3,656) | - | (3,720) | (18,535) |
| Deferred outflows | (4,339) | (2,769) | (2,329) | - | (2,369) | (11,806) |
| Increase (decrease) in liabilities: | | | | | | |
| Accounts payable | (3,645) | (114,826) | 2,916 | 41,641 | 7,282 | (66,632) |
| Accrued liabilities | (21,541) | 4,231 | 3,025 | - | 2,610 | (11,675) |
| Net pension liability | (28,382) | (18,120) | (15,233) | - | (15,501) | (77,236) |
| Deferred inflows | 23,496 | 15,000 | 12,611 | - | 12,832 | 63,939 |
| Net cash provided (used) by operating activities | <u>333,848</u> | <u>\$ (23,000)</u> | <u>\$ 161,993</u> | <u>\$ 113,751</u> | <u>\$ (129,532)</u> | <u>\$ 457,060</u> |

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

South Ogden City (the City) was incorporated in July 1936. The City operates under a Mayor-Council form of government and provides the following services as authorized by its character: public safety (police, fire, inspection and animal control), streets and highways, public utilities (water, sewer, storm water, solid waste, and ambulance), parks and recreation and general administrative services. The financial statements of South Ogden City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

(A) The Reporting Entity

As required by generally accepted accounting principles, these financial statements present South Ogden City (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operation or financial relationships with the City.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related GASB Statement No. 14, "The Financial Reporting Entity". The basic, but not the only, criterion for including a potential component unit within the reporting agency is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability of fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

The City is not a component unit of any other entity. The City's basic financial statements include all City operations.

(B) Blended Component Unit

The South Ogden City Community Redevelopment Agency (CDRA) serves all the citizens of the City and is governed by the Mayor and City Council. Although it is legally separate from the City, it is reported as if it were part of the primary government. The CDRA's sole purpose is to redevelop areas within the City thereby generating additional property tax and sales tax revenue. In conformity with accounting principles generally accepted in the United States of America, the financial statements of the CDRA have been included in the financial reporting entity as a blended component unit. No separate financial statements are available for the CDRA.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(C) Government-Wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of inter-fund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities and inter-fund services provided.

The Statement of Net Position presents the City's assets and liabilities, with the difference reported as net position. Net Position are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(D) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are shown as assets in the government-wide financial statements, rather than reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide financial statements are reported as a reduction of the related liability, rather than expenditures in the governmental fund statements.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) Measurement Focus and Basis of Accounting (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (generally within sixty days) to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under the accrual method of accounting. However, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded when payment is due.

Sales and use taxes, franchise taxes and earned but not yet reimbursed state and federal grants associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Property taxes are measurable as of the date levied and available only when cash is received by the county treasurer prior to the City's fiscal year end and remitted to the City within sixty days of its fiscal year end.

The City reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the City not accounted for by a separate, specialized fund.

Special Revenue Fund – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for specified purposes. The City has two special revenue funds, the South Ogden Days Fund and the Community Development Renewal Agency Fund.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays. The City accounts for various projects in a capital project fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long- term debt principal, interest and related costs.

The City reports the following major enterprise funds:

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business. The intent of the governing body is that the costs of providing goods and services be financed and recovered primarily through user charges. The City operates Water, Sewer, Storm Drain, Garbage, and Ambulance Funds as Enterprise Funds.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and repair services for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues are the sales of goods and services to the customers, while the principal expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) Budgetary Data

Annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, capital projects and debt service funds are legally required and prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

The Budgetary Comparison schedules presented in this section of the report are for the City's general fund and major special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpected balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Utah State law prohibits the appropriation of the sum of unassigned, assigned, and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in any amount greater than 25% of the current year's budgeted revenues.

(F) Taxes

The City's tax rate is adopted before June 22nd and the City is to certify the tax rate to the county Auditor before June 22nd. Budgets for the general, special revenue, debt service and capital projects funds are adopted in accordance with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah code Sections 10-6-109 through 10-6-135.

All property taxes levied by the City are collected by Weber County. Tax liens are attached as of January 1, are levied as of October 1, and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid a lien is attached to the property, and the amount of taxes and penalties bears interest until paid. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County on a monthly basis.

(G) Capital Assets

Capital assets, which include land, buildings, property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or estimated historical cost if constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(G) Capital Assets (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Depreciation of these assets is computed by the use of the straight-line method over their estimated useful lives as follows:

| | |
|---------------------------------|-------------|
| Buildings and improvements | 10-50 Years |
| Sewer collection system | 50 Years |
| Water distribution systems | 50 Years |
| Infrastructure and improvements | 10-30 Years |
| Machinery and equipment | 4-15 Years |
| Other improvements | 10-40 Years |

(H) Long-term Obligations

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and issuance are deferred and amortized over the life of the applicable debt.

(I) Cash and cash equivalents

Cash includes amounts in demand deposits as well as short-term investments with a maturity date of three months or less when acquired by the City.

(J) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(K) Equity Classifications

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

- (1) Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (2) Restricted net position – consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- (3) Unrestricted net position – All other net position that do not meet the definition of “restricted” or “Net investment in capital assets”.

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(K) Equity Classifications (Continued)

- (1) Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- (2) Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- (3) Committed fund balance classification include those funds that can only be used for specific purpose pursuant to constraints imposed by formal action (City Resolution) of the city council, which is government's highest level of decision making authority.
- (4) Assigned fund balance classification includes amounts that are constrained by the government's intent to use the funds for specific purposes, but are neither restricted nor committed, as established by the Finance Director. Also includes all remaining amounts that are reported in governmental funds, other than the general fund that are not classified as nonspendable, restricted nor committed or in the General Fund, that are intended to be used for specific purposes.
- (5) Unassigned fund balance classification is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not be restricted, committed, or assigned to specific purposes within the General Fund.

Proprietary Fund equity is classified the same as in the government-wide statements.

When committed, assigned, or unassigned resources are available for use, it is the city's policy to use committed resources first, followed by assigned resources, then unassigned resources as they are needed.

(L) Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/ deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported fair value.

NOTE 2 CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Investments are stated at cost, which approximate fair value. Each fund's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents" and "restricted cash and cash equivalents," which includes cash accounts that are separately held by several of the City's funds.

The City's deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed.

The City's cash and cash equivalents and investments are exposed to certain risks as outlined below:

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS (Continued)

Custodial credit risk – deposits is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2015, \$349,548 of the City’s \$808,572 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments is the risk that in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City’s investment in the Utah Public Treasurer’s Investment Fund has no custodial credit risk.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City’s policy for limiting the credit risks of investments is to comply with the Utah Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard and Poors; banker acceptance obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations as defined by the Act.

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City manages its exposure by investing mainly in the Utah Public Treasurer’s Investment Fund and by adhering to the Utah Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s investment in the Utah Public Treasurer’s Investment Fund has no concentration of credit risk.

The City invests in the Public Treasurer’s Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer’s Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant’s share to the total funds in the PTIF based on the participant’s average daily balance. The PTIF allocates income and issues statements on a monthly basis. Additional information is available at the Utah State Treasures’ Office.

For the year ended June 30, 2015, the City had investments of \$6,236,953 with the PTIF, as of June 30, 2015 the fair value factor was 1.004960. The fair value of these investments was \$6,267,891.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 RESTRICTED CASH AND CASH EQUIVALENTS

Certain assets are restricted as follows as of June 30, 2015:

| | Amount |
|---|---------------------|
| Unspent road bond proceeds | \$ 196,229 |
| Impact fees | 266,885 |
| Debt service | 269,000 |
| Developer and customer deposits | 6,964 |
| Employee benefits | 465,756 |
| Road funds | 463,110 |
| Total restricted cash and cash equivalents | \$ 1,667,944 |

NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of the allowance for doubtful accounts at June 30, 2015 for all funds is \$31,621.

NOTE 5 PRIOR PERIOD ADJUSTMENT

GASB 68

In fiscal year 2015, the City implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions. As a result, the City has established the following at the government-wide and proprietary fund financial statement level to account for its defined benefit plans with the Utah State Retirement System: net pension asset, deferred outflows of resources – pensions, net pension liability, and deferred inflows of resources – pensions. The net effect of this accounting required a prior period adjustment reducing net position to governmental activities by \$1,709,606 and business-type activities by \$288,765.

The business-type reduction of \$288,765 is broken out by fund as follows: Water \$106,114, Sewer \$67,744, Storm Drain \$56,954, and Ambulance \$57,953.

Change in Fixed Assets

Additionally in fiscal year 2015, it was discovered that in fiscal year 2014 certain road projects were expensed and management feels that those projects should have been capitalized. The net effect of correcting this accounting error required a prior period adjustment increasing net position to governmental activities by \$1,002,452, this increase all came from the general fund.

Net Prior Period Adjustment

The net effect of these two prior period adjustments reduced the overall net position of governmental activities by \$707,154 and of business-type activities by \$288,765.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 CAPITAL ASSETS

A summary of changes in capital assets for the year ended June 30, 2015, is as follows:

| | Balance June 30, 2014 | Additions/ Transfers | Deletions/ Transfers | Balance June 30, 2015 |
|--|----------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 10,144,413 | \$ - | \$ - | \$10,144,413 |
| Construction in progress | 37,250 | 1,011 | - | 38,261 |
| Total capital assets, not being depreciated | 10,181,663 | 1,011 | - | 10,182,674 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 12,997,345 | - | - | 12,997,345 |
| Machinery and equipment | 6,010,016 | 99,966 | (286,514) | 5,823,468 |
| Infrastructure | 38,641,299 | 3,258,972 | (143,828) | 41,756,443 |
| Total capital assets, being depreciated | 57,648,660 | 3,358,938 | (430,342) | 60,577,256 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (2,886,494) | (273,530) | - | (3,160,024) |
| Machinery and equipment | (4,157,894) | (467,868) | 286,514 | (4,339,248) |
| Infrastructure | (22,117,684) | (1,336,279) | 143,828 | (23,310,135) |
| Total accumulated depreciation | (29,162,072) | (2,077,677) | 430,342 | (30,809,407) |
| Total capital assets, net of accumulated depreciation | 28,486,588 | 1,281,261 | - | 29,767,849 |
| Governmental activities capital assets, net | \$ 38,668,251 | \$ 1,282,272 | \$ - | \$39,950,523 |

Governmental activities depreciation expense was charged to functions/programs as follows:

| | |
|---|---------------------|
| Governmental activities: | |
| General government | \$ 1,651,556 |
| Public Safety | 302,667 |
| Streets and public works | 85,416 |
| Parks and recreation | 38,038 |
| Total depreciation expense - governmental activities | \$ 2,077,677 |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 CAPITAL ASSETS (Continued)

| | Balance June 30, 2014 | Additions/ Transfers | Deletions/ Transfers | Balance June 30, 2015 |
|--|----------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Business-type Activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 412,413 | \$ - | \$ - | \$ 412,413 |
| Construction in progress | - | - | - | - |
| Total capital assets, not being depreciated | 412,413 | - | - | 412,413 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 95,212 | - | - | 95,212 |
| Machinery and equipment | 2,240,038 | 31,362 | (118,180) | 2,153,220 |
| Infrastructure | 12,333,335 | 426,824 | - | 12,760,159 |
| Total capital assets, being depreciated | 14,668,585 | 458,186 | (118,180) | 15,008,591 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (89,978) | (1,090) | - | (91,068) |
| Machinery and equipment | (1,306,291) | (211,513) | 118,180 | (1,399,624) |
| Infrastructure | (5,311,544) | (273,269) | - | (5,584,813) |
| Total accumulated depreciation | (6,707,813) | (485,872) | 118,180 | (7,075,505) |
| Total capital assets, net of accumulated depreciation | 7,960,772 | (27,686) | - | 7,933,086 |
| Business-type activities capital assets, net | \$ 8,373,185 | \$ (27,686) | \$ - | \$ 8,345,499 |

The Business-type activities depreciation consists of the following at June 30, 2015:

Business-type activities

| | |
|--|-------------------|
| Water | \$ 190,220 |
| Sewer | 128,020 |
| Storm Drain | 97,086 |
| Solid Waste | 23,489 |
| Ambulance | 47,057 |
| Total depreciation expense - business-type activities | \$ 485,872 |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 LONG-TERM DEBT

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2015:

| | <u>June 30,</u> <u>2014</u> | <u>Additions</u> | <u>Deletions</u> | <u>June 30,</u> <u>2015</u> | <u>Due Within</u> <u>One Year</u> |
|---|--------------------------------|-------------------|-----------------------|--------------------------------|--------------------------------------|
| Governmental Activities: | | | | | |
| Revenue bonds | \$ 10,816,000 | \$ - | \$ (729,000) | \$ 10,087,000 | \$ 739,000 |
| Capital leases | 943,263 | | (269,418) | 673,845 | 234,467 |
| Compensated absences | 466,030 | 295,330 | (295,604) | 465,756 | 396,718 |
| Other post employment benefits | 1,028,027 | 12,794 | (74,533) | 966,288 | 9,978 |
| Governmental activities long-term liabilities | <u>13,253,320</u> | <u>308,124</u> | <u>(1,368,555)</u> | <u>12,192,889</u> | <u>1,380,163</u> |
| Business-type Activities: | | | | | |
| Capital leases | 279,629 | - | (78,797) | 200,832 | 98,147 |
| Compensated absences | 46,769 | 61,994 | (57,938) | 50,825 | 50,825 |
| Other post employment benefits | 461,092 | 16,410 | (41,208) | 436,294 | - |
| Business-type activities long-term liabilities | <u>787,490</u> | <u>78,404</u> | <u>(177,943)</u> | <u>687,951</u> | <u>148,972</u> |
| | <u>\$ 14,040,810</u> | <u>\$ 386,528</u> | <u>\$ (1,546,498)</u> | <u>\$ 12,880,840</u> | <u>\$ 1,529,135</u> |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 LONG-TERM DEBT (Continued)

Revenue Bonds

| | |
|--|-----------------------------|
| Series 2006 Sales Tax Revenue Refunding Bonds, original issue of \$6,245,000, principal due in annual installments beginning May 2007, interest at 3.88% to 4.38% due in semi-annual installments beginning May 2007, with the final payment due May 2029. The bonds were issued to refinance a portion of the Series 2004 Series 2004 Sales Tax Revenue and Refunding Bonds. | \$ 6,020,000 |
| Series 2009 Sales and Excise Tax Revenue Bonds, original issue of \$2,065,000, principal due in annual installments beginning November 2009, interest at 3.00% to 4.50% due in semi-annual installments beginning May 2010, with the final payment due May 2024. The bonds were issued to finance the acquisition and construction of gym facilities adjoining a new school and related improvements. | 1,375,000 |
| Series 2012 Road Revenue Bonds, original issue of \$2,166,000, principal due in annual installments beginning May 2013, interest at 2.075% due in semi-annual installments. The final payment is due May 2022. The bonds were issued to finance road construction. | 1,555,000 |
| Series 2014 Sales and Excise Tax Revenue Bonds, original issue of \$1,511,000, principal due in annual installments beginning May 2014, interest at 1.22% due in semi-annual installments beginning May 2014, with the final payment due May 2018. The bonds were issued to refund the 2004 Sales Tax Revenue Refunding bonds. The economic gain was \$96,408 with a Gross Present Value Debt Service Savings of \$95,846. | <u>1,137,000</u> |
| Total Revenue Bonds - Governmental Activities | <u><u>\$ 10,087,000</u></u> |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 LONG-TERM DEBT (Continued)

All of the City's Revenue Bonds are payable solely by a pledge and assignment of their associated revenue sources. The current revenue recognized during the period for Revenue bonds was \$3,457,371 compared to principal and interest of \$1,100,077. Principal and interest are 32% of pledged revenues for the year ending June 30, 2015.

The annual debt service requirements to maturity, including principal and interest for the long-term debt, as of June 30, 2015, are as follows:

| <u>Year Ending June 30,</u> | Governmental Activities Revenue Bonds | |
|---------------------------------|--|---------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2016 | 739,000 | 356,413 |
| 2017 | 757,000 | 341,302 |
| 2018 | 765,000 | 325,341 |
| 2019 | 807,000 | 308,863 |
| 2020 | 827,000 | 280,859 |
| 2021-2025 | 3,717,000 | 958,261 |
| 2026-2029 | 2,475,000 | 275,776 |
| | <u>\$ 10,087,000</u> | <u>\$ 3,217,431</u> |

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of vehicles and equipment for the City. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The assets acquired through capital leases are as follows.

| | <u>Amount</u> |
|--------------------------------|-------------------|
| Machinery and equipment | \$ 1,651,583 |
| Less: Accumulated depreciation | (717,623) |
| | <u>\$ 933,960</u> |

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2015 were as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|---|-------------------|
| 2016 | \$ 346,929 |
| 2017 | 347,994 |
| 2018 | 42,126 |
| 2019 | 43,015 |
| 2020 | 44,492 |
| 2021-2023 | 90,597 |
| Total minimum lease payment | 915,153 |
| Less: amount representing interest | (40,476) |
| Present value of minimum lease payments | <u>\$ 874,677</u> |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 COMPENSATED ABSENCES

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). The total compensated absences are reported in the government wide financial statements as long-term debt in accordance with the Governmental Accounting Standards. Based off of historical estimates, the City estimates that \$447,543 of the compensated absences balance will be due in the next year.

NOTE 9 OTHER POST EMPLOYMENT BENEFITS

Effective July 1, 2008 the City implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions" and GASB Statement No. 43, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans". These statements establish guidelines for reporting costs associated with "other postemployment benefits" (OPEB). OPEB costs are calculated based on plan benefits (other than pensions), that current and retired employees have accrued as a result of their respective years of employment service.

Plan Description

In addition to providing pension benefits through the Utah Retirement Systems (the Systems), the City provides other postemployment benefits through a single employer defined benefit OPEB plan (the plan), for retired City employees implemented as follows: For employees hired before February 18, 1997, who meet the conditions for retirement as determined by the South Ogden City sponsored retirement plan may elect to continue their health insurance coverage upon retirement. In such case, those retirees shall have their full premium paid for by the city for insurance group coverage for a period of five (5) years for themselves and their dependents or until the June 30th following the retiree's 65th birthday. If the employee becomes ineligible for health insurance the June 30th after their 65th birthday, but his/her spouse has not turned 65 and is therefore not eligible for Medicare, the City will continue to carry and pay for individual health insurance until either five years after the employee's retirement date or until the June 30th after the spouse has turned 65. The employees can also earn a retirement benefit payment equal to ten (10) percent of the employee's highest annual base salary for the last five (5) years of City employment to be paid to the employee annually for five (5) years after retirement from City employment. The plan does not issue stand-alone financial statements.

Public Safety Employees

Twenty Years: Public safety employees who have been employed for not less than twenty (20) years as public safety employees of South Ogden City shall, at the time of their retirement from City employment and upon their participation in the State Public Safety Retirement Program, have the option of receiving their choice of EITHER (i) a retirement benefit payment equal to ten (10) percent of the employee's highest annual base salary for the last five (5) years of City employment to be paid to the employee annually for five (5) years after retirement from City employment; OR, (ii) payment by the City of health and dental insurance for the retiree for up to (5) years, as described in the Employee Benefit Policy.

Twenty Five Years: Public safety employees who have (i) been employed by the City for not less than twenty (20) years as public safety employees, and (ii) have at least twenty-five (25) years of service under the State Public Safety Retirement Program, shall be eligible to receive BOTH a retirement benefit payment equal to ten (10) percent of the employee's last annual base salary to be paid to the employee annually for five (5) years after their retirement from City employment and payment by the City of health and dental insurance for the retiree for up to (5) years, as described in the Employee Benefit Policy.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

Public Employees

Thirty Years: Public employees (all non-public safety employees of the City) who have been employed for not less than thirty (30) years as employees of South Ogden City shall, at the time of their retirement from City employment and upon their participation in the State Public Employee Retirement Program, (or its lawful successor, if any) are eligible to receive BOTH a retirement benefit payment equal to ten (10) percent of the employee's last annual base salary to be paid to the employee annually for five (5) years after their retirement from City employment and payment by the City of health and dental insurance for the retiree for up to (5) years, as described in the Employee Benefit Policy.

Twenty Five Years: Public employees (all non-public safety employees of the City) who have been employed for not less than twenty five (25) years as employees of South Ogden City shall, at the time of their retirement from City employment and upon their participation in the State Public Employee Retirement Program, (or its lawful successor, if any) be eligible to receive both benefits, as described above, if they exercise their rights under the State Public Employee Retirement Program to "buy" additional retirement credit so as to qualify for a thirty (30) year retirement under the State.

The City has used the alternative approach to calculate the benefits cost based on years of service and probability of continued employment and funds the cost annually. For 2015 these costs amounted to \$10,205. The benefits are governed by City policy, and can be amended at any time. The activity of the plan is reported in the City funds from which eligible participants have retired or will retire. The City's plan is financed on a pay-as-you-go basis.

| | | |
|--|----|------------------|
| Annual required contribution | \$ | 118,868 |
| Adjustment to annual required contribution | | <u>(220,771)</u> |
| | | |
| Annual OPEB obligation expense | | (101,903) |
| Contributions made | | <u>-</u> |
| | | |
| Increase (decrease) in net OPEB obligation | | (101,903) |
| Net OPEB obligation - beginning of year | | <u>1,489,119</u> |
| | | |
| Net OPEB obligation - end of year | \$ | <u>1,402,582</u> |

The City's annual OPEB cost (expense) is calculated based on the change in net OPEB obligation during the fiscal year. The Annual required contribution (ARC) is calculated based on increase in the OPEB liability during the fiscal year, an amount that in this case is determined in accordance with the parameters set forth on a pay-as-you-go basis. The net OPEB obligation increased due to a change in health care costs.

Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the plan (the plan as understood by the employer and the plan members) and include the types of benefits as described by the plan. Costs (expenses) of an ongoing plan involve estimates of amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trends. Amounts determined regarding the funding status of the plan and the costs (expenses) to the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. For the fiscal year 2015 the valuation of costs (expenses) to the plan were projected based on qualified participants salaries, retirement information, and the annual healthcare cost projected to be paid

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 9 OTHER POST EMPLOYMENT BENEFITS (Continued)

on behalf of the participants. The City will continue to use this cost (expense) analysis to continue funding the pay-as-you-go process needs of the plan.

NOTE 10 COMMITMENTS AND CONTINGENCIES

The City has \$320,000 in outstanding construction commitments at June 30, 2015.

NOTE 11 RETIREMENT PLANS

General Information about the Pension Plans

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, public employees, retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

**SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 11 RETIREMENT PLANS (Continued)

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

| System | Final Average Salary | Years of Service required and/or age eligible for benefit | Benefit percent per year of service | COLA** |
|---|----------------------|--|--|---|
| Noncontributory System | Highest 3 years | 30 years any age 25 years any age * 20 years age 60 * 10 years age 62 * 4 years age 65 | 2.0% per year all years | Up to 4% |
| Public Safety System | Highest 3 years | 20 years any age 10 years age 60 4 years age 65 | 2.5% per year up to 20 years; 2.0% per year over 20 years | Up to 2.5% to 4% depending on the employer |
| Firefighters System | Highest 3 years | 20 years any age 10 years age 60 4 years age 65 | 2.5% per year up to 20 years; 2.0% per year over 20 years | Up to 4% |
| Tier 2 Public Employees System | Highest 5 years | 35 years any age 20 years any age 60* 10 years age 62* 4 years age 65 | 1.5% per year all years | Up to 2.5% |
| Tier 2 Public Safety and Firefighter System | Highest 5 years | 25 years any age 20 years any age 60* 10 years age 62* 4 years age 65 | 1.5% per year all years | Up to 2.5% |

*with actuarial reductions

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems

| | Employee Paid | Paid by Employer for Employee | Employer Contribution Rates |
|---|---------------|-------------------------------|-----------------------------|
| Contributory System | | | |
| 111- Local Governmental Division Tier 2 | N/A | N/A | 14.830 % |
| Noncontributory System | | | |
| 15- Local Governmental Division Tier 1 | N/A | N/A | 18.470 % |
| Public Safety Retirement System | | | |
| 75- Other Division A Noncontributory Tier 1 | N/A | N/A | 35.710 % |
| 122- Other Division A Contributory Tier 2 | N/A | N/A | 23.710 % |
| Firefighters System | | | |
| 31- Division A Tier 1 | N/A | 15.050 % | 3.820 % |
| 132- Division B Tier 2 | N/A | N/A | 10.800 % |

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 RETIREMENT PLANS (Continued)

Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2014, we reported a net pension asset of \$129,967 and a net pension liability of \$1,815,535.

| | Proportionate Share | Net Pension Asset | Net Pension Liability |
|---|---------------------|-------------------|-----------------------|
| Noncontributory System | 0.1815122% | \$ - | \$ 788,169 |
| Public Safety System | 0.8169367 % | - | 1,027,366 |
| Firefighters System | 2.1834989% | 124,599 | - |
| Tier 2 Public Employees System | 0.0364228 % | 1,104 | - |
| Tier 2 Public Safety and Firefighter System | 0.2882378 % | 4,264 | - |
| Total Net Pension Asset / Liability | | <u>\$ 129,967</u> | <u>\$ 1,815,535</u> |

The net pension asset and liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2014 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based upon actual historical employer contributions to the plan from the census data submitted to the plan for pay periods ending in 2014.

For the year ended December 31, 2014, we recognized pension expense of \$533,818. At December 31, 2014, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------|-------------------------------|
| Differences between expected and actual experience | \$ 139 | \$ 150,034 |
| Change in assumptions | - | 292,452 |
| Net difference between projected and actual earnings on pension plan investments | 53,767 | - |
| Changes in proportion and differences between contributions and proportionate share of contributions | - | - |
| Contributions subsequent to the measurement date | 377,771 | - |
| Total | <u>\$ 431,678</u> | <u>\$ 442,486</u> |

\$377,771 was reported as deferred outflows of resources related to pension's results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2014. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 11 RETIREMENT PLANS (Continued)

| Year Ended December 31, | Deferred Outflows (inflows) of Resources |
|--------------------------------|---|
| 2015 | (\$96,143) |
| 2016 | (\$96,143) |
| 2017 | (\$96,143) |
| 2018 | (\$56,027) |
| 2019 | (\$14,504) |
| Thereafter | (\$29,615) |

Actuarial Assumptions: The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|---|
| Inflation | 2.75 Percent |
| Salary increases | 3.50 - 10.50 percent, average, including inflation |
| Investment rate of return | 7.50 percent, net of pension plan investment expense, including inflation |

Active member mortality rates are a function of the member's gender, occupation, and age and are developed based upon plan experience. Retiree mortality assumptions are highlighted in the table below.

Retired Member Mortality

Class of Member

Educators

Men EDUM (90%)

Women EDUF (100%)

Public Safety and Firefighters

Men RP 2000mWC (100%)

Women EDUF (120%)

Local Government, Public Employees

Men RP 2000mWC (100%)

Women EDUF (120%)

EDUM= Constructed mortality table based on actual experience of male educators multiplied by given percentage

EDUF= Constructed mortality table based on actual experience of female educators multiplied by given percentage

RP 2000mWC= RP 2000 Combined mortality table for males with white collar adjustments multiplied by given percentage

The actuarial assumptions used in the January 1, 2014, valuation were based on the results of an actuarial experience study for the five year period of January 1, 2008 – December 31, 2013.

**SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 11 RETIREMENT PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <u>Expected Return Arithmetic Basis</u> | | | | |
|---|--------------------------------|-------------------------------------|---|-------|
| <u>Asset Class</u> | <u>Target Asset Allocation</u> | <u>Real Return Arithmetic Basis</u> | <u>Long-Term expected portfolio real rate of return</u> | |
| Equity Securities | 40% | 7.06% | | 2.82% |
| Debt Securities | 20% | 0.80% | | 0.16% |
| Real assets | 13% | 5.10% | | 0.66% |
| Private equity | 9% | 11.30% | | 1.02% |
| Absolute return | 18% | 3.15% | | 0.57% |
| Cash and cash equivalents | 0% | 0.00% | | 0.00% |
| Totals | 100% | | | 5.23% |
| | | | Inflation | 2.75% |
| | | | Expected arithmetic nominal return | 7.98% |

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 11 RETIREMENT PLANS (Continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

| | 1% Decrease (6.50%) | Discount Rate (7.50%) | 1% Increase (8.50%) |
|---------------------------------|------------------------|--------------------------|------------------------|
| Proportionate share of | | | |
| Net pension (asset) / liability | \$4,930,275 | \$1,685,568 | (\$973,078) |

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Payables to the pension plan

[If reported payables to the defined benefit pension plan, it should disclose information required by paragraph 122 of GASB 68.]

| | Noncontributory System | Public Safety System | Firefighters System | Tier 2 Public Employees System | Tier 2 Public Safety and Firefighter System |
|--|---------------------------|-------------------------|---------------------|--------------------------------------|---|
| Proportion of the net pension liability (asset) | 0.1815122 % | 0.8169367 % | 2.1834989 % | 0.0364228 % | 0.2882378 % |
| Proportionate share of the net pension liability (asset) | \$788,169 | \$1,027,366 | (\$124,599) | (\$1,104) | (\$4,264) |
| Covered employee payroll | \$1,544,571 | \$1,138,360 | \$633,885 | \$178,846 | \$119,069 |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 51.0% | 90.2 % | -19.7 % | -0.6 % | -3.6 % |
| Plan fiduciary net position as a percentage of the total pension liability | 90.2% | 90.5% | 103.5 % | 103.5 % | 120.5 % |

*In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the current year. Prior year numbers are available from your prior year note disclosure confirmation.

NOTE 12 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries commercial insurance. This insurance covers all of these risks except natural disasters. The City participates in the Utah Local Government Insurance Trust (Trust), a public entity risk pool to manage its risk of loss. The City pays an annual premium to the trust for its general insurance coverage. As of June 30, 2015 there were no outstanding unpaid claims. Also, the City has no claim settlements during the three years ending June 30, 2015 which exceeded its insurance coverage.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 13 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of inter-fund balances as of June 30, 2015 is as follows:

| | Interfund Receivables | Interfund Payables |
|---|----------------------------------|-------------------------------|
| General Fund - Governmental Activities | \$ 284,178 | \$ - |
| Ambulance Fund - Business-Type Activities | - | 284,178 |
| General Fund - Governmental Activities | 21,514 | - |
| South Ogden Days Fund - Governmental Activities | - | 21,514 |
| | \$ 305,692 | \$ 305,692 |

The due to/from other funds are the result of individual funds' cash flow needs.

Inter-fund transfers for the year ended June 30, 2015 were as follows:

| | In | Out |
|----------------------------------|---------------------|---------------------|
| Governmental activities: | | |
| General fund | \$ 1,375,000 | \$ 1,158,128 |
| South Ogden Days fund | 55,412 | - |
| Debt Service fund | 925,800 | - |
| Capital Projects fund | 176,916 | - |
| Business-type activities: | | |
| Water fund | - | 600,000 |
| Sewer fund | - | 350,000 |
| Garbage fund | - | 425,000 |
| | \$ 2,533,128 | \$ 2,533,128 |

The transfer from the General Fund to the South Ogden Days fund is to provide funding for the South Ogden Days celebration. The transfer from the General Fund to the Debt Service Fund is to provide the necessary funds to pay debt payments. The transfer from the General Fund to the Capital Projects Fund is to provide funds for various road projects. The transfer from the Enterprise Funds to the General Fund is to provide funds for various road projects.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 14 DEFERRED OUTFLOWS/ INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, a net pension liability and asset related outflow:

The deferred outflows from pensions are reported in the government-wide statement of net position and the proprietary fund statement of net position. These outflows result from the differences in the estimates used to calculate the net pension liability and asset reported in each fund. As well as any pension contributions made after the measurement date and the end of the fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify in this category:

The governmental funds also report unavailable resources from property taxes as deferred inflows of resources due to the property taxes being recognized as receivables prior to the period for which the taxes are levied. These amounts are also reported as deferred inflows of resources on the government-wide statement of net position.

The City's government-wide and proprietary fund statements of net position report deferred inflows from pensions. These deferred inflows result from the differences in the estimates used to calculate the net pension liability and asset reported in each fund.

NOTE 15 REDEVELOPMENT AGENCY OF THE CITY OF SOUTH OGDEN

For the year ended June 30, 2015, the following activity occurred in the City's Redevelopment Agency:

Tax increment collected from other taxing agencies for Project Area:

| | |
|---|-------------------|
| <u>Project Area 1</u> | |
| Washington boulevard | \$ 22,058 |
| <u>Project Area 2</u> | |
| 36th street | 107,338 |
| <u>Project Area 3</u> | |
| Northwest project area | 494,444 |
| <u>Project Area 4</u> | |
| Hinckley project | 48,188 |
| | <u>\$ 672,028</u> |
| Tax increment paid to other taxing agencies | \$ - |
| Outstanding loans to finance RDA projects | \$ - |
| Amounts expended for site improvements and preparation costs | \$ 402,295 |
| Amounts expended for acquisition of property | \$ - |
| Amounts expended for installation of public utilities and other public improvements | \$ - |
| Amounts expended for administrative costs | \$ 36,713 |

**SOUTH OGDEN CITY
REQUIRED SUPPLEMENTARY INFORMATION**

PENSION SCHEDULES
Utah Retirement Systems
December 31, 2014

SCHEDULE OF THE PORPORTIONATE SHARE OF THE NET PENSION LIABILITY – Last Ten Fiscal Years

| | Noncontributory System | Public Safety System | Firefighters System | Tier 2 Public Employees System | Safety and Firefighter System |
|---|---------------------------|-------------------------|------------------------|--------------------------------------|-------------------------------------|
| Contractually required contribution | \$285,286 | \$402,386 | \$19,465 | \$15,027 | \$12,988 |
| Contributions in relation to the contractually required contribution | (\$285,286) | (\$402,386) | (\$19,465) | (\$15,027) | (\$12,988) |
| Contribution deficiency (excess) | - | - | - | - | - |
| Covered employee payroll | \$1,544,571 | \$1,138,360 | \$633,885 | \$178,846 | \$119,069 |
| Contributions as a percentage of covered-employee payroll ** | 18.47 % | 35.35 % | 3.07 % | 8.40 % | 10.91 % |

*Amounts presented were determined as of calendar year January 1 – December 31. Employers will be required to prospectively develop this table in future years to show 10-years of information. The schedule above is only for the current year. Prior year numbers are available for your prior year note disclosure confirmation.

**Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

**SOUTH OGDEN CITY
OTHER SUPPLEMENTARY INFORMATION**

PENSION SCHEDULES
Utah Retirement Systems
December 31, 2014

Changes of Assumptions

If there were any changes to actuarial assumptions, they would be reported in this area.

This information below is not required as part of GASB 68 but is provided for informational purposes. The schedule below is a summary of the Defined Contribution Savings Plans for pay periods January 1 – December 31.

Defined Contribution System

31-Dec-14

| | Employee Paid Contributions | Employer Paid Contributions |
|----------------------|-----------------------------|-----------------------------|
| 401(k) Plan | \$119,900 | \$60,954 |
| 457 Plan | \$40,706 | \$0 |
| Roth IRA Plan | \$5,930 | \$0 |
| Traditional IRA Plan | \$0 | \$0 |
| HRA Plan | \$0 | \$0 |

*The employer paid 401(k) contributions include the totals paid for employees enrolled in the Tier 2 Defined Contribution 401(k) Plan.

CITY OF SOUTH OGDEN
SUPPLEMENTARY REPORTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**SOUTH OGDEN CITY
SUPPLEMENTARY REPORTS
TABLE OF CONTENTS
For The Fiscal Year Ended June 30, 2015**

| | <u>Page</u> |
|--|-------------|
| Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 1 |
| Independent Auditor’s Report in Accordance with the <i>State Compliance Audit Guide</i> on: Compliance with General State Compliance Requirements, Compliance for Each Major State Program, and Internal Control over Compliance | 3 |
| Schedule of Findings and Recommendations | 5 |



Keddington & Christensen, LLC
Certified Public Accountants

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA

**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor and
Members of the City Council
City of South Ogden
South Ogden, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Ogden, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City of South Ogden's basic financial statements and have issued our report thereon dated November 13, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of South Ogden's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of South Ogden's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of South Ogden's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Keddington & Christensen, LLC

November 12, 2015



**INDEPENDENT AUDITOR'S REPORT IN ACCORDANCE WITH
THE *STATE COMPLIANCE AUDIT GUIDE* ON:
COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENTS,
COMPLIANCE FOR EACH MAJOR STATE PROGRAM, AND
INTERNAL CONTROL OVER COMPLIANCE**

Honorable Mayor and
Members of City Council
City of South Ogden
South Ogden, Utah

REPORT ON COMPLIANCE

We have audited the City of South Ogden's compliance with the applicable general state and major state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City or each of its major state programs for the year ended June 30, 2015.

General state compliance requirements were tested for the year ended June 30, 2015 in the following areas:

| | |
|-----------------------------------|---|
| Budgetary Compliance | Transfers from Utility Enterprise Funds |
| Fund Balance | Tax Levy Revenue Recognition |
| Justice Court | Restricted Taxes |
| Utah Retirement System Compliance | Open and Public Meetings Act |
| Cash Management | |

The City did not have any state funding classified as a major program during the year ended June 30, 2015.

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on South Ogden City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a direct and material effect on the City and its major programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements. However, our audit does not provide a legal determination of the City's compliance.

Opinion on General State Compliance Requirements

In our opinion, South Ogden City complied, in all material respects, with the compliance requirements identified above that could have a direct and material effect on the City for the year ended June 30, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying *Schedule of Findings and Recommendations* as items 1 and 2. Our opinion on compliance is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying *Schedule of Findings and Recommendations* as items 1 and 2. The City's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal controls over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Keddington & Christensen, LLC

November 12, 2015

**South Ogden City
Schedule of Findings and Recommendations
For The Year Ended June 30, 2015**

1. Expenditures in Excess of Budget - State Compliance

Finding:

Utah State Code Section 53a-17 states, "Officers and employees of the entity shall not incur expenditures or encumbrances in excess of the total appropriations for any department or fund". During our audit we noted that the City's South Ogden Days fund had expenditures that exceeded total budgeted appropriations by \$20,121.

Recommendation:

We recommend that the City closely monitor expenditures in the funds to ensure the City is in compliance with Utah State Code.

City Response:

The City will more closely monitor expenditures to avoid exceeding the budgeted appropriations.

2. Deficit Fund Balance - State Compliance

Finding:

"Appropriations in the final budgets may not be made for any fund in excess of the estimated expendable revenues for the budget year. In other words, deficits in any fund are a violation of state code." (Utah Code 17-36-17; 10-6-117; 10-5-114; & 17B-1-613). During the test work for state compliance it was noted that at the end of June 30, 2015 the City's South Ogden Fund had a deficit fund balance of \$13,406 and the City's Ambulance fund had a deficit fund balance of \$163,067.

Recommendation:

The City should ensure that each fund's operations have sufficient revenues to cover expenses (i.e. maintain a balanced budget).

City Response:

The City will seek to monitor Fund revenues more closely so as to have sufficient revenues to cover the corresponding expenses.

City Council Staff Report



Subject: Police Department Adjustments
Author: Darin Parke
Department: Police
Date: 11-17-2015

Recommendation

This is follow-up information from the council meeting discussion about police officer recruitment and retention challenges on October 6, 2015. This will be an update only and will not require any council action.

Background

During the council meeting on October 6, 2015, information was presented to elected officials showing the current challenges law enforcement is facing in recruiting and retaining officers. Problems included: few applicants, low quality of applicants, competition with the private sector, and loss of officers to other departments. Direction was given to identify what could be done to compensate officers at current market rates.

Analysis

Analysis focused on market actual average primarily, and considerably less on seniority in position. The non-supervisor, line officer positions were the furthest from their market actual average comparison entities. Significant adjustments were necessary to bring them within market, with minor adjustments to other positions to maintain internal equities (reasonable pay differentials between positions based on job responsibilities, tenure, etc.).

Approximately \$90,000 annually is needed to make line officer focused adjustments. Implementing the changes in November 2015 will require \$59,846 to fund the adjustments for the remainder of the fiscal year.

Mr. Dixon has reviewed the police department budget. With turnover in the department, the difference between officers leaving and new officers hired, there is roughly \$22,000 in existing budgeted funds available. Additionally, in reviewing the benefits line item of the department, roughly \$30,000 is also budgeted and available. The roughly \$8,000 remaining will be made up from other areas of the existing police budget.

Evaluations of other budget line items have been done and existing funding for the next budget cycle has been identified within the existing budget.

The line officer adjustments do not require additional funds or a budget opening. The positions of Chief, Lieutenant, and Sergeant were not the focus of the adjustments and remain below the market actual average compensation benchmark. Adjustments were effective November 7, 2015.

Significant Impacts

Recruitment and retention of officers has already improved dramatically.

Attachments

Memorandum from Mr. Dixon titled "Police Department Adjustments."



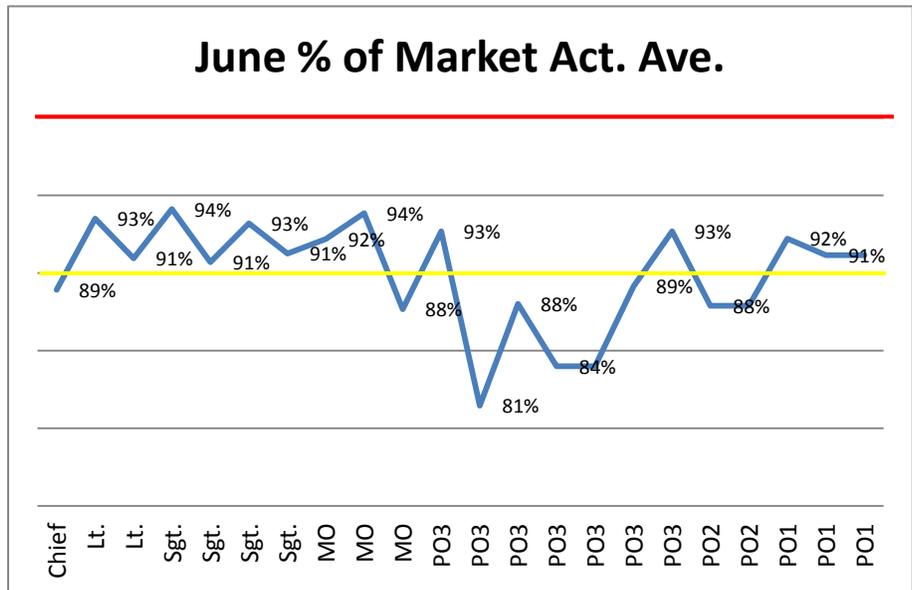
MEMORANDUM

Date: October 27, 2015
 To: Mayor and City Council
 From: Matthew J. Dixon, City Manager
 Re: **Police Department Adjustments**

This memo is being sent as a follow up to the October 06, 2015 work session discussion regarding the challenges facing police services. During the meeting staff presented information showing the difficulty police departments are having in recruiting and retaining quality police officers. There are several factors that come into play in this discussion and many of them are beyond the city’s ability to affect. The city does have the ability to address these challenges in how it chooses to compensate our police officers. It is my hope that this memo will help explain the changes being made to police officer compensation to help the city remain competitive as we work hard to recruit and retain officers. I’ve divided the information in this memo into two sections: Review and Next Steps. In each of the graphs below, the market actual average pay for each position is identified by the solid red line. The solid yellow line represents 90 percent of the market actual average pay for each position.

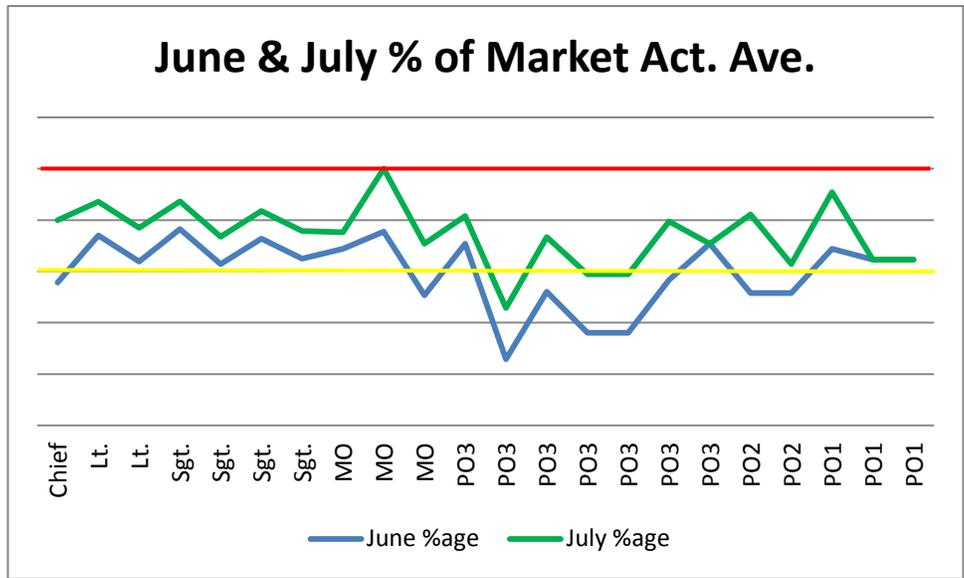
REVIEW

The city’s compensation philosophy and annual analysis process is set forth in the city’s Salary Administration Guidelines (last amended June 2015). When analyzing the city’s pay rates, we compare the actual pay of our positions with the actual average pay for the same positions in the market. The city’s benchmark market includes:



Graph 1

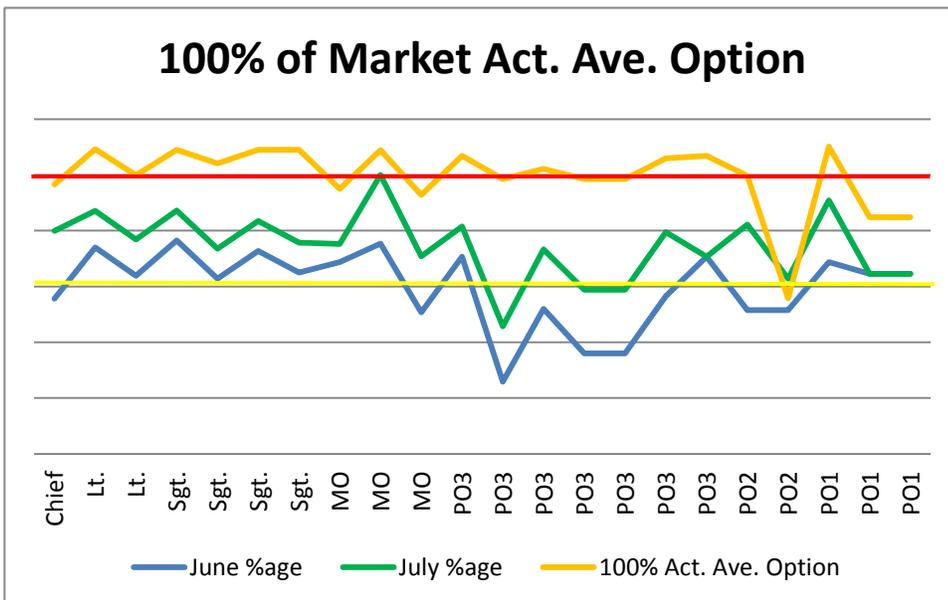
Farmington, Kaysville, Layton, North Salt Lake, Ogden, Riverdale, Roy, South Salt Lake, Syracuse, and service Districts. Graph 1 illustrates how each of our police positions compared to the market actual average pay as of June 30, 2015 (prior to July pay increases). The blue line in the graph represents the percent of actual pay of each position in comparison to the market actual average pay (solid red line).



Graph 2

Graph 2 shows the same data as Graph 1 with the addition of a second line (green) showing the current rate of pay for each position in comparison to the market actual average pay (red line). These increases were effective the first pay period in July 2015.

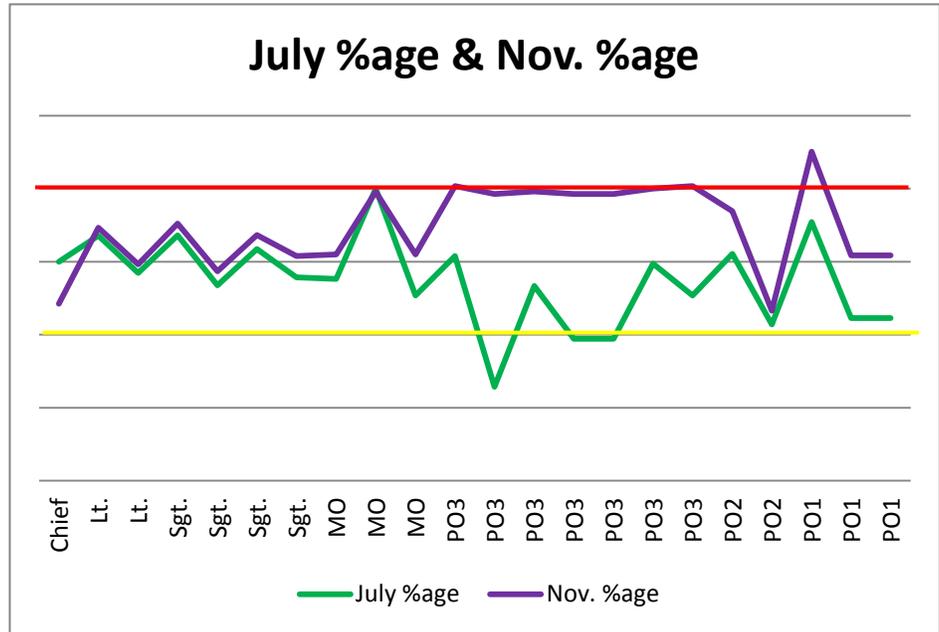
In the October 06, 2015 work session staff presented information showing it would cost the city approximately \$122,500 annually to increase all police positions from the current rate of pay (green line) to approximately 100 percent of the actual average pay of the market for each position (red line). The increases in pay associated with increasing each position to approximately 100 percent of the actual average of the market is illustrated by the orange line in Graph 3. These recommendations took into account tenure in relation to starting average, actual average, and high average pay according to the survey.



Graph 3

Since the October 06,

2015 meeting, Chief Parke and I have been working on various scenarios and funding options. In looking at the data in Graph 3, we noticed that the positions most out of line in the current market and most in need of adjustments are primarily Police Officers I, II and III (see the purple circle in Graph 3 identifying the gap between current pay and the market actual average pay).



Graph 4

Chief Parke prepared a recommendation that makes significant

adjustments to Police Officers I, II, and III. Note that some Police Officer I and II's are still below the market actual average. This is due to being new in their positions. The recommendation for them places them between the starting average and the actual average within the market for their positions. Additionally, in order to maintain proper internal equities there are minor adjustments that will be made for positions above the police officer positions. Graph 4 shows the current percent of the market (green line) and the percent of the market that will exist once Chief Parke's recommendations are implemented (purple line). The total annual cost (salary and benefits) of these recommendations is \$90,719. With departmental turnover earlier this fiscal year, it is estimated that the difference between the pay and benefits of the employees who left compared to those who have been hired to replace them is approximately \$20,000 to \$30,000. This means that in order to fund these recommendations for one budget year is \$60,000 to \$70,000 of additional monies.

NEXT STEPS

Given that we are now approximately 33 percent through FY2016 it is estimated that in order to fund the recommended increases, it will cost an approximately \$30,000. Chief Parke and I have reviewed his budget and are confident that we can make some line item changes to cover these increases. Most of the funding will come from the department's benefits line item. Conservatively, we budget as if all full-time employees will choose to be on the city's medical insurance plan and that they will elect to be on the family plan (the most expensive option). In working with Mr. Liebersbach in finance we believe we can pull most of the necessary monies from benefits and still be protected should more employees choose to be covered by our medical insurance plan.

These increases will take effect as of the first full pay period in November 2015. I will be directing Mr. Liebersbach to make the necessary line item transfers in order to fund these changes to get us through

FY2016. These new adjustments will then be built into our FY2017 budget as we prepare it for adoption in June of 2016.

Staff will continue to monitor things as time moves forward. Please note that even after making these changes we still have several positions (Chief, Lieutenants, and Sergeants) that remain below market. We will be looking at these positions as we conduct the annual, city-wide salary analysis in preparation for the FY2017 budget.

Staff will be providing an update to this issue at the November 17 council meeting. This will allow the record to reflect what has happened since the Oct. 06 work session and the direction the city is taking to be more competitive in hiring and retaining police personnel.

City Council Staff Report



Subject: FY 2016 Budget Amendment
Author: Steve Liebersbach
Department: Finance
Date: Council meeting 11/17/2015

Background

From time to time the City has the need to adjust some of the numbers that were originally adopted in the budget to account for some unforeseen events and circumstances and a public hearing is required when this is done.

Analysis

The amendment covers a number of items; project carryovers from FY 2015, new monies received in FY 2016, new appropriations and some appropriation adjustments.

Recommendation

Staff recommends that the Council approve the FY 2016 Budget Amendment Ordinance 15-24.

Significant Impacts

There will be a financial impact to all Funds addressed.

Attachments

The FY 2016 Budget Amendment to be considered for adoption.

ORDINANCE NO. 15-24

AN ORDINANCE OF SOUTH OGDEN CITY, UTAH, AMENDING THE CITY'S 2015-2016 BUDGET BY MAKING CERTAIN CHANGES TO VARIOUS OF THE CITY'S FUNDS AND COMPENSATION PLANS; ACCOUNTING FOR REVENUE AND EXPENDITURE CHANGES; MODIFYING PRIOR CITY ORDINANCES AS NECESSARY, BY THESE ACTIONS; AND ESTABLISHING AN EFFECTIVE DATE.

SECTION I - RECITALS

WHEREAS, the City of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the city Council finds that in conformance with Utah Code (UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, the city Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the city Council finds that certain exigencies of city governmental operations require amendments be made to the current city budget and related documents; and,

WHEREAS, the city Council finds that UC §10-6-119 provides authority for amending the City's budget as necessary; now,

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SOUTH OGDEN THAT THE SOUTH OGDEN CITY BUDGET AND STAFFING DOCUMENT FOR FISCAL YEAR 2015-2016 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:

SECTION II - CHANGES TO BUDGET

Those changes set out in **Attachment "A"** of the 17th day of November, 2015, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budgets and staffing provisions, including compensation schedules of various city departments and funds represented, ought to be, and the same are, amended, re-adopted and enacted as amendments to the fiscal year 2015-2016 Budget for South Ogden City.

SECTION III - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION IV - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION V - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Ordinance shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

DATED this 17th day of November, 2015

SOUTH OGDEN, a municipal corporation

by: _____
James F. Minister, Mayor

Attested and recorded

Leesa Kapetanov
City Recorder

ATTACHMENT “A”

ORDINANCE NO. 15-24

An Ordinance Of South Ogden City, Utah, Amending The City’s 2015-2016 Budget By Making Certain Changes To Various Of The City’s Funds And Compensation Plans; Accounting For Revenue And Expenditure Changes; Modifying Prior City Ordinances As Necessary, By These Actions; And Establishing An Effective Date.

17 Nov 15

[Attachment to be provided by city Finance Director]

South Ogden City

November 17, 2015

Fiscal Year 2015 - 2016

Budget Amendment

| | Current Budget | New Budget | Difference +/- |
|---|----------------|-------------|----------------|
| 10-31-100 Property Tax Collections - CY | \$2,083,516 | \$2,090,249 | \$6,733 |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$441,141 | \$434,408 | (\$6,733) |
| * Certified tax rate = .002696 down from .002852 = .000156 reduction | | | |
| 10-31-105 CDRA Tax Increment | \$94,389 | \$0 | (\$94,389) |
| 10-80-330 Transfer CDRA Tax Increment | \$94,389 | \$0 | (\$94,389) |
| * Change in State Auditor reporting requirements | | | |
| 10-33-600 State/Local Grants | \$16,500 | \$17,023 | \$523 |
| 10-55-230 Travel & Training - Police | \$15,000 | \$15,523 | \$523 |
| * State of Utah reimbursement for extradition | | | |
| 10-36-601 Donations to South Ogden City | \$0 | \$8,555 | \$8,555 |
| 10-55-247 Animal Control Costs | \$64,000 | \$71,634 | \$7,634 |
| 10-49-600 Community Programs | \$9,770 | \$10,691 | \$921 |
| * Donations received: a/c - \$6,624 | | | |
| * Donations received: Veterans' Memorial - \$860 | | | |
| * Donations received: Fiesta Fiesta event - \$61 | | | |
| 10-36-900 Miscellaneous Revenue - General Fund | \$20,000 | \$20,500 | \$500 |
| 10-49-600 Community Programs | \$10,691 | \$11,191 | \$500 |
| * Fiesta Fiesta sponsorship | | | |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$434,408 | \$435,908 | \$1,500 |
| 10-70-260 Building Maintenance - Parks | \$2,500 | \$4,000 | \$1,500 |
| * PY Northern Utah Homebuilders donation for NP portajohns | | | |
| 10-60-510 Road Projects/Improvements | \$117,540 | \$313,769 | \$196,229 |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$435,908 | \$632,137 | \$196,229 |
| * Appropriate PY unexpended road monies | | | |
| 10-49-620 Youth City Council | \$0 | \$2,800 | \$2,800 |
| 10-49-260 Workers Compensation | \$40,000 | \$56,400 | \$16,400 |
| 10-60-510 Road Projects/Improvements | \$313,769 | \$343,205 | \$29,436 |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$632,137 | \$661,573 | \$29,436 |
| * Appropriate monies for YC and WC (from bid) | | | |
| * Appropriate monies for Harrison/Hwy 89 project, bringing total to \$146,976 | | | |
| 10-70-450 RAMP Grant Projects - Parks | \$16,500 | \$49,237 | \$32,737 |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$661,573 | \$694,310 | \$32,737 |
| * Re-appropriate FY 2013 & FY 2015 RAMP monies | | | |
| 10-34-700 Plan Check Fee | \$15,000 | \$16,500 | \$1,500 |
| 10-58-315 Professional & Technical - Inspection | \$0 | \$1,500 | \$1,500 |
| * Out-sourcing reviews and collecting those fees | | | |
| 10-80-250 Transfer to Debt Service Fund | \$854,147 | \$824,147 | (\$30,000) |
| 10-39-800 Appropriation of Fund Balance - General Fund | \$694,310 | \$664,310 | (\$30,000) |
| 31-30-300 Transfer in from General Fund - DSF | \$854,147 | \$824,147 | (\$30,000) |
| 31-40-150 Bond Payment - Principal - DSF | \$739,000 | \$822,000 | \$83,000 |
| 31-40-200 Interest on Bonds - DSF | \$356,414 | \$243,414 | (\$113,000) |
| * Recognize interest savings on 2015 Bond Refunding | | | |
| 40-40-348 40th St. Environmental Study | \$0 | \$5,000 | \$5,000 |
| 40-40-349 40th St. Widening - City's %age | \$0 | \$5,442 | \$5,442 |
| 40-30-800 Appropriation of Fund Balance - CPF | \$0 | \$10,442 | \$10,442 |
| * FY 2014 capital projects carry-overs | | | |
| 40-30-800 Appropriation of Fund Balance - CPF | \$10,442 | \$379,420 | \$368,978 |
| 40-40-165 2015 - 2016 Road Projects | \$217,133 | \$586,111 | \$368,978 |
| * Appropriate PY unexpended class 'c' monies | | | |

South Ogden City

November 17, 2015

Fiscal Year 2015 - 2016

Budget Amendment

| | Current Budget | New Budget | Difference +/- |
|--|----------------|------------|----------------|
| 51-30-925 Miscellaneous Revenue - Water Fund | \$0 | \$4,560 | \$4,560 |
| 51-40-310 Professional & Technical - Water Fund | \$11,000 | \$15,560 | \$4,560 |
| * Insurance proceeds for hydrant on 40th St. | | | |
| 51-40-670 Sunset Waterline Project - Water Fund | \$0 | \$45,000 | \$45,000 |
| 51-40-995 Retained Earnings - Water Fund | \$28,199 | \$0 | (\$28,199) |
| 51-30-890 Appropriation of Fund Balance - Water Fund | \$0 | \$16,801 | \$16,801 |
| * Fund project out of PY savings and CY monies | | | |
| 51-40-652 40th Street Waterline Project | \$0 | \$16,995 | \$16,995 |
| 52-40-710 40th Street Sewerline Project | \$0 | \$3,795 | \$3,795 |
| 53-40-710 40th Street Storm Drain Project | \$0 | \$11,495 | \$11,495 |
| 51-30-890 Appropriation of Fund Balance - Water Fund | \$16,801 | \$33,796 | \$16,995 |
| 52-30-890 Appropriation of Fund Balance - Sewer Fund | \$43,271 | \$47,066 | \$3,795 |
| 53-30-890 Appropriation of Fund Balance - Storm Drain Fund | \$2,641 | \$14,136 | \$11,495 |
| * Appropriate monies for engineering on new projects | | | |

Balance Sheet Entries - Prior Period Adjustments

| | Debit Entry | Credit Entry |
|--|----------------|--------------|
| 10-14-230 Loan Receivable from CDRA - General Fund | \$567,034.40 | |
| 10-29-800 Fund Balance - General Fund | | \$567,034.40 |
| 51-14-110 Loan Receivable from CDRA - Water Fund | \$374,477.83 | |
| 51-29-800 Fund Balance - Water Fund | | \$374,477.83 |
| 52-14-220 Loan Receivable from CDRA - Sewer Fund | \$374,477.81 | |
| 52-29-800 Fund Balance - Sewer Fund | | \$374,477.81 |
| 61-29-800 Fund Balance - CDRA | \$1,315,990.04 | |
| 61-22-000 Loan Payable to General Fund - CDRA Fund | | \$567,034.40 |
| 61-22-100 Loan Payable to Water Fund - CDRA Fund | | \$374,477.83 |
| 61-22-101 Loan Payable to Sewer Fund - CDRA Fund | | \$374,477.81 |
| * Balance sheet entries to set up receivable/payables | | |
| 61-22-000 Loan Payable to General Fund - CDRA Fund | \$109,743.45 | |
| 61-22-100 Loan Payable to Water Fund - CDRA Fund | \$72,476.18 | |
| 61-22-101 Loan Payable to Sewer Fund - CDRA Fund | \$72,476.18 | |
| 10-14-230 Loan Receivable from CDRA - General Fund | | \$109,743.45 |
| 51-14-110 Loan Receivable from CDRA - Water Fund | | \$72,476.18 |
| 52-14-220 Loan Receivable from CDRA - Sewer Fund | | \$72,476.18 |
| * Entry to record payment of all prior years' interest | | |
| 61-22-000 Loan Payable to General Fund - CDRA Fund | \$50,000.00 | |
| 10-14-230 Loan Receivable from CDRA - General Fund | | \$50,000.00 |
| * Record a loan principal payment to General Fund | | |

FY 2016 Budget Entries - Record CY Interest

| | Current Budget | New Budget | Difference |
|---|----------------|------------|------------|
| 61-40-820 Loan Interest Expense - CDRA Fund | \$0 | \$25,987 | \$25,987 |
| 10-36-100 Interest Earned - General Fund | \$23,700 | \$34,897 | \$11,197 |
| 51-30-100 Interest Earned - Water Fund | \$2,400 | \$9,795 | \$7,395 |
| 52-30-100 Interest Earned - Sewer Fund | \$1,200 | \$8,595 | \$7,395 |
| * Budget for FY 2016 interest payments | | | |

City Council Staff Report



Subject: Award of the Road Salt Maintenance Bid/Contract
Author: Jon Andersen
Department: Public Works
Date: November 17, 2015

Recommendation

City Staff is recommending the bid be awarded to Compass Mineral Inc. The bid process was completed through Bid Sync and Compass Mineral Inc. was the lowest bidder.

Background

The award of this bid will allow the City crews to have the road salt delivered to the shop within 48 hours of a request. This is the most cost effective way for the City to maintain a good level of road salt for use during the winter months. City staff does this bid annually to get the best price with the option to extend the contract annually for three terms (one year at a time). Compass Mineral Inc. (formerly North American Salt) had the current bid and did a very good job at delivering it in a timely manner. This will be the fourth consecutive year with this company for the road salt maintenance bid

Analysis

The bid is quoted by per ton, which will be delivered to Public Works shop typically in a 200 ton increment within 48 hours after it is ordered. Last year the contract price was for \$22.76 per ton so there is a \$0.80 decrease.

| Supplier | | Unit Price/per Ton | Quantity | Price |
|--------------------|--|---------------------------|-----------------|--------------|
| Compass Minerals | | \$21.96 | 2000 | \$35,500.00 |
| Broken Arrow | | \$24.86 | 2000 | \$49,720.00 |
| Staker Parsons Co. | | \$46.20 | 2000 | \$94,200.00 |
| | | | | |

Significant Impacts

This will impact the Streets budget (Class C funds). Funds are currently in the budget that was adopted for this fiscal year.

Attachments

Please see the attached documents from Bid Sync. (2)



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Bid #1510-001 - Road Maintenance Salt 2015/16

Creation Date **Oct 19, 2015**

End Date **Nov 4, 2015 2:00:00 PM MST**

Start Date **Oct 19, 2015 3:12:01 PM MDT**

Awarded Date **Not Yet Awarded**

| 1510-001-01-01 Road Maintenance Salt | | | | | |
|---|-----------------------|--|-------------|--------|------|
| Supplier | Unit Price | Qty/Unit | Total Price | Attch. | Docs |
| Compass Minerals America Inc [Ad] | Alt 1 - \$17.75 | 2000 / ton | \$35,500.00 | | |
| Product Code: | | Supplier Product Code: 85051 | | | |
| Agency Notes: | | Supplier Notes: Qwiksalt-Customer Pick-up price | | | |
| Compass Minerals America Inc [Ad] | First Offer - \$21.96 | 2000 / ton | \$43,920.00 | | |
| Product Code: | | Supplier Product Code: 85051 | | | |
| Agency Notes: | | Supplier Notes: QwikSalt-Delivered Price | | | |
| Broken Arrow | First Offer - \$24.86 | 2000 / ton | \$49,720.00 | | |
| Product Code: | | Supplier Product Code: Type C Road Salt | | | |
| Agency Notes: | | Supplier Notes: | | | |
| StakerParson Co | First Offer - \$46.20 | 2000 / ton | \$92,400.00 | | |
| Product Code: | | Supplier Product Code: | | | |
| Agency Notes: | | Supplier Notes: This is for the Remdmond Ice Slicer product. Picked up Price is 21.00 per ton FOB Redmond, UT Delivered price is \$46.20 per ton. | | | |

Supplier Totals

| | | |
|---|--|--------------------|
| Compass Minerals America Inc [Ad] | | \$35,500.00 |
| Bid Contact: Lisa Pruitt moynihanl@compassminerals.com Ph 913-344-9327 | Address: 9900 W 109 Suite 100 Overland Park, KS 66210 | |
| Agency Notes: | Supplier Notes: | |
| Broken Arrow | | \$49,720.00 |
| Bid Contact: Jared Bunn jbunn@brokenarrowusa.com Ph 435-882-3942 | Address: 8960 N. Hwy 40 Lakepoint, UT 84074 | |
| Agency Notes: | Supplier Notes: | |
| StakerParson Co | | \$92,400.00 |
| Bid Contact: Brent Burr brentburr@stakerparson.com Ph 801-532-3537 | Address: P.O. Box 3429 Ogden, UT 84409 | |
| Agency Notes: | Supplier Notes: | |

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**All bids/proposals submitted for the designated project are reflected on this tabulation sheet. However, the listing of the bid/proposal on this tabulation sheet shall not be construed as a comment on the responsiveness of such bid/proposal or as any indication that the agency accepts such bid/proposal as being responsive. The agency will make a determination as to the responsiveness of the vendor responses submitted based upon compliance with all applicable laws, purchasing guidelines and project documents, including but not limited to the project specifications and contract documents. The agency will notify the successful vendor upon award of the contract and, as according to the law, all bid/proposal responses received may be available for inspection at that time.

Questions? Contact a BidSync representative: 800-990-9339 or email: support@bidsync.com

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Ogden
City

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Awarding Bid #1510-001 - Road Maintenance Salt 2015/16

[Weighted](#) | [Reorder Bidders](#)

Description

1510-001--01-01 - Road Maintenance Salt

| Award | Supplier | Qualifications | Unit Price | Qty | Price | Attch. Docs | Offer Notes | My Notes | Reject |
|----------------------------------|--|----------------|------------|------|-------------|-------------|-------------|----------|--------|
| <input checked="" type="radio"/> | Not Awarded | | | | | | | | |
| <input type="radio"/> | Alt Compass Minerals America Inc [D] | | \$17.75 | 2000 | \$35,500.00 | | | | |
| <input type="radio"/> | Compass Minerals America Inc [D] | | \$21.96 | 2000 | \$43,920.00 | | | | |
| <input type="radio"/> | Broken Arrow [A] [D] | | \$24.86 | 2000 | \$49,720.00 | | | | |
| <input type="radio"/> | StakerParson Co [D] | | \$46.20 | 2000 | \$92,400.00 | | | | |

Supplier Notifications

| | |
|-----------------------|---|
| Agency Invited | 1 |
| No Bid Count | 0 |

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All bids/proposals submitted for the designated project are reflected on this tabulation sheet. However, the listing of the bid/proposal on this tabulation sheet shall not be construed as a comment on the responsiveness of such bid/proposal or as any indication that the agency accepts such bid/proposal as being responsive. The agency will make a determination as to the responsiveness of the vendor responses submitted based upon compliance with all applicable laws, purchasing guidelines and project documents, including but not limited to the project specifications and contract documents. The agency will notify the successful vendor upon award of the contract and, as according to the law, all bid/proposal responses received may be available for inspection at that time.

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RESOLUTION NO. 15-46

A RESOLUTION APPROVING A BID AWARD FOR ROAD SALT PURCHASE TO THE LOW BIDDER; AUTHORIZING THE CITY MANAGER TO SIGN ANY AND ALL NECESSARY DOCUMENTS; AND PROVIDING FOR AN EFFECTIVE DATE

SECTION 1 - RECITALS

WHEREAS, the City of South Ogden (“City”) is a municipal corporation duly organized and existing under the laws of the State of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code (“UC”) §10-3-717, the City Council as the governing body of the City may exercise all administrative powers by resolution; and,

WHEREAS, the City Council finds that purchase of road salt for winter is an ongoing necessity within the city; and,

WHEREAS, the City Council finds that to ensure the effective and efficient utilization of city resources and to provide for safe utilization of city roadways during winter storms, that purchase of road salt is necessary and these actions are in the best interest of the city; and,

WHEREAS, the City Council finds that bids have been solicited for this road salt and the successful low bidder and the purchase conditions are set out in Attachment “A”; and,

WHEREAS, the City Council finds that the final bid award and execution of any required agreement between the city and the successful bidder in furtherance of these ends requires an authorized signature from the city; and,

WHEREAS, the City Council finds the City Manager is the chief administrative officer of the City and should be authorized to enter into such an agreement on behalf of the city; and,

WHEREAS, the City Council finds it is in the best interest of the city and its residents to enter into such a service agreements with each of these providers

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH OGDEN UTAH THAT:

The City Council Of South Ogden City, State Of Utah, Authorizes And Approves The Bid And The Award Of The Purchase Agreement For Road Salt For The City’s Road Surface Winter Maintenance Program To The Successful Bidder As Set Out In **Attachment "A"** And Authorizes The City Manager To Negotiate And Resolve Any Additional Terms To Any Agreement That May Be Necessary To Give Effect To The Intent Of This Resolution, And To Sign Said Agreements; And Authorizes The City Recorder To Attest All Documents Necessary To Confirm

That The City Manager Has Been Duly Authorized To Execute Those Documents.

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 2 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 3 - PRIOR RESOLUTIONS:

The body and substance of all prior Resolutions, with their provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 4 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION 5 - DATE OF EFFECT

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 17th day of November, 2015.

SOUTH OGDEN CITY

James F. Minster
Mayor

ATTEST:

Leesa Kapetanov
City Recorder

ATTACHMENT “A”

RESOLUTION NO. 15-46

A Resolution Approving A Bid Award For Road Salt Purchase To The Low Bidder;
Authorizing The City Manager To Sign Any And All Necessary Documents; And
Providing For An Effective Date

17 Nov 15

[Attachment to be provided by city Public Works Director]

CONTRACT AGREEMENT

THIS AGREEMENT is by and between **SOUTH OGDEN CITY CORPORATION** (“OWNER”) and **Compass Minerals America Inc.** (“CONTRACTOR”).

OWNER and CONTRACTOR, in consideration of the mutual covenants set forth, agree as follows:

ARTICLE 1- WORK

1.01 CONTRACTOR shall complete all Work as specified or stated in the Contract Documents. The Work is described as follows:

DESCRIPTION OF WORK: The work consists of providing the labor, materials and equipment to deliver 1200-2000 tons of Type C Quicksalt with anti-caking agent, to be delivered as needed to South Ogden City Public Works Department at 5590 S. 600 E., South Ogden City, Utah 84405.

ARTICLE 2-THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is described as follows:

Delivery of Road Maintenance Salt 2015/2016
(Contract good thru November 4th, 2015 to November 4th, 2016)

ARTICLE 3- CONTRACT TIMES

3.01 *Time of the Essence:* All time limits for completion and readiness for payment as stated in the Contract Documents are of the essence of the Contract.

3.02 *Dates for Completion:* The Product will be delivered within **48 hours** following notice of the City.

3.03 *Liquidated Damages:* CONTRACTOR and OWNER recognize that time is of the essence for this Agreement and that OWNER will be damaged in various ways, including but not limited to, increased administration cost, potential liability, denied citizen utilization of public infrastructure and service delays, with its resulting cost to the members of the South Ogden City polity and will otherwise suffer financial and other loss if the Project is not completed within the times specified in paragraph 3.02 above, plus any extensions thereof allowed. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceedings the actual loss suffered by OWNER if the Work is not completed on time. Therefore, CONTRACTOR will be charged with liquidated damages specified in the amount of \$ 200.00 per day for each full day that the Project is not complete under the remaining terms of the Agreement between the parties. The Parties agree that the aforesaid liquidated damages as specified will be assessed regardless of whether such costs or damages would otherwise be charged as liquidated damages under the Agreement or Utah law.

OWNER and CONTRACTOR may negotiate a one year extension for a possibility of up to 3 years.

ARTICLE 4- CONTRACT PRICE

4.01 OWNER shall pay CONTRACTOR for completion of the Work under the Contract Documents, in current funds, the amounts determined under the paragraph below:

For all Unit Price Work, an amount equal to the sum of the established unit price for each separately identified item of Unit Price Work times the actual quantity of that item as measured in the field.

UNIT PRICE WORK

| <u>No.</u> | <u>Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Amount</u> |
|------------|--|-----------------|-------------|-------------------|-----------------|
| 1 | Deliver of 200- 300 tons of Salt to South Ogden City Public Works | 1200 | Tons | \$21.96 | \$43,920 |

TOTAL OF ALL UNIT PRICES_

ARTICLE 5- PAYMENT PROCEDURES

5.01 *Submittal and Processing of Payments:* CONTRACTOR shall submit Applications for Payment to OWNER only one time per each month.

ARTICLE 6- INTEREST

6.01 All moneys not paid when due shall bear interest at the rate of 1% per annum.

ARTICLE 7- CONTRACTOR'S REPRESENTATIONS

7.01 In order to induce OWNER to enter into this Agreement CONTRACTOR makes the following representations:

A. CONTRACTOR has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. CONTRACTOR is familiar with and is satisfied regarding all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

C. CONTRACTOR has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions at, or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of performance to be employed by CONTRACTOR, including applying specific means, methods, techniques, sequences required by the Contract Documents to be employed by CONTRACTOR, and safety precautions and programs incident thereto

D. The Contract Documents will generally indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 8- CONTRACT DOCUMENTS

8.01 *Contents:*

- A. The Contract Documents comprise the following:
 - 1. This Agreement;
 - 2. Addendum;
 - 3. Exhibits this Agreements;
 - 1. Notice to Proceed;
 - 2. CONTRACTOR's Bid;
 - 3. Documentation submitted by CONTRACTOR prior to Notice of Award;
- 11. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
 - Written Amendments;
 - Work Change Directives;
 - Change Order(s).
- B. The documents listed in paragraph 8.01 A are attached to this Agreement (except as noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 8.
- D. The Contract Documents may only be amended, modified, or supplemented by OWNER through work change orders or quantity modifications.

ARTICLE 9- MISCELLANEOUS

9.02 *Assignment of Contract:* Assignment by a party hereto of any rights under or interests in the Contract will not be binding on the other party without the written consent of the non-assigning party; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except if the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

9.03 *Successors and Assigns:* OWNER and CONTRACTOR each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives regarding all covenants, agreements, and obligations contained in the Contract Documents.

9.04 *Severability:* Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon OWNER and CONTRACTOR, who agree that the Contract Documents shall be

reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have signed this Agreement in duplicate. One counterpart each has been delivered to OWNER and CONTRACTOR. All portions of the Contract Documents have been signed or identified by OWNER and CONTRACTOR or on their behalf.

This Agreement will be effective on _____ (which is the Effective Date of the Agreement).

OWNER:

CONTRACTOR:

SOUTH OGDEN CITY CORPORATION

By: _____

By: _____

[CORPORATE SEAL]

[CORPORATE SEAL]

Attest _____

Attest _____

Address for giving notices:

Address for giving notices:

(If CONTRACTOR is a corporation or a partnership, attach evidence of authority to sign)

Designated Representative:

Name: _____

Name: _____

Title: _____

Title: _____

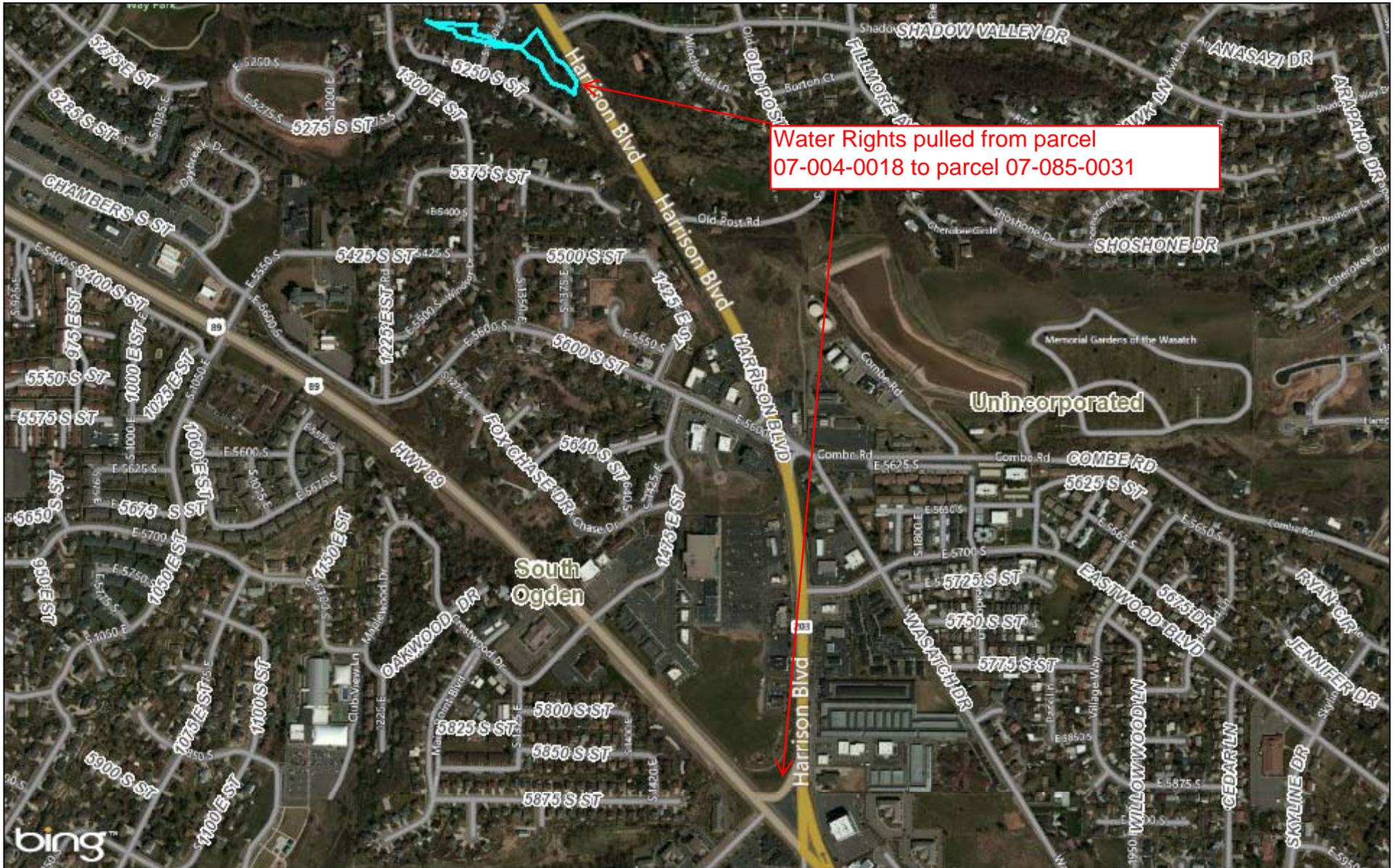
Address: _____

Address: _____

Phone: _____

Phone: _____

Water Rights Transfer



November 13, 2015

Street Labels

City Labels

1:13,076

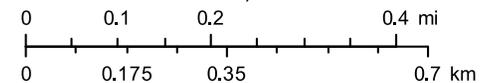


Image courtesy of USGS Earthstar Geographics SIO © 2015 Microsoft Corporation © 2010 NAVTEQ © AND

RESOLUTION NO. 15-47

A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF AN AGREEMENT BETWEEN SOUTH OGDEN CITY AND WEBER BASIN WATER CONSERVANCY DISTRICT PROVIDING FOR THE TRANSFER OF 4.4 ACRE- FEET OF CITY-OWNED WATER RIGHTS FROM PARCEL 07-004-0018 TO PARCEL 07-085-0031; AUTHORIZING THE MAYOR TO SIGN; AND PROVIDING FOR AN EFFECTIVE DATE

SECTION 1 - RECITALS

WHEREAS, the City of South Ogden (“City”) is a municipal corporation duly organized and existing under the laws of the State of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code (“UC”) §10-3-717, the City Council as the governing body of the City may exercise all administrative powers by resolution; and,

WHEREAS, the City Council finds that in conformance with state law, the City may enter into such contracts as it finds prudent further the health and welfare of the citizens of the City; and,

WHEREAS, the City Council finds that the City and Weber Basin Water Conservancy District, (“Weber Basin”) have agreed (the “Agreement”); to enter into an agreement providing for the City’s transfer of certain City water rights from one parcel of land to another; and,

WHEREAS, the City Council finds that entering into and supporting the Agreement is in the best interest of the citizens of South Ogden City; and,

WHEREAS, the City Council finds it will be beneficial to the City to enter into a contractual relationship with Weber Basin for the provision of these mutually beneficial services; and,

WHEREAS, the City Council finds that such agreements require the signature of an authorized official of the City; and,

WHEREAS, the Mayor of South Ogden is the chief executive officer and representative of the City;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH OGDEN UTAH THAT:

The City Council of South Ogden City, State of Utah, authorizes entry into an Agreement with Weber Basin providing for the City's transfer of certain City water rights from one parcel of land to another, which Agreement supports and necessary to the effective implementation of essential City services, and authorizes the Mayor to sign all contracts, agreements, or other documents necessary to consummate said Agreement (which Agreement is appended hereto as **Attachment "A"** and is incorporated by this reference); and, authorizes the City Recorder to sign any documents as required attesting to the fact that the Mayor has been duly authorized to enter into such arrangements on behalf of the City.

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 2 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 3 - PRIOR RESOLUTIONS:

The body and substance of all prior Resolutions, with their specific provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 4 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION 5 - DATE OF EFFECT:

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN
CITY, STATE OF UTAH, on this 17th day of November, 2015.

SOUTH OGDEN CITY

James F. Minster
Mayor

ATTEST:

Leesa Kapetanov
City Recorder

ATTACHMENT “A”

Resolution No. 15-47

A Resolution Approving And Authorizing The Execution Of An Agreement Between South Ogden City And Weber Basin Water Conservancy District Providing For The Transfer Of 4.4 Acre-Foot Of City-Owned Water Rights From Parcel 07-004-0018 To Parcel 07-085-0031; Authorizing The Mayor To Sign; And Providing For An Effective Date

17 Nov 15



South Ogden City
3950 Adams Avenue Ste.1
South Ogden, UT 84403
801-622-2800
801-622-2713 Fax

Mayor James F. Minster

City Manager Matthew Dixon

September 23, 2015

Weber Basin Water Conservancy District
Attn: Jon Parry
2837 East Highway 193
Layton, Utah 84040

Re: Transfer of Water Rights Request

Dear Mr. Parry:

South Ogden City formally requests the transfer of 4.4 acre-feet of city-owned water rights from parcel 07-004-0018 to parcel 07-085-0031. The area of the new parcel (07-085-0031) is 0.93 acres.

If you have any questions regarding this request please contact city manager, Matt Dixon at 801.622.2702 or via email at mdixon@southogdencity.com.

Best Regards,

James F. Minster
Mayor

**WEBER BASIN WATER CONSERVANCY DISTRICT APPLICATION
FOR TRANSFER OF CLASS D ALLOTMENT**

The undersigned, being all of the owners and lienholders of the following First Described Lands to which 4.4 acre-feet of water have been allotted by Petition and Order, recorded in Book ----, Page ----, Reallocation and Order recorded in Book 1671 Page 0345, Transfer and Order recorded in Book ----, Page ----, of the records of Weber County, Utah, and the owners of the following described lands to which the water is to be transferred, hereby apply for the transfer of said 2.8 acre feet of water and the lien created thereby to the lands and in the amounts more particularly described under "Descriptions of Lands with Quantities as Transferred".

FIRST DESCRIBED LANDS:

07-004-0018, SOUTH OGDEN CITY, 4.4 AF

PART OF THE SOUTHWEST QUARTER OF SECTION 15, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN: BEGINNING AT A POINT LOCATED 61.26 FEET NORTH AND 160.31 FEET EAST AND 699.16 FEET SOUTH 89°43'00" EAST AND 28.08 FEET SOUTH 19°41'00" EAST AND 291.00 FEET SOUTH 31°20'00" EAST FROM THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 15, RUNNING THENCE SOUTH 31°20'00" EAST 214.00 FEET ALONG THE WEST LINE OF STATE HIGHWAY, THENCE SOUTH 65°01'24" EAST 54.08 FEET, THENCE SOUTH 31°20'00" EAST 126.86 FEET, THENCE SOUTH 2°16'43" WEST 77.46 FEET, THENCE NORTH 54°25'07" WEST 78.73 FEET, THENCE NORTH 69°49'26" WEST 71.91 FEET, THENCE NORTH 40°22'24" WEST 77.65 FEET, THENCE NORTH 25°43'40" WEST 68.72 FEET, THENCE NORTH 67°28'59" WEST 33.57 FEET, THENCE NORTH 53°37'50" WEST 14.84 FEET, THENCE NORTH 46°19'39" WEST 44.10 FEET, THENCE NORTH 40°02'27" WEST 41.39 FEET, THENCE NORTH 85°50'03" WEST 65.75 FEET, THENCE NORTH 77°30'55" WEST 29.07 FEET, THENCE SOUTH 89°07'18" WEST 64.21 FEET, THENCE NORTH 54°32'28" WEST 25.54 FEET, THENCE NORTH 77°20'58" WEST 129.53 FEET, THENCE NORTH 75°19'42" WEST 74.21 FEET, THENCE NORTH 35°39'42" WEST 50.00 FEET, THENCE NORTH 84°40'27" WEST 79.30 FEET, THENCE NORTH 74°04'43" WEST 44.45 FEET, THENCE NORTH 55°34'35" WEST 43.94 FEET, THENCE NORTH 64°39'48" WEST 65.35 FEET, THENCE NORTH 71°56'14" WEST 65.99 FEET, THENCE NORTH 76°42'22" WEST 75.72 FEET TO THE EAST LINE OF 1300 EAST STREET, THENCE NORTHERLY ALONG SAID STREET 11.29 FEET, THENCE SOUTH 71°00'00" EAST 260.00 FEET, THENCE SOUTH 88°52'23" EAST 239.35 FEET, THENCE SOUTH 11°50'44" WEST 58.69 FEET, THENCE SOUTH 77°52'40" EAST 97.49 FEET, THENCE SOUTH 42°42'59" EAST 36.33 FEET, THENCE SOUTH 79°00'00" EAST 165.91 FEET, THENCE NORTH 39°36'23" EAST 139.40 FEET TO THE WEST LINE OF STATE HIGHWAY AND THE POINT OF BEGINNING.

DESCRIPTION OF LANDS WITH QUANTITIES AS TRANSFERRED:

07-004-0018, SOUTH OGDEN CITY, 1.6 AF

PART OF THE SOUTHWEST QUARTER OF SECTION 15, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN: BEGINNING AT A POINT LOCATED 61.26 FEET NORTH AND 160.31 FEET EAST AND 699.16 FEET SOUTH 89°43'00" EAST AND 28.08 FEET SOUTH 19°41'00" EAST AND 291.00 FEET SOUTH 31°20'00" EAST FROM THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 15, RUNNING THENCE SOUTH 31°20'00" EAST 214.00 FEET ALONG THE WEST LINE OF STATE HIGHWAY, THENCE SOUTH 65°01'24" EAST 54.08 FEET, THENCE SOUTH 31°20'00" EAST 126.86 FEET, THENCE SOUTH 2°16'43" WEST 77.46 FEET, THENCE NORTH 54°25'07" WEST 78.73 FEET, THENCE NORTH 69°49'26" WEST 71.91 FEET, THENCE NORTH 40°22'24" WEST 77.65 FEET, THENCE NORTH 25°43'40" WEST 68.72 FEET, THENCE NORTH 67°28'59" WEST 33.57 FEET, THENCE NORTH 53°37'50" WEST 14.84 FEET, THENCE NORTH 46°19'39" WEST 44.10 FEET, THENCE NORTH 40°02'27" WEST 41.39 FEET, THENCE NORTH 85°50'03" WEST 65.75 FEET, THENCE NORTH 77°30'55" WEST 29.07 FEET, THENCE SOUTH 89°07'18" WEST 64.21 FEET, THENCE NORTH 54°32'28" WEST 25.54 FEET, THENCE NORTH 77°20'58" WEST 129.53 FEET, THENCE NORTH 75°19'42" WEST 74.21 FEET, THENCE NORTH 35°39'42" WEST 50.00 FEET, THENCE NORTH 84°40'27" WEST 79.30 FEET, THENCE NORTH 74°04'43" WEST 44.45 FEET, THENCE NORTH 55°34'35" WEST 43.94 FEET, THENCE NORTH 64°39'48" WEST 65.35 FEET, THENCE NORTH 71°56'14" WEST 65.99 FEET, THENCE NORTH 76°42'22" WEST 75.72 FEET TO THE EAST LINE OF 1300 EAST STREET, THENCE NORTHERLY ALONG SAID STREET 11.29 FEET, THENCE SOUTH 71°00'00" EAST 260.00 FEET, THENCE SOUTH 88°52'23" EAST 239.35 FEET, THENCE SOUTH 11°50'44" WEST 58.69 FEET, THENCE SOUTH 77°52'40" EAST 97.49 FEET, THENCE SOUTH 42°42'59" EAST 36.33 FEET, THENCE SOUTH 79°00'00" EAST 165.91 FEET, THENCE NORTH 39°36'23" EAST 139.40 FEET TO THE WEST LINE OF STATE

HIGHWAY AND THE POINT OF BEGINNING.

07-085-0031, SOUTH OGDEN CITY CORPORATION, 2.8 AF

PARCEL OF LAND IN FEE, BEING PART OF AN ENTIRE TRACT OF PROPERTY, SITUATE IN THE SOUTHEAST QUARTER OF THE NORTH WESTQUARTER OF SECTION 22, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN. THE BOUNDARIES OF SAID PARCEL OF LAND ARE DESCRIBED AS FOLLOWS: BEGINNING IN THE NORTHERLY RIGHT OF WAY LINE OF STATE ROUTE 89 AT A POINT 91.29 FEET NORTH 46'24" EAST PERPENDICULARLY DISTANT FROM THE CENTERLINE OF HIGHWAY AT ENGINEER STATION 192+00, WHICH POINT IS APPROXIMATELY 945.93 FEET NORTH ALONG THE QUARTER SECTION LINE AND 509.40 FEET WEST FROM THE SOUTHEAST CORNER OF THE NORTHWEST QUARTER OF SAID SECTION 22, AND RUNNING THENCE THE FOLLOWING FOUR COURSES ALONG A PROPOSED CHANGE IN RIGHT OF WAY AND LIMITED ACCESS LINE OF STATE HIGHWAY, SOUTH 47'22'28" EAST 212.28 FEET, NORTH 79'51'46" EAST 185.75 FEET, NORTH 19'06'32" EAST 216.90 FEET, NORTH 06'23'18" EAST 274.97 FEET TO THE WESTERLY RIGHT OF WAY LINE OF STATE ROUTE 203, WHICH POINT IS 50 FEET PERPENDICULARLY DISTANT WESTERLY FROM THE CENTER LINE OF HIGHWAY AT ENGINEER STATION -7+00; THENCE SOUTH 00'13'02" WEST 361.84 FEET ALONG SAID WESTERLY RIGHT OF WAY LINE, THENCE SOUTH 14'59'11" WEST 214.28 FEET TO EXISTING RIGHT OF WAY MARKER, THENCE NORTH 89'21'32" WEST 198.36 FEET (DISTANCE OF RECORD 199.08 FEET) ALONG EXISTING FENCE LINE TO THE NORTHERLY RIGHT OF WAY LINE OF STATE ROUTE 89, THENCE NORTH 43'36" WEST 71.39 FEET TO EXISTING RIGHT OF WAY MARKER, THENCE NORTH 41'47" WEST 201.17 FEET ALONG EXISTING SAID RIGHT OF WAY LINE TO THE POINT OF BEGINNING. (NOTE: BASIS OF BEARING: NORTH 00'36'34" EAST FROM THE MONUMENTED CENTER OF SECTION 22, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN TO THE NORTHQUARTER CORNER OF SAID SECTION 22 ON RECORD WITH WEBER COUNTY SURVEYOR.)

Applicants agree to be bound by all of the terms and conditions of the original Petition and Order, which by reference shall be deemed incorporated into the Transfer Order entered hereon.

Dated _____, 20____

OWNER(S)

STATE OF UTAH)
 :ss
COUNTY OF _____)

On this _____ day of _____, 20____, personally appeared before me _____
_____, known to be the _____ of South Ogden City and the signer(s) of the above
instrument, who duly acknowledged to me that they executed the same on behalf of the City pursuant to authority delegated to
him/her.

Notary Public _____

(NOTARY SEAL)

ORDER ON APPLICATION

Application having been made for the transfer of 2.8 acre-feet of water and the lien created by the allotment thereof as described in the above application, which application is in proper form, and all parties interested in such allotment having been given notice thereof and the time and place of hearing thereon, and after hearing by the Board of Directors of Weber Basin Water Conservancy District, it is hereby determined that the granting of such application is in the best interests of the District, and it is hereby ORDERED that such application be granted under the same terms and conditions as in the original Petition and Order for allotment of water which by reference are deemed incorporated herein), except that the water shall hereafter be allotted to the lands above described as set forth under the heading "Description of Land with Quantities as Transferred, and the lien created by such original petition and order is transferred to and shall hereafter attach to the tract described under the heading "Description of Lands with Quantities as Transferred.

WEBER BASIN WATER CONSERVANCY DISTRICT

By: _____
Kerry W. Gibson – President

I hereby certify that the above is a true copy of Application for Transfer and Order entered thereon by the Board of Directors of Weber Basin Water Conservancy District.

Tage I. Flint, PE,
General Manager/CEO

(SEAL)

City Council Staff Report

Subject: Resolution 15-48 – Approving the Canvass of the 2015 Municipal General Election
Author: Leesa Kapetanov
Department: Administration
Date: November 17, 2015



Recommendation

Staff recommends approval of Resolution 15-48

Background

Canvass: kan-vah s - verb - “to examine carefully; investigate by inquiry; discuss; debate.” State code specifies that the mayor and legislative body of the City are the board of canvassers. Elections must be canvassed “no sooner than seven days after the election and no later than 14 days after the election”. UCA § 20A-4-304(1) then requires that the results of the canvass be declared.

Analysis

Adopting Resolution 15-48 fulfills the requirement to “declare” the results of the canvass. Unfortunately, the final results will not be available until late afternoon on Monday, November 16. This ensures that all ballots, including over-seas absentee ballots, have been counted.

Significant Impacts

N/A

Attachments

None.

Resolution No. 15-48

**RESOLUTION OF SOUTH OGDEN CITY ACTING AS THE MUNICIPAL BOARD OF
CANVASSERS CONDUCTING AND APPROVING THE CANVASS AND ELECTIONS
RESULTS FOR THE NOVEMBER 2015 GENERAL ELECTION; AND, PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, the City Council of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, in conformance with Utah Code ("UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property; and,

WHEREAS, the City Council finds, under the requirements of UC §20A-4-301, et.seq, that the mayor and the city council are the board of municipal canvassers for the municipality; and,

WHEREAS, the City Council finds that the board of municipal canvassers shall meet to canvass the returns at the usual place of meeting of the municipal legislative body no sooner than seven days and no later than fourteen days after the election; and,

WHEREAS, the City Council finds that the date of this current meeting, as set out below as the date of this resolution, is a date that complies with the statutory requirement as does the location where the meeting is being held; and,

WHEREAS, the City Council finds that the election returns from each voting precinct in which polls were opened have been received as of the time of meeting of this session of the board of canvassers; and,

WHEREAS, the City Council finds that the election returns have been canvassed by publicly opening the returns and determining from them the votes of each voting precinct as required by statute and that each of the following was reviewed and determined by such canvass: each person voted for; and, as may apply, those votes for and against each ballot proposition voted upon at the election; and,

WHEREAS, the City Council finds that the canvass, once having begun, was continued until it was completed; and,

WHEREAS, the City Council finds that in canvassing returns, the board of canvassers did not (a) reject any election returns if the board could determine the number of votes cast for each person from it; (b) reject any election returns if the election returns: (i) do not show who administered the oath to the judges of election; (ii) show that the election judges failed to fill out all the certificates in the poll books; or (iii) show that the election judges failed to do or perform any other act in preparing the returns that is not essential to determine for whom the votes were cast; or (c) reject any returns from any voting precinct that do not conform with the

requirements for making, certifying, and returning the returns if those returns were sufficiently explicit to enable the board of canvassers to determine the number of votes cast for each person and for and against each ballot proposition; and,

WHEREAS, the City Council finds that the board of canvassers, duly convened completed the required statutory duties: (a) declared "elected" or "nominated" those persons who: (i) had the highest number of votes; and (ii) sought election or nomination to an office completely within the board's jurisdiction; (b) declared: (i) "approved" those ballot propositions that: (A) had more "yes" votes than "no" votes; and (B) were submitted only to the voters within the board's jurisdiction; (ii) "rejected" those ballot propositions that: (A) had more "no" votes than "yes" votes or an equal number of "no" votes and "yes" votes; and (B) were submitted only to the voters within the board's jurisdiction; (c) certified the vote totals for persons and for and against ballot propositions submitted to voters within and beyond the board's jurisdiction and transmit those vote totals to the lieutenant governor; and,

WHEREAS, the City Council finds that when the election results were declared, the election officer prepared a report of the result, which contained: (i) the total number of votes cast in the board's jurisdiction; (ii) the names of each candidate whose name appeared on the ballot; (iii) the title of each ballot proposition that appeared on the ballot; (iv) each office that appeared on the ballot; (v) from each voting precinct: (A) the number of votes for each candidate; and (B) the number of votes for and against each ballot proposition; (vi) the total number of votes given in the board's jurisdiction to each candidate, and for and against each ballot proposition; and (vii) a statement certifying the information in the report is accurate; and,

WHEREAS, the City Council finds that the election officer and the board of canvassers: (i) reviewed the report to ensure it is correct; and (ii) signed the report; and, having performed, that the election officer then: (i) recorded or filed the certified report in a book kept for that purpose; (ii) prepared and transmitted a certificate of nomination or election under the officer's seal to each nominated or elected candidate; (iii) published a copy of the certified report in a newspaper with general circulation in the board's jurisdiction and post it in a conspicuous place within the jurisdiction; and (iv) filed a copy of the certified report with the lieutenant governor; and,

WHEREAS the City Council now desires to be in conformance with the requirements of law; and,

WHEREAS, the City finds that the public convenience and necessity requires the actions contemplated,

NOW, THEREFORE, BE IT RESOLVED by the City of SOUTH OGDEN:

SECTION 1 - CANVASS OF ELECTION RESULTS – NOVEMBER, 2015:

That the election results of the November, 2015 municipal general election, as certified to the Board of Municipal Canvassers, attached hereto as **Attachment "A"**, is ratified and adopted in all of its relevant

particulars, based on the findings set out hereinabove, as is otherwise required by law.

SECTION 2 - REPEALER OF CONFLICTING ENACTMENTS

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts, which conflict with this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part, repealed.

SECTION 3 - PRIOR RESOLUTIONS

The body and substance of all prior Resolutions, with their specific provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 4 - SAVINGS CLAUSE

If any provision of this Resolution shall be held or deemed or shall be invalid, inoperative or unenforceable such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this being deemed the separate independent and severable act of the City Council of South Ogden City.

SECTION 5 - DATE OF EFFECT

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 17th day of November, 2015.

SOUTH OGDEN CITY

James F. Minster
Mayor

ATTEST:

Leesa Kapetanov
City Recorder

ATTACHMENT “A”

RESOLUTION NO. 15-48

Resolution Of South Ogden City Acting As The Municipal Board Of Canvassers
Conducting And Approving The Canvass And Elections Results For The November
2015 General Election; And, Providing For An Effective Date

17 Nov 15

[Attachment to be provided by City Recorder]

City Council Staff Report



Subject: Resolution 15-49 – GBH Annexation
Author: Leesa Kapetanov
Department: Administration
Date: November 17, 2015

Recommendation

Staff recommends Resolution 15-49 be adopted.

Background

The council may remember that the parcel of ground being considered for annexation was recently included in the City's Annexation Policy Plan. Adding it to the Plan allowed the owner of the property to petition for annexation. GBH Properties Group (owner) already owns the piece of property adjacent to the parcel being considered for annexation. The adjacent property is in South Ogden. The owner intends to develop both parcels at the same time; having them in the same city makes the process much easier.

Analysis

This parcel was previously in Ogden City's Annexation Policy Plan, however Ogden agreed to remove it from their plan on two conditions: 1) that none of the services for the parcel would need to come from Ogden City, and 2) that the two parcels be developed at the same time. Ogden City also requested that those conditions be added to our Annexation Policy Plan, which we complied with.

The owner has met with the City Engineer and Public Works Staff to discuss where and how utilities will be accessed. Although getting some utilities to the property may be costly, the owner is aware of the fact and is pushing forward with annexation.

Annexing the property does create a small island of unincorporated county between Ogden and South Ogden. When contacted months ago about the issue, the County said they would not make any determination about the matter until an actual petition was filed with South Ogden and they received notification.

If the Council passes the resolution to accept the petition for annexation, it will formally begin a process of notifications and certifications that will take a few months to complete. The final annexation will not take place until the Council has passed an ordinance approving the annexation and the State Lieutenant Governor's Office issues a Certificate of Annexation.

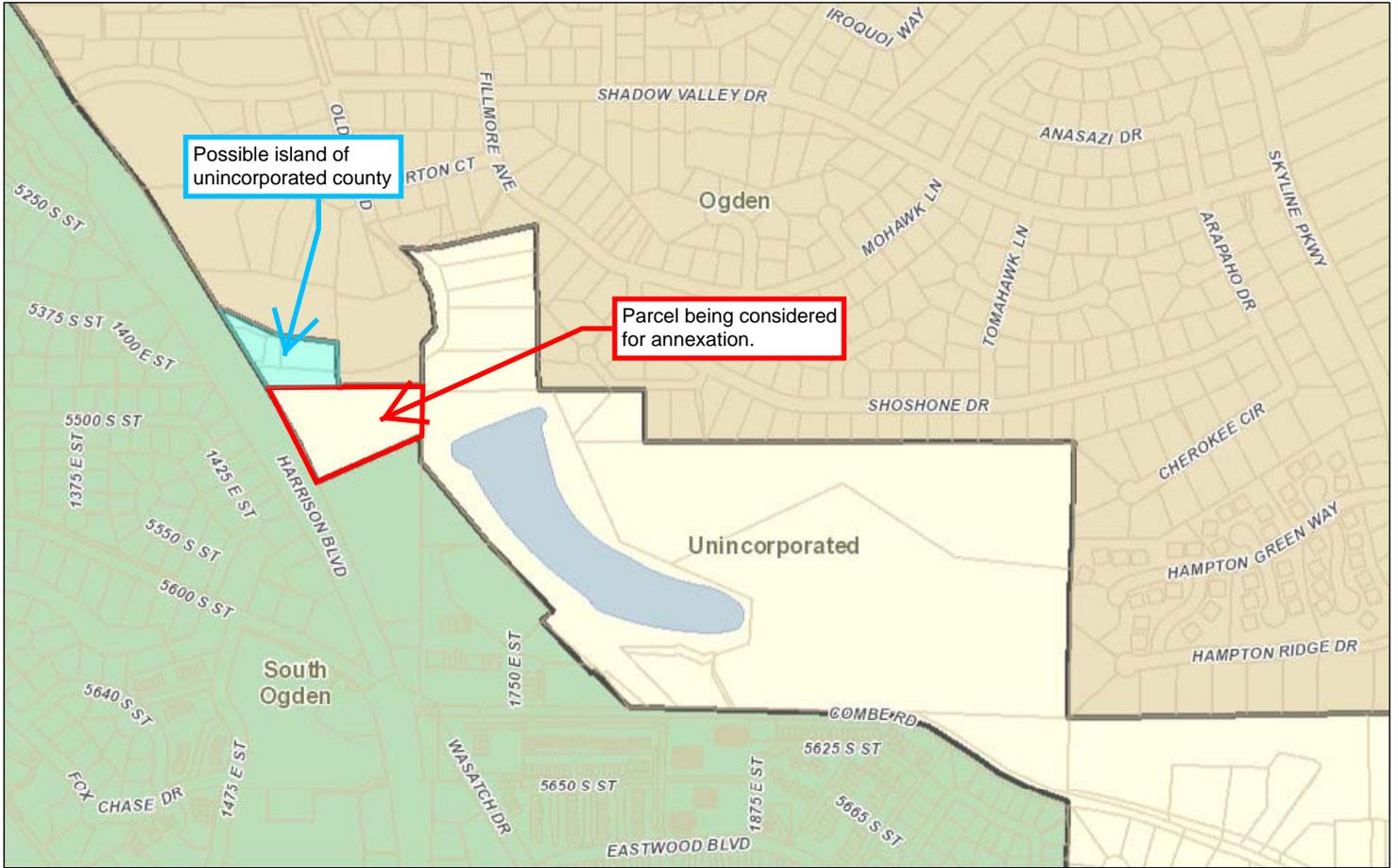
Significant Impacts

The zone being requested for the annexed property is C-2, the same as the parcel already in the City. The improvements to the property through development will bring increased property tax revenues and perhaps sales tax revenues.

Attachments

Map

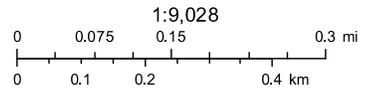
Annexation



November 12, 2015

Street Labels

City Labels



Resolution No. 15-49

RESOLUTION OF SOUTH OGDEN CITY AUTHORIZING ACCEPTANCE OF A PETITION FOR ANNEXATION OF CERTAIN CONTIGUOUS REAL PROPERTY PRESENTLY LOCATED IN UNINCORPORATED WEBER COUNTY IN THE VICINITY OF 5520 HARRISON BOULEVARD; AUTHORIZING THE MAYOR TO SIGN THIS RESOLUTION OF ACCEPTANCE ON BEHALF OF THE CITY; AUTHORIZING AND DIRECTING THAT NOTIFICATION OF THE PENDING ANNEXATION BE GIVEN TO PROPERTY OWNERS IN THE AREA OF THE PROPOSED ANNEXATION; AND, PROVIDING FOR AN EFFECTIVE DATE.

SECTION 1 - RECITALS:

WHEREAS, the City Council of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of the State of Utah; and,

WHEREAS, in conformance with Utah Code ("UC"), the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS UC §10-2-416 provides that a property owner may petition the city council to have his/her property annexed into the city; and,

WHEREAS, the GBH Properties Group, LLC owns certain property in unincorporated Weber County but contiguous to the present boundary of South Ogden; and,

WHEREAS, the GBH Properties Group, LLC has filed a petition (**Attachment "A"** and fully incorporated by this reference) with the City Council for annexation of the property into the City; and,

WHEREAS, the City finds that the annexation of the described contiguous real property into South Ogden is appropriate under current law:

Part Of The Southwest Quarter Of Section 15, Township 5 North, Range 1 West, Salt Lake Meridian, U.S. Survey. Beginning At Point 1126.20 Feet North Of The Southeast Corner Of The Southwest Quarter Of Said Section 15; Running Thence North 172.80 Feet, More Or Less, To The Northeast Corner Of The South 1/2 Of Said Quarter Section; Thence West 630.06 Feet, More Or Less, Along The North Line Of The South 1/2 Of Said Quarter Section To The Northeasterly Right-Of-Way Line Of The State Highway At A Point 125 Feet Perpendicularly Distant Northeasterly From The Centerline Of Survey Of Said Project, Thence South 31°44' East 260 Feet, More Or Less, Thence South 23°02' East 174 Feet, More Or Less, To The North Line Of The South Ogden City Limits; Thence North 67°20'19" East 453.75 Feet, More Or Less, To The Point Of Beginning.

NOW, THEREFORE, BE IT RESOLVED by the City Council of SOUTH OGDEN:

1. the petition for annexation from the GBH Properties Group, LLC be accepted by the City Council as the governing body of the City, and that the Mayor be authorized to sign this resolution of acceptance on behalf of the City Council.

2. That the City Recorder be directed and authorized to provide notice of the pendency of the requested annexation to the public at large and directly to the property owners near the property proposed for annexation, said notice to contain information of the proposed annexation and the right to file a protest with the county boundary commission.

3. That the City Recorder be directed and authorized to certify the petition for annexation and provide a copy thereof to the boundary commission

4. That the petition for annexation be referred to the city planning commission for review and processing as required by law.

BE IT FURTHER RESOLVED that this Resolution shall become effective immediately upon its passage.

SECTION III - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of any and all prior Resolutions, together with their specific provisions, where not otherwise in conflict with this Resolution, are hereby reaffirmed and readopted.

SECTION IV - REPEALER OF CONFLICTING ENACTMENTS

All orders, and Resolutions regarding the changes enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION V - SAVINGS CLAUSE

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY,
STATE OF UTAH, on this 17th day of November, 2015.**

SOUTH OGDEN CITY

James F. Minster
Mayor

ATTEST:

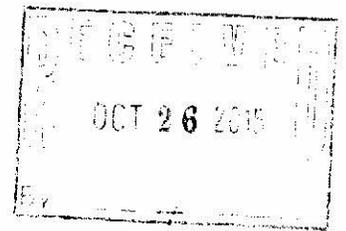
Leesa Kapetanov
City Recorder

ATTACHMENT “A”

Resolution No. 15-49

Resolution Of South Ogden City Authorizing Acceptance Of A Petition For Annexation Of Certain Contiguous Real Property Presently Located In Unincorporated Weber County In The Vicinity Of 5520 Harrison Boulevard; Authorizing The Mayor To Sign This Resolution Of Acceptance On Behalf Of The City; Authorizing And Directing That Notification Of The Pending Annexation Be Given To Property Owners In The Area Of The Proposed Annexation; And, Providing For An Effective Date.

17 Nov 15



South Ogden City
PETITION FOR ANNEXATION

We the undersigned owners of certain real property lying contiguous to the present municipal limits of South Ogden City, Utah, hereby submit this Petition for Annexation and respectfully represent the following:

1. That this petition is made pursuant to the requirements of Section 10-2-403, Utah Code Annotated, as amended (UCA);
2. That the property subject to this petition is an unincorporated area contiguous to the boundaries of South Ogden City;
3. That the signatures affixed hereto are those of the property owner(s) of private real property that:
 - Is located within the area proposed for annexation
 - Covers a majority of the private land area within the area proposed for annexation
 - Is equal in value to at least 1/3 of the value of all private real property within the area proposed for annexation
 - Is described as follows:

The property subject of this petition lies contiguous to the present boundary of South Ogden City's corporate limits (describe approximate location) Approximately 5520 Harrison Blvd.

more specifically described as follows (submit legal description):

4. That up to five of the signers of this petition have been designated as sponsors, one of whom is designated as the "Contact Sponsor," with the mailing address of each sponsor being indicated below*
5. That this petition does not propose annexation of all or a part of an area proposed for annexation in a previously filed petition that has not been denied, rejected, or granted;
6. That the petitioner(s) have submitted an accurate plat or map of the above-described property to be prepared by a licensed surveyor, which plat or map is filed herewith;
7. That the petitioner(s) request the property, if annexed, be zoned C-2

WHEREFORE, the petitioners hereby request that this petition be considered by the governing body at its next regular meeting, or a soon thereafter as possible; that a resolution be adopted as required by law accepting this Petition for Annexation for further consideration; and that the governing body takes such steps as required by law to complete the annexation herein petitioned.

Dated this _____ day of _____, 20____

| Petitioner(s): | Address |
|--|---|
| * <u>GRBH PROPERTIES GROUP LLC</u> <u></u> | <u>4655 So 1025 Ea</u> <u>Ogden Utah 84403</u> |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

*Contact Sponsor

Owner of Record See next page for following info.

No. of Acres _____

Assessed Value _____

Weber County Tax No. _____

Exhibit 'A'

PARCEL 1 (07-004-0014)

PART OF THE SOUTHWEST QUARTER OF SECTION 15, TOWNSHIP 5 NORTH, RANGE 1WEST, SALT LAKE MERIDIAN, U.S. SURVEY. BEGINNING AT A POINT 1126.20 FEET NORTH OF THE SOUTHEAST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 15; RUNNING THENCE NORTH 172.80 FEET, MORE OR LESS, TO THE NORTHEAST CORNER OF THE SOUTH 1/2 OF SAID QUARTER SECTION; THENCE WEST 630.06 FEET, MORE OR LESS, ALONG THE NORTH LINE OF THE SOUTH 1/2 OF SAID QUARTER SECTION TO THE NORTHEASTERLY RIGHT-OF-WAY LINE OF THE STATE HIGHWAY AT A POINT 125 FEET PERPENDICULARLY DISTANT NORTHEASTERLY FROM THE CENTERLINE OF SURVEY OF SAID PROJECT, THENCE SOUTH 31°44' EAST 260 FEET, MORE OR LESS, THENCE SOUTH 23°02' EAST 174 FEET, MORE OR LESS, TO THE NORTH LINE OF THE SOUTH OGDEN CITY LIMITS; THENCE NORTH 67°20'19" EAST 453.75 FEET, MORE OR LESS, TO THE POINT OF BEGINNING.

Plat of Addition to The Corporate Limits of South Ogden City

A part of the Southwest 1/4 of Section 15, T5N, R1W, SLB&M, U.S. Survey

South Ogden City, Weber County, Utah

November 2015

Ordinance # _____

SURVEYOR'S CERTIFICATE

I, Jason T. Fell, do hereby certify that I am a Registered Professional Land Surveyor in the State of Utah, and that I hold Certificate No. 9239283 in accordance with Title 55, Chapter 22, of the Professional Engineers and Land Surveyors Licensing Act and certify that this plat of addition to the Corporate Limits of South Ogden City, Weber County, Utah is a true and correct representation of data compiled from a survey made by me from records on file in the office of the Weber County Recorder and in accordance with Sections 17-23-20 of the Utah State Code.

9239283

License No.

Jason T. Fell

BOUNDARY DESCRIPTION

A part of the Southwest Quarter of Section 15, Township 5 North, Range 1 West, Salt Lake Base and Meridian, U.S. Survey, Weber County, Utah

Beginning at a point on the Quarter Section line, being 1126.20 feet North 0°35'07" East along said Quarter Section line from the South Quarter Corner of said Section 15, and running thence two (2) courses along the existing South Ogden City Corporate Limits as follows: (1) South 67°55'25" West 458.31 feet (S 67°55'15" W 458.75' Res.) to the East line of Harrison Boulevard (Highway 203), and (2) North 22°30'05" West 180.88 feet along said East line, thence North 30°55'56" West 115.48 feet along said East line of Harrison Boulevard to the Historical North line of the South Half of the Southwest Quarter of said Section 15, thence South 89°24'54" East 603.85 feet to the Historical Northeast Corner of said South Half of the Southwest Quarter of Section 15, thence South 0°35'07" West 172.80 feet along said Quarter Section line to the point of beginning.

Contains: 3.199 acres

NARRATIVE

This Plat of Annexation was requested by Mr. Ron Mortimer for the purpose of annexing property into the corporate limits of South Ogden City. A plat of annexation to Ogden City prepared by Ogden City Engineering Department and filed February 19, 1984 in Book 13 of Plats, Page 64 and a Plat of Annexation to So. Ogden City prepared by West Gate Area and filed January 25, 1984 in Book 25 of Plats, Page 43 were used as reference in preparation of this plat. A line bearing North 0°35'07" East between the brass cap monument of the South Quarter Corner, and the calculated Center of Section 15, Township 5 North, Range 1 West, Salt Lake Base and Meridian, was used as the basis of bearings for this survey. The surveyed location for the North line of the South Half of the Southwest Quarter of Section 15, Township 5 North, Range 1 West, Salt Lake Base and Meridian differs from the historical location and the historical location of said line was honored for this survey.

OWNER'S AFFIDAVIT

The undersigned owner(s) of the herein described tract of land, having caused the same to be annexed into South Ogden City.

Signed this day _____, 2015.

GBH Properties LLC

ACKNOWLEDGMENT

State of Utah
County of Weber

The foregoing instrument was acknowledged before me this _____ day of _____, 2015, by _____

Residing At _____ A Notary Public commissioned in Utah
Commission Number _____
Commission Expires _____
Fict Name

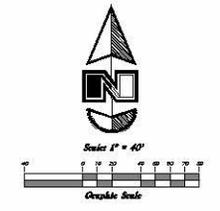
ACCEPTANCE BY LEGISLATIVE BODY

This is to certify that we, the City Council of South Ogden City, Utah have received a petition signed by a majority of the owners and the owners of at least one third in value of real property shown, requesting that said area be annexed to the city of South Ogden, Utah and that a copy of the ordinance or resolution has been prepared for filing herewith in accordance with the provisions of Utah code and that we have examined and do hereby approve and accept the annexation of the areas as shown as a part of said city.

Witness my hand and official seal this _____ day of _____, 2015.

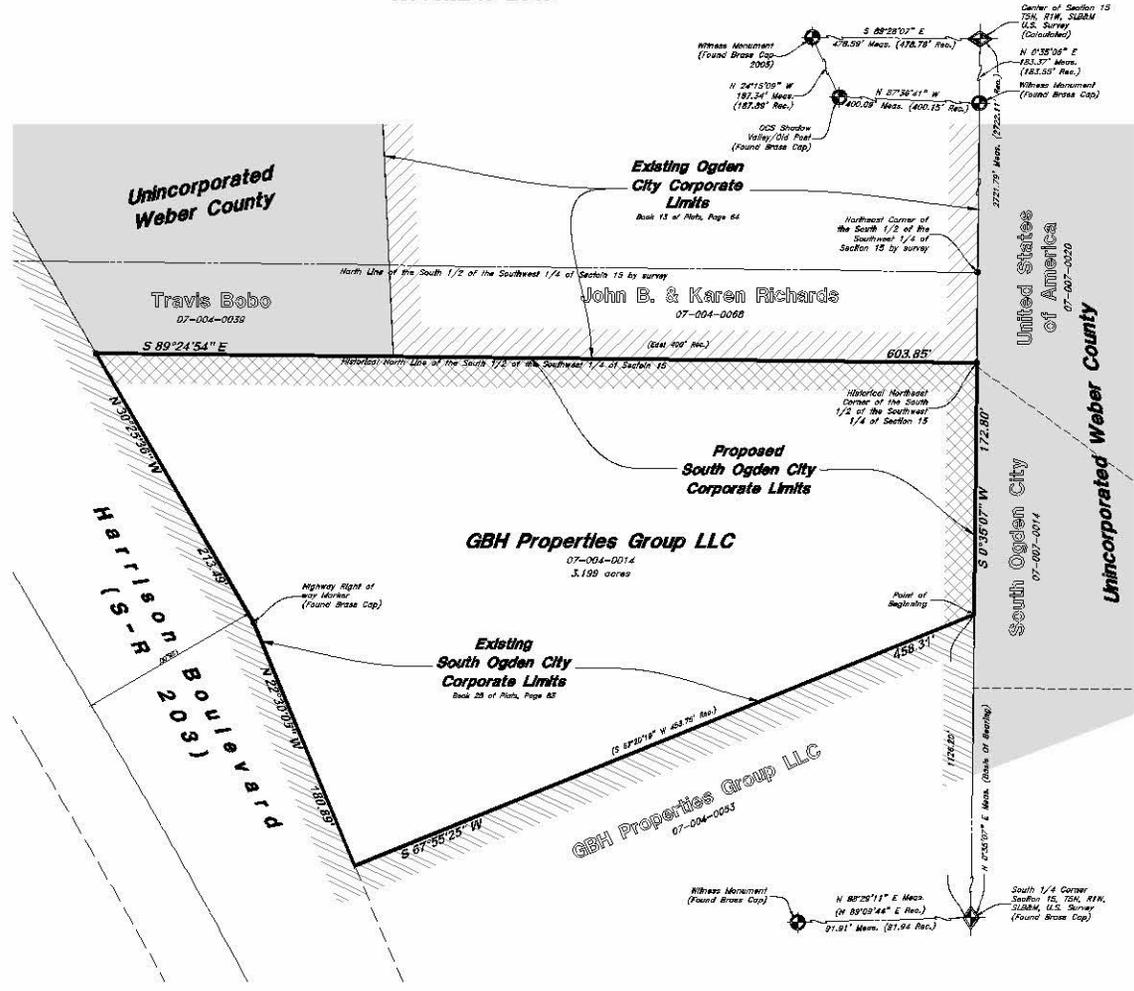
Approved: _____ South Ogden City Mayor

Attest: _____ City Recorder



- LEGEND**
- (Calc.) Calculated
 - (Meas.) Measured
 - Section Corner
 - WCS Weber County Surveyor
 - Proposed South Ogden Corporate Limits
 - Existing South Ogden Corporate Limits
 - Existing Ogden City Corporate Limits
 - Unincorporated Weber County

ENGINEERS
Great Basin Engineering Inc.
c/o Jason Fell
5746 South 1470 East Suite 200
Ogden, Utah 84403
(801) 394-4515



SOUTH OGDEN CITY ENGINEER
I hereby certify that the requirements of all applicable statutes and ordinances pertaining to City Engineer approval of the foregoing plat and declaration have been complied with.
Signed this day of _____, 2015

SOUTH OGDEN CITY PLANNING COMMISSION
Approved by the South Ogden City Planning Commission on the _____ day of _____, 2015.

SOUTH OGDEN CITY ATTORNEY
I have examined the foregoing plat and description of the Plat of annexation to the corporate limits of South Ogden City 2015-_____, and in any opinion it conforms with the City Ordinances applicable thereto and now in force and effect.
Signed this day of _____, 2015.

WEBER COUNTY SURVEYOR
This plat is hereby approved as a final local entity plat as required by Utah Code 17-23-20.
Approved this day of _____, 2015.

| WEBER COUNTY RECORDER | |
|------------------------|-----------------------|
| ENTRY NO. _____ | FILED FOR RECORD AND |
| RECORDED IN BOOK _____ | AT _____ |
| RECORDS PAGE _____ | OF OFFICIAL FOR _____ |
| WEBER COUNTY RECORDER | |
| BY: _____ | DEPUTY |
| 15N611 | |

GREAT BASIN ENGINEERING INC.
5746 SOUTH 1475 EAST OGDEN, UTAH 84403
MAIN (801) 394-4515 B.L.C. (801) 521-0222 FAX (801) 392-7544
WWW.GREATBASINENGINEERING.COM

City Engineer

Chair, South Ogden City Planning Commission

City Attorney

Weber County Surveyor



Adams Ave.

4400 S. Bridge

City Council Staff Report



Subject: Public Protection Classification Summary Report
Author: Cameron West
Department: Fire
Date: November 17, 2015

Recommendation

Information only.

Background

Insurance Services Office (ISO) is the organization that is responsible for auditing fire service agencies throughout the U.S. and classifying them accordingly. This classification scale is from 1 – 10 with a 1 being the best and 10 being the worst. South Ogden Fire was last visited by ISO in 2005 receiving a classification of 4.

The overall grade depends on the following areas:

- Needed Fire Flows – amount of water necessary for fire suppression purposes
- Emergency Communications – emergency reporting, tele communicators, and dispatching systems
- Fire Department – equipment, staffing, training, geographic distribution of fire companies, operational considerations, and community risk reduction
- Water Supply – inspection and flow testing of hydrants, alternative water supply operations, and evaluation of the available water needed to suppress fires

Analysis

South Ogden Fire improved in our overall rating to a 3. The areas that helped us the most were:

- Fire Company Training,
- Classes for Officers (Captains and Officers In Charge),
- Driver and Operator Training,
- Standard Operating Procedures, and Incident Management Systems

The areas that fail to meet national standards and/or that we can improve:

- Staffing – out of the possible 15 credit points, South Ogden Fire received 4. South Ogden would need to increase staffing levels at each station in order to improve in this area.
- Pre-Fire Planning Inspections – This has been addressed and will be active in March 2016 when the new CAD system is online and running.

Significant Impacts

The improvement of our ISO rating can lead to decreases in homeowner insurance rates and can also lead to a decrease in commercial insurance premiums.

Attachments

A copy of the Public Protection Classification (PPC) Summary Report.

**Public Protection Classification
(PPC™)
Summary Report**

S Ogden

UTAH

Prepared by

**Insurance Services Office, Inc.
1000 Bishops Gate Blvd., Ste. 300
P.O. Box 5404
Mt. Laurel, New Jersey 08054-5404
1-800-444-4554**

October 2015

Background Information

Introduction

ISO collects and evaluates information from communities in the United States on their structure fire suppression capabilities. The data is analyzed using our Fire Suppression Rating Schedule (FSRS) and then a Public Protection Classification (PPC™) grade is assigned to the community. The surveys are conducted whenever it appears that there is a possibility of a PPC change. As such, the PPC program provides important, up-to-date information about fire protection services throughout the country.

The FSRS recognizes fire protection features only as they relate to suppression of first alarm structure fires. In many communities, fire suppression may be only a small part of the fire department's overall responsibility. ISO recognizes the dynamic and comprehensive duties of a community's fire service, and understands the complex decisions a community must make in planning and delivering emergency services. However, in developing a community's PPC grade, only features related to reducing property losses from structural fires are evaluated. Multiple alarms, simultaneous incidents and life safety are not considered in this evaluation. The PPC program evaluates the fire protection for small to average size buildings. Specific properties with a Needed Fire Flow in excess of 3,500 gpm are evaluated separately and assigned an individual PPC grade.

A community's investment in fire mitigation is a proven and reliable predictor of future fire losses. Statistical data on insurance losses bears out the relationship between excellent fire protection – as measured by the PPC program – and low fire losses. So, insurance companies use PPC information for marketing, underwriting, and to help establish fair premiums for homeowners and commercial fire insurance. In general, the price of fire insurance in a community with a good PPC grade is substantially lower than in a community with a poor PPC grade, assuming all other factors are equal.

ISO is an independent company that serves insurance companies, communities, fire departments, insurance regulators, and others by providing information about risk. ISO's expert staff collects information about municipal fire suppression efforts in communities throughout the United States. In each of those communities, ISO analyzes the relevant data and assigns a PPC grade – a number from 1 to 10. Class 1 represents an exemplary fire suppression program, and Class 10 indicates that the area's fire suppression program does not meet ISO's minimum criteria.

ISO's PPC program evaluates communities according to a uniform set of criteria, incorporating nationally recognized standards developed by the National Fire Protection Association and the American Water Works Association. A community's PPC grade depends on:

- **Needed Fire Flows**, which are representative building locations used to determine the theoretical amount of water necessary for fire suppression purposes.
- **Emergency Communications**, including emergency reporting, telecommunicators, and dispatching systems.
- **Fire Department**, including equipment, staffing, training, geographic distribution of fire companies, operational considerations, and community risk reduction.
- **Water Supply**, including inspection and flow testing of hydrants, alternative water supply operations, and a careful evaluation of the amount of available water compared with the amount needed to suppress fires up to 3,500 gpm.

Data Collection and Analysis

ISO has evaluated and classified over 48,000 fire protection areas across the United States using its FSRS. A combination of meetings between trained ISO field representatives and the dispatch center coordinator, community fire official, and water superintendent is used in conjunction with a comprehensive questionnaire to collect the data necessary to determine the PPC grade. In order for a community to obtain a grade better than a Class 9, three elements of fire suppression features are reviewed. These three elements are Emergency Communications, Fire Department, and Water Supply.

A review of the **Emergency Communications** accounts for 10% of the total classification. This section is weighted at **10 points**, as follows:

- Emergency Reporting 3 points
- Telecommunicators 4 points
- Dispatch Circuits 3 points

A review of the **Fire Department** accounts for 50% of the total classification. ISO focuses on a fire department's first alarm response and initial attack to minimize potential loss. The fire department section is weighted at **50 points**, as follows:

- Engine Companies 6 points
- Reserve Pumpers 0.5 points
- Pump Capacity 3 points
- Ladder/Service Companies 4 points
- Reserve Ladder/Service Trucks 0.5 points
- Deployment Analysis 10 points
- Company Personnel 15 points
- Training 9 points
- Operational considerations 2 points
- Community Risk Reduction 5.5 points (in addition to the 50 points above)

A review of the **Water Supply** system accounts for 40% of the total classification. ISO reviews the water supply a community uses to determine the adequacy for fire suppression purposes. The water supply system is weighted at **40 points**, as follows:

- Credit for Supply System 30 points
- Hydrant Size, Type & Installation 3 points
- Inspection & Flow Testing of Hydrants 7 points

There is one additional factor considered in calculating the final score – **Divergence**.

Even the best fire department will be less than fully effective if it has an inadequate water supply. Similarly, even a superior water supply will be less than fully effective if the fire department lacks the equipment or personnel to use the water. The FSRS score is subject to modification by a divergence factor, which recognizes disparity between the effectiveness of the fire department and the water supply.

The Divergence factor mathematically reduces the score based upon the relative difference between the fire department and water supply scores. The factor is introduced in the final equation.

PPC Grade

The PPC grade assigned to the community will depend on the community's score on a 100-point scale:

| PPC | Points |
|------------|----------------|
| 1 | 90.00 or more |
| 2 | 80.00 to 89.99 |
| 3 | 70.00 to 79.99 |
| 4 | 60.00 to 69.99 |
| 5 | 50.00 to 59.99 |
| 6 | 40.00 to 49.99 |
| 7 | 30.00 to 39.99 |
| 8 | 20.00 to 29.99 |
| 9 | 10.00 to 19.99 |
| 10 | 0.00 to 9.99 |

The classification numbers are interpreted as follows:

- Class 1 through (and including) Class 8 represents a fire suppression system that includes an FSRS creditable dispatch center, fire department, and water supply.
- Class 8B is a special classification that recognizes a superior level of fire protection in otherwise Class 9 areas. It is designed to represent a fire protection delivery system that is superior except for a lack of a water supply system capable of the minimum FSRS fire flow criteria of 250 gpm for 2 hours.
- Class 9 is a fire suppression system that includes a creditable dispatch center, fire department but no FSRS creditable water supply.
- Class 10 does not meet minimum FSRS criteria for recognition, including areas that are beyond five road miles of a recognized fire station.

New PPC program changes effective July 1, 2014

We have revised the PPC program to capture the effects of enhanced fire protection capabilities that reduce fire loss and fire severity in Split Class 9 and Split Class 8B areas (as outlined below). This new structure benefits the fire service, community, and property owner.

New classifications

Through ongoing research and loss experience analysis, we identified additional differentiation in fire loss experience within our PPC program, which resulted in the revised classifications. We based the differing fire loss experience on the fire suppression capabilities of each community. The new PPC classes will improve the predictive value for insurers while benefiting both commercial and residential property owners. Here are the new classifications and what they mean.

Split classifications

When we develop a split classification for a community — for example 5/9 — the first number is the class that applies to properties within 5 road miles of the responding fire station and 1,000 feet of a creditable water supply, such as a fire hydrant, suction point, or dry hydrant. The second number is the class that applies to properties within 5 road miles of a fire station but beyond 1,000 feet of a creditable water supply. We have revised the classification to reflect more precisely the risk of loss in a community, replacing Class 9 and 8B in the second part of a split classification with revised designations.

What's changed with the new classifications?

We've published the new classifications as "X" and "Y" — formerly the "9" and "8B" portion of the split classification, respectively. For example:

- A community currently displayed as a split 6/9 classification will now be a split 6/6X classification; with the "6X" denoting what was formerly classified as "9".
- Similarly, a community currently graded as a split 6/8B classification will now be a split 6/6Y classification, the "6Y" denoting what was formerly classified as "8B".
- Communities graded with single "9" or "8B" classifications will remain intact.

| Prior Classification | New Classification |
|----------------------|--------------------|
| 1/9 | 1/1X |
| 2/9 | 2/2X |
| 3/9 | 3/3X |
| 4/9 | 4/4X |
| 5/9 | 5/5X |
| 6/9 | 6/6X |
| 7/9 | 7/7X |
| 8/9 | 8/8X |
| 9 | 9 |

| Prior Classification | New Classification |
|----------------------|--------------------|
| 1/8B | 1/1Y |
| 2/8B | 2/2Y |
| 3/8B | 3/3Y |
| 4/8B | 4/4Y |
| 5/8B | 5/5Y |
| 6/8B | 6/6Y |
| 7/8B | 7/7Y |
| 8/8B | 8/8Y |
| 8B | 8B |

What's changed?

As you can see, we're still maintaining split classes, but it's how we represent them to insurers that's changed. The new designations reflect a reduction in fire severity and loss and have the potential to reduce property insurance premiums.

Benefits of the revised split class designations

- To the fire service, the revised designations identify enhanced fire suppression capabilities used throughout the fire protection area
- To the community, the new classes reward a community's fire suppression efforts by showing a more reflective designation
- To the individual property owner, the revisions offer the potential for decreased property insurance premiums

New water class

Our data also shows that risks located more than 5 but less than 7 road miles from a responding fire station with a creditable water source within 1,000 feet had better loss experience than those farther than 5 road miles from a responding fire station with no creditable water source. We've introduced a new classification —10W— to recognize the reduced loss potential of such properties.

What's changed with Class 10W?

Class 10W is property-specific. Not all properties in the 5-to-7-mile area around the responding fire station will qualify. The difference between Class 10 and 10W is that the 10W-graded risk or property is within 1,000 feet of a creditable water supply. Creditable water supplies include fire protection systems using hauled water in any of the split classification areas.

What's the benefit of Class 10W?

10W gives credit to risks within 5 to 7 road miles of the responding fire station and within 1,000 feet of a creditable water supply. That's reflective of the potential for reduced property insurance premiums.

What does the fire chief have to do?

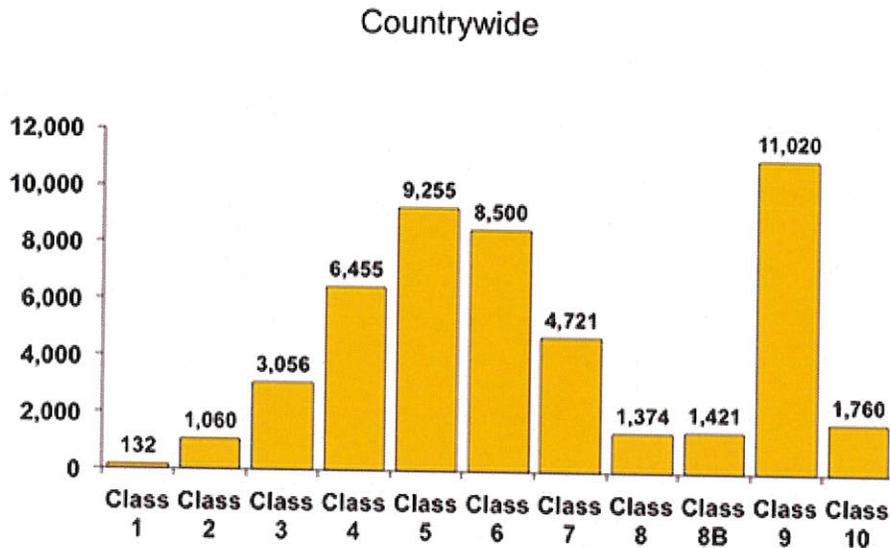
Fire chiefs don't have to do anything at all. The revised classifications went in place automatically effective July 1, 2014 (July 1, 2015 for Texas).

What if I have additional questions?

Feel free to contact ISO at 800.444.4554 or email us at PPC-Cust-Serv@iso.com.

Distribution of PPC Grades

The 2015 published countrywide distribution of communities by the PPC grade is as follows:



Assistance

The PPC program offers help to communities, fire departments, and other public officials as they plan for, budget, and justify improvements. ISO is also available to assist in the understanding of the details of this evaluation.

The PPC program representatives can be reached by telephone at (800) 444-4554. The technical specialists at this telephone number have access to the details of this evaluation and can effectively speak with you about your questions regarding the PPC program. What's more, we can be reached via the internet at www.isomitigation.com/talk/.

We also have a website dedicated to our Community Hazard Mitigation Classification programs at www.isomitigation.com. Here, fire chiefs, building code officials, community leaders and other interested citizens can access a wealth of data describing the criteria used in evaluating how cities and towns are protecting residents from fire and other natural hazards. This website will allow you to learn more about the PPC program. The website provides important background information, insights about the PPC grading processes and technical documents. ISO is also pleased to offer Fire Chiefs Online — a special, secured website with information and features that can help improve your PPC grade, including a list of the Needed Fire Flows for all the commercial occupancies ISO has on file for your community. Visitors to the site can download information, see statistical results and also contact ISO for assistance.

In addition, on-line access to the FSRS and its commentaries is available to registered customers for a fee. However, fire chiefs and community chief administrative officials are given access privileges to this information without charge.

To become a registered fire chief or community chief administrative official, register at www.isomitigation.com.

PPC Review

ISO concluded its review of the fire suppression features being provided for S Ogden. The resulting community classification is **Class 03**.

If the classification is a single class, the classification applies to properties with a Needed Fire Flow of 3,500 gpm or less in the community. If the classification is a split class (e.g., 6/XX):

- The first class (e.g., "6" in a 6/XX) applies to properties within 5 road miles of a recognized fire station and within 1,000 feet of a fire hydrant or alternate water supply.
- The second class (XX or XY) applies to properties beyond 1,000 feet of a fire hydrant but within 5 road miles of a recognized fire station.
- Alternative Water Supply: The first class (e.g., "6" in a 6/10) applies to properties within 5 road miles of a recognized fire station with no hydrant distance requirement.
- Class 10 applies to properties over 5 road miles of a recognized fire station.
- Class 10W applies to properties within 5 to 7 road miles of a recognized fire station with a recognized water supply within 1,000 feet.
- Specific properties with a Needed Fire Flow in excess of 3,500 gpm are evaluated separately and assigned an individual classification.

| FSRS Feature | Earned Credit | Credit Available |
|---|---------------|------------------|
| Emergency Communications | | |
| 414. Credit for Emergency Reporting | 3.00 | 3 |
| 422. Credit for Telecommunicators | 3.60 | 4 |
| 432. Credit for Dispatch Circuits | 2.85 | 3 |
| 440. Credit for Emergency Communications | 9.45 | 10 |
| Fire Department | | |
| 513. Credit for Engine Companies | 4.90 | 6 |
| 523. Credit for Reserve Pumpers | 0.48 | 0.50 |
| 532. Credit for Pump Capacity | 3.00 | 3 |
| 549. Credit for Ladder Service | 1.54 | 4 |
| 553. Credit for Reserve Ladder and Service Trucks | 0.00 | 0.50 |
| 561. Credit for Deployment Analysis | 7.48 | 10 |
| 571. Credit for Company Personnel | 4.00 | 15 |
| 581. Credit for Training | 7.78 | 9 |
| 730. Credit for Operational Considerations | 2.00 | 2 |
| 590. Credit for Fire Department | 31.18 | 50 |
| Water Supply | | |
| 616. Credit for Supply System | 25.45 | 30 |
| 621. Credit for Hydrants | 2.78 | 3 |
| 631. Credit for Inspection and Flow Testing | 1.84 | 7 |
| 640. Credit for Water Supply | 30.07 | 40 |
| Divergence | -2.56 | -- |
| 1050. Community Risk Reduction | 3.49 | 5.50 |
| Total Credit | 71.63 | 105.50 |

Emergency Communications

Ten percent of a community's overall score is based on how well the communications center receives and dispatches fire alarms. Our field representative evaluated:

- Communications facilities provided for the general public to report structure fires
- Enhanced 9-1-1 Telephone Service including wireless
- Computer-aided dispatch (CAD) facilities
- Alarm receipt and processing at the communication center
- Training and certification of telecommunicators
- Facilities used to dispatch fire department companies to reported structure fires

| | Earned Credit | Credit Available |
|---|----------------------|-------------------------|
| 414. Credit Emergency Reporting | 3.00 | 3 |
| 422. Credit for Telecommunicators | 3.60 | 4 |
| 432. Credit for Dispatch Circuits | 2.85 | 3 |
| Item 440. Credit for Emergency Communications: | 9.45 | 10 |

Item 414 - Credit for Emergency Reporting (3 points)

The first item reviewed is Item 414 "Credit for Emergency Reporting (CER)". This item reviews the emergency communication center facilities provided for the public to report fires including 911 systems (Basic or Enhanced), Wireless Phase I and Phase II, Voice over Internet Protocol, Computer Aided Dispatch and Geographic Information Systems for automatic vehicle location. ISO uses National Fire Protection Association (NFPA) 1221, *Standard for the Installation, Maintenance and Use of Emergency Services Communications Systems* as the reference for this section.

| Item 410. Emergency Reporting (CER) | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| <p>A./B. Basic 9-1-1, Enhanced 9-1-1 or No 9-1-1</p> <p>For maximum credit, there should be an Enhanced 9-1-1 system, Basic 9-1-1 and No 9-1-1 will receive partial credit.</p> | 20.00 | 20 |
| <p>1. E9-1-1 Wireless</p> <p>Wireless Phase I using Static ALI (automatic location identification) Functionality (10 points); Wireless Phase II using Dynamic ALI Functionality (15 points); Both available will be 25 points</p> | 25.00 | 25 |
| <p>2. E9-1-1 Voice over Internet Protocol (VoIP)</p> <p>Static VoIP using Static ALI Functionality (10 points); Nomadic VoIP using Dynamic ALI Functionality (15 points); Both available will be 25 points</p> | 25.00 | 25 |
| <p>3. Computer Aided Dispatch</p> <p>Basic CAD (5 points); CAD with Management Information System (5 points); CAD with Interoperability (5 points)</p> | 15.00 | 15 |
| <p>4. Geographic Information System (GIS/AVL)</p> <p>The PSAP uses a fully integrated CAD/GIS management system with automatic vehicle location (AVL) integrated with a CAD system providing dispatch assignments.</p> | 15.00 | 15 |
| <p>Review of Emergency Reporting total:</p> | 100.00 | 100 |

Item 422- Credit for Telecommunicators (4 points)

The second item reviewed is Item 422 "Credit for Telecommunicators (TC)". This item reviews the number of Telecommunicators on duty at the center to handle fire calls and other emergencies. All emergency calls including those calls that do not require fire department action are reviewed to determine the proper staffing to answer emergency calls and dispatch the appropriate emergency response. NFPA 1221, *Standard for the Installation, Maintenance and Use of Emergency Services Communications Systems*, recommends that ninety-five percent of emergency calls shall be answered within 15 seconds and ninety-nine percent of emergency calls shall be answered within 40 seconds. In addition, NFPA recommends that ninety percent of emergency alarm processing shall be completed within 60 seconds and ninety-nine percent of alarm processing shall be completed within 90 seconds of answering the call.

To receive full credit for operators on duty, ISO must review documentation to show that the communication center meets NFPA 1221 call answering and dispatch time performance measurement standards. This documentation may be in the form of performance statistics or other performance measurements compiled by the 9-1-1 software or other software programs that are currently in use such as Computer Aided Dispatch (CAD) or Management Information System (MIS).

| Item 420. Telecommunicators (CTC) | Earned Credit | Credit Available |
|---|----------------------|-------------------------|
| <p>A1. Alarm Receipt (AR)</p> <p>Receipt of alarms shall meet the requirements in accordance with the criteria of NFPA 1221</p> | 20.00 | 20 |
| <p>A2. Alarm Processing (AP)</p> <p>Processing of alarms shall meet the requirements in accordance with the criteria of NFPA 1221</p> | 10.00 | 20 |
| <p>B. Emergency Dispatch Protocols (EDP)</p> <p>Telecommunicators have emergency dispatch protocols (EDP) containing questions and a decision-support process to facilitate correct call categorization and prioritization.</p> | 20.00 | 20 |
| <p>C. Telecommunicator Training and Certification (TTC)</p> <p>Telecommunicators meet the qualification requirements referenced in NFPA 1061, <i>Standard for Professional Qualifications for Public Safety Telecommunicator</i>, and/or the Association of Public-Safety Communications Officials - International (APCO) <i>Project 33</i>. Telecommunicators are certified in the knowledge, skills, and abilities corresponding to their job functions.</p> | 20.00 | 20 |
| <p>D. Telecommunicator Continuing Education and Quality Assurance (TQA)</p> <p>Telecommunicators participate in continuing education and/or in-service training and quality-assurance programs as appropriate for their positions</p> | 20.00 | 20 |
| Review of Telecommunicators total: | 90.00 | 100 |

Item 432 - Credit for Dispatch Circuits (3 points)

The third item reviewed is Item 432 "Credit for Dispatch Circuits (CDC)". This item reviews the dispatch circuit facilities used to transmit alarms to fire department members. A "Dispatch Circuit" is defined in NFPA 1221 as "A circuit over which an alarm is transmitted from the communications center to an emergency response facility (ERF) or emergency response units (ERUs) to notify ERUs to respond to an emergency". All fire departments (except single fire station departments with full-time firefighter personnel receiving alarms directly at the fire station) need adequate means of notifying all firefighter personnel of the location of reported structure fires. The dispatch circuit facilities should be in accordance with the general criteria of NFPA 1221. "Alarms" are defined in this Standard as "A signal or message from a person or device indicating the existence of an emergency or other situation that requires action by an emergency response agency".

There are two different levels of dispatch circuit facilities provided for in the Standard – a primary dispatch circuit and a secondary dispatch circuit. In jurisdictions that receive 730 alarms or more per year (average of two alarms per 24-hour period), two separate and dedicated dispatch circuits, a primary and a secondary, are needed. In jurisdictions receiving fewer than 730 alarms per year, a second dedicated dispatch circuit is not needed. Dispatch circuit facilities installed but not used or tested (in accordance with the NFPA Standard) receive no credit.

The score for Credit for Dispatch Circuits (CDC) is influenced by monitoring for integrity of the primary dispatch circuit. There are up to 0.90 points available for this Item. Monitoring for integrity involves installing automatic systems that will detect faults and failures and send visual and audible indications to appropriate communications center (or dispatch center) personnel. ISO uses NFPA 1221 to guide the evaluation of this item. ISO's evaluation also includes a review of the communication system's emergency power supplies.

Item 432 "Credit for Dispatch Circuits (CDC)" = 2.85 points

Fire Department

Fifty percent of a community's overall score is based upon the fire department's structure fire suppression system. ISO's field representative evaluated:

- Engine and ladder/service vehicles including reserve apparatus
- Equipment carried
- Response to reported structure fires
- Deployment analysis of companies
- Available and/or responding firefighters
- Training

| | Earned Credit | Credit Available |
|---|----------------------|-------------------------|
| 513. Credit for Engine Companies | 4.90 | 6 |
| 523. Credit for Reserve Pumpers | 0.48 | 0.5 |
| 532. Credit for Pumper Capacity | 3.00 | 3 |
| 549. Credit for Ladder Service | 1.54 | 4 |
| 553. Credit for Reserve Ladder and Service Trucks | 0.00 | 0.5 |
| 561. Credit for Deployment Analysis | 7.48 | 10 |
| 571. Credit for Company Personnel | 4.00 | 15 |
| 581. Credit for Training | 7.78 | 9 |
| 730. Credit for Operational Considerations | 2.00 | 2 |
| Item 590. Credit for Fire Department: | 31.18 | 50 |

Basic Fire Flow

The Basic Fire Flow for the community is determined by the review of the Needed Fire Flows for selected buildings in the community. The fifth largest Needed Fire Flow is determined to be the Basic Fire Flow. The Basic Fire Flow has been determined to be 3500 gpm.

Item 513 - Credit for Engine Companies (6 points)

The first item reviewed is Item 513 "Credit for Engine Companies (CEC)". This item reviews the number of engine companies, their pump capacity, hose testing, pump testing and the equipment carried on the in-service pumpers. To be recognized, pumper apparatus must meet the general criteria of NFPA 1901, *Standard for Automotive Fire Apparatus* which include a minimum 250 gpm pump, an emergency warning system, a 300 gallon water tank, and hose. At least 1 apparatus must have a permanently mounted pump rated at 750 gpm or more at 150 psi.

The review of the number of needed pumpers considers the response distance to built-upon areas; the Basic Fire Flow; and the method of operation. Multiple alarms, simultaneous incidents, and life safety are not considered.

The greatest value of A, B, or C below is needed in the fire district to suppress fires in structures with a Needed Fire Flow of 3,500 gpm or less: **3 engine companies**

- a) **2 engine companies** to provide fire suppression services to areas to meet NFPA 1710 criteria or within 1½ miles.
- b) **3 engine companies** to support a Basic Fire Flow of 3500 gpm.
- c) **3 engine companies** based upon the fire department's method of operation to provide a minimum two engine response to all first alarm structure fires.

The FSRS recognizes that there are **5 engine companies** in service.

The FSRS also reviews Automatic Aid. Automatic Aid is considered in the review as assistance dispatched automatically by contractual agreement between two communities or fire districts. That differs from mutual aid or assistance arranged case by case. ISO will recognize an Automatic Aid plan under the following conditions:

- It must be prearranged for first alarm response according to a definite plan. It is preferable to have a written agreement, but ISO may recognize demonstrated performance.
- The aid must be dispatched to all reported structure fires on the initial alarm.
- The aid must be provided 24 hours a day, 365 days a year.

FSRS Item 512.D "Automatic Aid Engine Companies" responding on first alarm and meeting the needs of the city for basic fire flow and/or distribution of companies are factored based upon the value of the Automatic Aid plan (up to 1.00 can be used as the factor). The Automatic Aid factor is determined by a review of the Automatic Aid provider's communication facilities, how they receive alarms from the graded area, inter-department training between fire departments, and the fire ground communications capability between departments.

For each engine company, the credited Pump Capacity (PC), the Hose Carried (HC), the Equipment Carried (EC) all contribute to the calculation for the percent of credit the FSRS provides to that engine company.

Item 513 "Credit for Engine Companies (CEC)" = 4.90 points

Item 523 - Credit for Reserve Pumpers (0.50 points)

The item is Item 523 "Credit for Reserve Pumpers (CRP)". This item reviews the number and adequacy of the pumpers and their equipment. The number of needed reserve pumpers is 1 for each 8 needed engine companies determined in Item 513, or any fraction thereof.

Item 523 "Credit for Reserve Pumpers (CRP)" = 0.48 points

Item 532 – Credit for Pumper Capacity (3 points)

The next item reviewed is Item 532 "Credit for Pumper Capacity (CPC)". The total pump capacity available should be sufficient for the Basic Fire Flow of 3500 gpm. The maximum needed pump capacity credited is the Basic Fire Flow of the community.

Item 532 "Credit for Pumper Capacity (CPC)" = 3.00 points

Item 549 – Credit for Ladder Service (4 points)

The next item reviewed is Item 549 "Credit for Ladder Service (CLS)". This item reviews the number of response areas within the city with 5 buildings that are 3 or more stories or 35 feet or more in height, or with 5 buildings that have a Needed Fire Flow greater than 3,500 gpm, or any combination of these criteria. The height of all buildings in the city, including those protected by automatic sprinklers, is considered when determining the number of needed ladder companies. Response areas not needing a ladder company should have a service company. Ladders, tools and equipment normally carried on ladder trucks are needed not only for ladder operations but also for forcible entry, ventilation, salvage, overhaul, lighting and utility control.

The number of ladder or service companies, the height of the aerial ladder, aerial ladder testing and the equipment carried on the in-service ladder trucks and service trucks is compared with the number of needed ladder trucks and service trucks and an FSRS equipment list. Ladder trucks must meet the general criteria of NFPA 1901, *Standard for Automotive Fire Apparatus* to be recognized.

The number of needed ladder-service trucks is dependent upon the number of buildings 3 stories or 35 feet or more in height, buildings with a Needed Fire Flow greater than 3,500 gpm, and the method of operation.

The FSRS recognizes that there are **1 ladder companies** in service. These companies are needed to provide fire suppression services to areas to meet NFPA 1710 criteria or within 2½ miles and the number of buildings with a Needed Fire Flow over 3,500 gpm or 3 stories or more in height, or the method of operation.

The FSRS recognizes that there are **0 service companies** in service.

Item 549 "Credit for Ladder Service (CLS)" = 1.54 points

Item 553 – Credit for Reserve Ladder and Service Trucks (0.50 points)

The next item reviewed is Item 553 “Credit for Reserve Ladder and Service Trucks (CRLS)”. This item considers the adequacy of ladder and service apparatus when one (or more in larger communities) of these apparatus are out of service. The number of needed reserve ladder and service trucks is 1 for each 8 needed ladder and service companies that were determined to be needed in Item 540, or any fraction thereof.

Item 553 “Credit for Reserve Ladder and Service Trucks (CRLS)” = 0.00 points

Item 561 – Deployment Analysis (10 points)

Next, Item 561 “Deployment Analysis (DA)” is reviewed. This Item examines the number and adequacy of existing engine and ladder-service companies to cover built-upon areas of the city.

To determine the Credit for Distribution, first the Existing Engine Company (EC) points and the Existing Engine Companies (EE) determined in Item 513 are considered along with Ladder Company Equipment (LCE) points, Service Company Equipment (SCE) points, Engine-Ladder Company Equipment (ELCE) points, and Engine-Service Company Equipment (ESCE) points determined in Item 549.

Secondly, as an alternative to determining the number of needed engine and ladder/service companies through the road-mile analysis, a fire protection area may use the results of a systematic performance evaluation. This type of evaluation analyzes computer-aided dispatch (CAD) history to demonstrate that, with its current deployment of companies, the fire department meets the time constraints for initial arriving engine and initial full alarm assignment in accordance with the general criteria of in NFPA 1710, *Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments*.

A determination is made of the percentage of built upon area within 1½ miles of a first-due engine company and within 2½ miles of a first-due ladder-service company.

Item 561 “Credit Deployment Analysis (DA)” = 7.48 points

Item 571 – Credit for Company Personnel (15 points)

Item 571 "Credit for Company Personnel (CCP)" reviews the average number of existing firefighters and company officers available to respond to reported first alarm structure fires in the city.

The on-duty strength is determined by the yearly average of total firefighters and company officers on-duty considering vacations, sick leave, holidays, "Kelley" days and other absences. When a fire department operates under a minimum staffing policy, this may be used in lieu of determining the yearly average of on-duty company personnel.

Firefighters on apparatus not credited under Items 513 and 549 that regularly respond to reported first alarms to aid engine, ladder, and service companies are included in this item as increasing the total company strength.

Firefighters staffing ambulances or other units serving the general public are credited if they participate in fire-fighting operations, the number depending upon the extent to which they are available and are used for response to first alarms of fire.

On-Call members are credited on the basis of the average number staffing apparatus on first alarms. Off-shift career firefighters and company officers responding on first alarms are considered on the same basis as on-call personnel. For personnel not normally at the fire station, the number of responding firefighters and company officers is divided by 3 to reflect the time needed to assemble at the fire scene and the reduced ability to act as a team due to the various arrival times at the fire location when compared to the personnel on-duty at the fire station during the receipt of an alarm.

The number of Public Safety Officers who are positioned in emergency vehicles within the jurisdiction boundaries may be credited based on availability to respond to first alarm structure fires. In recognition of this increased response capability the number of responding Public Safety Officers is divided by 2.

The average number of firefighters and company officers responding with those companies credited as Automatic Aid under Items 513 and 549 are considered for either on-duty or on-call company personnel as is appropriate. The actual number is calculated as the average number of company personnel responding multiplied by the value of AA Plan determined in Item 512.D.

The maximum creditable response of on-duty and on-call firefighters is 12, including company officers, for each existing engine and ladder company and 6 for each existing service company.

Chief Officers are not creditable except when more than one chief officer responds to alarms; then extra chief officers may be credited as firefighters if they perform company duties.

The FSRS recognizes **6.00 on-duty personnel** and an average of **0.00 on-call personnel** responding on first alarm structure fires.

Item 571 "Credit for Company Personnel (CCP)" = 4.00 points

Item 581 – Credit for Training (9 points)

| Training | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| <p>A. Facilities, and Use For maximum credit, each firefighter should receive 18 hours per year in structure fire related subjects as outlined in NFPA 1001.</p> | 35.00 | 35 |
| <p>B. Company Training For maximum credit, each firefighter should receive 16 hours per month in structure fire related subjects as outlined in NFPA 1001.</p> | 23.44 | 25 |
| <p>C. Classes for Officers For maximum credit, each officer should be certified in accordance with the general criteria of NFPA 1021. Additionally, each officer should receive 12 hours of continuing education on or off site.</p> | 12.00 | 12 |
| <p>D. New Driver and Operator Training For maximum credit, each new driver and operator should receive 60 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.</p> | 5.00 | 5 |
| <p>E. Existing Driver and Operator Training For maximum credit, each existing driver and operator should receive 12 hours of driver/operator training per year in accordance with NFPA 1002 and NFPA 1451.</p> | 5.00 | 5 |
| <p>F. Training on Hazardous Materials For maximum credit, each firefighter should receive 6 hours of training for incidents involving hazardous materials in accordance with NFPA 472.</p> | 1.00 | 1 |
| <p>G. Recruit Training For maximum credit, each firefighter should receive 240 hours of structure fire related training in accordance with NFPA 1001 within the first year of employment or tenure.</p> | 5.00 | 5 |
| <p>H. Pre-Fire Planning Inspections For maximum credit, pre-fire planning inspections of each commercial, industrial, institutional, and other similar type building (all buildings except 1-4 family dwellings) should be made annually by company members. Records of inspections should include up-to date notes and sketches.</p> | 0.00 | 12 |

Item 580 “Credit for Training (CT)” = 7.78 points

Item 730 – Operational Considerations (2 points)

Item 730 "Credit for Operational Considerations (COC)" evaluates fire department standard operating procedures and incident management systems for emergency operations involving structure fires.

| Operational Considerations | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| Standard Operating Procedures The department should have established SOPs for fire department general emergency operations | 50 | 50 |
| Incident Management Systems The department should use an established incident management system (IMS) | 50 | 50 |
| Operational Considerations total: | 100 | 100 |

Item 730 "Credit for Operational Considerations (COC)" = 2.00 points

Water Supply

Forty percent of a community's overall score is based on the adequacy of the water supply system. The ISO field representative evaluated:

- the capability of the water distribution system to meet the Needed Fire Flows at selected locations up to 3,500 gpm.
- size, type and installation of fire hydrants.
- inspection and flow testing of fire hydrants.

| | Earned Credit | Credit Available |
|---|----------------------|-------------------------|
| 616. Credit for Supply System | 25.45 | 30 |
| 621. Credit for Hydrants | 2.78 | 3 |
| 631. Credit for Inspection and Flow Testing | 1.84 | 7 |
| Item 640. Credit for Water Supply: | 30.07 | 40 |

Item 616 – Credit for Supply System (30 points)

The first item reviewed is Item 616 “Credit for Supply System (CSS)”. This item reviews the rate of flow that can be credited at each of the Needed Fire Flow test locations considering the supply works capacity, the main capacity and the hydrant distribution. The lowest flow rate of these items is credited for each representative location. A water system capable of delivering 250 gpm or more for a period of two hours plus consumption at the maximum daily rate at the fire location is considered minimum in the ISO review.

Where there are 2 or more systems or services distributing water at the same location, credit is given on the basis of the joint protection provided by all systems and services available.

The supply works capacity is calculated for each representative Needed Fire Flow test location, considering a variety of water supply sources. These include public water supplies, emergency supplies (usually accessed from neighboring water systems), suction supplies (usually evidenced by dry hydrant installations near a river, lake or other body of water), and supplies developed by a fire department using large diameter hose or vehicles to shuttle water from a source of supply to a fire site. The result is expressed in gallons per minute (gpm).

The normal ability of the distribution system to deliver Needed Fire Flows at the selected building locations is reviewed. The results of a flow test at a representative test location will indicate the ability of the water mains (or fire department in the case of fire department supplies) to carry water to that location.

The hydrant distribution is reviewed within 1,000 feet of representative test locations measured as hose can be laid by apparatus.

For maximum credit, the Needed Fire Flows should be available at each location in the district. Needed Fire Flows of 2,500 gpm or less should be available for 2 hours; and Needed Fire Flows of 3,000 and 3,500 gpm should be obtainable for 3 hours.

Item 616 “Credit for Supply System (CSS)” = 25.45 points

Item 621 – Credit for Hydrants (3 points)

The second item reviewed is Item 621 “Credit for Hydrants (CH)”. This item reviews the number of fire hydrants of each type compared with the total number of hydrants.

There are a total of 533 hydrants in the graded area.

| 620. Hydrants, - Size, Type and Installation | Number of Hydrants |
|---|---------------------------|
| A. With a 6 -inch or larger branch and a pumper outlet with or without 2½ - inch outlets | 481 |
| B. With a 6 -inch or larger branch and no pumper outlet but two or more 2½ -inch outlets, or with a small foot valve, or with a small barrel | 0 |
| C./D. With only a 2½ -inch outlet or with less than a 6 -inch branch | 52 |
| E./F. Flush Type, Cistern, or Suction Point | 0 |

Item 621 “Credit for Hydrants (CH)” = 2.78 points

Item 630 – Credit for Inspection and Flow Testing (7 points)

The third item reviewed is Item 630 “Credit for Inspection and Flow Testing (CIT)”. This item reviews the fire hydrant inspection frequency, and the completeness of the inspections. Inspection of hydrants should be in accordance with AWWA M-17, *Installation, Field Testing and Maintenance of Fire Hydrants*.

Frequency of Inspection (FI): Average interval between the 3 most recent inspections.

| Frequency | Points |
|------------------|---------------|
| 1 year | 30 |
| 2 years | 20 |
| 3 years | 10 |
| 4 years | 5 |
| 5 years or more | No Credit |

Note: The points for inspection frequency are reduced by 10 points if the inspections are incomplete or do not include a flushing program. An additional reduction of 10 points are made if hydrants are not subjected to full system pressure during inspections. If the inspection of cisterns or suction points does not include actual drafting with a pumper, or back-flushing for dry hydrants, 20 points are deducted.

Total points for Inspections = 1.84 points

Frequency of Fire Flow Testing (FF): Average interval between the 3 most recent inspections.

| Frequency | Points |
|------------------|---------------|
| 5 years | 40 |
| 6 years | 30 |
| 7 years | 20 |
| 8 years | 10 |
| 9 years | 5 |
| 10 years or more | No Credit |

Total points for Fire Flow Testing = 0.00 points

Item 631 "Credit for Inspection and Fire Flow Testing (CIT)" = 1.84 points

Divergence = -2.56

The Divergence factor mathematically reduces the score based upon the relative difference between the fire department and water supply scores. The factor is introduced in the final equation.

Community Risk Reduction

| | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| 1025. Credit for Fire Prevention and Code Enforcement (CPCE) | 1.51 | 2.2 |
| 1033. Credit for Public Fire Safety Education (CFSE) | 0.88 | 2.2 |
| 1044. Credit for Fire Investigation Programs (CIP) | 1.10 | 1.1 |
| Item 1050. Credit for Community Risk Reduction | 3.49 | 5.50 |

| Item 1025 – Credit for Fire Prevention Code Adoption and Enforcement (2.2 points) | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| Fire Prevention Code Regulations (PCR) Evaluation of fire prevention code regulations in effect. | 10.00 | 10 |
| Fire Prevention Staffing (PS) Evaluation of staffing for fire prevention activities. | 2.24 | 8 |
| Fire Prevention Certification and Training (PCT) Evaluation of the certification and training of fire prevention code enforcement personnel. | 3.00 | 6 |
| Fire Prevention Programs (PCP) Evaluation of fire prevention programs. | 12.22 | 16 |
| Review of Fire Prevention Code and Enforcement (CPCE) subtotal: | 27.46 | 40 |

| Item 1033 – Credit for Public Fire Safety Education (2.2 points) | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| Public Fire Safety Educators Qualifications and Training (FSQT) Evaluation of public fire safety education personnel training and qualification as specified by the authority having jurisdiction. | 5.00 | 10 |
| Public Fire Safety Education Programs (FSP) Evaluation of programs for public fire safety education. | 11.00 | 30 |
| Review of Public Safety Education Programs (CFSE) subtotal: | 16.00 | 40 |

| Item 1044 – Credit for Fire Investigation Programs (1.1 points) | Earned Credit | Credit Available |
|--|----------------------|-------------------------|
| Fire Investigation Organization and Staffing (IOS) Evaluation of organization and staffing for fire investigations. | 8.00 | 8 |
| Fire Investigator Certification and Training (IQT) Evaluation of fire investigator certification and training. | 6.00 | 6 |
| Use of National Fire Incident Reporting System (IRS) Evaluation of the use of the National Fire Incident Reporting System (NFIRS) for the 3 years before the evaluation. | 6.00 | 6 |
| Review of Fire Investigation Programs (CIP) subtotal: | 20.00 | 20 |

Summary of PPC Review

for

S Ogden

| FSRS Item | Earned Credit | Credit Available |
|---|----------------------|-------------------------|
| Emergency Communications | | |
| 414. Credit for Emergency Reporting | 3.00 | 3 |
| 422. Credit for Telecommunicators | 3.60 | 4 |
| 432. Credit for Dispatch Circuits | 2.85 | 3 |
| 440. Credit for Emergency Communications | 9.45 | 10 |
| Fire Department | | |
| 513. Credit for Engine Companies | 4.90 | 6 |
| 523. Credit for Reserve Pumpers | 0.48 | 0.5 |
| 532. Credit for Pumper Capacity | 3.00 | 3 |
| 549. Credit for Ladder Service | 1.54 | 4 |
| 553. Credit for Reserve Ladder and Service Trucks | 0.00 | 0.5 |
| 561. Credit for Deployment Analysis | 7.48 | 10 |
| 571. Credit for Company Personnel | 4.00 | 15 |
| 581. Credit for Training | 7.78 | 9 |
| 730. Credit for Operational Considerations | 2.00 | 2 |
| 590. Credit for Fire Department | 31.18 | 50 |
| Water Supply | | |
| 616. Credit for Supply System | 25.45 | 30 |
| 621. Credit for Hydrants | 2.78 | 3 |
| 631. Credit for Inspection and Flow Testing | 1.84 | 7 |
| 640. Credit for Water Supply | 30.07 | 40 |
| Divergence | -2.56 | -- |
| 1050. Community Risk Reduction | 3.49 | 5.50 |
| Total Credit | 71.63 | 105.5 |

Final Community Classification = 03

INSURANCE SERVICES OFFICE, INC.
HYDRANT FLOW DATA SUMMARY

City S Ogden State UTAH(43) Witnessed by: Insurance Services Office Date: Jul 1, 2015
 County Utah(Weber)

| TEST NO. | TYPE DIST.* | TEST LOCATION | SERVICE | FLOW - GPM $Q=(29.83(C(d^2)p^{0.5}))$ | | PRESSURE PSI | | FLOW -AT 20 PSI | | REMARKS*** | MODEL TYPE | |
|----------|-------------|-------------------------------------|---------------------|--|-------|--------------|--------|-----------------|--------|------------|------------|--|
| | | | | INDIVIDUAL HYDRANTS | TOTAL | STATIC | RESID. | NEEDED ** | AVAIL. | | | |
| 1 | | East Combe Road and Wasatch Dr | South Ogden, Zone 1 | 900 | 1010 | 870 | 2780 | 42 | 38 | 3000 | 7000 | |
| 10 | | 4288 Monroe Blvd | South Ogden, Zone 2 | 550 | 550 | 660 | 1760 | 110 | 40 | 3000 | 2000 | |
| 10A | | 4288 Monroe Blvd | South Ogden, Zone 2 | 550 | 550 | 660 | 1760 | 110 | 40 | 5500 | 2000 | |
| 11 | | 4400S & Porter Ave | South Ogden, Zone 3 | 90 | 80 | 710 | 880 | 70 | 50 | 1000 | 1400 | |
| 12 | | 4000S and Jefferson Ave | South Ogden, Zone 3 | 1090 | 870 | 0 | 1960 | 94 | 88 | 3500 | 7600 | |
| 13 | | 3700 S and Jefferson Ave | South Ogden, Zone 4 | 580 | 560 | 630 | 1770 | 62 | 30 | 1000 | 2100 | |
| 14 | | Palmer Dr (50 ft from Country Club) | South Ogden, Zone 4 | 320 | 340 | 450 | 1500 | 65 | 20 | 3500 | 1500 | |
| 14A | | Palmer Dr (50 ft from Country Club) | South Ogden, Zone 4 | 320 | 340 | 450 | 1500 | 65 | 20 | 3500 | 1500 | |
| 2 | | Ridgeline and 600S | South Ogden, Zone 1 | 1030 | 1010 | 990 | 3030 | 64 | 50 | 2500 | 5600 | |
| 3 | | 5812 Clubview Dr | South Ogden, Zone 1 | 1110 | 480 | 500 | 2090 | 100 | 80 | 2250 | 4400 | |
| 3A | | 5812 Clubview Dr | South Ogden, Zone 1 | 1110 | 480 | 500 | 2090 | 100 | 80 | 5000 | 4400 | |
| 4 | | East 5475 S and 850E | South Ogden, Zone 1 | 730 | 750 | 700 | 2180 | 70 | 50 | 3000 | 3600 | |
| 5 | | East 5000S and 700E | South Ogden, Zone 1 | 480 | 560 | 710 | 2380 | 87 | 58 | 3000 | 3700 | |
| 6 | | 1200E 5400S | South Ogden, Zone 1 | 1140 | 430 | 500 | 2070 | 44 | 38 | 3000 | 4400 | |
| 7 | | 4980 S Adams Ave | South Ogden, Zone 1 | 500 | 560 | 890 | 1950 | 100 | 38 | 2000 | 2200 | |
| 8 | | 1100E and 5000S | South Ogden, Zone 2 | 670 | 500 | 450 | 1620 | 78 | 62 | 1000 | 3200 | |

THE ABOVE LISTED NEEDED FIRE FLOWS ARE FOR PROPERTY INSURANCE PREMIUM CALCULATIONS ONLY AND ARE NOT INTENDED TO PREDICT THE MAXIMUM AMOUNT OF WATER REQUIRED FOR A LARGE SCALE FIRE CONDITION.

THE AVAILABLE FLOWS ONLY INDICATE THE CONDITIONS THAT EXISTED AT THE TIME AND AT THE LOCATION WHERE TESTS WERE WITNESSED.

*Comm = Commercial; Res = Residential.

**Needed is the rate of flow for a specific duration for a full credit condition. Needed Fire Flows greater than 3,500 gpm are not considered in determining the classification of the city when using the Fire Suppression Rating Schedule.

*** (A)-Limited by available hydrants to gpm shown. Available facilities limit flow to gpm shown plus consumption for the needed duration of (B)-2 hours, (C)-3 hours or (D)-4 hours.

**NOTICE AND AGENDA
SOUTH OGDEN CITY
COMMUNITY DEVELOPMENT & RENEWAL AGENCY
BOARD MEETING**

Tuesday, November 17, 2015

Notice is hereby given that the South Ogden City Community Development and Renewal Agency will hold a meeting on Tuesday, November 17, 2015, at 6 p.m., or as soon as the agenda permits, in the council chambers located at 3950 Adams Avenue, South Ogden, Utah.

- I. **CALL TO ORDER** – Chairman James F. Minster

- II. **CONSENT AGENDA**
 - A. Approval of September 1, 2015 CDRA Minutes

- III. **PUBLIC HEARING**
 - A. To Receive and Consider Comments on Proposed Amendments to the CDRA FY2016 Budget

- IV. **DISCUSSION/ACTION ITEMS**
 - A. Consideration of **CDRA Resolution 15-03** – Amending the CDRA FY2016 Budget

- V. **ADJOURN**

Posted and faxed to the Standard Examiner November 13, 2015

The undersigned duly appointed Community Development and Renewal Agency Board Secretary hereby certifies that a copy of the foregoing notice and agenda was posted in three public places within the South Ogden City limits on November 13, 2015. These public places being: the State of Utah Public Notice Website, the Municipal Center (1st and 2nd floors), the South Ogden Senior Center, and on the City's website (southogdencity.com). Copies were also provided to the governing body.


Leesa Kapetanov, Board Secretary

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the board secretary at least 72 hours in advance of the meeting.

FINAL ACTION MAY BE TAKEN ON ANY ITEM ON THIS AGENDA

1
2
3 **MINUTES**
4 **OF THE SOUTH OGDEN CITY**
5 **COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING**

6 **Held Tuesday, September 1, 2015 in the Council Chambers of City Hall**
7
8

9 **BOARD MEMBERS PRESENT**

10 Chair James F. Minster, Board Members Wayne Smith, Sallee Orr, Brent Strate and Russell
11 Porter
12

13 **STAFF MEMBERS PRESENT**

14 City Manager Matt Dixon, City Attorney Ken Bradshaw, Police Chief Darin Parke, Fire Chief
15 Cameron West, Finance Director Steve Liebersbach, Information & Communication Systems
16 Administrator Brian Minster and Recorder Leesa Kapetanov
17

18 **CITIZENS PRESENT**

19 Jim Pearce, Jerry Cottrell, Walt Bausman
20

21 (Motion from city council meeting to enter CDRA Board Meeting):
22

23 **Council Member Orr moved to recess Council Meeting and convene as the CDRA Board,**
24 **followed by a second from Council Member Smith. The voice vote was unanimous in**
25 **favor of the motion.**
26
27

28 **I. CALL TO ORDER**

29 Chairman James Minster called the Board Meeting to order at 6:43 pm and moved to the first item
30 on the agenda.
31
32

33 **II. CONSENT AGENDA**

34 **A. Approval of August 18, 2015 CDRA Board Minutes**

35 The chairman asked if there were any corrections on the minutes. There were no
36 comments. The chairman called for a motion.
37

38 **Board Member Porter moved to approve the consent agenda. The motion was followed**
39 **by a second from Board Member Smith. The vote was unanimous for approval of the**
40 **consent agenda.**
41
42

43 **III. DISCUSSION/ACTION ITEMS**

44 **A. Consideration of Previously Tabled CDRA Resolution 15-02 – Approving Partial Repayment**
45 **of Advances Received and Indebtedness Incurred in Connection with the 36th Street**
46 **Redevelopment Project Area**

47 City Manager Dixon reminded the Board this item had been tabled at their last meeting to
48 enable them to take more time and better understand what took place back in 2005. Staff

49 had found a reference in the December 2005 Council Meeting to the write-off of the loan.
50 The minutes had been included in the packet. Staff had also asked Craig Smith, CDRA
51 Attorney, to write a letter concerning re-instating the loan; they had received the letter late
52 that afternoon (see Attachment A). The Board had Mr. Dixon read through parts of the
53 letter so they would know what it contained. In the letter, Attorney Smith gave
54 documentation supporting repayment of the loan. It was his opinion that the loan was an
55 obligation of the Agency and the City should accept the Agency's partial repayment of the
56 loan. Chairman Minster asked if there were any questions from the Board.
57 Board Member Orr asked why the interest on the loan was 1.9%. Mr. Liebersbach explained
58 he had averaged the interest rates from the last 138 months.
59 Board Member Strate informed the Board the City had its Audit Report, years 2006 through
60 2014, on the website; the rest were upstairs. He had looked at the ones upstairs, and said
61 when he was looking at the one from 2005, he noticed a \$100,000 transfer from the RDA. It
62 continued for six years, ending in 2010. He asked what it was for. Mr. Liebersbach
63 explained the RDA had issued some bonds, but when the City had issued bonds for building
64 City Hall, they wrapped the RDA bonds into them because they were at a better interest
65 rate. Therefore, the RDA paid the City its portion of the bond payment.
66 Board Member Strate said it appeared the RDA could legally pay off the loan, but he still
67 questioned whether they should or if there were other things it should be used for, like
68 adding a housing component to the 36th Street Project Area.
69 City Attorney Bradshaw said that was a good idea, however, RDA Attorney Craig Smith had
70 stated in his letter that the RDA was legally obligated to repay the loan.
71 Board Member Porter pointed out they were convened as the CDRA Board and they were
72 talking too much as if they were the City Council. He felt the CDRA Board was obligated to
73 pay back the City now that money was available to do so.
74 There was then some discussion on what would happen with any money left over when the
75 term of the project area ended.
76 Board Member Porter said they should look at this as if the City now would receive money
77 they didn't know they had, and could use it for things it really needed.
78 Board Member Smith said the CDRA borrowed money from the City and he felt it was their
79 obligation to pay it back.
80 Board Member Strate said the loan was forgiven because the City was doing so well in 2005;
81 they had more revenues than they had calculated. Chairman Minster said that was true,
82 and because of the recommendation of the auditor at the time, it was the right decision to
83 write the loans off. However, he felt the right decision now was to repay the loan; it was
84 legal and what should happen.
85 City Manager Dixon pointed out that if the CDRA Board chose not to repay the loan, the
86 money could still be used within the project area. There was no more discussion amongst
87 the board. The Chair called for a motion.
88

89 **Board Member Porter moved to adopt CDRA Resolution 15-02. The motion was seconded**
90 **by Board Member Smith. The chair then made a roll call vote:**

| | | |
|----|-----------------------------|------------|
| 91 | | |
| 92 | Board Member Porter- | Yes |
| 93 | Board Member Smith- | Yes |
| 94 | Board Member Strate- | No |
| 95 | Board Member Orr- | Yes |
| 96 | | |

97 **CDRA Resolution 15-02 was adopted.**

98
99 Chairman Minster then called for a motion to adjourn the CDRA Board Meeting.
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ADJOURN

Board Member Porter moved to adjourn the CDRA meeting and reconvene as the South Ogden City Council, followed by a second from Board Member Smith. Board Members Orr, Strate, Smith and Porter all voted aye in favor of the motion.

The meeting adjourned at 7:13 pm.

Not Approved

I hereby certify that the forgoing is a true, accurate and complete record of the South Ogden City Community Development and Renewal Agency Board Meeting held Tuesday, September 1, 2015.



Leesa Kapetanov, Board Secretary

Date approved by the CDRA Board _____

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Attachment A

Letter from RDA Attorney Craig Smith

Not Approved



J. CRAIG SMITH
jcsmith@smithlawonline.com

ADAM S. LONG
along@smithlawonline.com

September 1, 2015

Mayor James F. Minster
Members of the City Council
South Ogden City
c/o Matt Dixon, City Manager
3950 S Adams Ave
South Ogden, UT 84403

Re: Agency loan for 36th Street Project

Dear Mayor Minster and Members of the City Council:

I have been asked, as legal counsel to the South Ogden Community Development and Renewal Agency (fka Redevelopment Agency) (“**Agency**”) to address the repayment of certain loans made by South Ogden City (“**City**”) to the Agency. Specifically, in years past, the City loaned money to the Agency for the 36th Street Project Redevelopment Project Area (“**Project Area**”). The loans were needed to fund both the creation of the Project Area and to supplement shortfalls of the tax increment paid to the Agency under the 36th Street Project Area Budget (“**Budget**”) to make the required annual payment for the tax increment bonds (“**Bonds**”) that were issued to finance the Project Area. Collectively, the loans from the City to the Agency are referred to in this letter as the “**Loans**”.

For many years the Agency lacked funds to repay the above-mentioned Loans. However, with the retirement of the Bonds the Agency now has funding to partially repay the Loans. Due to the long period of time that the Loans have been outstanding and the belief that the Agency would likely never have the funds to repay the Loans, the Loans were apparently written off in 2005 (according to a note in the 2005 audit).

When City Manager Matt Dixon and Director of Finance Steve Liebersbach realized that the Agency now has funds from the Project Area to, at least partially, repay the Loans, they contacted me for direction and advice. This letter will recap that direction and advice in written form.

The 36th Street Project Area Plan was adopted in 1992 and the Agency began receiving tax increment for tax year 1997. According to Utah law, the Agency will continue to receive tax increment from the Project Area through tax year 2021, for a total of 25 years of tax increment collection. Note that the tax increment collected from the Project Area is subject to the “haircut” provisions of Utah Code Ann. § 17C-403(2)(a); namely that the Agency is entitled to be paid 100

175 SOUTH MAIN STREET SUITE 300 SALT LAKE CITY, UTAH 84111
TELEPHONE 801-413-1600 TOLL FREE 877-825-2064 FACSIMILE 801-413-1620
WWW.SMITHHARTVIGSEN.COM

LAND WATER LIFE

percent of the tax increment for years 1-5, 80 percent for years 6-10, 75 percent for years 11-15, 70 percent for years 16-20, and 60 percent for years 21-25. For 2015, the nineteenth year of tax increment collection, the Agency will receive 70 percent of the tax increment generated in the Project Area; beginning with tax year 2017, the Agency will receive 60 percent of the tax increment generated in the Project Area.

The Agency is a legal entity, separate and distinct from the City. The Agency has the authority and power to borrow funds from other public agencies such as the City. See Utah Code Ann. §§ 17C-1-202(j) and 17C-1-207(1)(a)(viii). It is also specifically empowered to repay funds advanced to it. See Utah Code Ann. §§ 17C-1-202 and 17C-1-409. Thus the Loans and their repayment are both authorized under Utah law. The Loans from the City are specifically contemplated in the Project Area Plan in paragraph 601 (General Description of the Proposed Financing Methods), which states in relevant part:

Advances and loans for the processes in creating the Agency and adopting this plan for survey and planning, and for the operating capital for administration of this Project have been and are to be provided by the City until adequate tax increments or other funds are available or sufficiently assured to repay the loans and/or to permit borrowing adequate working capital from sources other than the City. The City as it is able is authorized to supply additional assistance through city loans and grants for various public facilities. All advances and loans from the City shall bear a reasonable rate of interest.

The Agency is authorized to issue bonds if appropriate and feasible in an amount sufficient to finance all or any part of the Project.

The Agency is authorized to obtain advances, to borrow funds and to create indebtedness in carrying out this Plan. The principal and interest on such advances, funds, and indebtedness may be paid from tax increments or any other funds available to the Agency.

In 1995, the City did indeed agree to advance the Agency up to \$1.5 million so that the Agency could fund the establishment of the Project Area. The Agency approved the advance with Agency resolution 95-21 and the City Council approved the advance with City resolution 95-22 (the resolutions are enclosed with this letter). The Project Area Plan and the resolutions authorizing advances from the City to the Agency make clear that the advances are a loan, not a grant, and that the City expects and is entitled to be repaid.

The City eventually wrote off the amounts owed by the Agency concerning the Project Area; however, the fact that the City deemed the money uncollectable and decided the amount should be written off does not affect the Agency's legal obligation to repay the City. At the December 6, 2005 City Council Meeting, the Council discussed the issue, including a recommendation from the auditor that the City write off the amounts it was owed by the Agency. In addition to helping the City comply with the 18 percent maximum fund balance (as noted in the minutes), writing off the amount owed was likely the proper action under governmental accounting

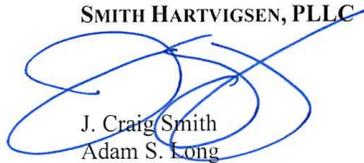
standards based on the City's reasonable belief that it would not collect those amounts. The mere fact that the amounts owed by the Agency no longer appeared on the City's accounting records does not relieve the Agency of the obligation to repay the Loan.

As you know, note 10 (Contingencies) to the Agency's financial statements in the 2005 Audit report discusses a development agreement entered into by the Agency. The note is referring to the possibility of amounts owed by the Agency to a developer being forgiven in the event that collected tax increment under the particular agreement is less than the stated amount owed by the Agency to the developer. This is a typical condition for payments by agencies. In any case, amounts owed by the Agency to a developer, even for the 36th Street Project Area, are not tied to the outstanding advances from the City; forgiveness of amounts owed by the Agency to a Developer do not affect amounts owed by the Agency to the City.

I have reviewed the available documentation and discussed the issue with Matt Dixon and Steve Liebersbach. The Agency is legally authorized and legally obligated to repay the Loan to the City. Although some of the documentation for the Loan has not yet been located, it is clear that the Loan is a valid obligation of the Agency. The City should accept the Agency's partial payment of the Loan.

Please contact me with any questions or concerns.

Sincerely,
SMITH HARTVIGSEN, PLLC



J. Craig Smith
Adam S. Long

Encl.:

cc: Leesa Kapetanov, City Recorder and Agency Secretary
Steve Liebersbach, Director of Finance
Ken Bradshaw, City Attorney

Agency Resolution 95-21

SOUTH OGDEN CITY REDEVELOPMENT AGENCY

RESOLUTION NO. 45-21

RESOLUTION AUTHORIZING THE SOUTH OGDEN REDEVELOPMENT AGENCY TO INCUR INDEBTEDNESS OF UP TO \$1,500,000 TO SOUTH OGDEN CITY IN ORDER TO COVER EXPENDITURES MADE DURING 1994-95 AND TO OBTAIN FUNDS FOR EXPENDITURES BUDGETED BY THE AGENCY FOR FISCAL YEAR 1995-96.

WHEREAS, the South Ogden Redevelopment Agency (the "Agency") has adopted the Redevelopment Plan for the 36th Street Redevelopment Project (the "Plan"), and in furtherance of that Plan, has entered into the South Ogden RDA Shopping Center Development Agreement (the "Development Agreement") and various related agreements and amendments thereto;

WHEREAS, the Agency has incurred substantial expenses to fulfill its obligations in carrying out the Plan and the Development Agreement, and these costs have exceeded the amount of the proceeds of tax increment bonds that have been issued in order to assist with the costs of carrying out these expenses;

WHEREAS, the South Ogden Redevelopment Agency (the "Agency") has approved its annual budget for the Fiscal Year 1995-1996; and

WHEREAS, it will be necessary for the Agency to borrow additional funds from and to incur indebtedness to the City in order to obtain the amounts necessary to fund its budgeted expenditures; and

WHEREAS, South Ogden City (the "City") is willing to loan the needed funds to the Agency, and the Agency desires to borrow the needed funds from the City;

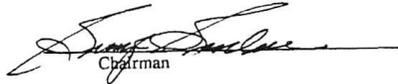
BE IT RESOLVED BY THE SOUTH OGDEN CITY REDEVELOPMENT AGENCY:

1. The Agency hereby ratifies indebtedness already incurred as a result of advances made by the City on the Agency's behalf and is hereby authorized to incur indebtedness to South Ogden City in an amount up to \$1,500,000, which amount shall be used to cover expenditures authorized by the budgets of 1994-95 and 1995-96, as these have been or may be amended.
2. The Agency is hereby authorized to execute and deliver to the City a note in the form attached hereto (the "Note"), which Note is incorporated herein by this reference, evidencing indebtedness in an amount up to One Million Five Hundred Thousand Dollars (\$1,500,000), plus interest at 10% per annum.
3. The Chairman or Executive Director of the Agency is hereby authorized to execute the Note and to take any other steps necessary to borrow and obtain the funds

covered by the Note from the City, to the extent they have not already been advanced.

4. This resolution shall be effective on the date of its adoption.

APPROVED AND ADOPTED this 12th day of December, 1995.


Chairman

ATTEST:


Secretary



City Resolution 95-22

SOUTH OGDEN CITY COUNCIL

RESOLUTION NO. 9522

RESOLUTION AUTHORIZING SOUTH OGDEN CITY TO LOAN OR ADVANCE UP TO \$1,500,000 TO OR ON BEHALF OF THE SOUTH OGDEN CITY REDEVELOPMENT AGENCY, THEREBY CREATING AGENCY INDEBTEDNESS IN THAT AMOUNT TO SOUTH OGDEN CITY IN ORDER TO COVER AGENCY EXPENDITURES MADE DURING 1994-95 AND TO OBTAIN FUNDS FOR EXPENDITURES BUDGETED BY THE AGENCY FOR FISCAL YEAR 1995-96.

WHEREAS, the South Ogden City Redevelopment Agency (the "Agency") has adopted the Redevelopment Plan for the 36th Street Redevelopment Project (the "Plan"), and in furtherance of that Plan, has entered into the South Ogden RDA Shopping Center Development Agreement (the "Development Agreement") and various related agreements and amendments thereto;

WHEREAS, the Agency has incurred substantial expenses to fulfill its obligations in carrying out the Plan and the Development Agreement, and these costs have exceeded the amount of the proceeds of tax increment bonds that have been issued in order to assist with the costs of carrying out these expenses;

WHEREAS, the South Ogden Redevelopment Agency (the "Agency") has approved its annual budget for the Fiscal Year 1995-1996; and

WHEREAS, it will be necessary for the Agency to borrow additional funds from and to incur indebtedness to the City in order to obtain the amounts necessary to fund its budgeted expenditures; and

WHEREAS, South Ogden City (the "City") is willing to loan the needed funds to the Agency, and the Agency desires to borrow the needed funds from the City;

BE IT RESOLVED BY THE SOUTH OGDEN CITY COUNCIL:

1. The City hereby ratifies loans and advances already made to or on behalf of the Agency and is hereby authorized to make further loans and advances, thereby creating indebtedness of the Agency to South Ogden City in an amount up to \$1,500,000, which amount shall be used to cover expenditures authorized by the budgets of 1994-95 and 1995-96, as these have been or may be amended.
2. The City is hereby authorized to accept a note in the form attached hereto (the "Note"), which Note is incorporated herein by this reference, evidencing indebtedness in an amount up to One Million Five Hundred Thousand Dollars (\$1,500,000), plus

interest at 10% per annum.

3. The Mayor is hereby authorized to execute the Note and to take any other steps necessary to borrow and obtain the funds covered by the Note from the City, to the extent they have not already been advanced.
4. This resolution shall be effective on the date of its adoption.

APPROVED AND ADOPTED this 12th day of December, 1995.


Mayor

ATTEST:


City Recorder

RESOLUTION NO. 15-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH OGDEN
COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, UTAH,
AMENDING THE BUDGET FOR FY 2015-2016; PROVIDING THAT THE
SAME SHALL BE AVAILABLE FOR PUBLIC REVIEW AND COMMENT;
AND PROVIDING FOR AN EFFECTIVE DATE**

SECTION 1 - RECITALS

WHEREAS, the Board of South Ogden Community Development And Renewal Agency (“Agency”) is a quasi municipal corporation and Community Development And Renewal Agency duly organized and existing under the laws of the State of Utah; and,

WHEREAS, the Board of Directors finds that in conformance with Utah Code (“UC”) §10-3-717, the governing body of the Agency may exercise all administrative powers by resolution; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the governing body of the Agency adopted a tentative budget “on or before the first regularly scheduled meeting of the governing body in the last May of the current period”; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the budget officer of the Agency has adopted a final budget for the current fiscal year period, (FY 2015-2016) on forms provided by the state auditor, a tentative budget for each fund for which a budget is required; and,

WHEREAS, the Board of Directors finds that the Agency finds that certain exigencies of Agency governmental operations require that amendments be made to the current Agency budget and related documents; and,

WHEREAS, the Board of Directors finds that UC §10-6-119 provides authority for amending the Agency’s budget as necessary; now,

**Therefore, Be It Resolved By The Board Of Directors Of The South Ogden
Community Development And Renewal Agency That The Agency Budget And
Related Documents For Fiscal Year 2015-2016 Be, And The Same Hereby Are,
Amended As Follows:**

SECTION 2 – CHANGES TO BUDGET

Those changes set out in **Attachment “A”** of the 17th day of November, 2015, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budget and other documents of various Agency departments and funds, ought to be, and the same are, adopted and enacted as amendments to the fiscal year 2015-2016 Budget for Board of Directors of the South Ogden City Community Development And Renewal Agency

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 3 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the Board, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 4 - PRIOR RESOLUTIONS:

The body and substance of all prior Resolutions, with their specific provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 5 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the Board of Directors of South Ogden Board Community Development And Renewal Agency.

SECTION 6 - DATE OF EFFECT:

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, STATE OF UTAH, on this 17th day of November, 2015.

SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

James F. Minster
Board Chair

ATTEST:

Leesa Kapetanov
Board Recorder

ATTACHMENT “A”

RESOLUTION NO. 15-03

A Resolution Of The Board Of Directors Of The South Ogden Community Development And Renewal Agency, Utah, Amending The Budget For FY 2015-2016; Providing That The Same Shall Be Available For Public Review And Comment; And Providing For An Effective Date

17 Nov 15

[Attachment to be provided by Agency Finance Director]

City Council/CDRA Staff Report



Subject: CDRA public hearing and budget amendment
Author: Steve Liebersbach
Department: Finance
Date: CDRA Board meeting 11/17/2015

Background

It is required that when amending the budget a public hearing also be held to receive public input.

Analysis

The amendment will incorporate the necessary entries and adjustments to reinstate the loans owed to the general, water and sewer funds as well as partial repayment schedules.

Recommendation

Staff recommends that the CDRA Board approve Resolution 15-03.

Significant Impacts

General Fund loan amount of \$457,290.95 plus interest
Water Fund loan amount of \$302,001.65 plus interest
Sewer Fund loan amount of \$302,001.63 plus interest

Attachments

Amendment entries

RESOLUTION NO. 15-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH OGDEN
COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, UTAH,
AMENDING THE BUDGET FOR FY 2015-2016; PROVIDING THAT THE
SAME SHALL BE AVAILABLE FOR PUBLIC REVIEW AND COMMENT;
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SECTION 1 - RECITALS

WHEREAS, the Board of South Ogden Community Development And Renewal Agency (“Agency”) is a quasi municipal corporation and Community Development And Renewal Agency duly organized and existing under the laws of the State of Utah; and,

WHEREAS, the Board of Directors finds that in conformance with Utah Code (“UC”) §10-3-717, the governing body of the Agency may exercise all administrative powers by resolution; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the governing body of the Agency adopted a tentative budget “on or before the first regularly scheduled meeting of the governing body in the last May of the current period”; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the budget officer of the Agency has adopted a final budget for the current fiscal year period, (FY 2015-2016) on forms provided by the state auditor, a tentative budget for each fund for which a budget is required; and,

WHEREAS, the Board of Directors finds that the Agency finds that certain exigencies of Agency governmental operations require that amendments be made to the current Agency budget and related documents; and,

WHEREAS, the Board of Directors finds that UC §10-6-119 provides authority for amending the Agency’s budget as necessary; now,

**Therefore, Be It Resolved By The Board Of Directors Of The South Ogden
Community Development And Renewal Agency That The Agency Budget And
Related Documents For Fiscal Year 2015-2016 Be, And The Same Hereby Are,
Amended As Follows:**

SECTION 2 – CHANGES TO BUDGET

Those changes set out in **Attachment “A”** of the 17th day of November, 2015, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budget and other documents of various Agency departments and funds, ought to be, and the same are, adopted and enacted as amendments to the fiscal year 2015-2016 Budget for Board of Directors of the South Ogden City Community Development And Renewal Agency

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 3 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the Board, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 4 - PRIOR RESOLUTIONS:

The body and substance of all prior Resolutions, with their specific provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 5 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the Board of Directors of South Ogden Board Community Development And Renewal Agency.

SECTION 6 - DATE OF EFFECT:

This Resolution shall be effective on the 17th day of November, 2015, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, STATE OF UTAH, on this 17th day of November, 2015.

SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

James F. Minster
Board Chair

ATTEST:

Leesa Kapetanov
Board Recorder

ATTACHMENT “A”

RESOLUTION NO. 15-03

A Resolution Of The Board Of Directors Of The South Ogden Community Development And Renewal Agency, Utah, Amending The Budget For FY 2015-2016; Providing That The Same Shall Be Available For Public Review And Comment; And Providing For An Effective Date

17 Nov 15

[Attachment to be provided by Agency Finance Director]

South Ogden City

November 17, 2015

Fiscal Year 2015 - 2016

CDRA Budget Amendment

Balance Sheet Entries - Prior Period Adjustments

| | <u>Debit Entry</u> | <u>Credit Entry</u> |
|--|--------------------|---------------------|
| 10-14-230 Loan Receivable from CDRA - General Fund | \$567,034.40 | |
| 10-29-800 Fund Balance - General Fund | | \$567,034.40 |
| 51-14-110 Loan Receivable from CDRA - Water Fund | \$374,477.83 | |
| 51-29-800 Fund Balance - Water Fund | | \$374,477.83 |
| 52-14-220 Loan Receivable from CDRA - Sewer Fund | \$374,477.81 | |
| 52-29-800 Fund Balance - Sewer Fund | | \$374,477.81 |
| 61-29-800 Fund Balance - CDRA | \$1,315,990.04 | |
| 61-22-000 Loan Payable to General Fund - CDRA Fund | | \$567,034.40 |
| 61-22-100 Loan Payable to Water Fund - CDRA Fund | | \$374,477.83 |
| 61-22-101 Loan Payable to Sewer Fund - CDRA Fund | | \$374,477.81 |

* Balance sheet entries to set up receivable/payables

| | | |
|--|--------------|--------------|
| 61-22-000 Loan Payable to General Fund - CDRA Fund | \$109,743.45 | |
| 61-22-100 Loan Payable to Water Fund - CDRA Fund | \$72,476.18 | |
| 61-22-101 Loan Payable to Sewer Fund - CDRA Fund | \$72,476.18 | |
| 10-14-230 Loan Receivable from CDRA - General Fund | | \$109,743.45 |
| 51-14-110 Loan Receivable from CDRA - Water Fund | | \$72,476.18 |
| 52-14-220 Loan Receivable from CDRA - Sewer Fund | | \$72,476.18 |

* Entry to record payment of all prior years' interest

| | | |
|--|-------------|-------------|
| 61-22-000 Loan Payable to General Fund - CDRA Fund | \$50,000.00 | |
| 10-14-230 Loan Receivable from CDRA - General Fund | | \$50,000.00 |

* Record a loan principal payment to General Fund

FY 2016 Budget Entries - Record CY Interest

| | <u>Current Budget</u> | <u>New Budget</u> | <u>Difference</u> |
|---|-----------------------|-------------------|-------------------|
| 61-40-820 Loan Interest Expense - CDRA Fund | \$0 | \$25,987 | \$25,987 |
| 10-36-100 Interest Earned - General Fund | \$23,700 | \$34,897 | \$11,197 |
| 51-30-100 Interest Earned - Water Fund | \$2,400 | \$9,795 | \$7,395 |
| 52-30-100 Interest Earned - Sewer Fund | \$1,200 | \$8,595 | \$7,395 |

* Budget for FY 2016 interest payments

South Ogden City Financial Update June 30, 2015 - Audited

General Fund Revenues:

| | Adopted Budget | Current Budget | Y-T-D Actual | %age |
|--------------------------------|-------------------|-------------------|-------------------|--------------|
| Tax Revenue | 6,537,244 | 6,592,244 | 6,536,050 | 99.1% |
| Licenses & Permits | 298,641 | 336,162 | 364,362 | 108.4% |
| Intergovernmental | 557,339 | 604,017 | 621,647 | 102.9% |
| Recreation & Plng. | 178,642 | 191,797 | 156,646 | 81.7% |
| Fines & Forfeitures | 706,568 | 706,568 | 638,018 | 90.3% |
| Miscellaneous Rev. | 184,397 | 234,427 | 247,805 | 105.7% |
| Charges & Transfers | 2,137,661 | 2,300,980 | 1,962,347 | 85.3% |
| Total Budgeted Revenues | 10,600,492 | 10,966,195 | 10,526,876 | 96.1% |

General Fund Expenditures:

| | | | | |
|------------------------------------|-------------------|-------------------|-------------------|--------------|
| Council | 157,877 | 169,016 | 160,741 | 95.1% |
| Legal | 94,003 | 94,003 | 81,273 | 86.5% |
| Court | 387,565 | 396,441 | 379,181 | 95.6% |
| Administration | 844,538 | 823,649 | 764,330 | 92.8% |
| Non-Departmental | 567,902 | 578,772 | 538,436 | 93.0% |
| Elections | 0 | 0 | 0 | 0.0% |
| Bldg. & Grounds | 179,000 | 179,000 | 158,978 | 88.8% |
| Planning & Zoning | 70,600 | 170,600 | 153,384 | 89.9% |
| Police | 2,972,387 | 3,073,441 | 2,935,011 | 95.5% |
| Fire | 1,301,123 | 1,377,227 | 1,327,605 | 96.4% |
| Inspection | 113,860 | 114,200 | 110,175 | 96.5% |
| Streets | 2,041,454 | 2,060,222 | 1,764,697 | 85.7% |
| Parks | 541,956 | 558,457 | 492,359 | 88.2% |
| Recreation | 172,086 | 213,026 | 194,815 | 91.5% |
| Transfers | 1,156,141 | 1,158,141 | 1,158,128 | 100.0% |
| Total Budgeted Expenditures | 10,600,492 | 10,966,195 | 10,219,113 | 93.2% |

Revenue over Expenditures:

\$307,763.17

**** 100% of the fiscal year has elapsed**

June 30, 2014 Non-committed ending fund balance: \$1,783,557.32

SOUTH OGDEN CITY CORPORATION
 COMBINED CASH INVESTMENT
 JUNE 30, 2015

COMBINED CASH ACCOUNTS

| | | |
|----------|-------------------------------|------------------------|
| 01-11110 | CASH - CHECKING- BANK OF UTAH | 375,688.53 |
| 01-11115 | CASH - XPRESS DEPOSIT ACCOUNT | 74,942.28 |
| 01-11118 | WFB - AMBULANCE ACCT. | 16,737.31 |
| 01-11160 | PETTY CASH | 250.00 |
| 01-11400 | RETURN CHECK CLEARING | 715.00 |
| 01-11510 | INVESTMENTS-STATE TREAS #0579 | 6,236,952.99 |
| | TOTAL COMBINED CASH | <u>6,705,286.11</u> |
| 01-10100 | CASH ALLOCATED TO OTHER FUNDS | <u>(6,705,286.11)</u> |

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

| | | |
|----|---|------------------------|
| 10 | ALLOCATION TO GENERAL FUND | 2,333,186.80 |
| 31 | ALLOCATION TO DEBT SERVICE FUND | 92,997.08 |
| 40 | ALLOCATION TO CAPITAL IMPROVEMENTS | 628,053.05 |
| 51 | ALLOCATION TO WATER FUND | 1,291,138.87 |
| 52 | ALLOCATION TO SANITARY SEWER | 297,908.80 |
| 53 | ALLOCATION TO STORM DRAIN FUND | 348,543.94 |
| 54 | ALLOCATION TO GARBAGE FUND | 271,147.21 |
| 61 | ALLOCATION TO COMMUNITY DEVELOPMNT & RENEWAL | 789,517.61 |
| 67 | ALLOCATION TO CDRA - NW PROJECT AREA | 469,245.79 |
| 68 | ALLOCATION TO CDRA - HINCKLEY PROJECT AREA | 113,149.57 |
| 85 | ALLOCATION TO CDRA HINCKLEY HOUSING FUND | 70,397.39 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | <u>6,705,286.11</u> |
| | ALLOCATION FROM COMBINED CASH FUND - 01-10100 | <u>(6,705,286.11)</u> |

ZERO PROOF IF ALLOCATIONS BALANCE .00

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015
GENERAL FUND

ASSETS

| | | |
|----------|--------------------------------|--------------|
| 10-10100 | CASH - COMBINED FUND | 2,333,186.80 |
| 10-13100 | ACCOUNTS RECEIVABLE - OTHER | 1,724.40 |
| 10-13200 | 2015 FY-END A/R | 697,319.03 |
| 10-14110 | DUE FROM OTHER GOVERN. UNITS | 2,211,830.47 |
| 10-14220 | DUE FROM AMBULANCE FD | 284,178.48 |
| 10-14225 | DUE FROM SOUTH OGDEN DAYS FUND | 21,513.85 |
| 10-15120 | PREPAID EXPENSES | 182.66 |
| 10-15121 | PREPAID HEALTH INSURANCE | (2,428.98) |

*> Audit entries
- reversed 7/01*

TOTAL ASSETS

5,547,506.71

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|------------------------------|--------------|
| 10-21300 | ACCOUNTS PAYABLE | 565,425.45 |
| 10-21400 | CREDIT CARD PAYABLE | 29,189.08 |
| 10-21600 | REVENUE COLLECTED IN ADVANCE | 2,085,266.00 |
| 10-22125 | SICK LEAVE BANK LIABILITY | 25,000.00 |
| 10-22130 | ACCRUED WAGES & BENEFITS | 108,348.23 |
| 10-22278 | WASH NATN'L INS PAYABLE | .20 |
| 10-22280 | AFLAC INS. PAYABLE | 35.03 |
| 10-22281 | DENTAL INSURANCE PAYABLE | (52.80) |
| 10-22283 | SELECT VISION PAYABLE | 2.05 |
| 10-22284 | LIBERTY NATIONAL INS PAYABLE | 371.10 |
| 10-22291 | LIFE INSURANCE PAYABLE | .02 |
| 10-23110 | RECREATION SCHOLARSHIP FUND | 10.00 |
| 10-23115 | FOOTBALL EQUIPMENT DEPOSIT | 4,200.00 |
| 10-23200 | COMMUNITY FACILITY DEPOSIT | 1,400.00 |
| 10-23230 | PARK BOWERY DEPOSITS PAYABLE | 1,100.00 |
| 10-23240 | PERMIT FEES DUE STATE | 263.92 |
| 10-23260 | BAIL HELD IN TRUST PAYABLE | 2,072.79 |

TOTAL LIABILITIES

2,822,631.07

FUND EQUITY

| | | |
|------------------------------|---------------------------------|--------------|
| 10-28100 | RESERVED FUND BAL-CLASS C ROAD | |
| UNAPPROPRIATED FUND BALANCE: | | |
| 10-29800 | FUND BALANCE-BEGINNING OF YEAR | 1,560,996.24 |
| 10-29804 | RESTRICTED FD BAL - 40TH STR. | 100,000.00 |
| 10-29805 | RESTRICTED FUND BAL - LEAVE | 465,756.15 |
| 10-29806 | RESTRICTED FUND BAL - ROADS | 196,228.86 |
| | REVENUE OVER EXPENDITURES - YTD | 307,763.17 |

*Fund
Balance*

| | |
|---------------------|----------|
| 94,131.22 | <i>R</i> |
| 1,560,996.24 | <i>U</i> |
| 100,000.00 | <i>R</i> |
| 465,756.15 | <i>R</i> |
| 196,228.86 | <i>R</i> |
| 307,763.17 | <i>U</i> |
| <u>2,630,744.42</u> | |

*1,868,759.41
Unrestricted
19.80%
856,116.23
Restricted
9.08%*

BALANCE - CURRENT DATE

2,630,744.42

TOTAL FUND EQUITY

Total

2,724,875.64

28.88%

TOTAL LIABILITIES AND EQUITY

5,547,506.71

SOUTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|---------------------|---------------------|---------------------|--------------|
| <u>TAX REVENUE</u> | | | | | |
| 10-31-100 | .00 | 2,089,917.35 | 2,061,866.00 | (28,051.35) | 101.4 |
| 10-31-200 | .00 | 47,240.97 | 63,860.00 | 16,619.03 | 74.0 |
| 10-31-250 | .00 | 175,575.68 | 175,271.00 | (304.68) | 100.2 |
| 10-31-300 | .00 | 2,952,875.54 | 2,988,790.00 | 35,914.46 | 98.8 |
| 10-31-500 | 33,138.83 | 330,047.50 | 375,942.00 | 45,894.50 | 87.8 |
| 10-31-550 | .00 | 940,392.75 | 926,515.00 | (13,877.75) | 101.5 |
| TOTAL TAX REVENUE | 33,138.83 | 6,536,049.79 | 6,592,244.00 | 56,194.21 | 99.2 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 10-32-100 | .00 | 162,380.00 | 151,673.00 | (10,707.00) | 107.1 |
| 10-32-160 | .00 | 16,972.00 | 21,500.00 | 4,528.00 | 78.9 |
| 10-32-200 | .00 | 77,836.08 | 57,618.00 | (20,218.08) | 135.1 |
| 10-32-300 | .00 | 11,984.00 | 14,091.00 | 2,107.00 | 85.1 |
| 10-32-325 | .00 | 1,405.00 | 800.00 | (605.00) | 175.6 |
| 10-32-350 | .00 | 84,234.35 | 81,240.00 | (2,994.35) | 103.7 |
| 10-32-375 | .00 | 9,491.00 | 9,190.00 | (301.00) | 103.3 |
| 10-32-400 | .00 | 60.00 | 50.00 | (10.00) | 120.0 |
| TOTAL LICENSES & PERMITS | .00 | 364,362.43 | 336,162.00 | (28,200.43) | 108.4 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 10-33-150 | .00 | 19,748.88 | 19,500.00 | (248.88) | 101.3 |
| 10-33-600 | .00 | 80,997.33 | 62,978.00 | (18,019.33) | 128.6 |
| 10-33-900 | .00 | 504,494.95 | 505,039.00 | 544.05 | 99.9 |
| 10-33-925 | .00 | 16,406.25 | 16,500.00 | 93.75 | 99.4 |
| TOTAL INTERGOVERNMENTAL REVENUE | .00 | 621,647.41 | 604,017.00 | (17,630.41) | 102.9 |

SOUTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|---|---------------------|-------------------|--------------------------------|-----------------------|
| <u>RECREATION & PLANNING FEES</u> | | | | | |
| 10-34-200 | BASEBALL REVENUE | .00 | 19,287.56 | 21,616.00 | 2,328.44 89.2 |
| 10-34-250 | GIRLS BASKETBALL | .00 | 4,838.89 | 4,790.00 (48.89) | 101.0 |
| 10-34-300 | SOFTBALL FEES | .00 | 307.50 | 1,722.00 | 1,414.50 17.9 |
| 10-34-350 | BASKETBALL FEES | .00 | 18,814.61 | 23,588.00 | 4,773.39 79.8 |
| 10-34-352 | COMP YOUTH BASKETBALL | .00 | 26,485.00 | 33,000.00 | 6,515.00 80.3 |
| 10-34-354 | COMP ADULT BASKETBALL | .00 | 10,607.00 | 10,600.00 (7.00) | 100.1 |
| 10-34-356 | COMP ADULT VOLLEYBALL | .00 | 820.00 | 1,000.00 | 180.00 82.0 |
| 10-34-375 | FLAG FOOTBALL | .00 | 2,656.25 | 3,341.00 | 684.75 79.5 |
| 10-34-450 | VOLLEYBALL REGISTRATION | .00 | 4,840.00 | 4,780.00 (60.00) | 101.3 |
| 10-34-500 | FOOTBALL | .00 | 8,248.79 | 18,544.00 | 10,295.21 44.5 |
| 10-34-505 | FOOTBALL APPAREL | .00 | 4,146.50 | 5,328.00 | 1,181.50 77.8 |
| 10-34-550 | TENNIS REGISTRATION FEES | .00 | 1,562.00 | .00 (1,562.00) | .0 |
| 10-34-575 | CONCESSION REVENUES | .00 | .00 | 6,500.00 | 6,500.00 .0 |
| 10-34-600 | COMMUNITY FACILITY RENTAL FEES | .00 | 4,465.00 | 2,200.00 (2,265.00) | 203.0 |
| 10-34-700 | PLAN CHECK FEE | .00 | 23,858.88 | 25,340.00 | 1,481.12 94.2 |
| 10-34-725 | ENGINEERING REVIEW FEES | .00 | 728.50 | 5,000.00 | 4,271.50 14.6 |
| 10-34-726 | ZONING/SUBDIVISION FEES | .00 | 1,415.00 | 2,000.00 | 585.00 70.8 |
| 10-34-750 | STREET CUT FEE | .00 | 150.00 | 1,000.00 | 850.00 15.0 |
| 10-34-850 | BOWERY RENTAL | .00 | 4,975.00 | 5,130.00 | 155.00 97.0 |
| 10-34-875 | SEX OFFENDER REGISTRATION FEE | .00 | 650.00 | 600.00 (50.00) | 108.3 |
| 10-34-900 | PUBLIC SAFETY REPORTS | .00 | 17,790.00 | 15,718.00 (2,072.00) | 113.2 |
| | TOTAL RECREATION & PLANNING FEES | .00 | 156,646.48 | 191,797.00 | 35,150.52 81.7 |
| <u>FINES & FORFEITURES</u> | | | | | |
| 10-35-200 | FINES- REGULAR | .00 | 631,543.38 | 700,068.00 | 68,524.62 90.2 |
| 10-35-300 | ALARM FINES/PERMITS | .00 | 6,475.00 | 6,500.00 | 25.00 99.6 |
| | TOTAL FINES & FORFEITURES | .00 | 638,018.38 | 706,568.00 | 68,549.62 90.3 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 10-36-100 | INTEREST | .00 | 23,952.96 | 23,700.00 (252.96) | 101.1 |
| 10-36-105 | CASH OVER/SHORT | .00 (30.03) | .00 | .00 | 30.03 .0 |
| 10-36-400 | SALES OF FIXED ASSETS | (19,470.00) | 470.63 | 23,000.00 | 22,529.37 2.1 |
| 10-36-500 | 75TH ANNIVERSARY SALES | .00 | 80.00 | .00 (80.00) | .0 |
| 10-36-600 | 560 39TH RENTAL | .00 | 3,000.00 | 3,000.00 | .00 100.0 |
| 10-36-601 | DONATIONS TO SOUTH OGDEN CITY | .00 | 23,474.13 | 21,585.00 (1,889.13) | 108.8 |
| 10-36-700 | CONTRACTUAL AGREEMENT REVEN | .00 | 115,043.17 | 112,197.00 (2,846.17) | 102.5 |
| 10-36-900 | MISC. REVENUE | .00 | 80,418.72 | 48,445.00 (31,973.72) | 166.0 |
| 10-36-950 | TRAFFIC SCHOOL | .00 | 525.00 | 1,000.00 | 475.00 52.5 |
| 10-36-960 | YOUTH COUNCIL COLLECTIONS | .00 | 420.00 | 500.00 | 80.00 84.0 |
| 10-36-970 | YOUTH COURT | .00 | 450.00 | 1,000.00 | 550.00 45.0 |
| | TOTAL MISCELLANEOUS REVENUE | (19,470.00) | 247,804.58 | 234,427.00 (13,377.58) | 105.7 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------------------------|------------------|----------------------|------------------------|-------------------|
| <u>CHARGE FOR SERVICE & TRANSFERS</u> | | | | | |
| 10-39-242 | TRANSFER IN FROM SEWER FUND | .00 | 350,000.00 | 350,000.00 | .00 100.0 |
| 10-39-243 | TRANSFER IN FROM GARBAGE FUND | .00 | 425,000.00 | 425,000.00 | .00 100.0 |
| 10-39-250 | TRANSFER IN FROM WATER FUND | .00 | 600,000.00 | 600,000.00 | .00 100.0 |
| 10-39-350 | CHARGE FOR SERVICE - CDRA | .00 | 24,486.63 | 14,334.00 (10,152.63) | 170.8 |
| 10-39-400 | CHARGE FOR SERVICE - WATER FND | .00 | 122,148.00 | 122,157.00 | 9.00 100.0 |
| 10-39-410 | CHARGE FOR SERVICE - SEWER FND | .00 | 160,884.00 | 160,888.00 | 4.00 100.0 |
| 10-39-420 | CHARGE FOR SVC - STORM DRN FND | .00 | 125,256.00 | 125,265.00 | 9.00 100.0 |
| 10-39-430 | CHARGE FOR SERVICE - GRBGE FND | .00 | 95,064.00 | 95,075.00 | 11.00 100.0 |
| 10-39-440 | CHARGE FOR SERVICE - AMB FND | .00 | 59,508.00 | 59,513.00 | 5.00 100.0 |
| 10-39-800 | APPRPRIATED FUND BALANCE | .00 | .00 | 348,748.00 | 348,748.00 |
| TOTAL CHARGE FOR SERVICE & TRANSFE | | .00 | 1,962,346.63 | 2,300,980.00 | 338,633.37 |
| TOTAL FUND REVENUE | | 13,668.83 | 10,526,875.70 | 10,966,195.00 | 439,319.30 |



SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------------|-------------------|------------------|-------------|
| COUNCIL | | | | | |
| 10-41-110 SALARIES AND WAGES | .00 | 114,970.50 | 116,896.00 | 1,925.50 | 98.4 |
| 10-41-130 EMPLOYEE BENEFITS | .00 | 22,667.81 | 22,852.00 | 184.19 | 99.2 |
| 10-41-210 BOOKS, SUBSCRIP.& MEMBERSHIPS | .00 | 8,875.77 | 9,225.00 | 349.23 | 96.2 |
| 10-41-230 TRAVEL & TRAINING | .00 | 7,704.52 | 7,004.00 | (700.52) | 110.0 |
| 10-41-240 SUPPLIES | .00 | 180.48 | 500.00 | 319.52 | 36.1 |
| 10-41-280 TELEPHONE | .00 | 900.00 | 900.00 | .00 | 100.0 |
| 10-41-300 OTHER PROFESSIONAL SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-41-329 COMPUTER REPAIRS | .00 | 34.97 | .00 | (34.97) | .0 |
| 10-41-700 SMALL EQUIPMENT | .00 | 5,407.00 | 11,139.00 | 5,732.00 | 48.5 |
| TOTAL COUNCIL | .00 | 160,741.05 | 169,016.00 | 8,274.95 | 95.1 |
| LEGAL DEPARTMENT | | | | | |
| 10-42-110 SALARIES AND WAGES | .00 | 60,519.63 | 69,511.00 | 8,991.37 | 87.1 |
| 10-42-120 TEMPORARY EMPLOYEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-42-130 EMPLOYEE BENEFITS | .00 | 15,571.06 | 16,492.00 | 920.94 | 94.4 |
| 10-42-210 BOOKS, SUBSCRIPTIONS & MEMBER | .00 | 1,527.24 | 800.00 | (727.24) | 190.9 |
| 10-42-230 TRAVEL & TRAINING | .00 | 75.00 | 1,320.00 | 1,245.00 | 5.7 |
| 10-42-240 SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-42-280 TELEPHONE | .00 | 900.00 | 900.00 | .00 | 100.0 |
| 10-42-320 PROSECUTORIAL FEES | .00 | 2,000.00 | 1,800.00 | (200.00) | 111.1 |
| 10-42-700 SMALL EQUIPMENT | .00 | 679.93 | 680.00 | .07 | 100.0 |
| TOTAL LEGAL DEPARTMENT | .00 | 81,272.86 | 94,003.00 | 12,730.14 | 86.5 |
| COURT DEPARTMENT | | | | | |
| 10-43-110 SALARIES & WAGES | .00 | 121,198.65 | 134,751.00 | 13,552.35 | 89.9 |
| 10-43-130 EMPLOYEE BENEFITS | .00 | 59,344.60 | 55,228.00 | (4,116.60) | 107.5 |
| 10-43-210 BOOKS, SUBSCRIPTIONS, & MBRSHP | .00 | 459.16 | 500.00 | 40.84 | 91.8 |
| 10-43-230 TRAVEL & TRAINING | .00 | 404.51 | 750.00 | 345.49 | 53.9 |
| 10-43-240 OFFICE SUPPLIES | .00 | 1,123.99 | 1,600.00 | 476.01 | 70.3 |
| 10-43-275 STATE SURCHARGE | .00 | 171,990.90 | 170,000.00 | (1,990.90) | 101.2 |
| 10-43-300 PUBLIC DEFENDER FEES | .00 | 15,500.00 | 15,000.00 | (500.00) | 103.3 |
| 10-43-305 WASATCH CONSTABLE CONTRACT | .00 | 100.00 | 2,000.00 | 1,900.00 | 5.0 |
| 10-43-310 PROFESSIONAL & TECHNICAL | .00 | 2,779.12 | 3,500.00 | 720.88 | 79.4 |
| 10-43-329 COMPUTER REPAIRS | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-43-330 WITNESS FEES | .00 | 962.00 | 1,300.00 | 338.00 | 74.0 |
| 10-43-649 LEASE INTEREST/TAXES | .00 | 600.74 | 579.00 | (21.74) | 103.8 |
| 10-43-650 LEASE PAYMENTS | .00 | 2,006.28 | 2,007.00 | .72 | 100.0 |
| 10-43-700 SMALL EQUIPMENT | .00 | 722.97 | 6,100.00 | 5,377.03 | 11.9 |
| 10-43-750 CAPITAL OUTLAY | .00 | 1,988.36 | 2,876.00 | 887.64 | 69.1 |
| TOTAL COURT DEPARTMENT | .00 | 379,181.28 | 396,441.00 | 17,259.72 | 95.7 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-----------------|-------------------|-------------------|------------------|-------------|
| <u>ADMINISTRATION</u> | | | | | |
| 10-44-110 SALARIES AND WAGES | 8,991.08 | 478,751.30 | 484,122.00 | 5,370.70 | 98.9 |
| 10-44-130 EMPLOYEE BENEFITS | .00 | 196,878.87 | 244,726.00 | 47,847.13 | 80.5 |
| 10-44-210 BOOKS, SUBSCRIPTIONS & MEMBER | .00 | 2,155.49 | 4,000.00 | 1,844.51 | 53.9 |
| 10-44-230 TRAVEL & TRAINING | .00 | 13,418.68 | 17,000.00 | 3,581.32 | 78.9 |
| 10-44-240 OFFICE SUPPLIES & MISCELL | .00 | 6,860.40 | 7,500.00 | 639.60 | 91.5 |
| 10-44-247 CAR ALLOWANCE | .00 | 6,804.00 | 5,400.00 | (1,404.00) | 126.0 |
| 10-44-248 VEHICLE MAINTENANCE | .00 | 2,407.43 | 250.00 | (2,157.43) | 963.0 |
| 10-44-280 TELEPHONE | .00 | 4,499.11 | 3,800.00 | (699.11) | 118.4 |
| 10-44-300 GAS, OIL & TIRES | .00 | 774.98 | 1,180.00 | 405.02 | 65.7 |
| 10-44-310 PROFESSIONAL & TECHNICAL | .00 | 12,001.98 | 12,000.00 | (1.98) | 100.0 |
| 10-44-329 COMPUTER REPAIRS | .00 | 214.32 | 250.00 | 35.68 | 85.7 |
| 10-44-600 SERVICE CHARGES | .00 | 30,080.38 | 36,000.00 | 5,919.62 | 83.6 |
| 10-44-649 LEASE INTEREST/TAXES | .00 | 1,446.43 | 1,371.00 | (75.43) | 105.5 |
| 10-44-650 LEASE PAYMENTS | .00 | 6,048.82 | 6,050.00 | 1.18 | 100.0 |
| 10-44-700 SMALL EQUIPMENT | .00 | 1,988.29 | .00 | (1,988.29) | .0 |
| TOTAL ADMINISTRATION | 8,991.08 | 764,330.48 | 823,649.00 | 59,318.52 | 92.8 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------------|-------------------|------------------|-------------|
| NON-DEPARTMENTAL | | | | | |
| 10-49-130 RETIREMENT BENEFITS | .00 | 49,410.23 | 59,762.00 | 10,351.77 | 82.7 |
| 10-49-220 PUBLIC NOTICES | .00 | 3,868.60 | 5,000.00 | 1,131.40 | 77.4 |
| 10-49-250 UNEMPLOYMENT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-49-255 OGDEN WEBER CHAMBER FEES | .00 | 2,500.00 | 2,500.00 | .00 | 100.0 |
| 10-49-260 WORKERS COMPENSATION | .00 | 42,090.02 | 38,786.00 | (3,304.02) | 108.5 |
| 10-49-290 CITY POSTAGE | .00 | 41,951.46 | 42,000.00 | 48.54 | 99.9 |
| 10-49-291 NEWSLETTER PRINTING | .00 | 11,538.80 | 6,500.00 | (5,038.80) | 177.5 |
| 10-49-310 AUDITORS | .00 | 9,750.00 | 12,100.00 | 2,350.00 | 80.6 |
| 10-49-320 PROFESSIONAL & TECHNICAL | .00 | 4,475.40 | 32,500.00 | 28,024.60 | 13.8 |
| 10-49-321 I/T SUPPLIES | .00 | 3,387.53 | 3,000.00 | (387.53) | 112.9 |
| 10-49-322 COMPUTER CONTRACTS | .00 | 45,237.05 | 44,850.00 | (387.05) | 100.9 |
| 10-49-323 CITY-WIDE TELEPHONE | .00 | 5,575.25 | 9,648.00 | 4,072.75 | 57.8 |
| 10-49-324 CITY-WIDE INTERNET | .00 | 3,806.08 | 4,000.00 | 193.92 | 95.2 |
| 10-49-329 COMPUTER REPAIRS | .00 | 433.98 | 774.00 | 340.02 | 56.1 |
| 10-49-400 UNRESERVED | .00 | 3,600.00 | 4,500.00 | 900.00 | 80.0 |
| 10-49-450 ARTS COUNCIL | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-49-500 CITY SAFETY/WELLNESS PROGRAM | .00 | 7,309.22 | 12,000.00 | 4,690.78 | 60.9 |
| 10-49-510 INSURANCE | .00 | 190,435.44 | 186,130.00 | (4,305.44) | 102.3 |
| 10-49-515 CITY DONATIONS | .00 | 4,300.00 | 4,300.00 | .00 | 100.0 |
| 10-49-520 EMPLOYEE ASSISTANCE PLAN | .00 | 3,600.00 | 3,600.00 | .00 | 100.0 |
| 10-49-596 HOLIDAY DINNER | .00 | 4,941.01 | 5,500.00 | 558.99 | 89.8 |
| 10-49-597 EMPLOYEE RECOGNITION PROG | .00 | 8,736.02 | 8,200.00 | (536.02) | 106.5 |
| 10-49-598 OFFH | .00 | 2,054.19 | 2,200.00 | 145.81 | 93.4 |
| 10-49-599 EASTER EGG HUNT | .00 | 3,227.84 | 3,000.00 | (227.84) | 107.6 |
| 10-49-600 COMMUNITY PROGRAMS | .00 | 11,188.19 | 10,470.00 | (718.19) | 106.9 |
| 10-49-601 COMMUNITY BRAND | .00 | 16,455.00 | 10,000.00 | (6,455.00) | 164.6 |
| 10-49-605 CONTINUING EDUCATION | .00 | 4,501.72 | 7,000.00 | 2,498.28 | 64.3 |
| 10-49-607 SOBA | .00 | 605.82 | 1,200.00 | 594.18 | 50.5 |
| 10-49-610 GOVERNMENT IMMUNITY | .00 | 4,216.65 | 6,500.00 | 2,283.35 | 64.9 |
| 10-49-615 SOFI - RECOGNITION PROGRAM | .00 | 1,535.70 | 5,000.00 | 3,464.30 | 30.7 |
| 10-49-620 YOUTH CITY COUNCIL | .00 | 3,535.98 | 4,000.00 | 464.02 | 88.4 |
| 10-49-649 LEASE INTEREST/TAXES | .00 | 1,972.56 | 1,973.00 | .44 | 100.0 |
| 10-49-650 LEASE PAYMENTS | .00 | 22,010.75 | 22,011.00 | .25 | 100.0 |
| 10-49-700 SMALL EQUIPMENT | .00 | 6,194.30 | 3,866.00 | (2,328.30) | 160.2 |
| 10-49-750 CAPITAL OUTLAY | .00 | 13,990.91 | 13,402.00 | (588.91) | 104.4 |
| TOTAL NON-DEPARTMENTAL | .00 | 538,435.70 | 578,772.00 | 40,336.30 | 93.0 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------------|-------------------|------------------|-------------|
| <u>BUILDING AND GROUNDS</u> | | | | | |
| 10-51-260 SENIOR CENTER MAINT & UTIL | .00 | 10,981.28 | 12,000.00 | 1,018.72 | 91.5 |
| 10-51-262 OLD CITY HALL UTILITIES | .00 | 6,759.89 | 11,000.00 | 4,240.11 | 61.5 |
| 10-51-263 FIRE STATION #82 UTILITIES | .00 | 7,718.68 | 7,500.00 | (218.68) | 102.9 |
| 10-51-264 STATION #82 MAINTENANCE | .00 | 1,040.40 | 2,000.00 | 959.60 | 52.0 |
| 10-51-265 CLEANING CONTRACT | .00 | 18,134.00 | 27,000.00 | 8,866.00 | 67.2 |
| 10-51-266 ELEVATOR MAINTENANCE | .00 | 3,835.71 | 6,000.00 | 2,164.29 | 63.9 |
| 10-51-270 NEW CITY HALL MAINTENANCE | .00 | 34,232.28 | 37,000.00 | 2,767.72 | 92.5 |
| 10-51-275 NEW CITY HALL UTILITIES | .00 | 65,458.80 | 64,500.00 | (958.80) | 101.5 |
| 10-51-280 OLD CITY BUILDING REPAIRS | .00 | 10,140.44 | 12,000.00 | 1,859.56 | 84.5 |
| 10-51-750 CAPITAL OUTLAY | .00 | 676.98 | .00 | (676.98) | .0 |
| TOTAL BUILDING AND GROUNDS | .00 | 158,978.46 | 179,000.00 | 20,021.54 | 88.8 |
| <u>PLANNING & ZONING</u> | | | | | |
| 10-52-120 COMMISSION ALLOWANCE | .00 | 4,300.00 | 3,800.00 | (500.00) | 113.2 |
| 10-52-210 BOOKS, SUBSCRIP, MEMBERSHIPS | .00 | 113.00 | 300.00 | 187.00 | 37.7 |
| 10-52-230 TRAVEL & TRAINING | .00 | 210.00 | 1,500.00 | 1,290.00 | 14.0 |
| 10-52-240 COMMERCIAL FORM BASED ZONING | .00 | 15,000.00 | 15,000.00 | .00 | 100.0 |
| 10-52-310 PROFESSIONAL & TECHNICAL SERVI | .00 | 133,760.56 | 150,000.00 | 16,239.44 | 89.2 |
| TOTAL PLANNING & ZONING | .00 | 153,383.56 | 170,600.00 | 17,216.44 | 89.9 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|------------------------------------|---------------|--------------|--------------|--------------|-------|
| <u>DEPARTMENT OF PUBLIC SAFETY</u> | | | | | |
| 10-55-110 | .00 | 1,293,732.90 | 1,195,203.00 | (98,529.90) | 108.2 |
| 10-55-111 | .00 | 44,627.90 | 44,472.00 | (155.90) | 100.4 |
| 10-55-112 | .00 | 36,694.85 | 40,981.00 | 4,286.15 | 89.5 |
| 10-55-113 | .00 | 45,249.69 | 131,158.00 | 85,908.31 | 34.5 |
| 10-55-114 | .00 | 18,454.25 | 18,926.00 | 471.75 | 97.5 |
| 10-55-115 | .00 | 59,165.12 | 58,219.00 | (946.12) | 101.6 |
| 10-55-116 | .00 | 11,891.00 | 27,914.00 | 16,023.00 | 42.6 |
| 10-55-130 | .00 | 870,312.64 | 948,907.00 | 78,594.36 | 91.7 |
| 10-55-131 | .00 | 25,952.21 | 32,482.00 | 6,529.79 | 79.9 |
| 10-55-132 | .00 | 27,259.02 | 32,044.00 | 4,784.98 | 85.1 |
| 10-55-150 | .00 | 351.12 | 400.00 | 48.88 | 87.8 |
| 10-55-210 | .00 | 839.82 | 4,000.00 | 3,160.18 | 21.0 |
| 10-55-230 | .00 | 12,260.40 | 14,940.00 | 2,679.60 | 82.1 |
| 10-55-240 | .00 | 5,256.53 | 5,300.00 | 43.47 | 99.2 |
| 10-55-245 | .00 | 11,169.16 | 15,602.00 | 4,432.84 | 71.6 |
| 10-55-246 | .00 | 13,676.27 | 14,000.00 | 323.73 | 97.7 |
| 10-55-247 | .00 | 89,113.62 | 86,433.00 | (2,680.62) | 103.1 |
| 10-55-248 | .00 | 28,879.52 | 28,778.00 | (101.52) | 100.4 |
| 10-55-250 | .00 | .00 | 8,555.00 | 8,555.00 | .0 |
| 10-55-280 | .00 | 26,752.92 | 27,972.00 | 1,219.08 | 95.6 |
| 10-55-300 | .00 | 63,853.40 | 79,150.00 | 15,296.60 | 80.7 |
| 10-55-310 | .00 | 26,627.29 | 29,401.00 | 2,773.71 | 90.6 |
| 10-55-329 | .00 | 1,291.73 | 3,246.00 | 1,954.27 | 39.8 |
| 10-55-350 | .00 | 31,549.00 | 31,600.00 | 51.00 | 99.8 |
| 10-55-400 | .00 | 8,380.00 | 9,200.00 | 820.00 | 91.1 |
| 10-55-450 | .00 | 867.05 | 3,000.00 | 2,132.95 | 28.9 |
| 10-55-470 | .00 | 659.09 | 2,450.00 | 1,790.91 | 26.9 |
| 10-55-475 | .00 | 916.92 | 1,306.00 | 389.08 | 70.2 |
| 10-55-649 | .00 | 6,450.76 | 6,352.00 | (98.76) | 101.6 |
| 10-55-650 | .00 | 125,556.78 | 135,564.00 | 10,007.22 | 92.6 |
| 10-55-700 | .00 | 18,001.24 | 24,759.00 | 6,757.76 | 72.7 |
| 10-55-750 | .00 | 29,218.93 | 11,127.00 | (18,091.93) | 262.6 |
| TOTAL DEPARTMENT OF PUBLIC SAFETY | .00 | 2,935,011.13 | 3,073,441.00 | 138,429.87 | 95.5 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------------|---------------------|------------------|-------------|
| <u>FIRE PROTECTION</u> | | | | | |
| 10-57-110 SALARIES & WAGES | .00 | 630,771.57 | 612,569.00 | (18,202.57) | 103.0 |
| 10-57-111 PART TIME WAGES | .00 | 180,244.71 | 201,652.00 | 21,407.29 | 89.4 |
| 10-57-112 OVERTIME | .00 | 89,320.88 | 94,858.00 | 5,537.12 | 94.2 |
| 10-57-130 EMPLOYEE BENEFITS | .00 | 305,063.82 | 345,783.00 | 40,719.18 | 88.2 |
| 10-57-210 MEMBERSHIPS, BOOKS & SUBSCRPTN | .00 | 2,102.38 | 1,957.00 | (145.38) | 107.4 |
| 10-57-230 TRAVEL & TRAINING | .00 | 6,299.34 | 8,400.00 | 2,100.66 | 75.0 |
| 10-57-240 OFFICE SUPPLIES & EXPENSE | .00 | 1,528.98 | 1,969.00 | 440.02 | 77.7 |
| 10-57-245 CLOTHING CONTRACT | .00 | 19,782.26 | 21,000.00 | 1,217.74 | 94.2 |
| 10-57-246 SPECIAL DEPARTMENT SUPPLIES | .00 | 8,259.09 | 12,755.00 | 4,495.91 | 64.8 |
| 10-57-250 VEHICLE MAINTENANCE | .00 | 20,974.25 | 19,000.00 | (1,974.25) | 110.4 |
| 10-57-255 OTHER EQUIPMENT MAINTENANCE | .00 | 10,212.00 | 7,500.00 | (2,712.00) | 136.2 |
| 10-57-280 TELEPHONE/INTERNET | .00 | 7,725.41 | 7,250.00 | (475.41) | 106.6 |
| 10-57-300 GAS, OIL & TIRES | .00 | 10,439.32 | 9,000.00 | (1,439.32) | 116.0 |
| 10-57-310 PROFESSIONAL & TECHNICAL | .00 | 12,161.75 | 15,000.00 | 2,838.25 | 81.1 |
| 10-57-330 FIRE PREVENTION/ COMMUNITY EDU | .00 | 1,479.64 | 1,700.00 | 220.36 | 87.0 |
| 10-57-400 EMERGENCY MANAGEMENT PLANNING | .00 | 5,651.09 | 4,100.00 | (1,551.09) | 137.8 |
| 10-57-649 LEASE INTEREST/TAXES | .00 | 410.68 | 411.00 | .32 | 99.9 |
| 10-57-650 LEASE PAYMENTS | .00 | 4,582.71 | 4,583.00 | .29 | 100.0 |
| 10-57-700 SMALL EQUIPMENT | .00 | 7,054.84 | 6,606.00 | (448.84) | 106.8 |
| 10-57-750 CAPITAL OUTLAY | .00 | 3,539.90 | 1,134.00 | (2,405.90) | 312.2 |
| TOTAL FIRE PROTECTION | .00 | 1,327,604.62 | 1,377,227.00 | 49,622.38 | 96.4 |

| | | | | | |
|--|------------|-------------------|-------------------|-----------------|-------------|
| <u>INSPECTION SERVICES</u> | | | | | |
| 10-58-110 SALARIES AND WAGES | .00 | 68,205.45 | 67,979.00 | (226.45) | 100.3 |
| 10-58-130 EMPLOYEE BENEFITS | .00 | 34,285.46 | 34,720.00 | 434.54 | 98.8 |
| 10-58-210 BOOKS, SUBSCRIP. & MEMBERSHIPS | .00 | 1,330.92 | 1,575.00 | 244.08 | 84.5 |
| 10-58-230 TRAVEL & TRAINING | .00 | 2,344.32 | 2,900.00 | 555.68 | 80.8 |
| 10-58-240 SUPPLIES | .00 | 183.98 | 945.00 | 761.02 | 19.5 |
| 10-58-245 CLOTHING ALLOWANCE | .00 | 145.00 | 278.00 | 133.00 | 52.2 |
| 10-58-248 VEHICLE MAINTENANCE | .00 | 20.00 | 500.00 | 480.00 | 4.0 |
| 10-58-280 CELLULAR PHONE | .00 | 886.32 | 1,260.00 | 373.68 | 70.3 |
| 10-58-300 GAS, OIL & TIRES | .00 | 692.51 | 3,000.00 | 2,307.49 | 23.1 |
| 10-58-315 PROFESSIONAL & TECHNICAL | .00 | 850.00 | 340.00 | (510.00) | 250.0 |
| 10-58-649 LEASE INTEREST/TAXES | .00 | 57.79 | 58.00 | .21 | 99.6 |
| 10-58-650 LEASE PAYMENTS | .00 | 644.85 | 645.00 | .15 | 100.0 |
| 10-58-700 SMALL EQUIPMENT | .00 | 527.99 | .00 | (527.99) | .0 |
| TOTAL INSPECTION SERVICES | .00 | 110,174.59 | 114,200.00 | 4,025.41 | 96.5 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------------|---------------------|-------------------|-------------|
| STREETS | | | | | |
| 10-60-110 SALARIES AND WAGES | .00 | 182,777.65 | 182,147.00 | (630.65) | 100.4 |
| 10-60-112 OVERTIME | .00 | 1,814.96 | 7,000.00 | 5,185.04 | 25.9 |
| 10-60-130 EMPLOYEE BENEFITS | .00 | 92,226.22 | 104,346.00 | 12,119.78 | 88.4 |
| 10-60-210 BOOKS, SUBSCRIP. MEMBERSHIPS | .00 | 1,022.34 | 1,500.00 | 477.66 | 68.2 |
| 10-60-230 TRAVEL & TRAINING | .00 | 2,713.17 | 5,500.00 | 2,786.83 | 49.3 |
| 10-60-240 OFFICE SUPPLIES & EXPENSE | .00 | 624.04 | 1,000.00 | 375.96 | 62.4 |
| 10-60-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 1,424.35 | 4,000.00 | 2,575.65 | 35.6 |
| 10-60-248 VEHICLE MAINTENANCE | .00 | 21,748.62 | 15,000.00 | (6,748.62) | 145.0 |
| 10-60-260 BUILDING & GROUNDS MAINTENANCE | .00 | 5,271.03 | 16,000.00 | 10,728.97 | 32.9 |
| 10-60-270 UTILITIES | .00 | 39,696.70 | 75,000.00 | 35,303.30 | 52.9 |
| 10-60-280 TELEPHONE | .00 | 3,001.57 | 4,000.00 | 998.43 | 75.0 |
| 10-60-300 GAS, OIL & TIRES | .00 | 18,865.94 | 25,000.00 | 6,134.06 | 75.5 |
| 10-60-310 PROFESSIONAL | .00 | 13,244.57 | 12,000.00 | (1,244.57) | 110.4 |
| 10-60-400 CLASS C MAINTENANCE | .00 | 58,072.50 | 85,000.00 | 26,927.50 | 68.3 |
| 10-60-480 SPECIAL DEPARTMENT SUPPLIES | .00 | 9,393.78 | 11,000.00 | 1,606.22 | 85.4 |
| 10-60-510 ROAD PROJ/IMPROVEMENTS | .00 | 1,178,771.14 | 1,375,000.00 | 196,228.86 | 85.7 |
| 10-60-600 SIEMENS STREETLIGHT LEASE | .00 | 36,411.28 | 36,417.00 | 5.72 | 100.0 |
| 10-60-649 LEASE INTEREST/TAXES | .00 | 2,622.15 | 2,623.00 | .85 | 100.0 |
| 10-60-650 LEASE PAYMENTS | .00 | 64,523.58 | 69,921.00 | 5,397.42 | 92.3 |
| 10-60-700 SMALL EQUIPMENT | .00 | 2,319.96 | 2,400.00 | 80.04 | 96.7 |
| 10-60-725 SIDEWALK REPLACEMENTS | .00 | 14,579.00 | 14,650.00 | 71.00 | 99.5 |
| 10-60-730 STREET LIGHT MAINTENANCE | .00 | 13,572.61 | 10,718.00 | (2,854.61) | 126.6 |
| TOTAL STREETS | .00 | 1,764,697.16 | 2,060,222.00 | 295,524.84 | 85.7 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------------|-------------------|------------------|-------------|
| PARKS | | | | | |
| 10-70-110 SALARIES AND WAGES | .00 | 175,183.18 | 172,742.00 | (2,441.18) | 101.4 |
| 10-70-112 OVERTIME | .00 | 2,557.99 | 5,000.00 | 2,442.01 | 51.2 |
| 10-70-120 TEMPORARY - PARKS | .00 | 9,495.75 | 15,676.00 | 6,180.25 | 60.6 |
| 10-70-130 EMPLOYEE BENEFITS | .00 | 115,557.60 | 133,571.00 | 18,013.40 | 86.5 |
| 10-70-210 BOOKS, SUBSCRIPTIONS & MBRSHPS | .00 | 260.00 | 1,000.00 | 740.00 | 26.0 |
| 10-70-230 TRAVEL & TRAINING | .00 | 1,020.00 | 5,500.00 | 4,480.00 | 18.6 |
| 10-70-240 SPECIAL DEPT. SUPPLIES - PARKS | .00 | 31,285.44 | 30,000.00 | (1,285.44) | 104.3 |
| 10-70-244 OFFICE SUPPLIES EXPENSE | .00 | 214.84 | 500.00 | 285.16 | 43.0 |
| 10-70-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 2,123.71 | 3,100.00 | 976.29 | 68.5 |
| 10-70-248 VEHICLE MAINTENANCE | .00 | 8,267.22 | 5,000.00 | (3,267.22) | 165.3 |
| 10-70-260 BUILDING MAINTENANCE | .00 | 3,470.15 | 2,500.00 | (970.15) | 138.8 |
| 10-70-270 UTILITIES | .00 | 9,810.69 | 10,000.00 | 189.31 | 98.1 |
| 10-70-280 TELEPHONE/INTERNET | .00 | 6,527.64 | 7,500.00 | 972.36 | 87.0 |
| 10-70-300 GAS, OIL & TIRES | .00 | 10,909.47 | 11,000.00 | 90.53 | 99.2 |
| 10-70-310 PROFESSIONAL & TECHNICAL | .00 | 1,031.32 | 2,500.00 | 1,468.68 | 41.3 |
| 10-70-320 URBAN FORESTRY COMMISSION | .00 | 1,260.20 | 4,200.00 | 2,939.80 | 30.0 |
| 10-70-329 COMPUTER REPAIRS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-70-450 RAMP GRANT PROJECTS | .00 | 48,106.00 | 80,843.00 | 32,737.00 | 59.5 |
| 10-70-550 PARKS MAINTENANCE PROJECTS | .00 | 24,783.79 | 24,576.00 | (207.79) | 100.9 |
| 10-70-600 SECONDARY WATER FEES | .00 | 14,548.35 | 14,550.00 | 1.65 | 100.0 |
| 10-70-649 LEASE INTEREST/TAXES | .00 | 710.00 | 711.00 | 1.00 | 99.9 |
| 10-70-650 LEASE PAYMENTS | .00 | 16,115.38 | 17,488.00 | 1,372.62 | 92.2 |
| 10-70-700 SMALL EQUIPMENT | .00 | 9,119.98 | 10,000.00 | 880.02 | 91.2 |
| TOTAL PARKS | .00 | 492,358.70 | 558,457.00 | 66,098.30 | 88.2 |

| | | | | | |
|--|------------|-------------------|-------------------|------------------|-------------|
| RECREATION | | | | | |
| 10-71-110 SALARIES & WAGES | .00 | 41,530.88 | 41,413.00 | (117.88) | 100.3 |
| 10-71-125 TEMPORARY - RECREATION | .00 | 59,160.20 | 57,075.00 | (2,085.20) | 103.7 |
| 10-71-130 EMPLOYEE BENEFITS | .00 | 29,398.07 | 30,198.00 | 799.93 | 97.4 |
| 10-71-210 BOOKS, SUBSCRIPTIONS & MBRSHPS | .00 | 169.17 | .00 | (169.17) | .0 |
| 10-71-225 CONCESSION EXPENSES | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-71-230 TRAVEL & TRAINING | .00 | 220.00 | .00 | (220.00) | .0 |
| 10-71-240 OFFICE SUPPLIES EXPENSE | .00 | 404.99 | 800.00 | 395.01 | 50.6 |
| 10-71-241 COMP LEAGUE EXPENSES | .00 | 5,212.57 | 6,000.00 | 787.43 | 86.9 |
| 10-71-242 SPECIAL DEPT. SUPPLIES | .00 | 26,873.44 | 30,615.00 | 3,741.56 | 87.8 |
| 10-71-248 VEHICLE MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-71-250 GYM FACILITY UTILITIES/OPERTNS | .00 | 6,661.14 | 8,000.00 | 1,338.86 | 83.3 |
| 10-71-280 TELEPHONE/INTERNET | .00 | 2,680.94 | 2,500.00 | (180.94) | 107.2 |
| 10-71-300 GAS, OIL & TIRES | .00 | 53.27 | 2,000.00 | 1,946.73 | 2.7 |
| 10-71-310 PROFESSIONAL & TECHNICAL | .00 | 7,673.72 | 5,000.00 | (2,673.72) | 153.5 |
| 10-71-350 OFFICIALS FEES | .00 | 10,962.00 | 7,000.00 | (3,962.00) | 156.6 |
| 10-71-649 LEASE INTEREST/TAXES | .00 | 92.46 | 93.00 | .54 | 99.4 |
| 10-71-650 LEASE PAYMENTS | .00 | 2,902.21 | 1,032.00 | (1,870.21) | 281.2 |
| 10-71-700 SMALL EQUIPMENT | .00 | 819.88 | 16,300.00 | 15,480.12 | 5.0 |
| TOTAL RECREATION | .00 | 194,814.94 | 213,026.00 | 18,211.06 | 91.5 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------|---------------|---------------|-------|
| <u>TRANSFERS</u> | | | | | |
| 10-80-235 TRANS TO CAPITAL IMPROVE-CLASS | .00 | 176,916.00 | 176,919.00 | 3.00 | 100.0 |
| 10-80-240 TRANSFER CLASS 'C' TO DEBT SER | .00 | 243,120.00 | 243,120.00 | .00 | 100.0 |
| 10-80-250 TRANSFER TO DEBT SERVICE FUND | .00 | 682,680.00 | 682,682.00 | 2.00 | 100.0 |
| 10-80-275 TRNFR TO SOUTH OGDEN DAYS FUND | .00 | 55,412.00 | 55,420.00 | 8.00 | 100.0 |
| | | | | | |
| TOTAL TRANSFERS | .00 | 1,158,128.00 | 1,158,141.00 | 13.00 | 100.0 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 8,991.08 | 10,219,112.53 | 10,966,195.00 | 747,082.47 | 93.2 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 4,677.75 | 307,763.17 | .00 | (307,763.17) | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

SOUTH OGDEN DAYS FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|---------------------------|---------------------|
| 12-13100 | ACCOUNTS RECEIVABLE - S/O DAYS | | 16,474.73 |
| | TOTAL ASSETS | | <u>16,474.73</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 12-21300 | ACCOUNTS PAYABLE | | 8,365.62 |
| 12-21310 | DUE TO GENERAL FUND | <i>Negative Cash flow</i> | <u>21,513.85</u> |
| | TOTAL LIABILITIES | | 29,879.47 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 12-29800 | RETAINED EARNINGS | (4,569.22) | |
| | REVENUE OVER EXPENDITURES - YTD | (8,835.52) | |
| | BALANCE - CURRENT DATE | (<u>13,404.74</u>) | <i>Finding #2</i> |
| | TOTAL FUND EQUITY | | <u>(13,404.74)</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>16,474.73</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

SOUTH OGDEN DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-----------------|-------------------|-------------------|---------------------|--------------|
| <u>REVENUE</u> | | | | | |
| 12-30-200 SPONSOR DONATIONS | .00 | 27,100.00 | 27,450.00 | 350.00 | 98.7 |
| 12-30-225 VENDOR BOOTH RENTALS | .00 | 8,625.00 | 7,775.00 | (850.00) | 110.9 |
| 12-30-250 CARNIVAL TICKET SALES | 6,012.00 | 11,400.73 | 7,000.00 | (4,400.73) | 162.9 |
| 12-30-260 3 ON 3 REGISTRATION FEES | .00 | 780.00 | 300.00 | (480.00) | 260.0 |
| 12-30-300 FUN RUN ENTRANCE FEES | .00 | 1,395.00 | 1,950.00 | 555.00 | 71.5 |
| 12-30-310 KIDS' K ENTRANCE FEES | .00 | 150.00 | 200.00 | 50.00 | 75.0 |
| 12-30-325 MISCELLANEOUS SALES & FEES | .00 | 36.00 | .00 | (36.00) | .0 |
| 12-30-330 MUD VOLLEYBALL FEES | .00 | 1,080.00 | 1,200.00 | 120.00 | 90.0 |
| 12-30-350 GOLF TOURNEY ENTRANCE FEES | .00 | 9,100.00 | 4,500.00 | (4,600.00) | 202.2 |
| 12-30-400 TRANSFER IN FROM GENERAL FUND | .00 | 55,412.00 | 53,420.00 | (1,992.00) | 103.7 |
| TOTAL REVENUE | 6,012.00 | 115,078.73 | 103,795.00 | (11,283.73) | 110.9 |
| TOTAL FUND REVENUE | 6,012.00 | 115,078.73 | 103,795.00 | (11,283.73) | 110.9 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

SOUTH OGDEN DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--------------------------------------|-----------------|--------------------|-------------------|---------------------|--------------|
| <u>EXPENDITURES</u> | | | | | |
| 12-40-112 S/O DAYS OVERTIME | .00 | 10,565.50 | 11,000.00 | 434.50 | 96.1 |
| 12-40-300 ENTERTAINMENT | .00 | 24,359.30 | 25,800.00 | 1,440.70 | 94.4 |
| 12-40-325 FIREWORKS | 5,000.00 | 10,000.00 | 10,000.00 | .00 | 100.0 |
| 12-40-350 PRINTING & BANNERS | .00 | 9,628.56 | 4,500.00 | (5,128.56) | 214.0 |
| 12-40-375 EQUIPMENT RENTALS | .00 | 35,371.97 | 23,700.00 | (11,671.97) | 149.3 |
| 12-40-380 CARNIVAL PAY-OUT | .00 | 6,709.50 | 5,000.00 | (1,709.50) | 134.2 |
| 12-40-390 TELEPHONE EXPENSE | .00 | 279.98 | 650.00 | 370.02 | 43.1 |
| 12-40-400 T-SHIRT PRINTING | .00 | 3,775.00 | 3,500.00 | (275.00) | 107.9 |
| 12-40-410 AWARDS | .00 | 2,480.01 | 3,500.00 | 1,019.99 | 70.9 |
| 12-40-425 GOLF TOURNEY FEES | .00 | 12,856.80 | 6,300.00 | (6,556.80) | 204.1 |
| 12-40-475 MISCELLANEOUS EXPENSES | .00 | 7,887.63 | 9,845.00 | 1,957.37 | 80.1 |
| TOTAL EXPENDITURES | 5,000.00 | 123,914.25 | 103,795.00 | (20,119.25) | 119.4 |
| TOTAL FUND EXPENDITURES | 5,000.00 | 123,914.25 | 103,795.00 | (20,119.25) | 119.4 |
| NET REVENUE OVER EXPENDITURES | 1,012.00 | (8,835.52) | .00 | 8,835.52 | .0 |

Finding #1

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

DEBT SERVICE FUND

| <u>ASSETS</u> | | | |
|-----------------------------------|---------------------------------|---------------|------------|
| 31-10100 | CASH - COMBINED FUND | 92,997.08 | |
| 31-16120 | SERIES 2009 DEBT SERVICE RSRV | 191,725.00 | |
| 31-16130 | US BANK GYM BOND - BOND ACCT | 561.64 | |
| | | | |
| | TOTAL ASSETS | | 285,283.72 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 31-29800 | FUND BALANCE-BEGINNING OF YEAR | 461,144.87 | |
| | REVENUE OVER EXPENDITURES - YTD | (175,861.15) | |
| | | | |
| | BALANCE - CURRENT DATE | | 285,283.72 |
| | TOTAL FUND EQUITY | | 285,283.72 |
| | TOTAL LIABILITIES AND EQUITY | | 285,283.72 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------------|-------------|-------|
| <u>REVENUE</u> | | | | | |
| 31-30-150 TRANSFER IN FROM CLASS 'C' | .00 | 243,120.00 | 243,120.00 | .00 | 100.0 |
| 31-30-300 TRANSFER FROM GENERAL FUND | .00 | 682,680.00 | 682,682.00 | 2.00 | 100.0 |
| 31-30-450 INTEREST EARNED - GYM BOND DSR | .00 | 1,033.07 | .00 | (1,033.07) | .0 |
| 31-30-800 APPROPRIATED FUND BALANCE | .00 | .00 | 206,600.00 | 206,600.00 | .0 |
| | | | | | |
| TOTAL REVENUE | .00 | 926,833.07 | 1,132,402.00 | 205,568.93 | 81.9 |
| | | | | | |
| TOTAL FUND REVENUE | .00 | 926,833.07 | 1,132,402.00 | 205,568.93 | 81.9 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|---------------|--------------|--------------|-------|
| <u>EXPENDITURES</u> | | | | | |
| 31-40-100 ADMINISTRATIVE & PROFESSIONAL | .00 | 2,617.35 | 8,200.00 | 5,582.65 | 31.9 |
| 31-40-150 BOND PAYMENT - PRINCIPAL | .00 | 729,000.00 | 705,000.00 | (24,000.00) | 103.4 |
| 31-40-200 INTEREST ON BOND | .00 | 371,076.87 | 419,202.00 | 48,125.13 | 88.5 |
| TOTAL EXPENDITURES | .00 | 1,102,694.22 | 1,132,402.00 | 29,707.78 | 97.4 |
| TOTAL FUND EXPENDITURES | .00 | 1,102,694.22 | 1,132,402.00 | 29,707.78 | 97.4 |
| NET REVENUE OVER EXPENDITURES | .00 | (175,861.15) | .00 | 175,861.15 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

CAPITAL IMPROVEMENTS

| <u>ASSETS</u> | | | |
|-------------------------------|--|----------------------|------------|
| 40-10100 | CASH - COMBINED FUND | 628,053.05 | |
| | | | |
| | TOTAL ASSETS | | 628,053.05 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 40-21300 | ACCOUNTS PAYABLE | 26,911.28 | |
| | | | |
| | TOTAL LIABILITIES | | 26,911.28 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 40-29700 | RESERVED PARK F/B - I/F | 78,433.53 | |
| 40-29750 | RESERVED TRAFFIC F/B - I/F | 33,497.94 | |
| 40-29800 | FUND BALANCE-BEGINNING OF YEAR | 976,841.11 | |
| 40-29805 | RESERVED CLASS 'C' FUND BAL | 368,978.00 | |
| | REVENUE OVER EXPENDITURES - YTD | (856,608.81) | |
| | BALANCE - CURRENT DATE | 601,141.77 | |
| | TOTAL FUND EQUITY | | 601,141.77 |
| | TOTAL LIABILITIES AND EQUITY | | 628,053.05 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CAPITAL IMPROVEMENTS

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|--------------------|---------------------------------|----------------------|-------------------|---------------------|---------------------|-------------|
| <u>REVENUE</u> | | | | | | |
| 40-30-110 | TRAFFIC IMPACT FEES | .00 | 33,120.51 | 4,300.00 | (28,820.51) | 770.2 |
| 40-30-120 | PARK IMPACT FEES | .00 | 15,105.63 | 3,700.00 | (11,405.63) | 408.3 |
| 40-30-200 | INTEREST | .00 | 5,088.51 | 1,750.00 | (3,338.51) | 290.8 |
| 40-30-205 | INTEREST EARNED - TRAFFIC I/F | .00 | 3.20 | 75.00 | 71.80 | 4.3 |
| 40-30-210 | INTEREST EARNED - PARK I/FEES | .00 | 200.91 | 75.00 | (125.91) | 267.9 |
| 40-30-450 | TRANS FROM GEN FUND- CLASS C R | .00 | 176,916.00 | 176,919.00 | 3.00 | 100.0 |
| 40-30-800 | APPROPRIATE FUND BALANCE | .00 | .00 | 1,132,566.00 | 1,132,566.00 | .0 |
| TOTAL REVENUE | | .00 | 230,434.76 | 1,319,385.00 | 1,088,950.24 | 17.5 |
| TOTAL FUND REVENUE | | .00 | 230,434.76 | 1,319,385.00 | 1,088,950.24 | 17.5 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CAPITAL IMPROVEMENTS

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---|---------------|---------------|--------------|---------------|-------|
| <u>EXPENDITURES</u> | | | | | | |
| 40-40-125 | 2014 - 2015 ROAD/SIDEWALK PROJ | .00 | .00 | 368,978.00 | 368,978.00 | .0 |
| 40-40-126 | NATURE PARK - PHASE III | .00 | 1,111.00 | .00 | (1,111.00) | .0 |
| 40-40-169 | 5100 SOUTH - ROAD BOND | .00 | 305.50 | .00 | (305.50) | .0 |
| 40-40-173 | 1075 E ST. PROJ. - BOND <i>Road</i> | .00 | 580,537.85 | 477,785.00 | (102,752.85) | 121.5 |
| 40-40-175 | CHAMBERS ST. PROJ - BOND <i>Projects</i> | .00 | 480,496.92 | 434,890.00 | (45,606.92) | 110.5 |
| 40-40-176 | WILLOW WOOD PROJ - BOND | .00 | 7,203.16 | .00 | (7,203.16) | .0 |
| 40-40-348 | 40TH ST. ENVIRONMENTAL STUDY | .00 | 16,378.64 | .00 | (16,378.64) | .0 |
| 40-40-349 | 40TH ST. WIDENING - CITY'S % <i>* capitalized</i> | .00 | 1,010.50 | 27,832.00 | 26,821.50 | 3.6 |
| 40-40-550 | PARK IMPACT FEE PROJECTS | .00 | .00 | 3,775.00 | 3,775.00 | .0 |
| 40-40-700 | TRAFFIC IMPACT FEE PROJECTS | .00 | .00 | 4,375.00 | 4,375.00 | .0 |
| 40-40-850 | TRANSFER TO RETAINED EARNINGS | .00 | .00 | 1,750.00 | 1,750.00 | .0 |
| TOTAL EXPENDITURES | | .00 | 1,087,043.57 | 1,319,385.00 | 232,341.43 | 82.4 |
| TOTAL FUND EXPENDITURES | | .00 | 1,087,043.57 | 1,319,385.00 | 232,341.43 | 82.4 |
| NET REVENUE OVER EXPENDITURES | | .00 | (856,608.81) | .00 | 856,608.81 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

WATER FUND

ASSETS

| | | |
|----------|--------------------------------|-----------------|
| 51-10100 | CASH - COMBINED FUND | 1,291,138.87 |
| 51-13100 | ACCTS RECEIVABLE - WATER | 139,200.00 |
| 51-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (7,563.94) |
| 51-13110 | PARTIAL MONTH RECEIVABLE - A/E | 81,047.44 |
| 51-15120 | PREPAID EXPENSES | 56,135.35 |
| 51-15700 | WATER RIGHTS | 179,636.00 |
| 51-16110 | LAND | 115,769.32 |
| 51-16210 | BUILDING | 19,132.78 |
| 51-16410 | OFFICE FURNITURE | 3,098.76 |
| 51-16510 | MACHINERY AND EQUIPMENT | 400,282.20 |
| 51-16610 | AUTOMOBILE AND TRUCKS | 254,671.91 |
| 51-16730 | WELLS | 60,748.14 |
| 51-16740 | WATER SUPPLY LINES | 2,993,607.18 |
| 51-16750 | RESERVOIRS | 1,190,128.92 |
| 51-16760 | WATER DISTRIBUTION MAINS | 1,722,401.23 |
| 51-16770 | METERS AND HYDRANTS | 132,559.81 |
| 51-16998 | NET PENSION ASSET | 6,901.00 |
| 51-16999 | DEFERRED OUTFLOWS OF RESOURCES | 22,922.00 |
| 51-17500 | ACCUMULATED DEPRECIATION | (3,093,223.37) |

Gasb #68

TOTAL ASSETS

5,568,593.60

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|--------------------------|------------|
| 51-21300 | ACCOUNTS PAYABLE | 73,043.53 |
| 51-22130 | ACCRUED WAGES & BENEFITS | 6,895.33 |
| 51-22140 | ACCRUED VACATION | 25,749.55 |
| 51-23110 | SANTANDER BANK PAYABLE | 35,810.48 |
| 51-23335 | OPEB PAYABLE | 353,790.80 |

TOTAL LIABILITIES

495,289.69

FUND EQUITY

| | | |
|----------|-------------------------------|--------------|
| 51-26998 | NET PENSION LIABILITY | 96,405.00 |
| 51-26999 | DEFERRED INFLOWS OF RESOURCES | 23,496.00 |
| 51-28110 | CONTRIBUTIONS BY FED GOVERN. | 250,884.00 |
| 51-28120 | MUNICIPALITIES CONTRIBUTION | 478,585.55 |
| 51-28310 | CONTRIBUTION TO CONSTRUCTION | 4,063,397.89 |

Gasb #68

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|---------------|
| 51-29700 | RESERVED WATER F/B - I/F | 93,157.93 |
| 51-29800 | RETAINED EARNINGS - BEG OF YR | 479,127.32 |
| | REVENUE OVER EXPENDITURES - YTD | (411,749.78) |

BALANCE - CURRENT DATE

160,535.47

TOTAL FUND EQUITY

5,073,303.91

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

WATER FUND

TOTAL LIABILITIES AND EQUITY

5,568,593.60

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | | UNEARNED | PCNT |
|---|-----------------|---------------------|---------------------|---|-------------------|-------------|
| <u>REVENUE</u> | | | | | | |
| 51-30-100 INTEREST | .00 | 7,602.22 | 500.00 | (| 7,102.22) | 1520.4 |
| 51-30-105 INTEREST EARNED I/FEES | .00 | 178.59 | 80.00 | (| 98.59) | 223.2 |
| 51-30-150 HYDRANT RENTALS | .00 | 1,300.00 | 300.00 | (| 1,000.00) | 433.3 |
| 51-30-200 WATER SALES | .00 | 1,333,464.13 | 1,442,014.00 | | 108,549.87 | 92.5 |
| 51-30-210 CONNECTION FEES WATER | .00 | 3,900.00 | 1,000.00 | (| 2,900.00) | 390.0 |
| 51-30-220 WATER IMPACT FEES | .00 | 18,710.67 | 2,500.00 | (| 16,210.67) | 748.4 |
| 51-30-225 LATE FEES | .00 | 44,089.15 | 41,500.00 | (| 2,589.15) | 106.2 |
| 51-30-700 CONTRACT SERVICES | .00 | 2,939.33 | 7,100.00 | | 4,160.67 | 41.4 |
| 51-30-890 APPROPRIATION OF FUND BALANCE | .00 | .00 | 661,401.00 | | 661,401.00 | .0 |
| 51-30-925 MISC. REVENUE | 3,940.00 | 4,188.16 | 248.00 | (| 3,940.16) | 1688.8 |
| TOTAL REVENUE | 3,940.00 | 1,416,372.25 | 2,156,643.00 | | 740,270.75 | 65.7 |
| TOTAL FUND REVENUE | 3,940.00 | 1,416,372.25 | 2,156,643.00 | | 740,270.75 | 65.7 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

WATER FUND

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|----------------------|----------------------|---------------------|-------------------|--------------|
| 51-40-110 SALARIES AND WAGES | .00 | 243,908.02 | 247,341.00 | 3,432.98 | 98.6 |
| 51-40-112 OVERTIME | .00 | 5,270.57 | 12,000.00 | 6,729.43 | 43.9 |
| 51-40-130 EMPLOYEE BENEFITS | (12,096.00) | 89,313.20 | 141,748.00 | 52,434.80 | 63.0 |
| 51-40-210 BOOKS, SUBSCRIPT. & MEMBERSHIP | .00 | 877.17 | 800.00 | (77.17) | 109.7 |
| 51-40-220 PUBLIC NOTICES | .00 | .00 | 400.00 | 400.00 | .0 |
| 51-40-230 TRAVEL & TRAINING | .00 | 3,546.43 | 7,000.00 | 3,453.57 | 50.7 |
| 51-40-240 OFFICE SUPPLIES | .00 | 511.38 | 1,300.00 | 788.62 | 39.3 |
| 51-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 2,212.92 | 4,500.00 | 2,287.08 | 49.2 |
| 51-40-248 VEHICLE MAINTENANCE | .00 | 1,580.61 | 4,500.00 | 2,919.39 | 35.1 |
| 51-40-280 TELEPHONE | .00 | 4,668.35 | 6,000.00 | 1,331.65 | 77.8 |
| 51-40-290 BUILDING MAINTENANCE | (2,076.90) | 5,154.30 | 7,500.00 | 2,345.70 | 68.7 |
| 51-40-300 GAS, OIL & TIRES | .00 | 11,917.01 | 17,095.00 | 5,177.99 | 69.7 |
| 51-40-310 PROFESSIONAL & TECHNICAL SERVI | .00 | 11,168.60 | 11,000.00 | (168.60) | 101.5 |
| 51-40-311 BAD DEBTS EXPENSE | (1,717.41) | .00 | .00 | 1,717.41 | .0 |
| 51-40-320 BLUE STAKE SERVICE | .00 | 1,390.62 | 1,700.00 | 309.38 | 81.8 |
| 51-40-330 VALVE REPAIR | .00 | 16,035.24 | 20,000.00 | 3,964.76 | 80.2 |
| 51-40-400 PRV MAINTENANCE | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 51-40-480 SPECIAL DEPARTMENT SUPPLIES | (1,966.68) | 24,046.73 | 41,348.00 | 17,301.27 | 58.2 |
| 51-40-490 WATER SAMPLE TESTING | .00 | 5,005.00 | 6,000.00 | 995.00 | 83.4 |
| 51-40-550 WEBER BASIN EXCHANGE WATER | .00 | 206,005.31 | 202,500.00 | (3,505.31) | 101.7 |
| 51-40-560 POWER AND PUMPING | .00 | 8,208.88 | 8,200.00 | (8.88) | 100.1 |
| 51-40-600 WATER TAX | .00 | .00 | 2,200.00 | 2,200.00 | .0 |
| 51-40-610 H2O TANK INSPECTION | .00 | 9,000.00 | 12,000.00 | 3,000.00 | 75.0 |
| 51-40-649 LEASE INTEREST/TAXES | .00 | 780.43 | 781.00 | .57 | 99.9 |
| 51-40-650 LEASE PAYMENTS | .00 | .00 | 19,909.00 | 19,909.00 | .0 |
| 51-40-667 RADIO READ CONVERSION | .00 | 249,795.36 | 250,000.00 | 204.64 | 99.9 |
| 51-40-680 CHARGE FOR SERVICES - G/F | .00 | 122,148.00 | 122,157.00 | 9.00 | 100.0 |
| 51-40-700 DOREN DRIVE H2O-LINE | .00 | .00 | 49,662.00 | 49,662.00 | .0 |
| 51-40-710 WILLOW WOOD WATERLINE | (154,430.39) | .00 | 156,079.00 | 156,079.00 | .0 |
| 51-40-749 SMALL EQUIPMENT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-40-770 WATER IMPACT FEE PROJECTS | .00 | .00 | 2,580.00 | 2,580.00 | .0 |
| 51-40-790 TRANSFER TO GENERAL FUND | .00 | 600,000.00 | 600,000.00 | .00 | 100.0 |
| 51-40-970 DEPRECIATION | 35,227.85 | 190,219.85 | 155,000.00 | (35,219.85) | 122.7 |
| 51-40-980 CONTINGENCY | .00 | 17,075.46 | .00 | (17,075.46) | .0 |
| 51-40-995 RETAINED EARNINGS | .00 | .00 | 24,343.00 | 24,343.00 | .0 |
| TOTAL EXPENDITURES | (135,342.12) | 1,828,122.03 | 2,156,643.00 | 328,520.97 | 84.8 |
| TOTAL FUND EXPENDITURES | (135,342.12) | 1,828,122.03 | 2,156,643.00 | 328,520.97 | 84.8 |
| NET REVENUE OVER EXPENDITURES | 139,282.12 | (411,749.78) | .00 | 411,749.78 | .0 |

Capitalized

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

SANITARY SEWER

ASSETS

| | | |
|----------|--------------------------------|-----------------|
| 52-10100 | CASH - COMBINED FUND | 297,908.80 |
| 52-13100 | ACCTS RECEIVABLE - SEWER | 195,417.73 |
| 52-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (12,873.24) |
| 52-13110 | PARTIAL MONTH RECEIVABLE - A/E | 90,794.90 |
| 52-16110 | LAND | 16,273.50 |
| 52-16210 | BUILDING | 76,079.29 |
| 52-16410 | OFFICE FURNITURE | 5,041.69 |
| 52-16510 | MACHINERY AND EQUIPMENT | 79,675.15 |
| 52-16610 | AUTOMOBILE AND TRUCKS | 415,239.08 |
| 52-16780 | SEWER COLLECTION | 3,797,135.21 |
| 52-16998 | NET PENSION ASSET | 4,406.00 |
| 52-16999 | DEFERRED OUTFLOWS OF RESOURCES | 14,634.00 |
| 52-17500 | ACCUMULATED DEPRECIATION | (1,953,710.61) |

TOTAL ASSETS

3,026,021.50

LIABILITIES AND EQUITY

LIABILITIES

| | | |
|----------|--------------------------------|-----------|
| 52-21300 | ACCOUNTS PAYABLE | 42,202.71 |
| 52-21350 | CNTRL WEBER IMPACT FEE PAYABLE | 51,326.00 |
| 52-22130 | ACCRUED WAGES & BENEFITS | 5,350.35 |
| 52-22140 | ACCRUED VACATION | 14,736.53 |
| 52-23115 | SANTANDER BANK PAYABLE | 8,038.31 |
| 52-23335 | OPEB PAYABLE | 80,734.16 |

TOTAL LIABILITIES

202,388.06

FUND EQUITY

| | | |
|----------|-------------------------------|------------|
| 52-26998 | NET PENSION LIABILITY | 61,547.00 |
| 52-26999 | DEFERRED INFLOWS OF RESOURCES | 15,000.00 |
| 52-28310 | CONTRIBUTION TO CONSTRUCTION | 120,760.00 |

UNAPPROPRIATED FUND BALANCE:

| | | |
|----------|---------------------------------|---------------|
| 52-29800 | RETAINED EARNINGS - BEG OF YR | 2,977,381.16 |
| | REVENUE OVER EXPENDITURES - YTD | (351,054.72) |

BALANCE - CURRENT DATE

2,626,326.44

TOTAL FUND EQUITY

2,823,633.44

TOTAL LIABILITIES AND EQUITY

3,026,021.50

Gasb #68

Gasb #68

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

SANITARY SEWER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|------------------|---------------------|---------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 52-30-100 INTEREST EARNED | .00 | 3,498.17 | 325.00 | (3,173.17) | 1076.4 |
| 52-30-200 SEWER SALES | .00 | 1,678,962.88 | 1,755,025.00 | 76,062.12 | 95.7 |
| 52-30-250 CONNECTION FEES SEWER | .00 | 2,750.00 | 800.00 | (1,950.00) | 343.8 |
| 52-30-890 APPROPRIATION OF FUND BALANCE | .00 | .00 | 355,570.00 | 355,570.00 | .0 |
| 52-30-925 MISC. REVENUE | 24,100.00 | 30,241.75 | 6,000.00 | (24,241.75) | 504.0 |
| TOTAL REVENUE | 24,100.00 | 1,715,452.80 | 2,117,720.00 | 402,267.20 | 81.0 |
| | | | | | |
| TOTAL FUND REVENUE | 24,100.00 | 1,715,452.80 | 2,117,720.00 | 402,267.20 | 81.0 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

SANITARY SEWER

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------------|-------------------|--------------|--------------|
| 52-40-110 SALARIES AND WAGES | .00 | 158,284.56 | 167,846.00 | 9,561.44 | 94.3 |
| 52-40-112 OVERTIME | .00 | 7,324.68 | 12,500.00 | 5,175.32 | 58.6 |
| 52-40-130 EMPLOYEE BENEFITS | (7,722.00) | 81,295.74 | 101,324.00 | 20,028.26 | 80.2 |
| 52-40-210 MEMBERSHIPS | .00 | 263.40 | 700.00 | 436.60 | 37.6 |
| 52-40-220 PUBLIC NOTICES | .00 | .00 | 600.00 | 600.00 | .0 |
| 52-40-230 TRAVELING & TRAINING | .00 | 1,595.00 | 5,000.00 | 3,405.00 | 31.9 |
| 52-40-240 OFFICE SUPPLIES | .00 | 1,569.66 | 5,600.00 | 4,030.34 | 28.0 |
| 52-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 1,839.46 | 3,600.00 | 1,760.54 | 51.1 |
| 52-40-248 VEHICLE MAINTENANCE | .00 | 1,630.64 | 5,000.00 | 3,369.36 | 32.6 |
| 52-40-280 TELEPHONE | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 52-40-290 BUILDING MAINTENANCE | .00 | 2,767.96 | 4,000.00 | 1,232.04 | 69.2 |
| 52-40-300 GAS, OIL & TIRES | .00 | 5,131.29 | 7,000.00 | 1,868.71 | 73.3 |
| 52-40-310 PROFESSIONAL & TECHNICAL | .00 | 12,830.04 | 7,500.00 | (5,330.04) | 171.1 |
| 52-40-311 BAD DEBTS EXPENSE | .00 | (1,418.27) | .00 | 1,418.27 | .0 |
| 52-40-315 SEWER LINES CLEANING SERVICE | .00 | 49,802.35 | 50,000.00 | 197.65 | 99.6 |
| 52-40-320 BLUE STAKE SERVICE | .00 | 941.73 | 800.00 | (141.73) | 117.7 |
| 52-40-329 COMPUTER REPAIRS | .00 | 134.98 | .00 | (134.98) | .0 |
| 52-40-400 TRANSFER TO GENERAL FUND | .00 | 350,000.00 | 350,000.00 | .00 | 100.0 |
| 52-40-480 MAINTENANCE SUPPLIES | .00 | 11,505.06 | 15,100.00 | 3,594.94 | 76.2 |
| 52-40-550 CENTRAL WEBER SEWER PRE-TREA | .00 | 10,567.00 | 10,745.00 | 178.00 | 98.3 |
| 52-40-610 CENTRAL WEBER SEWER FEES | .00 | 997,282.00 | 1,006,484.00 | 9,202.00 | 99.1 |
| 52-40-649 LEASE INTEREST/TAXES | .00 | 194.53 | 195.00 | .47 | 99.8 |
| 52-40-650 MANHOLE REPLACEMENT | .00 | 3,600.00 | 24,475.00 | 20,875.00 | 14.7 |
| 52-40-651 LEASE PAYMENTS | .00 | .00 | 4,963.00 | 4,963.00 | .0 |
| 52-40-655 1300 EAST RE-LINING PROJ | .00 | 56,575.00 | 53,000.00 | (3,575.00) | 106.8 |
| 52-40-665 VIDEO & FIX TROUBLE SPOTS | .00 | 19,868.70 | 20,000.00 | 131.30 | 99.3 |
| 52-40-667 PUMP HOUSE DECONSTRUCTION | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 52-40-680 CHARGE FOR SERVICES - G/F | .00 | 160,884.00 | 160,888.00 | 4.00 | 100.0 |
| 52-40-700 SMALL EQUIPMENT | .00 | 4,018.38 | 15,000.00 | 10,981.62 | 26.8 |
| 52-40-750 CAPITAL OUTLAY | (7,536.00) | .00 | .00 | .00 | .0 |
| 52-40-970 DEPRECIATION | 48,027.63 | 128,019.63 | 80,000.00 | (48,019.63) | 160.0 |
| TOTAL EXPENDITURES | 32,769.63 | 2,066,507.52 | 2,117,720.00 | 51,212.48 | 97.6 |
| TOTAL FUND EXPENDITURES | 32,769.63 | 2,066,507.52 | 2,117,720.00 | 51,212.48 | 97.6 |
| NET REVENUE OVER EXPENDITURES | (8,669.63) | (351,054.72) | .00 | 351,054.72 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

STORM DRAIN FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|---------------------|
| 53-10100 | CASH - COMBINED FUND | 348,543.94 | |
| 53-13100 | ACCOUNTS RECEIVABLE | 64,905.69 | |
| 53-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (3,848.37) | |
| 53-16110 | LAND | 100,734.16 | |
| 53-16410 | OFFICE FURNITURE | 6,182.42 | |
| 53-16510 | MACHINERY AND EQUIPMENT | 45,733.27 | |
| 53-16610 | AUTOMOBILE AND TRUCKS | 133,407.07 | |
| 53-16780 | STORM DRAIN COLLECTIONS | 2,863,634.24 | |
| 53-16998 | NET PENSION ASSET | 3,704.00 | <i>Gasb #68</i> |
| 53-16999 | DEFERRED OUTFLOWS OF RESOURCES | 12,303.00 | |
| 53-17500 | ACCUMULATED DEPRECIATION | (1,420,137.26) | |
| TOTAL ASSETS | | | <u>2,155,162.16</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|--------------------------|-----------|-----------|
| 53-21300 | ACCOUNTS PAYABLE | 18,001.86 | |
| 53-22130 | ACCRUED WAGES & BENEFITS | 4,739.35 | |
| 53-22140 | ACCRUED VACATION | 10,337.68 | |
| 53-23110 | SANTANDER BANK PAYABLE | 37,834.38 | |
| 53-23335 | OPEB PAYABLE | 1,931.18 | |
| TOTAL LIABILITIES | | | 72,844.45 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|---------------------|---|
| 53-26998 | NET PENSION LIABILITY | 51,743.00 | <i>Gasb #68</i> |
| 53-26999 | DEFERRED INFLOWS OF RESOURCES | 12,611.00 | |
| 53-28310 | CONTRIBUTION TO CONSTRUCTION | 39,247.00 | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 53-29700 | RESERVED STORM SEWER F/B - I/F | 61,795.76 | <i>297,317.72 P/Y 34,905.07 C/Y</i> |
| 53-29800 | RETAINED EARNINGS - BEG OF YR | 1,815,209.71 | |
| | REVENUE OVER EXPENDITURES - YTD | 101,711.24 | |
| BALANCE - CURRENT DATE | | <u>1,978,716.71</u> | |
| TOTAL FUND EQUITY | | | <u>2,082,317.71</u> |
| TOTAL LIABILITIES AND EQUITY | | | <u>2,155,162.16</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

STORM DRAIN FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|------------|--------------|--------|
| <u>REVENUE</u> | | | | | |
| 53-30-100 INTEREST | .00 | 1,100.15 | 100.00 | (1,000.15) | 1100.2 |
| 53-30-105 INTEREST EARNED //FEES | .00 | 867.37 | 100.00 | (767.37) | 867.4 |
| 53-30-200 STORM DRAIN REVENUE | .00 | 548,698.33 | 533,291.00 | (15,407.33) | 102.9 |
| 53-30-220 STORM DRAIN IMPACT FEES | .00 | 34,037.70 | 2,600.00 | (31,437.70) | 1309.1 |
| 53-30-885 APPROP. OF //FEE FUND BALANCE | (270,427.03) | .00 | 297,317.00 | 297,317.00 | .0 |
| 53-30-890 APPROPRIATION OF FUND BALANCE | .00 | .00 | 160,668.00 | 160,668.00 | .0 |
| TOTAL REVENUE | (270,427.03) | 584,703.55 | 994,076.00 | 409,372.45 | 58.8 |
| TOTAL FUND REVENUE | (270,427.03) | 584,703.55 | 994,076.00 | 409,372.45 | 58.8 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

STORM DRAIN FUND

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|---------------|-------|
| 53-40-110 SALARIES AND WAGES | .00 | 119,168.25 | 91,031.00 | (28,137.25) | 130.9 |
| 53-40-112 OVERTIME | .00 | 5,805.11 | 11,000.00 | 5,194.89 | 52.8 |
| 53-40-130 EMPLOYEE BENEFITS | (6,492.00) | 66,262.85 | 74,086.00 | 7,823.15 | 89.4 |
| 53-40-210 BOOKS, SUBSCRIPT. & MEMBERSHIPS | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 53-40-220 PUBLIC NOTICE | .00 | .00 | 300.00 | 300.00 | .0 |
| 53-40-230 TRAVEL & TRAINING | .00 | 350.00 | 4,500.00 | 4,150.00 | 7.8 |
| 53-40-240 OFFICE SUPPLIES | .00 | 455.50 | 1,500.00 | 1,044.50 | 30.4 |
| 53-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 4,392.41 | 4,700.00 | 307.59 | 93.5 |
| 53-40-248 VEHICLE MAINTENANCE | .00 | 615.59 | 2,000.00 | 1,384.41 | 30.8 |
| 53-40-280 TELEPHONE | .00 | 1,992.20 | 2,000.00 | 7.80 | 99.6 |
| 53-40-290 BUILDING MAINTENANCE | .00 | 272.50 | 5,000.00 | 4,727.50 | 5.5 |
| 53-40-300 GAS, OIL & TIRES | .00 | 6,780.43 | 8,500.00 | 1,719.57 | 79.8 |
| 53-40-310 PROF & TECH SERVICES | .00 | 6,466.10 | 12,000.00 | 5,533.90 | 53.9 |
| 53-40-311 BAD DEBTS EXPENSE | .00 | (783.46) | .00 | 783.46 | .0 |
| 53-40-320 BLUE STAKE SERVICE | .00 | 284.12 | 1,100.00 | 815.88 | 25.8 |
| 53-40-400 SYSTEM MAINTENANCE PROGRAM | .00 | 32,137.00 | 35,000.00 | 2,863.00 | 91.8 |
| 53-40-480 SPECIAL DEPARTMENT SUPPLIES | .00 | 777.30 | 4,000.00 | 3,222.70 | 19.4 |
| 53-40-649 LEASE INTEREST/TAXES | .00 | 901.29 | 902.00 | .71 | 99.9 |
| 53-40-650 LEASE PAYMENTS | .00 | .00 | 22,992.00 | 22,992.00 | .0 |
| 53-40-665 40TH ST. STORM DRAIN PHASE I | (270,427.03) | .00 | 517,500.00 | 517,500.00 | .0 |
| 53-40-680 CHARGE FOR SERVICES - G/F | .00 | 125,256.00 | 125,265.00 | 9.00 | 100.0 |
| 53-40-700 SMALL EQUIPMENT | .00 | 474.50 | 1,000.00 | 525.50 | 47.5 |
| 53-40-750 CAPITAL OUTLAY | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 53-40-970 DEPRECIATION | 37,086.16 | 97,086.16 | 60,000.00 | (37,086.16) | 161.8 |
| 53-40-980 CONTINGENCY | .00 | 14,298.46 | .00 | (14,298.46) | .0 |
| 53-40-981 IMPACT FEE CONTINGENCY | .00 | .00 | 2,700.00 | 2,700.00 | .0 |
| TOTAL EXPENDITURES | (239,832.87) | 482,992.31 | 994,076.00 | 511,083.69 | 48.6 |
| TOTAL FUND EXPENDITURES | (239,832.87) | 482,992.31 | 994,076.00 | 511,083.69 | 48.6 |
| NET REVENUE OVER EXPENDITURES | (30,594.16) | 101,711.24 | .00 | (101,711.24) | .0 |

Capitalized

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2015

GARBAGE FUND

| <u>ASSETS</u> | | | |
|-------------------------------|--|----------------------|--------------------------|
| 54-10100 | CASH - COMBINED FUND | 271,147.21 | |
| 54-13100 | ACCTS RECEIVABLE - GARBAGE | 105,338.52 | |
| 54-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (7,336.26) | |
| 54-13110 | ACCTS. RECEIVABLE - ABATEMENTS | 772.92 | |
| 54-16410 | COMPUTERS | 3,075.82 | |
| 54-16510 | MACHINERY AND EQUIPMENT | 54,957.00 | |
| 54-16610 | VEHICLES | 181,785.27 | |
| 54-17500 | ACCUMULATED DEPRECIATION | (195,822.86) | |
| | TOTAL ASSETS | | <u><u>413,917.62</u></u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 54-21300 | ACCOUNTS PAYABLE | 104,063.90 | |
| 54-21310 | TRAILER DEPOSITS | 845.00 | |
| 54-23110 | SANTANDER BANK PAYABLE | 13,836.23 | |
| | TOTAL LIABILITIES | | <u>118,745.13</u> |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 54-29800 | RETAINED EARNINGS - BEG OF YR | 666,444.00 | |
| | REVENUE OVER EXPENDITURES - YTD | (371,271.51) | |
| | BALANCE - CURRENT DATE | <u>295,172.49</u> | |
| | TOTAL FUND EQUITY | | <u>295,172.49</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>413,917.62</u></u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

GARBAGE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------------|---------------|------------|--------------|-------------|-------|
| <u>REVENUE</u> | | | | | |
| 54-30-100 INTEREST EARNED | .00 | 2,630.81 | 700.00 | (1,930.81) | 375.8 |
| 54-30-200 GARBAGE FEES | .00 | 618,200.33 | 611,248.00 | (6,952.33) | 101.1 |
| 54-30-205 RECYCLING FEES | .00 | 199,587.57 | 195,576.00 | (4,011.57) | 102.1 |
| 54-30-850 MISC. RENTAL | .00 | 995.00 | 950.00 | (45.00) | 104.7 |
| 54-30-890 APPROPRIATE FUND BALANCE | .00 | .00 | 425,000.00 | 425,000.00 | .0 |
| 54-30-925 MISC. REVENUE | .00 | 605.42 | .00 | (605.42) | .0 |
| | | | | | |
| TOTAL REVENUE | .00 | 822,019.13 | 1,233,474.00 | 411,454.87 | 66.6 |
| | | | | | |
| TOTAL FUND REVENUE | .00 | 822,019.13 | 1,233,474.00 | 411,454.87 | 66.6 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

GARBAGE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------------|----------------------|---------------------|-------------------|--------------|
| <u>EXPENDITURES</u> | | | | | |
| 54-40-230 TRAVELING & TRAINING | .00 | 968.79 | 1,500.00 | 531.21 | 64.6 |
| 54-40-240 OFFICE SPPLIES | .00 | 2,134.02 | 3,500.00 | 1,365.98 | 61.0 |
| 54-40-248 VEHICLE MAINTENANCE | .00 | 750.51 | 1,000.00 | 249.49 | 75.1 |
| 54-40-280 TELEPHONE | .00 | 2,926.76 | .00 | (2,926.76) | .0 |
| 54-40-290 BUILDING MAINTENANCE | .00 | 2,177.14 | 4,000.00 | 1,822.86 | 54.4 |
| 54-40-300 GAS, OIL & TIRES | .00 | 2,543.42 | 7,130.00 | 4,586.58 | 35.7 |
| 54-40-310 PROF & TEACH SERVICES | .00 | 1,996.20 | 1,000.00 | (996.20) | 199.6 |
| 54-40-311 BAD DEBTS EXPENSE | .00 | 183.44 | .00 | (183.44) | .0 |
| 54-40-400 TRANSFER TO GENERAL FUND | .00 | 425,000.00 | 425,000.00 | .00 | 100.0 |
| 54-40-420 ALLIED WASTE - CONTRACT SRVC. | .00 | 423,227.14 | 432,000.00 | 8,772.86 | 98.0 |
| 54-40-430 TIPPING FEES | .00 | 186,683.16 | 165,600.00 | (21,083.16) | 112.7 |
| 54-40-440 ADDITIONAL CLEANUPS | .00 | 3,172.27 | 15,000.00 | 11,827.73 | 21.2 |
| 54-40-450 CONSTRUCTION MATERIALS TIPPING | .00 | 5,951.13 | 7,500.00 | 1,548.87 | 79.4 |
| 54-40-520 TREE REMOVAL | .00 | 9,005.00 | 9,400.00 | 395.00 | 95.8 |
| 54-40-615 JUNK ORDINANCE ENFORCEMENT | .00 | 7,320.86 | 11,000.00 | 3,679.14 | 66.6 |
| 54-40-649 LEASE INTEREST/TAXES | .00 | 164.60 | 165.00 | .40 | 99.8 |
| 54-40-650 LEASE PAYMENTS | .00 | .00 | 4,199.00 | 4,199.00 | .0 |
| 54-40-680 CHARGE FOR SERVICES - G/F | .00 | 95,064.00 | 95,075.00 | 11.00 | 100.0 |
| 54-40-700 SMALL EQUIPMENT | .00 | 533.31 | .00 | (533.31) | .0 |
| 54-40-750 CAPITAL OUTLAY | (13,990.00) | .00 | 15,000.00 | 15,000.00 | .0 |
| 54-40-970 DEPRECIATION | 2,488.89 | 23,488.89 | 21,000.00 | (2,488.89) | 111.9 |
| 54-40-990 RETAINED EARNINGS | .00 | .00 | 14,405.00 | 14,405.00 | .0 |
| TOTAL EXPENDITURES | (11,501.11) | 1,193,290.64 | 1,233,474.00 | 40,183.36 | 96.7 |
| TOTAL FUND EXPENDITURES | (11,501.11) | 1,193,290.64 | 1,233,474.00 | 40,183.36 | 96.7 |
| NET REVENUE OVER EXPENDITURES | 11,501.11 | (371,271.51) | .00 | 371,271.51 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

AMBULANCE FUND

ASSETS

| | | | |
|----------|--------------------------------|---------------|-----------------|
| 58-13100 | ACCTS RECEIVABLE - AMBULANCE | 142,758.64 | |
| 58-16410 | COMPUTERS | 14,425.00 | |
| 58-16510 | MACHINERY AND EQUIPMENT | 55,877.95 | |
| 58-16610 | VEHICLES | 499,772.90 | |
| 58-16998 | NET PENSION ASSET | 3,769.00 | <i>Gasb #68</i> |
| 58-16999 | DEFERRED OUTFLOWS OF RESOURCES | 12,519.00 | |
| 58-17500 | ACCUMULATED DEPRECIATION | (412,670.51) | |
| | TOTAL ASSETS | | 316,451.98 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------|------------|---------------------------|
| 58-21130 | WAGES PAYABLE | 7,526.06 | |
| 58-21300 | ACCOUNTS PAYABLE | 17,018.50 | |
| 58-23105 | DUE TO GENERAL FUND | 284,178.48 | <i>Negative Cash flow</i> |
| 58-23110 | SANTANDER BANK PAYABLE | 105,314.21 | |
| | TOTAL LIABILITIES | | 414,037.25 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|---------------|-------------------|
| 58-26998 | NET PENSION LIABILITY | 52,651.00 | <i>Gasb #68</i> |
| 58-26999 | DEFERRED INFLOWS OF RESOURCES | 12,832.00 | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 58-29800 | RETAINED EARNINGS - BEG OF YR | 7,495.51 | |
| | REVENUE OVER EXPENDITURES - YTD | (170,563.78) | |
| | BALANCE - CURRENT DATE | (163,068.27) | <i>Finding #2</i> |
| | TOTAL FUND EQUITY | | |
| | TOTAL LIABILITIES AND EQUITY | | 316,451.98 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

AMBULANCE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|---------------|------------|------------|-------------|------|
| <u>REVENUE</u> | | | | | |
| 58-30-100 INTEREST EARNED | .00 | (57.50) | .00 | 57.50 | .0 |
| 58-30-201 AMBULANCE FEES - S/O - DPS | .00 | 358,777.97 | 447,000.00 | 88,222.03 | 80.3 |
| 58-30-210 MISCELLANEOUS REVENUE | 2,152.00 | 2,152.00 | .00 | (2,152.00) | .0 |
| 58-30-890 APPROPRIATE FUND BALANCE | .00 | .00 | 220,722.00 | 220,722.00 | .0 |
| | | | | | |
| TOTAL REVENUE | 2,152.00 | 360,872.47 | 667,722.00 | 306,849.53 | 54.1 |
| | | | | | |
| TOTAL FUND REVENUE | 2,152.00 | 360,872.47 | 667,722.00 | 306,849.53 | 54.1 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

AMBULANCE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|--------------------|----------------------|-------------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 58-40-110 SALARIES AND WAGES | .00 | 157,692.69 | 151,292.00 | (6,400.69) | 104.2 |
| 58-40-111 PART TIME WAGES | .00 | 45,112.28 | 51,186.00 | 6,073.72 | 88.1 |
| 58-40-112 OVERTIME | .00 | 22,330.45 | 12,735.00 | (9,595.45) | 175.4 |
| 58-40-130 EMPLOYEE BENEFITS | (6,606.00) | 68,665.67 | 86,643.00 | 17,977.33 | 79.3 |
| 58-40-210 MEMBERSHIPS | .00 | .00 | 520.00 | 520.00 | .0 |
| 58-40-230 TRAVEL & TRAINING | .00 | 647.95 | 1,120.00 | 472.05 | 57.9 |
| 58-40-240 OFFICE SUPPLIES | .00 | 376.10 | 500.00 | 123.90 | 75.2 |
| 58-40-245 UNIFORM ALLOWANCE | .00 | 5,703.13 | 5,157.00 | (546.13) | 110.6 |
| 58-40-248 VEHICLE MAINTENANCE | .00 | 1,853.18 | 5,150.00 | 3,296.82 | 36.0 |
| 58-40-250 EQUIPMENT MAINTENANCE | .00 | 2,249.88 | 5,015.00 | 2,765.12 | 44.9 |
| 58-40-270 EMS BILLING FEES | .00 | 15,845.37 | .00 | (15,845.37) | .0 |
| 58-40-300 GAS, OIL & TIRES | .00 | 7,223.77 | 13,497.00 | 6,273.23 | 53.5 |
| 58-40-310 PROFESSIONAL & TECHNICAL | .00 | 8,021.64 | 12,795.00 | 4,773.36 | 62.7 |
| 58-40-312 PMA FEES | .00 | 60,452.49 | 69,498.00 | 9,045.51 | 87.0 |
| 58-40-315 BAD DEBTS EXPENSE | .00 | (1,475.36) | 82,000.00 | 83,475.36 | (1.8) |
| 58-40-330 EMS EDUCATION | .00 | 740.11 | 1,000.00 | 259.89 | 74.0 |
| 58-40-480 SPECIAL DEPARTMENT SUPPLIES | .00 | 3,014.34 | 3,230.00 | 215.66 | 93.3 |
| 58-40-490 DISPOSABLE MEDICAL SUPPLIES | .00 | 24,833.97 | 26,900.00 | 2,066.03 | 92.3 |
| 58-40-649 LEASE INTEREST/TAXES | .00 | 1,319.13 | 1,320.00 | .87 | 99.9 |
| 58-40-650 LEASE PAYMENTS | .00 | .00 | 33,651.00 | 33,651.00 | .0 |
| 58-40-680 CHARGE FOR SERVICES - G/F | .00 | 59,508.00 | 59,513.00 | 5.00 | 100.0 |
| 58-40-750 CAPITAL OUTLAY | (7,759.50) | 264.00 | 23,000.00 | 22,736.00 | 1.2 |
| 58-40-970 DEPRECIATION | 25,061.46 | 47,057.46 | 22,000.00 | (25,057.46) | 213.9 |
| TOTAL EXPENDITURES | 10,695.96 | 531,436.25 | 667,722.00 | 136,285.75 | 79.6 |
| TOTAL FUND EXPENDITURES | 10,695.96 | 531,436.25 | 667,722.00 | 136,285.75 | 79.6 |
| NET REVENUE OVER EXPENDITURES | (8,543.96) | (170,563.78) | .00 | 170,563.78 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| <u>ASSETS</u> | | |
|-------------------------------|---------------------------------|------------|
| 61-10100 | CASH - COMBINED FUND | 789,517.61 |
| 61-13100 | ACCOUNTS RECEIVABLE | 21,800.00 |
| | | 811,317.61 |
| | | |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 61-21300 | ACCOUNTS PAYABLE | 4,741.61 |
| 61-25070 | DEFERRED PROPERTY TAXES | 21,800.00 |
| | | 26,541.61 |
| | | |
| <u>FUND EQUITY</u> | | |
| UNAPPROPRIATED FUND BALANCE: | | |
| 61-29800 | FUND BALANCE-BEGINNING OF YEAR | 667,822.46 |
| | REVENUE OVER EXPENDITURES - YTD | 116,953.54 |
| | | 784,776.00 |
| | BALANCE - CURRENT DATE | 784,776.00 |
| | TOTAL FUND EQUITY | 784,776.00 |
| | TOTAL LIABILITIES AND EQUITY | 811,317.61 |

Loan repayment
funds

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|-------------------|-----------------|----------------------|---------------|
| <u>REVENUE</u> | | | | | |
| 61-30-100 TAX INC. - WASHINGTON BLVD. — Done | .00 | 22,058.12 | .00 | (22,058.12) | .0 |
| 61-30-110 TAX INC. - 36TH STREET | .00 | 107,337.82 | .00 | (107,337.82) | .0 |
| TOTAL REVENUE | .00 | 129,395.94 | .00 | (129,395.94) | .0 |
| <u>SOURCE 39</u> | | | | | |
| 61-39-400 APPROPRIATION OF FUND BALANCE | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| TOTAL SOURCE 39 | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| TOTAL FUND REVENUE | .00 | 129,395.94 | 3,500.00 | (125,895.94) | 3697.0 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------|-------------------------------|----------------------|-------------------|-----------------|----------------------|--------------|
| <u>EXPENDITURES</u> | | | | | | |
| 61-40-400 | PROFESSIONAL | .00 | 5,972.61 | 3,500.00 | (2,472.61) | 170.7 |
| 61-40-710 | CHARGE FOR SERVICES - G/F | .00 | 6,469.79 | .00 | (6,469.79) | .0 |
| | TOTAL EXPENDITURES | <u>.00</u> | <u>12,442.40</u> | <u>3,500.00</u> | <u>(8,942.40)</u> | <u>355.5</u> |
| | TOTAL FUND EXPENDITURES | <u>.00</u> | <u>12,442.40</u> | <u>3,500.00</u> | <u>(8,942.40)</u> | <u>355.5</u> |
| | NET REVENUE OVER EXPENDITURES | <u>.00</u> | <u>116,953.54</u> | <u>.00</u> | <u>(116,953.54)</u> | <u>.0</u> |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2015

CDRA - NW PROJECT AREA

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 67-10100 | CASH - COMBINED FUND | 469,245.79 | |
| 67-13100 | ACCOUNTS RECEIVABLE | 92,041.71 | |
| | | | |
| | TOTAL ASSETS | | 561,287.50 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 67-21300 | ACCOUNTS PAYABLE | 160,921.81 | |
| 67-25070 | DEFERRED PROPERTY TAXES | 62,700.00 | |
| | | | |
| | TOTAL LIABILITIES | | 223,621.81 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 67-29800 | FUND BALANCE-BEGINNING OF YEAR | 267,378.44 | |
| | REVENUE OVER EXPENDITURES - YTD | 70,287.25 | |
| | | | |
| | BALANCE - CURRENT DATE | 337,665.69 | |
| | TOTAL FUND EQUITY | | 337,665.69 |
| | TOTAL LIABILITIES AND EQUITY | | 561,287.50 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA - NW PROJECT AREA

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------|---------------|------------|------------|--------------|-------|
| <u>REVENUE</u> | | | | | |
| 67-30-100 TAX INCREMENT | .00 | 312,149.06 | 711,000.00 | 398,850.94 | 43.9 |
| 67-30-200 SALES TAX REVENUE | .00 | 182,295.37 | 116,000.00 | (66,295.37) | 157.2 |
| 67-30-300 INTEREST INCOME | .00 | .00 | 140.00 | 140.00 | .0 |
| | | | | | |
| TOTAL REVENUE | .00 | 494,444.43 | 827,140.00 | 332,695.57 | 59.8 |
| | | | | | |
| TOTAL FUND REVENUE | .00 | 494,444.43 | 827,140.00 | 332,695.57 | 59.8 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA - NW PROJECT AREA

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------------|---------------|------------|------------|--------------|-------|
| <u>EXPENDITURES</u> | | | | | |
| 67-40-400 PROFESSIONAL & TECHNICAL | .00 | 6,254.36 | 15,000.00 | 8,745.64 | 41.7 |
| 67-40-450 PAYMENT TO COSTCO/KIMCO | .00 | 95,000.00 | 95,000.00 | .00 | 100.0 |
| 67-40-475 TAX INCREMENT INCENTIVES | .00 | 125,000.00 | 125,000.00 | .00 | 100.0 |
| 67-40-480 SALES TAX INCENTIVES | .00 | 182,295.37 | 116,000.00 | (66,295.37) | 157.2 |
| 67-40-500 CHARGE FOR SERVICES - G/F | .00 | 15,607.45 | 13,647.00 | (1,960.45) | 114.4 |
| 67-40-600 NEW CDRA PROJECTS | .00 | .00 | 462,493.00 | 462,493.00 | .0 |
| TOTAL EXPENDITURES | .00 | 424,157.18 | 827,140.00 | 402,982.82 | 51.3 |
| TOTAL FUND EXPENDITURES | .00 | 424,157.18 | 827,140.00 | 402,982.82 | 51.3 |
| NET REVENUE OVER EXPENDITURES | .00 | 70,287.25 | .00 | (70,287.25) | .0 |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2015

CDRA - HINCKLEY PROJECT AREA

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|-------------------|-------------------|
| 68-10100 | CASH - COMBINED FUND | 113,149.57 | |
| 68-13100 | ACCOUNTS RECEIVABLE | 9,700.00 | |
| | TOTAL ASSETS | | <u>122,849.57</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 68-25070 | DEFERRED PROPERTY TAXES | 9,700.00 | |
| | TOTAL LIABILITIES | | 9,700.00 |
| <u>FUND EQUITY</u> | | | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 68-29800 | FUND BALANCE-BEGINNING OF YEAR | 77,008.65 | |
| | REVENUE OVER EXPENDITURES - YTD | 36,140.92 | |
| | BALANCE - CURRENT DATE | <u>113,149.57</u> | |
| | TOTAL FUND EQUITY | | <u>113,149.57</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>122,849.57</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA - HINCKLEY PROJECT AREA

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------|--------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | | |
| 68-30-100 | TAX INCREMENT | .00 | 48,187.88 | 157,000.00 | 108,812.12 | 30.7 |
| 68-30-300 | INTEREST INCOME | .00 | .00 | 25.00 | 25.00 | .0 |
| | TOTAL REVENUE | <u>.00</u> | <u>48,187.88</u> | <u>157,025.00</u> | <u>108,837.12</u> | <u>30.7</u> |
| | TOTAL FUND REVENUE | <u>.00</u> | <u>48,187.88</u> | <u>157,025.00</u> | <u>108,837.12</u> | <u>30.7</u> |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA - HINCKLEY PROJECT AREA

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|--------------|-------|
| <u>EXPENDITURES</u> | | | | | |
| 68-40-400 PROFESSIONAL & TECHNICAL | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 68-40-450 TRANSFER TO HINCKLEY HOUSING | .00 | 9,637.57 | 33,400.00 | 23,762.43 | 28.9 |
| 68-40-500 CHARGE FOR SERVICES - G/F | .00 | 2,409.39 | 1,880.00 | (529.39) | 128.2 |
| 68-40-600 NEW CDRA PROJECTS | .00 | .00 | 108,745.00 | 108,745.00 | .0 |
| TOTAL EXPENDITURES | .00 | 12,046.96 | 157,025.00 | 144,978.04 | 7.7 |
| TOTAL FUND EXPENDITURES | .00 | 12,046.96 | 157,025.00 | 144,978.04 | 7.7 |
| NET REVENUE OVER EXPENDITURES | .00 | 36,140.92 | .00 | (36,140.92) | .0 |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2015

CDRA HINCKLEY HOUSING FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|-----------|-----------|
| 85-10100 | CASH - COMBINED FUND | 70,397.39 | |
| | | | |
| | TOTAL ASSETS | | 70,397.39 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 85-29800 | FUND BALANCE-BEGINNING OF YEAR | 60,759.82 | |
| | REVENUE OVER EXPENDITURES - YTD | 9,637.57 | |
| | | | |
| | BALANCE - CURRENT DATE | 70,397.39 | |
| | | | |
| | TOTAL FUND EQUITY | | 70,397.39 |
| | TOTAL LIABILITIES AND EQUITY | | 70,397.39 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA HINCKLEY HOUSING FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---------------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>REVENUE</u> | | | | | |
| 85-30-400 TRANSFER FROM HINCKLEY CDRA | .00 | 9,637.57 | 33,400.00 | 23,762.43 | 28.9 |
| TOTAL REVENUE | .00 | 9,637.57 | 33,400.00 | 23,762.43 | 28.9 |
| TOTAL FUND REVENUE | .00 | 9,637.57 | 33,400.00 | 23,762.43 | 28.9 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2015

CDRA HINCKLEY HOUSING FUND

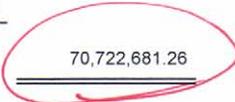
| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 85-40-100 HOUSING EXPENDITURES | .00 | .00 | 33,400.00 | 33,400.00 | .0 |
| TOTAL EXPENDITURES | .00 | .00 | 33,400.00 | 33,400.00 | .0 |
| TOTAL FUND EXPENDITURES | .00 | .00 | 33,400.00 | 33,400.00 | .0 |
| NET REVENUE OVER EXPENDITURES | .00 | 9,637.57 | .00 | (9,637.57) | .0 |

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SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

GENERAL FIXED ASSETS

| <u>ASSETS</u> | | |
|---------------|------------------|---------------|
| 91-16200 | LAND | 10,144,413.37 |
| 91-16250 | BUILDINGS | 12,997,344.78 |
| 91-16300 | IMPROVEMENTS | 41,757,454.53 |
| 91-16430 | COURT | 41,777.24 |
| 91-16440 | ADMINISTRATION | 159,710.03 |
| 91-16490 | NON-DEPARTMENTAL | 193,288.14 |
| 91-16550 | POLICE DEPT. | 1,486,818.31 |
| 91-16570 | FIRE DEPT. | 1,887,339.89 |
| 91-16580 | INSPECTIONS | 7,071.11 |
| 91-16600 | STREETS | 1,345,777.35 |
| 91-16700 | PARKS | 636,348.94 |
| 91-16710 | RECREATION | 65,337.57 |
| | | 70,722,681.26 |
| | TOTAL ASSETS | 70,722,681.26 |



General Fund Assets

| <u>LIABILITIES AND EQUITY</u> | | |
|-------------------------------|--------------------------------|---------------|
| <u>FUND EQUITY</u> | | |
| UNAPPROPRIATED FUND BALANCE: | | |
| 91-29800 | FUND BALANCE-BEGINNING OF YEAR | 67,830,324.64 |
| 91-29850 | ADDITIONS - CURRENT YEAR | 2,892,356.62 |
| | | 70,722,681.26 |
| | BALANCE - CURRENT DATE | 70,722,681.26 |
| | TOTAL FUND EQUITY | 70,722,681.26 |
| | TOTAL LIABILITIES AND EQUITY | 70,722,681.26 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
JUNE 30, 2015

GENERAL LONG-TERM DEBT

| <u>ASSETS</u> | | |
|-------------------------------|--------------------------------|---------------|
| 95-12030 | AMOUNT TO RETIRE SANTANDER BNK | 397,840.70 |
| 95-12050 | AMOUNT TO RETIRE SIEMENS LEASE | 268,013.54 |
| 95-13020 | AMTS TO RETIRE CAPITAL LEASES | 7,990.87 |
| 95-18100 | AMOUNT TO BE PROVIDED FOR DEBT | 11,053,288.75 |
| | | <hr/> |
| | TOTAL ASSETS | 11,727,133.86 |
| | | <hr/> <hr/> |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 95-23145 | CAPITAL LEASE AGREEMENTS | 7,990.87 |
| 95-23150 | SANTANDER BANK - FLEET LEASE | 397,840.70 |
| 95-23160 | SIEMENS LEASE | 268,013.54 |
| 95-23260 | 2006 SALES TAX REVENUE BONDS | 6,020,000.00 |
| 95-23270 | 2009 SALES TAX REVENUE BONDS | 1,375,000.00 |
| 95-23275 | 2014 REFUNDING 2004 SERIES BDS | 1,137,000.00 |
| 95-23280 | 2012 CLASS 'C' ROAD BONDS | 1,555,000.00 |
| 95-23335 | RETIREMENT LIABILITY | 966,288.75 |
| | | <hr/> |
| | TOTAL LIABILITIES | 11,727,133.86 |
| | | <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 11,727,133.86 |
| | | <hr/> <hr/> |

*General Fund Long
Term Debt*

South Ogden City Financial Update October 31, 2015

General Fund Revenues:

| | Adopted Budget | Current Budget | Y-T-D Actual | %age |
|--------------------------------|-------------------|-------------------|------------------|--------------|
| Tax Revenue | 6,867,176 | 6,867,176 | 2,105,980 | 30.7% |
| Licenses & Permits | 331,775 | 331,775 | 116,699 | 35.2% |
| Intergovernmental | 598,231 | 598,231 | 180,888 | 30.2% |
| Recreation & Plng. | 159,144 | 159,144 | 58,609 | 36.8% |
| Fines & Forfeitures | 706,168 | 706,168 | 159,229 | 22.5% |
| Miscellaneous Rev. | 163,707 | 163,707 | 59,082 | 36.1% |
| Charges & Transfers | 1,236,934 | 1,236,934 | 389,036 | 31.5% |
| Total Budgeted Revenues | 10,063,135 | 10,063,135 | 3,069,523 | 30.6% |

General Fund Expenditures:

| | | | | |
|------------------------------------|-------------------|-------------------|------------------|--------------|
| Council | 162,190 | 162,190 | 57,947 | 35.7% |
| Legal | 97,823 | 97,823 | 25,322 | 25.9% |
| Court | 391,260 | 391,260 | 113,432 | 29.0% |
| Administration | 823,962 | 823,962 | 252,625 | 30.7% |
| Non-Departmental | 546,527 | 546,527 | 219,443 | 40.2% |
| Elections | 18,292 | 18,292 | 0 | 0.0% |
| Bldg. & Grounds | 155,000 | 155,000 | 47,266 | 30.5% |
| Planning & Zoning | 65,600 | 65,600 | 26,775 | 40.8% |
| Police | 3,299,574 | 3,299,574 | 1,134,151 | 34.4% |
| Fire | 1,431,456 | 1,431,456 | 473,186 | 33.1% |
| Inspection | 124,888 | 124,888 | 47,591 | 38.1% |
| Streets | 801,222 | 801,222 | 343,222 | 42.8% |
| Parks | 477,516 | 477,516 | 123,954 | 26.0% |
| Recreation | 209,289 | 209,289 | 84,249 | 40.3% |
| Transfers | 1,458,536 | 1,458,536 | 454,715 | 31.2% |
| Total Budgeted Expenditures | 10,063,135 | 10,063,135 | 3,403,879 | 33.8% |

Revenue over Expenditures:

(\$334,355.93)

** 34% of the fiscal year has elapsed

June 30, 2015 Non-committed ending fund balance: \$1,868,759.41

SOUTH OGDEN CITY CORPORATION
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2015

COMBINED CASH ACCOUNTS

| | | |
|----------|-------------------------------|-----------------|
| 01-11110 | CASH - CHECKING- BANK OF UTAH | 336,640.95 |
| 01-11115 | CASH - XPRESS DEPOSIT ACCOUNT | 97,983.28 |
| 01-11118 | WFB - AMBULANCE ACCT. | 76,087.39 |
| 01-11160 | PETTY CASH | 250.00 |
| 01-11400 | RETURN CHECK CLEARING | 965.00 |
| 01-11510 | INVESTMENTS-STATE TREAS #0579 | 5,432,908.44 |
| | TOTAL COMBINED CASH | 5,944,835.06 |
| 01-10100 | CASH ALLOCATED TO OTHER FUNDS | (5,944,835.06) |
| | TOTAL UNALLOCATED CASH | <u>.00</u> |

CASH ALLOCATION RECONCILIATION

| | | |
|----|---|-----------------|
| 10 | ALLOCATION TO GENERAL FUND | 1,127,356.17 |
| 12 | ALLOCATION TO SOUTH OGDEN DAYS FUND | 8,433.80 |
| 31 | ALLOCATION TO DEBT SERVICE FUND | 404,572.71 |
| 40 | ALLOCATION TO CAPITAL IMPROVEMENTS | 666,523.77 |
| 51 | ALLOCATION TO WATER FUND | 1,565,325.55 |
| 52 | ALLOCATION TO SANITARY SEWER | 354,037.64 |
| 53 | ALLOCATION TO STORM DRAIN FUND | 396,367.99 |
| 54 | ALLOCATION TO GARBAGE FUND | 268,746.51 |
| 58 | ALLOCATION TO AMBULANCE FUND | (337,439.25) |
| 61 | ALLOCATION TO COMMUNITY DEVELOPMNT & RENEWAL | 781,126.09 |
| 67 | ALLOCATION TO CDRA - NW PROJECT AREA | 526,503.56 |
| 68 | ALLOCATION TO CDRA - HINCKLEY PROJECT AREA | 112,883.13 |
| 85 | ALLOCATION TO CDRA HINCKLEY HOUSING FUND | 70,397.39 |
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 5,944,835.06 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-10100 | (5,944,835.06) |
| | ZERO PROOF IF ALLOCATIONS BALANCE | <u>.00</u> |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

GENERAL FUND

ASSETS

| | | | |
|----------|-----------------------------|---|--------------|
| 10-10100 | CASH - COMBINED FUND | | 1,127,356.17 |
| 10-13100 | ACCOUNTS RECEIVABLE - OTHER | | 1,703.60 |
| 10-13310 | FY 2016 ACCOUNTS RECEIVABLE | | 767,550.00 |
| 10-15120 | PREPAID EXPENSES | | 125,840.00 |
| 10-15121 | PREPAID HEALTH INSURANCE | (| 809.66) |
| 10-15210 | COBRA RECEIVABLES | | 427.23 |
| | | | 2,022,067.34 |
| | TOTAL ASSETS | | 2,022,067.34 |

No ambulance
or SOD receivables

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------------|---|-------------|
| 10-21300 | ACCOUNTS PAYABLE | | 49,439.64 |
| 10-21400 | CREDIT CARD PAYABLE | | 59,594.50 |
| 10-22125 | SICK LEAVE BANK LIABILITY | | 25,000.00 |
| 10-22245 | WORKERS COMP PAYABLE | | 25,723.39 |
| 10-22278 | WASH NATN'L INS PAYABLE | | 31.80 |
| 10-22280 | AFLAC INS. PAYABLE | | 155.30 |
| 10-22283 | SELECT VISION PAYABLE | | 11.58 |
| 10-23110 | RECREATION SCHOLARSHIP FUND | | 10.00 |
| 10-23115 | FOOTBALL EQUIPMENT DEPOSIT | | 5,007.29 |
| 10-23200 | COMMUNITY FACILITY DEPOSIT | | 2,000.00 |
| 10-23230 | PARK BOWERY DEPOSITS PAYABLE | | 350.00 |
| 10-23240 | PERMIT FEES DUE STATE | | 101.15 |
| 10-23260 | BAIL HELD IN TRUST PAYABLE | | 4,457.00 |
| 10-25070 | DEFERRED PROPERTY TAXES | (| 540,496.00) |
| | | | 368,614.35 |
| | TOTAL LIABILITIES | (| 368,614.35) |

FUND EQUITY

| | | | | |
|----------|---------------------------------|---------------|--------------|----------------|
| 10-28100 | RESERVED FUND BAL-CLASS C ROAD | | 94,293.20 | R |
| | UNAPPROPRIATED FUND BALANCE: | | | |
| 10-29800 | FUND BALANCE-BEGINNING OF YEAR | 1,868,759.41 | | U |
| 10-29804 | RESTRICTED FD BAL - 40TH STR. | 100,000.00 | | B |
| 10-29805 | RESTRICTED FUND BAL - LEAVE | 465,756.15 | | R |
| 10-29806 | RESTRICTED FUND BAL - ROADS | 196,228.86 | | R |
| | REVENUE OVER EXPENDITURES - YTD | (334,355.93) | | c/y operations |
| | | | 2,296,388.49 | |
| | BALANCE - CURRENT DATE | | 2,296,388.49 | |
| | TOTAL FUND EQUITY | | 2,390,681.69 | |
| | TOTAL LIABILITIES AND EQUITY | | 2,022,067.34 | |

SOUTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>TAX REVENUE</u> | | | | | |
| 10-31-100 | 146,963.74 | 571,751.94 | 2,083,516.00 | 1,511,764.06 | 27.4 |
| 10-31-105 | .00 | .00 | 94,389.00 | 94,389.00 | .0 |
| 10-31-200 | 7,968.34 | 13,364.18 | 63,860.00 | 50,495.82 | 20.9 |
| 10-31-250 | 17,562.37 | 63,346.79 | 180,000.00 | 116,653.21 | 35.2 |
| 10-31-300 | 243,636.99 | 1,050,028.95 | 3,123,286.00 | 2,073,257.05 | 33.6 |
| 10-31-500 | 25,537.25 | 110,673.85 | 375,942.00 | 265,268.15 | 29.4 |
| 10-31-550 | 65,107.67 | 296,814.53 | 946,183.00 | 649,368.47 | 31.4 |
| TOTAL TAX REVENUE | 506,776.36 | 2,105,980.24 | 6,867,176.00 | 4,761,195.76 | 30.7 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 10-32-100 | 15,804.50 | 57,574.00 | 137,000.00 | 79,426.00 | 42.0 |
| 10-32-160 | 577.99 | 1,038.83 | 26,237.00 | 25,198.17 | 4.0 |
| 10-32-200 | 10,115.75 | 36,458.11 | 60,000.00 | 23,541.89 | 60.8 |
| 10-32-300 | 416.50 | 1,349.60 | 16,000.00 | 14,650.40 | 8.4 |
| 10-32-325 | 320.00 | 445.00 | 875.00 | 430.00 | 50.9 |
| 10-32-350 | 5,316.00 | 17,454.50 | 85,000.00 | 67,545.50 | 20.5 |
| 10-32-375 | 1,512.00 | 2,379.00 | 6,613.00 | 4,234.00 | 36.0 |
| 10-32-400 | .00 | .00 | 50.00 | 50.00 | .0 |
| TOTAL LICENSES & PERMITS | 34,062.74 | 116,699.04 | 331,775.00 | 215,075.96 | 35.2 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 10-33-150 | 1,700.00 | 6,800.00 | 19,750.00 | 12,950.00 | 34.4 |
| 10-33-600 | .00 | 1,104.30 | 16,500.00 | 15,395.70 | 6.7 |
| 10-33-900 | 32,452.49 | 155,452.49 | 545,000.00 | 389,547.51 | 28.5 |
| 10-33-925 | .00 | 17,531.25 | 16,981.00 | (550.25) | 103.2 |
| TOTAL INTERGOVERNMENTAL REVENUE | 34,152.49 | 180,888.04 | 598,231.00 | 417,342.96 | 30.2 |

SOUTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>RECREATION & PLANNING FEES</u> | | | | | |
| 10-34-200 | .00 | .00 | 21,471.00 | 21,471.00 | .0 |
| 10-34-250 | 2,436.00 | 2,877.50 | 4,839.00 | 1,961.50 | 59.5 |
| 10-34-350 | 3,423.00 | 4,675.00 | 22,702.00 | 18,027.00 | 20.6 |
| 10-34-352 | 6,000.00 | 6,000.00 | 32,170.00 | 26,170.00 | 18.7 |
| 10-34-354 | 800.00 | 1,950.00 | 4,035.00 | 2,085.00 | 48.3 |
| 10-34-356 | 230.00 | 1,745.00 | 1,510.00 | (235.00) | 115.6 |
| 10-34-375 | 95.00 | 3,110.00 | 3,255.00 | 145.00 | 95.6 |
| 10-34-450 | 140.00 | 3,125.00 | 4,710.00 | 1,585.00 | 66.4 |
| 10-34-500 | .00 | 2,002.86 | 12,061.00 | 10,058.14 | 16.6 |
| 10-34-505 | 492.00 | 5,099.50 | 4,534.00 | (565.50) | 112.5 |
| 10-34-550 | .00 | 87.00 | 368.00 | 281.00 | 23.6 |
| 10-34-575 | .00 | .00 | 2,303.00 | 2,303.00 | .0 |
| 10-34-600 | 520.00 | 2,855.00 | 2,925.00 | 70.00 | 97.6 |
| 10-34-700 | 2,731.36 | 16,873.50 | 15,000.00 | (1,873.50) | 112.5 |
| 10-34-725 | .00 | 94.00 | 1,500.00 | 1,406.00 | 6.3 |
| 10-34-726 | 200.00 | 575.00 | 1,500.00 | 925.00 | 38.3 |
| 10-34-750 | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-34-850 | .00 | 1,475.00 | 6,200.00 | 4,725.00 | 23.8 |
| 10-34-875 | .00 | 200.00 | 575.00 | 375.00 | 34.8 |
| 10-34-900 | 1,480.00 | 5,865.00 | 16,986.00 | 11,121.00 | 34.5 |
| TOTAL RECREATION & PLANNING FEES | 18,547.36 | 58,609.36 | 159,144.00 | 100,534.64 | 36.8 |
| <u>FINES & FORFEITURES</u> | | | | | |
| 10-35-200 | 42,285.52 | 157,078.72 | 700,068.00 | 542,989.28 | 22.4 |
| 10-35-300 | 550.00 | 2,150.00 | 6,100.00 | 3,950.00 | 35.3 |
| TOTAL FINES & FORFEITURES | 42,835.52 | 159,228.72 | 706,168.00 | 546,939.28 | 22.6 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | |
| 10-36-100 | 2,440.51 | 9,495.91 | 23,700.00 | 14,204.09 | 40.1 |
| 10-36-105 | (56.00) | (24.00) | .00 | 24.00 | .0 |
| 10-36-200 | .00 | 1,000.00 | .00 | (1,000.00) | .0 |
| 10-36-400 | .00 | 1,162.29 | .00 | (1,162.29) | .0 |
| 10-36-500 | 20.00 | 20.00 | .00 | (20.00) | .0 |
| 10-36-600 | .00 | 750.00 | 3,000.00 | 2,250.00 | 25.0 |
| 10-36-601 | 6,193.00 | 11,054.96 | .00 | (11,054.96) | .0 |
| 10-36-700 | 24,019.16 | 33,540.62 | 115,002.00 | 81,461.38 | 29.2 |
| 10-36-900 | 271.65 | 1,832.27 | 20,000.00 | 18,167.73 | 9.2 |
| 10-36-950 | .00 | 50.00 | 835.00 | 785.00 | 6.0 |
| 10-36-960 | 130.00 | 140.00 | 240.00 | 100.00 | 58.3 |
| 10-36-970 | .00 | 60.00 | 930.00 | 870.00 | 6.5 |
| TOTAL MISCELLANEOUS REVENUE | 33,018.32 | 59,082.05 | 163,707.00 | 104,624.95 | 36.1 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|--------------|---------------|--------------|-------|
| <u>CHARGE FOR SERVICE & TRANSFERS</u> | | | | | |
| 10-39-150 LEASE FINANCING | .00 | 185,647.83 | 185,649.00 | 1.17 | 100.0 |
| 10-39-350 CHARGE FOR SERVICE - CDRA | 1,826.00 | 7,304.00 | 21,913.00 | 14,609.00 | 33.3 |
| 10-39-400 CHARGE FOR SERVICE - WATER FND | 10,638.00 | 42,552.00 | 127,655.00 | 85,103.00 | 33.3 |
| 10-39-410 CHARGE FOR SERVICE - SEWER FND | 14,011.00 | 56,044.00 | 168,128.00 | 112,084.00 | 33.3 |
| 10-39-420 CHARGE FOR SVC - STORM DRN FND | 10,909.00 | 43,636.00 | 130,902.00 | 87,266.00 | 33.3 |
| 10-39-430 CHARGE FOR SERVICE - GRBGE FND | 8,280.00 | 33,120.00 | 99,354.00 | 66,234.00 | 33.3 |
| 10-39-440 CHARGE FOR SERVICE - AMB FND | 5,183.00 | 20,732.00 | 62,192.00 | 41,460.00 | 33.3 |
| 10-39-800 APPRPRIATED FUND BALANCE | .00 | .00 | 441,141.00 | 441,141.00 | .0 |
| | | | | | |
| TOTAL CHARGE FOR SERVICE & TRANSFE | 50,847.00 | 389,035.83 | 1,236,934.00 | 847,898.17 | 31.5 |
| | | | | | |
| TOTAL FUND REVENUE | 720,239.79 | 3,069,523.28 | 10,063,135.00 | 6,993,611.72 | 30.5 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>COUNCIL</u> | | | | | |
| 10-41-110 SALARIES AND WAGES | 9,337.23 | 39,944.41 | 120,206.00 | 80,261.59 | 33.2 |
| 10-41-130 EMPLOYEE BENEFITS | 1,837.92 | 8,301.96 | 23,855.00 | 15,553.04 | 34.8 |
| 10-41-210 BOOKS, SUBSCRIP. & MEMBERSHIPS | .00 | 9,255.00 | 9,225.00 | (30.00) | 100.3 |
| 10-41-230 TRAVEL & TRAINING | .00 | 110.00 | 7,004.00 | 6,894.00 | 1.6 |
| 10-41-240 SUPPLIES | 35.18 | 35.18 | 500.00 | 464.82 | 7.0 |
| 10-41-280 TELEPHONE | .00 | 300.00 | 900.00 | 600.00 | 33.3 |
| 10-41-300 OTHER PROFESSIONAL SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL COUNCIL | 11,210.33 | 57,946.55 | 162,190.00 | 104,243.45 | 35.7 |
| <u>LEGAL DEPARTMENT</u> | | | | | |
| 10-42-110 SALARIES AND WAGES | 4,727.87 | 17,948.38 | 72,631.00 | 54,682.62 | 24.7 |
| 10-42-120 TEMPORARY EMPLOYEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-42-130 EMPLOYEE BENEFITS | 1,182.74 | 5,523.08 | 17,192.00 | 11,668.92 | 32.1 |
| 10-42-210 BOOKS, SUBSCRIPTIONS & MEMBER | .00 | 469.20 | 800.00 | 330.80 | 58.7 |
| 10-42-230 TRAVEL & TRAINING | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-42-240 SUPPLIES | 81.79 | 81.79 | 500.00 | 418.21 | 16.4 |
| 10-42-280 TELEPHONE | .00 | 300.00 | 900.00 | 600.00 | 33.3 |
| 10-42-320 PROSECUTORIAL FEES | 200.00 | 1,000.00 | 1,800.00 | 800.00 | 55.6 |
| TOTAL LEGAL DEPARTMENT | 6,192.40 | 25,322.45 | 97,823.00 | 72,500.55 | 25.9 |
| <u>COURT DEPARTMENT</u> | | | | | |
| 10-43-110 SALARIES & WAGES | 10,283.76 | 43,321.16 | 134,357.00 | 91,035.84 | 32.2 |
| 10-43-130 EMPLOYEE BENEFITS | 3,404.07 | 21,856.32 | 63,026.00 | 41,169.68 | 34.7 |
| 10-43-210 BOOKS, SUBSCRIPTIONS, & MBRSHP | 61.30 | 61.30 | 500.00 | 438.70 | 12.3 |
| 10-43-230 TRAVEL & TRAINING | 517.50 | 1,180.51 | 900.00 | (280.51) | 131.2 |
| 10-43-240 OFFICE SUPPLIES | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-43-275 STATE SURCHARGE | 11,103.37 | 42,545.52 | 170,000.00 | 127,454.48 | 25.0 |
| 10-43-300 PUBLIC DEFENDER FEES | 400.00 | 3,000.00 | 15,000.00 | 12,000.00 | 20.0 |
| 10-43-305 WASATCH CONSTABLE CONTRACT | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-43-310 PROFESSIONAL & TECHNICAL | 99.55 | 637.85 | 3,500.00 | 2,862.15 | 18.2 |
| 10-43-329 COMPUTER REPAIRS | .00 | .00 | 250.00 | 250.00 | .0 |
| 10-43-330 WITNESS FEES | .00 | 55.50 | 1,400.00 | 1,344.50 | 4.0 |
| 10-43-649 LEASE INTEREST/TAXES | 43.06 | 224.54 | 388.00 | 163.46 | 57.9 |
| 10-43-650 LEASE PAYMENTS | 109.87 | 549.35 | 989.00 | 439.65 | 55.6 |
| 10-43-700 SMALL EQUIPMENT | .00 | .00 | 100.00 | 100.00 | .0 |
| TOTAL COURT DEPARTMENT | 26,022.48 | 113,432.05 | 391,260.00 | 277,827.95 | 29.0 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|-------|
| <u>ADMINISTRATION</u> | | | | | |
| 10-44-110 SALARIES AND WAGES | 36,674.75 | 152,990.57 | 489,351.00 | 336,360.43 | 31.3 |
| 10-44-130 EMPLOYEE BENEFITS | 9,342.88 | 71,787.28 | 241,487.00 | 169,699.72 | 29.7 |
| 10-44-210 BOOKS, SUBSCRIPTIONS & MEMBER | 310.00 | 1,380.34 | 4,000.00 | 2,619.66 | 34.5 |
| 10-44-230 TRAVEL & TRAINING | 284.54 | 1,698.56 | 17,000.00 | 15,301.44 | 10.0 |
| 10-44-240 OFFICE SUPPLIES & MISCELL | 115.19 | 1,017.38 | 7,500.00 | 6,482.62 | 13.6 |
| 10-44-247 CAR ALLOWANCE | .00 | 2,268.00 | 6,804.00 | 4,536.00 | 33.3 |
| 10-44-248 VEHICLE MAINTENANCE | .00 | 7.00 | 250.00 | 243.00 | 2.8 |
| 10-44-280 TELEPHONE | 122.00 | 1,434.74 | 3,800.00 | 2,365.26 | 37.8 |
| 10-44-300 GAS, OIL & TIRES | 103.48 | 234.68 | 1,180.00 | 945.32 | 19.9 |
| 10-44-310 PROFESSIONAL & TECHNICAL | 407.70 | 6,844.33 | 12,000.00 | 5,155.67 | 57.0 |
| 10-44-329 COMPUTER REPAIRS | 62.29 | 362.26 | 250.00 | (112.26) | 144.9 |
| 10-44-600 SERVICE CHARGES | 2,439.52 | 9,800.46 | 36,000.00 | 26,199.54 | 27.2 |
| 10-44-649 LEASE INTEREST/TAXES | 60.71 | 359.11 | 686.00 | 326.89 | 52.4 |
| 10-44-650 LEASE PAYMENTS | 175.81 | 856.83 | 2,154.00 | 1,297.17 | 39.8 |
| 10-44-700 SMALL EQUIPMENT | 299.99 | 1,583.92 | 1,500.00 | (83.92) | 105.6 |
| | | | | | |
| TOTAL ADMINISTRATION | 50,398.86 | 252,625.46 | 823,962.00 | 571,336.54 | 30.7 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|--------------|
| <u>NON-DEPARTMENTAL</u> | | | | | |
| 10-49-130 RETIREMENT BENEFITS | 2,001.34 | 9,095.63 | 24,457.00 | 15,361.37 | 37.2 |
| 10-49-220 PUBLIC NOTICES | 478.82 | 771.55 | 5,000.00 | 4,228.45 | 15.4 |
| 10-49-250 UNEMPLOYMENT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-49-255 OGDEN WEBER CHAMBER FEES | .00 | .00 | 2,500.00 | 2,500.00 | 0 B/A |
| 10-49-260 WORKERS COMPENSATION | 4,697.97 | 23,489.85 | 40,000.00 | 16,510.15 | 58.7 |
| 10-49-290 CITY POSTAGE | .00 | 9,804.34 | 42,000.00 | 32,195.66 | 23.3 |
| 10-49-291 NEWSLETTER PRINTING | 1,750.00 | 4,404.40 | 13,000.00 | 8,595.60 | 33.9 |
| 10-49-310 AUDITORS | 2,250.00 | 4,500.00 | 12,100.00 | 7,600.00 | 37.2 |
| 10-49-320 PROFESSIONAL & TECHNICAL | .00 | 3,000.00 | 32,500.00 | 29,500.00 | 9.2 |
| 10-49-321 I/T SUPPLIES | 549.41 | 2,758.43 | 3,000.00 | 241.57 | 92.0 |
| 10-49-322 COMPUTER CONTRACTS | 4,636.80 | 45,061.07 | 52,000.00 | 6,938.93 | 86.7 |
| 10-49-323 CITY-WIDE TELEPHONE | 329.40 | 658.80 | 5,700.00 | 5,041.20 | 11.6 |
| 10-49-324 CITY-WIDE INTERNET | 590.55 | 1,181.22 | 4,200.00 | 3,018.78 | 28.1 |
| 10-49-329 COMPUTER REPAIRS | 221.20 | 286.18 | 5,000.00 | 4,713.82 | 5.7 |
| 10-49-400 UNRESERVED | .00 | 286.06 | 5,000.00 | 4,713.94 | 5.7 |
| 10-49-500 CITY SAFETY/WELLNESS PROGRAM | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 10-49-510 INSURANCE | 15,918.18 | 63,385.82 | 190,000.00 | 126,614.18 | 33.4 |
| 10-49-515 CITY DONATIONS | .00 | 3,600.00 | 4,100.00 | 500.00 | 87.8 |
| 10-49-520 EMPLOYEE ASSISTANCE PLAN | 300.00 | 1,200.00 | 3,600.00 | 2,400.00 | 33.3 |
| 10-49-596 HOLIDAY DINNER | .00 | .00 | 5,500.00 | 5,500.00 | .0 |
| 10-49-597 EMPLOYEE RECOGNITION PROG | .00 | 1,581.30 | 8,200.00 | 6,618.70 | 19.3 |
| 10-49-598 OFFH | .00 | .00 | 2,200.00 | 2,200.00 | .0 |
| 10-49-599 EASTER EGG HUNT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-49-600 COMMUNITY PROGRAMS | 1,596.19 | 3,038.46 | 9,770.00 | 6,731.54 | 31.1 |
| 10-49-605 CONTINUING EDUCATION | .00 | 1,368.00 | 7,000.00 | 5,632.00 | 19.5 |
| 10-49-607 SOBA | 81.91 | 293.70 | 1,200.00 | 906.30 | 24.5 |
| 10-49-610 GOVERNMENT IMMUNITY | 415.00 | 1,992.86 | 6,500.00 | 4,507.14 | 30.7 |
| 10-49-615 SOFI - RECOGNITION PROGRAM | .00 | 134.36 | 5,000.00 | 4,865.64 | 2.7 |
| 10-49-620 YOUTH CITY COUNCIL | 180.00 | 956.63 | .00 | (956.63) | 0 B/A |
| 10-49-700 SMALL EQUIPMENT | .00 | 77.98 | 1,000.00 | 922.02 | 7.8 |
| 10-49-750 CAPITAL OUTLAY | .00 | 36,515.90 | 39,000.00 | 2,484.10 | 93.6 |
| TOTAL NON-DEPARTMENTAL | 35,996.77 | 219,442.54 | 546,527.00 | 327,084.46 | 40.2 |
| <u>ELECTIONS</u> | | | | | |
| 10-50-240 SUPPLIES | .00 | .00 | 18,292.00 | 18,292.00 | .0 |
| TOTAL ELECTIONS | .00 | .00 | 18,292.00 | 18,292.00 | .0 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|------------------|-------------------|-------------------|-------------|
| <u>BUILDING AND GROUNDS</u> | | | | | |
| 10-51-260 SENIOR CENTER MAINT & UTIL | 1,163.31 | 3,169.27 | 12,000.00 | 8,830.73 | 26.4 |
| 10-51-262 OLD CITY HALL UTILITIES | 355.50 | 1,141.46 | 11,000.00 | 9,858.54 | 10.4 |
| 10-51-263 FIRE STATION #82 UTILITIES | 620.87 | 2,026.54 | 7,500.00 | 5,473.46 | 27.0 |
| 10-51-264 STATION #82 MAINTENANCE | 484.95 | 1,443.95 | 2,000.00 | 556.05 | 72.2 |
| 10-51-265 CLEANING CONTRACT | 2,199.50 | 7,898.00 | 27,000.00 | 19,102.00 | 29.3 |
| 10-51-266 ELEVATOR MAINTENANCE | 1,306.05 | 2,612.10 | 6,000.00 | 3,387.90 | 43.5 |
| 10-51-270 NEW CITY HALL MAINTENANCE | 1,390.30 | 4,509.41 | 15,000.00 | 10,490.59 | 30.1 |
| 10-51-275 NEW CITY HALL UTILITIES | 7,129.04 | 24,156.55 | 64,500.00 | 40,343.45 | 37.5 |
| 10-51-280 OLD CITY BUILDING REPAIRS | 44.69 | 309.19 | 10,000.00 | 9,690.81 | 3.1 |
| TOTAL BUILDING AND GROUNDS | 14,694.21 | 47,266.47 | 155,000.00 | 107,733.53 | 30.5 |
| <u>PLANNING & ZONING</u> | | | | | |
| 10-52-120 COMMISSION ALLOWANCE | .00 | .00 | 3,800.00 | 3,800.00 | .0 |
| 10-52-210 BOOKS, SUBSCRIP, MEMBERSHIPS | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-52-230 TRAVEL & TRAINING | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-52-310 PROFESSIONAL & TECHNICAL SERVI | 6,837.50 | 26,775.15 | 60,000.00 | 33,224.85 | 44.6 |
| TOTAL PLANNING & ZONING | 6,837.50 | 26,775.15 | 65,600.00 | 38,824.85 | 40.8 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|------------------------------------|---------------|--------------|--------------|--------------|------|
| <u>DEPARTMENT OF PUBLIC SAFETY</u> | | | | | |
| 10-55-110 | 97,767.22 | 425,868.25 | 1,375,078.00 | 949,209.75 | 31.0 |
| 10-55-111 | 3,421.12 | 16,867.64 | 46,476.00 | 29,608.36 | 36.3 |
| 10-55-112 | 1,606.41 | 15,229.33 | 35,000.00 | 19,770.67 | 43.5 |
| 10-55-114 | 663.07 | 2,415.90 | 20,376.00 | 17,960.10 | 11.9 |
| 10-55-115 | 4,694.96 | 22,306.04 | 60,842.00 | 38,535.96 | 36.7 |
| 10-55-116 | 1,382.22 | 3,182.68 | 27,188.00 | 24,005.32 | 11.7 |
| 10-55-130 | 45,181.90 | 307,864.45 | 977,253.00 | 669,388.55 | 31.5 |
| 10-55-131 | 1,573.30 | 11,015.99 | 33,457.00 | 22,441.01 | 32.9 |
| 10-55-132 | 59.40 | 464.43 | 19,750.00 | 19,285.57 | 2.4 |
| 10-55-150 | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-55-210 | 362.00 | 898.00 | 5,000.00 | 4,102.00 | 18.0 |
| 10-55-230 | .00 | 6,869.55 | 15,000.00 | 8,130.45 | 45.8 |
| 10-55-240 | 322.75 | 2,222.56 | 6,000.00 | 3,777.44 | 37.0 |
| 10-55-245 | 1,406.32 | 2,182.52 | 20,000.00 | 17,817.48 | 10.9 |
| 10-55-246 | 739.21 | 2,337.76 | 14,000.00 | 11,662.24 | 16.7 |
| 10-55-247 | 4,811.47 | 12,814.63 | 64,000.00 | 51,185.37 | 20.0 |
| 10-55-248 | 904.47 | 7,105.90 | 25,000.00 | 17,894.10 | 28.4 |
| 10-55-250 | 406.40 | 406.40 | 2,000.00 | 1,593.60 | 20.3 |
| 10-55-280 | 1,852.05 | 6,828.28 | 29,000.00 | 22,171.72 | 23.6 |
| 10-55-300 | 4,638.16 | 15,381.60 | 68,000.00 | 52,618.40 | 22.6 |
| 10-55-310 | 1,722.17 | 11,378.46 | 29,401.00 | 18,022.54 | 38.7 |
| 10-55-329 | 111.99 | 111.99 | 3,200.00 | 3,088.01 | 3.5 |
| 10-55-350 | .00 | 34,716.00 | 34,800.00 | 84.00 | 99.8 |
| 10-55-400 | .00 | 8,394.50 | 17,000.00 | 8,605.50 | 49.4 |
| 10-55-450 | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-55-470 | .00 | 73.74 | 2,400.00 | 2,326.26 | 3.1 |
| 10-55-475 | .00 | 752.67 | 1,300.00 | 547.33 | 57.9 |
| 10-55-649 | 54.25 | 217.00 | 3,730.00 | 3,513.00 | 5.8 |
| 10-55-650 | 182.66 | 44,933.43 | 170,395.00 | 125,461.57 | 26.4 |
| 10-55-700 | .00 | 6,949.31 | 11,000.00 | 4,050.69 | 63.2 |
| 10-55-750 | .00 | 164,361.75 | 179,528.00 | 15,166.25 | 91.6 |
| TOTAL DEPARTMENT OF PUBLIC SAFETY | 173,863.50 | 1,134,150.76 | 3,299,574.00 | 2,165,423.24 | 34.4 |

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SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|-------------------|---------------------|-------------------|-------------|
| <u>FIRE PROTECTION</u> | | | | | |
| 10-57-110 SALARIES & WAGES | 52,935.49 | 210,319.08 | 654,242.00 | 443,922.92 | 32.2 |
| 10-57-111 PART TIME WAGES | 11,849.70 | 59,301.39 | 210,727.00 | 151,425.61 | 28.1 |
| 10-57-112 OVERTIME | 7,782.29 | 31,167.15 | 43,643.00 | 12,475.85 | 71.4 |
| 10-57-130 EMPLOYEE BENEFITS | 15,540.10 | 119,151.09 | 369,031.00 | 249,879.91 | 32.3 |
| 10-57-210 MEMBERSHIPS, BOOKS & SUBSCRPTN | .00 | 148.86 | 1,700.00 | 1,551.14 | 8.8 |
| 10-57-230 TRAVEL & TRAINING | 279.32 | 244.06 | 9,000.00 | 8,755.94 | 2.7 |
| 10-57-240 OFFICE SUPPLIES & EXPENSE | 77.21 | 77.21 | 2,266.00 | 2,188.79 | 3.4 |
| 10-57-245 CLOTHING CONTRACT | 1,599.99 | 1,899.99 | 15,000.00 | 13,100.01 | 12.7 |
| 10-57-246 SPECIAL DEPARTMENT SUPPLIES | 662.98 | 1,887.19 | 8,755.00 | 6,867.81 | 21.6 |
| 10-57-250 VEHICLE MAINTENANCE | .00 | 14,104.72 | 20,000.00 | 5,895.28 | 70.5 |
| 10-57-255 OTHER EQUIPMENT MAINTENANCE | 3,857.46 | 4,000.11 | 7,500.00 | 3,499.89 | 53.3 |
| 10-57-280 TELEPHONE/INTERNET | 608.73 | 2,412.49 | 7,250.00 | 4,837.51 | 33.3 |
| 10-57-300 GAS, OIL & TIRES | 730.50 | 2,056.75 | 10,000.00 | 7,943.25 | 20.6 |
| 10-57-310 PROFESSIONAL & TECHNICAL | 697.50 | 1,564.00 | 15,600.00 | 14,036.00 | 10.0 |
| 10-57-330 FIRE PREVENTION/ COMMUNITY EDU | 404.43 | 1,409.96 | 1,500.00 | 90.04 | 94.0 |
| 10-57-400 EMERGENCY MANAGEMENT PLANNING | 244.79 | 880.06 | 6,000.00 | 5,119.94 | 14.7 |
| 10-57-650 LEASE PAYMENTS | .00 | 5,679.25 | 5,621.00 | (58.25) | 101.0 |
| 10-57-700 SMALL EQUIPMENT | 349.99 | 1,261.92 | 8,000.00 | 6,738.08 | 15.8 |
| <u>10-57-750 CAPITAL OUTLAY</u> | <u>.00</u> | <u>15,620.74</u> | <u>35,621.00</u> | <u>20,000.26</u> | <u>43.9</u> |
| TOTAL FIRE PROTECTION | 97,620.48 | 473,186.02 | 1,431,456.00 | 958,269.98 | 33.1 |
| <u>INSPECTION SERVICES</u> | | | | | |
| 10-58-110 SALARIES AND WAGES | 5,228.80 | 22,699.52 | 71,034.00 | 48,334.48 | 32.0 |
| 10-58-130 EMPLOYEE BENEFITS | 1,483.22 | 12,507.46 | 35,796.00 | 23,288.54 | 34.9 |
| 10-58-210 BOOKS, SUBSCRIP. & MEMBERSHIPS | 1,222.00 | 1,272.00 | 1,575.00 | 303.00 | 80.8 |
| 10-58-230 TRAVEL & TRAINING | .00 | 2,087.64 | 4,500.00 | 2,412.36 | 46.4 |
| 10-58-240 SUPPLIES | 234.86 | 284.85 | 945.00 | 660.15 | 30.1 |
| 10-58-245 CLOTHING ALLOWANCE | .00 | .00 | 278.00 | 278.00 | .0 |
| 10-58-248 VEHICLE MAINTENANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-58-280 CELLULAR PHONE | 63.65 | 190.95 | 1,260.00 | 1,069.05 | 15.2 |
| 10-58-300 GAS, OIL & TIRES | 103.74 | 208.81 | 3,000.00 | 2,791.19 | 7.0 |
| 10-58-315 PROFESSIONAL & TECHNICAL | 790.00 | 1,190.00 | .00 | (1,190.00) | .0 |
| 10-58-750 CAPITAL OUTLAY | .00 | 7,150.00 | 6,000.00 | (1,150.00) | 119.2 |
| TOTAL INSPECTION SERVICES | 9,126.27 | 47,591.23 | 124,888.00 | 77,296.77 | 38.1 |

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SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|--------------|-------|
| <u>STREETS</u> | | | | | |
| 10-60-110 SALARIES AND WAGES | 14,467.21 | 59,471.98 | 190,310.00 | 130,838.02 | 31.3 |
| 10-60-112 OVERTIME | 238.92 | 874.05 | 7,000.00 | 6,125.95 | 12.5 |
| 10-60-130 EMPLOYEE BENEFITS | 4,049.96 | 32,505.30 | 107,372.00 | 74,866.70 | 30.3 |
| 10-60-210 BOOKS, SUBSCRIP. MEMBERSHIPS | .00 | 298.34 | 1,500.00 | 1,201.66 | 19.9 |
| 10-60-230 TRAVEL & TRAINING | .00 | 54.00 | 5,500.00 | 5,446.00 | 1.0 |
| 10-60-240 OFFICE SUPPLIES & EXPENSE | 585.40 | 605.35 | 1,000.00 | 394.65 | 60.5 |
| 10-60-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 240.00 | 4,000.00 | 3,760.00 | 6.0 |
| 10-60-248 VEHICLE MAINTENANCE | 460.96 | 2,020.61 | 20,000.00 | 17,979.39 | 10.1 |
| 10-60-260 BUILDING & GROUNDS MAINTENANCE | 800.93 | 1,070.43 | 5,000.00 | 3,929.57 | 21.4 |
| 10-60-270 UTILITIES | 2,925.30 | 10,686.30 | 45,000.00 | 34,313.70 | 23.8 |
| 10-60-280 TELEPHONE | 1,364.29 | 3,217.18 | 4,000.00 | 782.82 | 80.4 |
| 10-60-300 GAS, OIL & TIRES | 516.32 | 2,075.72 | 25,000.00 | 22,924.28 | 8.3 |
| 10-60-310 PROFESSIONAL | .00 | 3,959.83 | 14,000.00 | 10,040.17 | 28.3 |
| 10-60-400 CLASS C MAINTENANCE | 1,065.62 | 20,071.06 | 85,000.00 | 64,928.94 | 23.6 |
| 10-60-480 SPECIAL DEPARTMENT SUPPLIES | 894.62 | 1,563.83 | 11,000.00 | 9,436.17 | 14.2 |
| 10-60-510 ROAD PROJ/IMPROVEMENTS | 33,915.54 | 188,513.14 | 117,540.00 | (70,973.14) | 160.4 |
| 10-60-600 SIEMENS STREETLIGHT LEASE | .00 | 9,178.49 | 37,623.00 | 28,444.51 | 24.4 |
| 10-60-649 LEASE INTEREST/TAXES | .00 | .00 | 1,797.00 | 1,797.00 | .0 |
| 10-60-650 LEASE PAYMENTS | .00 | 252.58 | 69,180.00 | 68,927.42 | .4 |
| 10-60-700 SMALL EQUIPMENT | .00 | .00 | 14,400.00 | 14,400.00 | .0 |
| 10-60-725 SIDEWALK REPLACEMENTS | 48.00 | 48.00 | 25,000.00 | 24,952.00 | .2 |
| 10-60-730 STREET LIGHT MAINTENANCE | .00 | 453.69 | 10,000.00 | 9,546.31 | 4.5 |
| 10-60-750 CAPITAL OUTLAY | 6,061.72 | 6,061.72 | .00 | (6,061.72) | .0 |
| TOTAL STREETS | 67,394.79 | 343,221.60 | 801,222.00 | 458,000.40 | 42.8 |

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*→ Harr. & Hwy 89
• 37th & 38th - E/F transfers % age*

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|-------------------|-------------------|-------------------|-------------|
| <u>PARKS</u> | | | | | |
| 10-70-110 SALARIES AND WAGES | 13,552.01 | 59,658.75 | 181,670.00 | 122,011.25 | 32.8 |
| 10-70-112 OVERTIME | 40.89 | 1,395.10 | 5,000.00 | 3,604.90 | 27.9 |
| 10-70-120 TEMPORARY - PARKS | 215.16 | 5,907.31 | 16,382.00 | 10,474.69 | 36.1 |
| 10-70-130 EMPLOYEE BENEFITS | 3,859.80 | 39,862.57 | 135,209.00 | 95,346.43 | 29.5 |
| 10-70-210 BOOKS, SUBSCRIPTIONS & MBRSHPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-70-230 TRAVEL & TRAINING | 1,092.40 | 1,736.14 | 5,500.00 | 3,763.86 | 31.6 |
| 10-70-240 SPECIAL DEPT. SUPPLIES - PARKS | 468.83 | 2,730.88 | 25,000.00 | 22,269.12 | 10.9 |
| 10-70-244 OFFICE SUPPLIES EXPENSE | .00 | 79.80 | 500.00 | 420.20 | 16.0 |
| 10-70-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | .00 | 3,100.00 | 3,100.00 | .0 |
| 10-70-248 VEHICLE MAINTENANCE | 2,598.76 | 4,000.93 | 8,000.00 | 3,999.07 | 50.0 |
| 10-70-260 BUILDING MAINTENANCE | 68.77 | 482.02 | 2,500.00 | 2,017.98 | 19.3 |
| 10-70-270 UTILITIES | 829.44 | 2,862.27 | 10,000.00 | 7,137.73 | 28.6 |
| 10-70-280 TELEPHONE/INTERNET | 491.62 | 1,513.68 | 7,500.00 | 5,986.32 | 20.2 |
| 10-70-300 GAS, OIL & TIRES | 839.86 | 3,479.50 | 10,000.00 | 6,520.50 | 34.8 |
| 10-70-310 PROFESSIONAL & TECHNICAL | 89.00 | 245.50 | 2,500.00 | 2,254.50 | 9.8 |
| 10-70-320 URBAN FORESTRY COMMISSION | .00 | .00 | 4,200.00 | 4,200.00 | .0 |
| 10-70-329 COMPUTER REPAIRS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-70-450 RAMP GRANT PROJECTS | .00 | .00 | 16,500.00 | 16,500.00 | .0 |
| 10-70-600 SECONDARY WATER FEES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 10-70-649 LEASE INTEREST/TAXES | .00 | .00 | 442.00 | 442.00 | .0 |
| 10-70-650 LEASE PAYMENTS | .00 | .00 | 17,013.00 | 17,013.00 | .0 |
| 10-70-700 SMALL EQUIPMENT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL PARKS | 24,146.54 | 123,954.45 | 477,516.00 | 353,561.55 | 26.0 |
| <u>RECREATION</u> | | | | | |
| 10-71-110 SALARIES & WAGES | 3,288.00 | 12,363.42 | 43,277.00 | 30,913.58 | 28.6 |
| 10-71-125 TEMPORARY - RECREATION | 6,898.58 | 21,165.21 | 45,641.00 | 24,475.79 | 46.4 |
| 10-71-130 EMPLOYEE BENEFITS | 1,563.69 | 11,729.94 | 31,871.00 | 20,141.06 | 36.8 |
| 10-71-210 BOOKS, SUBSCRIPTIONS & MBRSHPS | .00 | 364.17 | 300.00 | (64.17) | 121.4 |
| 10-71-225 CONCESSION EXPENSES | 116.64 | 117.22 | 4,000.00 | 3,882.78 | 2.9 |
| 10-71-230 TRAVEL & TRAINING | 567.40 | 2,283.60 | 2,500.00 | 216.40 | 91.3 |
| 10-71-240 OFFICE SUPPLIES EXPENSE | 118.76 | 198.56 | 1,200.00 | 1,001.44 | 16.6 |
| 10-71-241 COMP LEAGUE EXPENSES | 129.80 | 2,346.18 | 8,000.00 | 5,653.82 | 29.3 |
| 10-71-242 SPECIAL DEPT. SUPPLIES | 1,056.97 | 21,220.20 | 30,000.00 | 8,779.80 | 70.7 |
| 10-71-248 VEHICLE MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-71-250 GYM FACILITY UTILITIES/OPERTNS | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 10-71-280 TELEPHONE/INTERNET | 212.38 | 878.50 | 2,500.00 | 1,621.50 | 35.1 |
| 10-71-300 GAS, OIL & TIRES | 29.49 | 63.59 | 2,000.00 | 1,936.41 | 3.2 |
| 10-71-310 PROFESSIONAL & TECHNICAL | 1,180.45 | 2,827.17 | 5,000.00 | 2,172.83 | 56.5 |
| 10-71-350 OFFICIALS FEES | 880.00 | 2,630.00 | 8,000.00 | 5,370.00 | 32.9 |
| 10-71-700 SMALL EQUIPMENT | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-71-750 CAPITAL OUTLAY | 6,061.72 | 6,061.72 | 6,000.00 | (61.72) | 101.0 |
| TOTAL RECREATION | 22,103.88 | 84,249.48 | 209,289.00 | 125,039.52 | 40.3 |

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SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|---------------|---------------|--------------|-----------------|
| <u>TRANSFERS</u> | | | | | |
| 10-80-235 TRANS TO CAPITAL IMPROVE-CLASS | 18,094.00 | 72,381.00 | 217,133.00 | 144,752.00 | 33.3 |
| 10-80-240 TRANSFER CLASS 'C' TO DEBT SER | 20,239.00 | 80,955.00 | 242,867.00 | 161,912.00 | 33.3 |
| 10-80-250 TRANSFER TO DEBT SERVICE FUND | 71,179.00 | 284,715.00 | 854,147.00 | 569,432.00 | 33.3 <i>B/A</i> |
| 10-80-275 TRNFR TO SOUTH OGDEN DAYS FUND | 4,167.00 | 16,664.00 | 50,000.00 | 33,336.00 | 33.3 |
| 10-80-330 TRANSFER CDRA TAX INCREMENT | .00 | .00 | 94,389.00 | 94,389.00 | .0 |
| | | | | | |
| TOTAL TRANSFERS | 113,679.00 | 454,715.00 | 1,458,536.00 | 1,003,821.00 | 31.2 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 659,287.01 | 3,403,879.21 | 10,063,135.00 | 6,659,255.79 | 33.8 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 60,952.78 | (334,355.93) | .00 | 334,355.93 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

SOUTH OGDEN DAYS FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|--------------|-----------------|
| 12-10100 | CASH - COMBINED FUND | 8,433.80 | |
| | TOTAL ASSETS | | <u>8,433.80</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 12-21300 | ACCOUNTS PAYABLE | 5,000.00 | |
| | TOTAL LIABILITIES | | 5,000.00 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 12-29800 | RETAINED EARNINGS | (13,404.74) | |
| | REVENUE OVER EXPENDITURES - YTD | 16,838.54 | |
| | BALANCE - CURRENT DATE | 3,433.80 | |
| | TOTAL FUND EQUITY | | <u>3,433.80</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>8,433.80</u> |

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SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

SOUTH OGDEN DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|-----------------|------------------|------------------|------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 12-30-200 SPONSOR DONATIONS | .00 | 875.00 | 27,000.00 | 26,125.00 | 3.2 |
| 12-30-225 VENDOR BOOTH RENTALS | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 12-30-250 CARNIVAL TICKET SALES | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 12-30-260 3 ON 3 REGISTRATION FEES | .00 | .00 | 300.00 | 300.00 | .0 |
| 12-30-300 FUN RUN ENTRANCE FEES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 12-30-310 KIDS' K ENTRANCE FEES | .00 | .00 | 200.00 | 200.00 | .0 |
| 12-30-330 MUD VOLLEYBALL FEES | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 12-30-350 GOLF TOURNEY ENTRANCE FEES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 12-30-400 TRANSFER IN FROM GENERAL FUND | 4,167.00 | 16,664.00 | 50,000.00 | 33,336.00 | 33.3 |
| TOTAL REVENUE | 4,167.00 | 17,539.00 | 99,700.00 | 82,161.00 | 17.6 |
| TOTAL FUND REVENUE | 4,167.00 | 17,539.00 | 99,700.00 | 82,161.00 | 17.6 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

SOUTH OGDEN DAYS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|----------------------------------|---------------|------------|-----------|--------------|--------|
| <u>EXPENDITURES</u> | | | | | |
| 12-40-112 S/O DAYS OVERTIME | .00 | .00 | 14,000.00 | 14,000.00 | .0 |
| 12-40-300 ENTERTAINMENT | .00 | 85.00 | 25,000.00 | 24,915.00 | .3 |
| 12-40-325 FIREWORKS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 12-40-350 PRINTING & BANNERS | .00 | 271.70 | 4,500.00 | 4,228.30 | 6.0 |
| 12-40-375 EQUIPMENT RENTALS | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 12-40-380 CARNIVAL PAY-OUT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 12-40-390 TELEPHONE EXPENSE | 13.33 | 39.99 | 480.00 | 440.01 | 8.3 |
| 12-40-400 T-SHIRT PRINTING | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 12-40-410 AWARDS | 253.59 | 253.59 | 4,000.00 | 3,746.41 | 6.3 |
| 12-40-425 GOLF TOURNEY FEES | .00 | 140.74 | .00 | (140.74) | .0 |
| 12-40-475 MISCELLANEOUS EXPENSES | .00 | (90.56) | 7,720.00 | 7,810.56 | (1.2) |
| TOTAL EXPENDITURES | 266.92 | 700.46 | 99,700.00 | 98,999.54 | .7 |
| TOTAL FUND EXPENDITURES | 266.92 | 700.46 | 99,700.00 | 98,999.54 | .7 |
| NET REVENUE OVER EXPENDITURES | 3,900.08 | 16,838.54 | .00 | (16,838.54) | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

DEBT SERVICE FUND

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 31-10100 | CASH - COMBINED FUND | 404,572.71 | |
| 31-16120 | SERIES 2009 DEBT SERVICE RSRV | 191,813.52 | |
| 31-16130 | US BANK GYM BOND - BOND ACCT | 561.78 | |
| | | | |
| | TOTAL ASSETS | | 596,948.01 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 31-29800 | FUND BALANCE-BEGINNING OF YEAR | 285,283.72 | |
| | REVENUE OVER EXPENDITURES - YTD | 311,664.29 | |
| | | | |
| | BALANCE - CURRENT DATE | 596,948.01 | |
| | TOTAL FUND EQUITY | | 596,948.01 |
| | TOTAL LIABILITIES AND EQUITY | | 596,948.01 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|-------------------|---------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 31-30-150 TRANSFER IN FROM CLASS 'C' | 20,239.00 | 80,955.00 | 242,867.00 | 161,912.00 | 33.3 |
| 31-30-300 TRANSFER FROM GENERAL FUND | 71,179.00 | 284,715.00 | 854,147.00 | 569,432.00 | 33.3 |
| 31-30-450 INTEREST EARNED - GYM BOND DSR | .00 | 88.66 | .00 | (88.66) | .0 |
| 31-30-800 APPROPRIATED FUND BALANCE | .00 | .00 | 6,600.00 | 6,600.00 | .0 |
| TOTAL REVENUE | 91,418.00 | 365,758.66 | 1,103,614.00 | 737,855.34 | 33.1 |
| TOTAL FUND REVENUE | 91,418.00 | 365,758.66 | 1,103,614.00 | 737,855.34 | 33.1 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|---------------|------|
| <u>EXPENDITURES</u> | | | | | |
| 31-40-100 ADMINISTRATIVE & PROFESSIONAL | .00 | 3,250.00 | 8,200.00 | 4,950.00 | 39.6 |
| 31-40-150 BOND PAYMENT - PRINCIPAL | .00 | .00 | 739,000.00 | 739,000.00 | .0 |
| 31-40-200 INTEREST ON BOND <i>Refunding</i> | (126,674.99) | 50,844.37 | 356,414.00 | 305,569.63 | 14.3 |
| TOTAL EXPENDITURES | (126,674.99) | 54,094.37 | 1,103,614.00 | 1,049,519.63 | 4.9 |
| TOTAL FUND EXPENDITURES | (126,674.99) | 54,094.37 | 1,103,614.00 | 1,049,519.63 | 4.9 |
| NET REVENUE OVER EXPENDITURES | 218,092.99 | 311,664.29 | .00 | (311,664.29) | .0 |

*Pymts : Interest - Nov. ± May
 Principal - May*

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

CAPITAL IMPROVEMENTS

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------------|
| 40-10100 | CASH - COMBINED FUND | 666,523.77 | |
| | | | |
| | TOTAL ASSETS | | 666,523.77 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 40-21300 | ACCOUNTS PAYABLE | 27,063.64 | <i>Retainage</i> |
| | TOTAL LIABILITIES | | 27,063.64 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 40-29700 | RESERVED PARK F/B - I/F | 78,433.53 | |
| 40-29750 | RESERVED TRAFFIC F/B - I/F | 33,497.94 | |
| 40-29800 | FUND BALANCE-BEGINNING OF YEAR | 120,232.30 | |
| 40-29805 | RESERVED CLASS 'C' FUND BAL | 368,978.00 | <i>B/A</i> |
| | REVENUE OVER EXPENDITURES - YTD | 38,318.36 | |
| | BALANCE - CURRENT DATE | 639,460.13 | |
| | TOTAL FUND EQUITY | | 639,460.13 |
| | TOTAL LIABILITIES AND EQUITY | | 666,523.77 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CAPITAL IMPROVEMENTS

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|------------------|------------------|-------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 40-30-110 TRAFFIC IMPACT FEES | 551.52 | 1,689.38 | 4,000.00 | 2,310.62 | 42.2 |
| 40-30-120 PARK IMPACT FEES | 768.17 | 5,377.19 | 3,500.00 | (1,877.19) | 153.6 |
| 40-30-200 INTEREST | 273.29 | 1,084.14 | 1,200.00 | 115.86 | 90.4 |
| 40-30-205 INTEREST EARNED - TRAFFIC I/F | 14.58 | 57.85 | 50.00 | (7.85) | 115.7 |
| 40-30-210 INTEREST EARNED - PARK I/FEES | 34.12 | 135.37 | 70.00 | (65.37) | 193.4 |
| 40-30-450 TRANS FROM GEN FUND- CLASS C R | 18,094.00 | 72,381.00 | 217,133.00 | 144,752.00 | 33.3 |
| TOTAL REVENUE | 19,735.68 | 80,724.93 | 225,953.00 | 145,228.07 | 35.7 |
| | | | | | |
| TOTAL FUND REVENUE | 19,735.68 | 80,724.93 | 225,953.00 | 145,228.07 | 35.7 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CAPITAL IMPROVEMENTS

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------------|------------------|-------------------|---------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 40-40-165 2015-2016 ROAD PROJECTS | 38,211.76 | 38,211.76 | 217,133.00 | 178,921.24 | 17.6 |
| 40-40-348 40TH ST. ENVIRONMENTAL STUDY | 809.78 | 1,327.81 | .00 | (1,327.81) | .0 |
| 40-40-349 40TH ST. WIDENING - CITY'S % | 893.00 | 2,867.00 | .00 | (2,867.00) | .0 |
| 40-40-550 PARK IMPACT FEE PROJECTS | .00 | .00 | 3,570.00 | 3,570.00 | .0 |
| 40-40-700 TRAFFIC IMPACT FEE PROJECTS | .00 | .00 | 4,050.00 | 4,050.00 | .0 |
| 40-40-850 TRANSFER TO RETAINED EARNINGS | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| TOTAL EXPENDITURES | 39,914.54 | 42,406.57 | 225,953.00 | 183,546.43 | 18.8 |
| TOTAL FUND EXPENDITURES | 39,914.54 | 42,406.57 | 225,953.00 | 183,546.43 | 18.8 |
| NET REVENUE OVER EXPENDITURES | (20,178.86) | 38,318.36 | .00 | (38,318.36) | .0 |

B/A
B/A
B/A

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

WATER FUND

ASSETS

| | | | |
|----------|--------------------------------|-----------------|---------------------|
| 51-10100 | CASH - COMBINED FUND | 1,565,325.55 | |
| 51-13100 | ACCTS RECEIVABLE - WATER | 129,784.21 | |
| 51-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (7,563.94) | |
| 51-13110 | PARTIAL MONTH RECEIVABLE - A/E | 81,047.44 | |
| 51-15120 | PREPAID EXPENSES | 56,135.35 | |
| 51-15700 | WATER RIGHTS | 179,636.00 | |
| 51-16110 | LAND | 115,769.32 | |
| 51-16210 | BUILDING | 19,132.78 | |
| 51-16410 | OFFICE FURNITURE | 3,098.76 | |
| 51-16510 | MACHINERY AND EQUIPMENT | 400,282.20 | |
| 51-16610 | AUTOMOBILE AND TRUCKS | 254,671.91 | |
| 51-16730 | WELLS | 60,748.14 | |
| 51-16740 | WATER SUPPLY LINES | 2,993,607.18 | |
| 51-16750 | RESERVOIRS | 1,190,128.92 | |
| 51-16760 | WATER DISTRIBUTION MAINS | 1,722,401.23 | |
| 51-16770 | METERS AND HYDRANTS | 132,559.81 | |
| 51-16998 | NET PENSION ASSET | 6,901.00 | |
| 51-16999 | DEFERRED OUTFLOWS OF RESOURCES | 22,922.00 | |
| 51-17500 | ACCUMULATED DEPRECIATION | (3,156,627.37) | |
| | TOTAL ASSETS | | <u>5,769,960.49</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------|------------|-------------------|
| 51-21300 | ACCOUNTS PAYABLE | 46,413.65 | |
| 51-22140 | ACCRUED VACATION | 25,749.55 | |
| 51-23110 | SANTANDER BANK PAYABLE | 35,810.48 | |
| 51-23335 | OPEB PAYABLE | 353,790.80 | |
| | TOTAL LIABILITIES | | <u>461,764.48</u> |

FUND EQUITY

| | | | |
|----------|---------------------------------|-------------------|---------------------|
| 51-26998 | NET PENSION LIABILITY | 96,405.00 | |
| 51-26999 | DEFERRED INFLOWS OF RESOURCES | 23,496.00 | |
| 51-28110 | CONTRIBUTIONS BY FED GOVERN. | 250,884.00 | |
| 51-28120 | MUNICIPALITIES CONTRIBUTION | 478,585.55 | |
| 51-28310 | CONTRIBUTION TO CONSTRUCTION | 4,063,397.89 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 51-29700 | RESERVED WATER F/B - I/F | 93,157.93 | |
| 51-29800 | RETAINED EARNINGS - BEG OF YR | 67,377.54 | |
| | REVENUE OVER EXPENDITURES - YTD | <u>234,892.10</u> | |
| | BALANCE - CURRENT DATE | | <u>395,427.57</u> |
| | TOTAL FUND EQUITY | | <u>5,308,196.01</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>5,769,960.49</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

WATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|-----------------|
| <u>REVENUE</u> | | | | | |
| 51-30-100 INTEREST | 521.20 | 2,067.62 | 2,400.00 | 332.38 | 86.2 |
| 51-30-105 INTEREST EARNED I/FEES | 40.54 | 160.83 | 100.00 | (60.83) | 160.8 |
| 51-30-150 HYDRANT RENTALS | (698.00) | (493.40) | 100.00 | 593.40 | (493.4) |
| 51-30-200 WATER SALES | 102,186.39 | 472,820.30 | 1,344,335.00 | 871,514.70 | 35.2 |
| 51-30-210 CONNECTION FEES WATER | 125.00 | 875.00 | 1,000.00 | 125.00 | 87.5 |
| 51-30-220 WATER IMPACT FEES | 528.87 | 3,702.09 | 3,000.00 | (702.09) | 123.4 |
| 51-30-225 LATE FEES <i>increase</i> | 4,300.00 | 13,420.00 | 41,500.00 | 28,080.00 | 32.3 |
| 51-30-700 CONTRACT SERVICES | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 51-30-925 MISC. REVENUE | .00 | 4,560.00 | .00 | (4,560.00) | .0 <i>O/B/A</i> |
| TOTAL REVENUE | 107,004.00 | 497,112.44 | 1,399,435.00 | 902,322.56 | 35.5 |
| TOTAL FUND REVENUE | 107,004.00 | 497,112.44 | 1,399,435.00 | 902,322.56 | 35.5 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

WATER FUND

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|---------------------|----------------------|-------------|
| 51-40-110 SALARIES AND WAGES | 19,251.20 | 82,163.37 | 256,540.00 | 174,376.63 | 32.0 |
| 51-40-112 OVERTIME | 273.59 | 1,801.79 | 12,000.00 | 10,198.21 | 15.0 |
| 51-40-130 EMPLOYEE BENEFITS | 5,414.98 | 44,071.16 | 145,822.00 | 101,750.84 | 30.2 |
| 51-40-210 BOOKS, SUBSCRIPT. & MEMBERSHIP | .00 | 124.17 | 800.00 | 675.83 | 15.5 |
| 51-40-230 TRAVEL & TRAINING | .00 | .00 | 7,000.00 | 7,000.00 | .0 |
| 51-40-240 OFFICE SUPPLIES | 23.69 | 108.90 | 1,300.00 | 1,191.10 | 8.4 |
| 51-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| 51-40-248 VEHICLE MAINTENANCE | .00 | 415.98 | 4,500.00 | 4,084.02 | 9.2 |
| 51-40-280 TELEPHONE | 501.86 | 1,505.45 | 6,000.00 | 4,494.55 | 25.1 |
| 51-40-290 BUILDING MAINTENANCE | .00 | .00 | 7,500.00 | 7,500.00 | .0 |
| 51-40-300 GAS, OIL & TIRES | 611.22 | 1,981.63 | 14,530.00 | 12,548.37 | 13.6 |
| 51-40-310 PROFESSIONAL & TECHNICAL SERVI | 834.00 | 6,894.00 | 11,000.00 | 4,106.00 | 62.7 |
| 51-40-320 BLUE STAKE SERVICE | .00 | 445.47 | 1,700.00 | 1,254.53 | 26.2 |
| 51-40-330 VALVE REPAIR | .00 | 3,357.85 | 20,000.00 | 16,642.15 | 16.8 |
| 51-40-400 PRV MAINTENANCE | .00 | 131.65 | 20,000.00 | 19,868.35 | .7 |
| 51-40-480 SPECIAL DEPARTMENT SUPPLIES | 5,116.66 | 11,390.35 | 41,000.00 | 29,609.65 | 27.8 |
| 51-40-490 WATER SAMPLE TESTING | .00 | 1,472.00 | 8,000.00 | 6,528.00 | 18.4 |
| 51-40-550 WEBER BASIN EXCHANGE WATER | .00 | .00 | 211,005.00 | 211,005.00 | .0 |
| 51-40-560 POWER AND PUMPING | 137.43 | 400.57 | 9,000.00 | 8,599.43 | 4.5 |
| 51-40-610 H2O TANK INSPECTION | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 51-40-649 LEASE INTEREST/TAXES | .00 | .00 | 516.00 | 516.00 | .0 |
| 51-40-650 LEASE PAYMENTS | .00 | .00 | 19,868.00 | 19,868.00 | .0 |
| 51-40-667 RADIO READ CONVERSION <i>#215,000 in Nov.</i> | .00 | .00 | 250,000.00 | 250,000.00 | .0 |
| 51-40-680 CHARGE FOR SERVICES - G/F | 10,638.00 | 42,552.00 | 127,655.00 | 85,103.00 | 33.3 |
| 51-40-749 SMALL EQUIPMENT | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 51-40-970 DEPRECIATION | 15,851.00 | 63,404.00 | 173,000.00 | 109,596.00 | 36.7 |
| 51-40-995 RETAINED EARNINGS | .00 | .00 | 28,199.00 | 28,199.00 | .0 |
| TOTAL EXPENDITURES | 58,653.63 | 262,220.34 | 1,399,435.00 | 1,137,214.66 | 18.7 |
| TOTAL FUND EXPENDITURES | 58,653.63 | 262,220.34 | 1,399,435.00 | 1,137,214.66 | 18.7 |
| NET REVENUE OVER EXPENDITURES | 48,350.37 | 234,892.10 | .00 | (234,892.10) | .0 |

* No G/y projects

SOUTH OGDEN CITY CORPORATION

BALANCE SHEET
OCTOBER 31, 2015

SANITARY SEWER

ASSETS

| | | | |
|----------|--------------------------------|-----------------|---------------------|
| 52-10100 | CASH - COMBINED FUND | 354,037.64 | |
| 52-13100 | ACCTS RECEIVABLE - SEWER | 192,649.15 | |
| 52-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (12,873.24) | |
| 52-13110 | PARTIAL MONTH RECEIVABLE - A/E | 90,794.90 | |
| 52-16110 | LAND | 16,273.50 | |
| 52-16210 | BUILDING | 76,079.29 | |
| 52-16410 | OFFICE FURNITURE | 5,041.69 | |
| 52-16510 | MACHINERY AND EQUIPMENT | 79,675.15 | |
| 52-16610 | AUTOMOBILE AND TRUCKS | 415,239.08 | |
| 52-16780 | SEWER COLLECTION | 3,797,135.21 | |
| 52-16998 | NET PENSION ASSET | 4,406.00 | |
| 52-16999 | DEFERRED OUTFLOWS OF RESOURCES | 14,634.00 | |
| 52-17500 | ACCUMULATED DEPRECIATION | (1,996,382.61) | |
| | TOTAL ASSETS | | <u>3,036,709.76</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|--------------------------------|-----------|------------|
| 52-21300 | ACCOUNTS PAYABLE | 89,657.50 | |
| 52-21350 | CNTRL WEBER IMPACT FEE PAYABLE | 16,331.00 | |
| 52-22140 | ACCRUED VACATION | 14,736.53 | |
| 52-23115 | SANTANDER BANK PAYABLE | 8,038.31 | |
| 52-23335 | OPEB PAYABLE | 80,734.16 | |
| | TOTAL LIABILITIES | | 209,497.50 |

FUND EQUITY

| | | | |
|----------|---------------------------------|--------------|---------------------|
| 52-26998 | NET PENSION LIABILITY | 61,547.00 | |
| 52-26999 | DEFERRED INFLOWS OF RESOURCES | 15,000.00 | |
| 52-28310 | CONTRIBUTION TO CONSTRUCTION | 120,760.00 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 52-29800 | RETAINED EARNINGS - BEG OF YR | 2,626,326.44 | |
| | REVENUE OVER EXPENDITURES - YTD | 3,578.82 | |
| | BALANCE - CURRENT DATE | | <u>2,629,905.26</u> |
| | TOTAL FUND EQUITY | | <u>2,827,212.26</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>3,036,709.76</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

SANITARY SEWER

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>REVENUE</u> | | | | | |
| 52-30-100 INTEREST EARNED | 128.62 | 510.25 | 1,200.00 | 689.75 | 42.5 |
| 52-30-200 SEWER SALES | 135,186.36 | 542,134.51 | 1,689,431.00 | 1,147,296.49 | 32.1 |
| 52-30-250 CONNECTION FEES SEWER | 150.00 | 1,050.00 | 800.00 | (250.00) | 131.3 |
| 52-30-890 APPROPRIATION OF FUND BALANCE | .00 | .00 | 43,271.00 | 43,271.00 | .0 |
| 52-30-925 MISC. REVENUE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| | | | | | |
| TOTAL REVENUE | 135,464.98 | 543,694.76 | 1,740,702.00 | 1,197,007.24 | 31.2 |
| | | | | | |
| TOTAL FUND REVENUE | 135,464.98 | 543,694.76 | 1,740,702.00 | 1,197,007.24 | 31.2 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

SANITARY SEWER

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|-------------------|---------------------|---------------------|-------------|
| 52-40-110 SALARIES AND WAGES | 12,480.00 | 51,743.80 | 164,705.00 | 112,961.20 | 31.4 |
| 52-40-112 OVERTIME | 1,157.85 | 3,112.48 | 12,500.00 | 9,387.52 | 24.9 |
| 52-40-130 EMPLOYEE BENEFITS | 3,793.98 | 33,540.53 | 118,815.00 | 85,274.47 | 28.2 |
| 52-40-210 MEMBERSHIPS | .00 | 220.00 | 700.00 | 480.00 | 31.4 |
| 52-40-220 PUBLIC NOTICES | .00 | .00 | 600.00 | 600.00 | .0 |
| 52-40-230 TRAVELING & TRAINING | .00 | 2,727.33 | 5,000.00 | 2,272.67 | 54.6 |
| 52-40-240 OFFICE SUPPLIES | .00 | 203.87 | 5,600.00 | 5,396.13 | 3.6 |
| 52-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | 818.28 | 3,600.00 | 2,781.72 | 22.7 |
| 52-40-248 VEHICLE MAINTENANCE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 52-40-280 TELEPHONE | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 52-40-290 BUILDING MAINTENANCE | .00 | 167.00 | 5,000.00 | 4,833.00 | 3.3 |
| 52-40-300 GAS, OIL & TIRES | 312.06 | 1,052.26 | 5,950.00 | 4,897.74 | 17.7 |
| 52-40-310 PROFESSIONAL & TECHNICAL | 45.00 | 1,235.50 | 7,500.00 | 6,264.50 | 16.5 |
| 52-40-315 SEWER LINES CLEANING SERVICE | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 52-40-320 BLUE STAKE SERVICE | .00 | .00 | 800.00 | 800.00 | .0 |
| 52-40-480 MAINTENANCE SUPPLIES | .00 | 738.89 | 15,100.00 | 14,361.11 | 4.9 |
| 52-40-550 CENTRAL WEBER SEWER PRE-TREA | .00 | 9,886.00 | 10,886.00 | 1,000.00 | 90.8 |
| 52-40-610 CENTRAL WEBER SEWER FEES | 84,000.00 | 335,954.00 | 1,009,816.00 | 673,862.00 | 33.3 |
| 52-40-649 LEASE INTEREST/TAXES | .00 | .00 | 130.00 | 130.00 | .0 |
| 52-40-650 MANHOLE REPLACEMENT | .00 | .00 | 24,475.00 | 24,475.00 | .0 |
| 52-40-651 LEASE PAYMENTS | .00 | .00 | 4,997.00 | 4,997.00 | .0 |
| 52-40-665 VIDEO & FIX TROUBLE SPOTS | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 52-40-667 PUMP HOUSE DECONSTRUCTION | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 52-40-680 CHARGE FOR SERVICES - G/F | 14,011.00 | 56,044.00 | 168,128.00 | 112,084.00 | 33.3 |
| 52-40-970 DEPRECIATION | 10,668.00 | 42,672.00 | 96,000.00 | 53,328.00 | 44.5 |
| TOTAL EXPENDITURES | 126,467.89 | 540,115.94 | 1,740,702.00 | 1,200,586.06 | 31.0 |
| TOTAL FUND EXPENDITURES | 126,467.89 | 540,115.94 | 1,740,702.00 | 1,200,586.06 | 31.0 |
| NET REVENUE OVER EXPENDITURES | 8,997.09 | 3,578.82 | .00 | (3,578.82) | .0 |

No city projects

SOUTH OGDEN CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2015

STORM DRAIN FUND

ASSETS

| | | | |
|----------|--------------------------------|---|---------------------|
| 53-10100 | CASH - COMBINED FUND | | 396,367.99 |
| 53-13100 | ACCOUNTS RECEIVABLE | | 66,211.69 |
| 53-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (| 3,848.37) |
| 53-16110 | LAND | | 100,734.16 |
| 53-16410 | OFFICE FURNITURE | | 6,182.42 |
| 53-16510 | MACHINERY AND EQUIPMENT | | 45,733.27 |
| 53-16610 | AUTOMOBILE AND TRUCKS | | 133,407.07 |
| 53-16780 | STORM DRAIN COLLECTIONS | | 2,863,634.24 |
| 53-16998 | NET PENSION ASSET | | 3,704.00 |
| 53-16999 | DEFERRED OUTFLOWS OF RESOURCES | | 12,303.00 |
| 53-17500 | ACCUMULATED DEPRECIATION | (| 1,452,497.26) |
| | TOTAL ASSETS | | <u>2,171,932.21</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|----------|------------------------|--|------------------|
| 53-22140 | ACCRUED VACATION | | 10,337.68 |
| 53-23110 | SANTANDER BANK PAYABLE | | 37,834.38 |
| 53-23335 | OPEB PAYABLE | | 1,931.18 |
| | TOTAL LIABILITIES | | <u>50,103.24</u> |

FUND EQUITY

| | | | |
|----------|---------------------------------|--------------|---------------------|
| 53-26998 | NET PENSION LIABILITY | | 51,743.00 |
| 53-26999 | DEFERRED INFLOWS OF RESOURCES | | 12,611.00 |
| 53-28310 | CONTRIBUTION TO CONSTRUCTION | | 39,247.00 |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 53-29700 | RESERVED STORM SEWER F/B - I/F | 61,795.76 | |
| 53-29800 | RETAINED EARNINGS - BEG OF YR | 1,916,920.95 | |
| | REVENUE OVER EXPENDITURES - YTD | 39,511.26 | |
| | BALANCE - CURRENT DATE | | <u>2,018,227.97</u> |
| | TOTAL FUND EQUITY | | <u>2,121,828.97</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>2,171,932.21</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

STORM DRAIN FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | | UNEARNED | PCNT |
|---|---------------|------------|------------|---|------------|-------|
| <u>REVENUE</u> | | | | | | |
| 53-30-100 INTEREST | 125.71 | 498.68 | 450.00 | (| 48.68) | 110.8 |
| 53-30-105 INTEREST EARNED I/FEES | 26.83 | 106.44 | 50.00 | (| 56.44) | 212.9 |
| 53-30-200 STORM DRAIN REVENUE | 46,187.17 | 184,571.79 | 549,433.00 | | 364,861.21 | 33.6 |
| 53-30-220 STORM DRAIN IMPACT FEES | 1,500.00 | 10,500.00 | 2,600.00 | (| 7,900.00) | 403.9 |
| 53-30-890 APPROPRIATION OF FUND BALANCE | .00 | .00 | 2,641.00 | | 2,641.00 | .0 |
| | | | | | | |
| TOTAL REVENUE | 47,839.71 | 195,676.91 | 555,174.00 | | 359,497.09 | 35.3 |
| | | | | | | |
| TOTAL FUND REVENUE | 47,839.71 | 195,676.91 | 555,174.00 | | 359,497.09 | 35.3 |

SOUTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

STORM DRAIN FUND

| EXPENDITURES | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|---------------------|-------------|
| 53-40-110 SALARIES AND WAGES | 10,028.80 | 40,629.43 | 124,515.00 | 83,885.57 | 32.6 |
| 53-40-112 OVERTIME | 603.45 | 2,231.15 | 11,000.00 | 8,768.85 | 20.3 |
| 53-40-130 EMPLOYEE BENEFITS | 2,915.02 | 25,908.12 | 76,101.00 | 50,192.88 | 34.0 |
| 53-40-210 BOOKS, SUBSCRIPT. & MEMBERSHIPS | .00 | 3,359.61 | 4,000.00 | 640.39 | 84.0 |
| 53-40-220 PUBLIC NOTICE | .00 | .00 | 300.00 | 300.00 | .0 |
| 53-40-230 TRAVEL & TRAINING | 16.74 | 16.74 | 4,500.00 | 4,483.26 | .4 |
| 53-40-240 OFFICE SUPPLIES | 19.95 | 39.90 | 1,500.00 | 1,460.10 | 2.7 |
| 53-40-245 CLOTHING/UNIFORM/EQUIP. ALLOW. | .00 | .00 | 4,700.00 | 4,700.00 | .0 |
| 53-40-248 VEHICLE MAINTENANCE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 53-40-280 TELEPHONE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 53-40-290 BUILDING MAINTENCE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 53-40-300 GAS, OIL & TIRES | 338.51 | 1,160.97 | 7,225.00 | 6,064.03 | 16.1 |
| 53-40-310 PROF & TECH SERVICES | 1,287.00 | 1,331.00 | 14,000.00 | 12,669.00 | 9.5 |
| 53-40-320 BLUE STAKE SERVICE | .00 | .00 | 1,100.00 | 1,100.00 | .0 |
| 53-40-400 SYSTEM MAINTENANCE PROGRAM | .00 | 400.00 | 40,000.00 | 39,600.00 | 1.0 |
| 53-40-480 SPECIAL DEPARTMENT SUPPLIES | 79.40 | 1,052.73 | 4,000.00 | 2,947.27 | 26.3 |
| 53-40-649 LEASE INTEREST/TAXES | .00 | .00 | 586.00 | 586.00 | .0 |
| 53-40-650 LEASE PAYMENTS | .00 | .00 | 22,545.00 | 22,545.00 | .0 |
| 53-40-680 CHARGE FOR SERVICES - G/F | 10,909.00 | 43,636.00 | 130,902.00 | 87,266.00 | 33.3 |
| 53-40-970 DEPRECIATION | 8,090.00 | 32,360.00 | 97,200.00 | 64,840.00 | 33.3 |
| 53-40-980 CONTINGENCY | .00 | 4,040.00 | .00 | (4,040.00) | .0 |
| TOTAL EXPENDITURES | 34,287.87 | 156,165.65 | 555,174.00 | 399,008.35 | 28.1 |
| TOTAL FUND EXPENDITURES | 34,287.87 | 156,165.65 | 555,174.00 | 399,008.35 | 28.1 |
| NET REVENUE OVER EXPENDITURES | 13,551.84 | 39,511.26 | .00 | (39,511.26) | .0 |

No c/y projects

SOUTH OGDEN CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2015

GARBAGE FUND

ASSETS

| | | | | |
|----------|--------------------------------|---|-------------|-------------------|
| 54-10100 | CASH - COMBINED FUND | | 268,746.51 | |
| 54-13100 | ACCTS RECEIVABLE - GARBAGE | | 107,519.67 | |
| 54-13101 | ALLOWANCE FOR DOUBTFUL ACCTS. | (| 7,336.26) | |
| 54-13110 | ACCTS. RECEIVABLE - ABATEMENTS | | 772.92 | |
| 54-16410 | COMPUTERS | | 3,075.82 | |
| 54-16510 | MACHINERY AND EQUIPMENT | | 54,957.00 | |
| 54-16610 | VEHICLES | | 181,785.27 | |
| 54-17500 | ACCUMULATED DEPRECIATION | (| 203,650.86) | |
| | TOTAL ASSETS | | | <u>405,870.07</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|----------|------------------------|---|-----------|-----------|
| 54-21300 | ACCOUNTS PAYABLE | | 52,800.00 | |
| 54-21310 | TRAILER DEPOSITS | (| 10.00) | |
| 54-23110 | SANTANDER BANK PAYABLE | | 13,836.23 | |
| | TOTAL LIABILITIES | | | 66,626.23 |

FUND EQUITY

| | | | | |
|------------------------------|---------------------------------|--|-------------------|-------------------|
| UNAPPROPRIATED FUND BALANCE: | | | | |
| 54-29800 | RETAINED EARNINGS - BEG OF YR | | 295,172.49 | |
| | REVENUE OVER EXPENDITURES - YTD | | 44,071.35 | |
| | BALANCE - CURRENT DATE | | <u>339,243.84</u> | |
| | TOTAL FUND EQUITY | | | <u>339,243.84</u> |
| | TOTAL LIABILITIES AND EQUITY | | | <u>405,870.07</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GARBAGE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------|------------------|-------------------|-------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | |
| 54-30-100 INTEREST EARNED | 117.83 | 467.44 | 1,200.00 | 732.56 | 39.0 |
| 54-30-200 GARBAGE FEES | 53,102.21 | 212,199.21 | 617,942.00 | 405,742.79 | 34.3 |
| 54-30-205 RECYCLING FEES | 16,863.37 | 67,440.20 | 199,568.00 | 132,127.80 | 33.8 |
| 54-30-850 MISC. RENTAL | 180.00 | 1,800.00 | 950.00 | (850.00) | 189.5 |
| TOTAL REVENUE | 70,263.41 | 281,906.85 | 819,660.00 | 537,753.15 | 34.4 |
| | | | | | |
| TOTAL FUND REVENUE | 70,263.41 | 281,906.85 | 819,660.00 | 537,753.15 | 34.4 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

GARBAGE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|--------------|------|
| <u>EXPENDITURES</u> | | | | | |
| 54-40-240 OFFICE SPPLIES | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 54-40-248 VEHICLE MAINTENANCE | .00 | 562.36 | 1,500.00 | 937.64 | 37.5 |
| 54-40-280 TELEPHONE | .00 | .00 | 2,300.00 | 2,300.00 | .0 |
| 54-40-290 BUILDING MAINTENANCE | .00 | 121.79 | 5,000.00 | 4,878.21 | 2.4 |
| 54-40-300 GAS, OIL & TIRES | 197.69 | 568.69 | 7,130.00 | 6,561.31 | 8.0 |
| 54-40-310 PROF & TEACH SERVICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 54-40-420 ALLIED WASTE - CONTRACT SRVC. | 35,568.37 | 143,319.15 | 424,800.00 | 281,480.85 | 33.7 |
| 54-40-430 TIPPING FEES | (100.00) | 50,620.34 | 175,000.00 | 124,379.66 | 28.9 |
| 54-40-440 ADDITIONAL CLEANUPS | 682.67 | 1,395.17 | 15,000.00 | 13,604.83 | 9.3 |
| 54-40-450 CONSTRUCTION MATERIALS TIPPING | .00 | 300.00 | 7,500.00 | 7,200.00 | 4.0 |
| 54-40-520 TREE REMOVAL | .00 | .00 | 9,400.00 | 9,400.00 | .0 |
| 54-40-615 JUNK ORDINANCE ENFORCEMENT | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| 54-40-649 LEASE INTEREST/TAXES | .00 | .00 | 117.00 | 117.00 | .0 |
| 54-40-650 LEASE PAYMENTS | .00 | .00 | 4,492.00 | 4,492.00 | .0 |
| 54-40-680 CHARGE FOR SERVICES - G/F | 8,280.00 | 33,120.00 | 99,354.00 | 66,234.00 | 33.3 |
| 54-40-970 DEPRECIATION | 1,957.00 | 7,828.00 | 20,700.00 | 12,872.00 | 37.8 |
| 54-40-990 RETAINED EARNINGS | .00 | .00 | 31,867.00 | 31,867.00 | .0 |
| | | | | | |
| TOTAL EXPENDITURES | 46,585.73 | 237,835.50 | 819,660.00 | 581,824.50 | 29.0 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 46,585.73 | 237,835.50 | 819,660.00 | 581,824.50 | 29.0 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 23,677.68 | 44,071.35 | .00 | (44,071.35) | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

AMBULANCE FUND

| <u>ASSETS</u> | | | |
|-----------------------------------|----------------------------------|-------------------|-------------------|
| 58-10100 | CASH - COMBINED FUND | (337,439.25) | |
| 58-13100 | ACCTS RECEIVABLE - AMBULANCE | 142,758.64 | |
| 58-16410 | COMPUTERS | 14,425.00 | |
| 58-16510 | MACHINERY AND EQUIPMENT | 55,877.95 | |
| 58-16610 | VEHICLES | 499,772.90 | |
| 58-16998 | NET PENSION ASSET | 3,769.00 | |
| 58-16999 | DEFERRED OUTFLOWS OF RESOURCES | 12,519.00 | |
| 58-17500 | ACCUMULATED DEPRECIATION | (428,354.51) | |
| | TOTAL ASSETS | | (36,671.27) |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 58-23110 | SANTANDER BANK PAYABLE | 105,314.21 | |
| | TOTAL LIABILITIES | | 105,314.21 |
| <u>FUND EQUITY</u> | | | |
| 58-26998 | NET PENSION LIABILITY | 52,651.00 | |
| 58-26999 | DEFERRED INFLOWS OF RESOURCES | 12,832.00 | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 58-29800 | RETAINED EARNINGS - BEG OF YR | (163,068.27) | |
| | REVENUE OVER EXPENDITURES - YTD | (44,400.21) | |
| | BALANCE - CURRENT DATE | (207,468.48) | |
| | TOTAL FUND EQUITY | | (141,985.48) |
| | TOTAL LIABILITIES AND EQUITY | | (36,671.27) |

Findings #2

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

AMBULANCE FUND

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---------------------------|----------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>REVENUE</u> | | | | | | |
| 58-30-201 | AMBULANCE FEES - S/O - DPS | 26,071.69 | 126,327.49 | 295,000.00 | 168,672.51 | 42.8 |
| 58-30-890 | APPROPRIATE FUND BALANCE | .00 | .00 | 315,748.00 | 315,748.00 | .0 |
| TOTAL REVENUE | | <u>26,071.69</u> | <u>126,327.49</u> | <u>610,748.00</u> | <u>484,420.51</u> | <u>20.7</u> |
| TOTAL FUND REVENUE | | <u>26,071.69</u> | <u>126,327.49</u> | <u>610,748.00</u> | <u>484,420.51</u> | <u>20.7</u> |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

AMBULANCE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 58-40-110 SALARIES AND WAGES | 13,233.85 | 52,579.69 | 163,561.00 | 110,981.31 | 32.2 |
| 58-40-111 PART TIME WAGES | 2,962.41 | 14,774.49 | 53,490.00 | 38,715.51 | 27.6 |
| 58-40-112 OVERTIME | 1,945.60 | 7,791.89 | 12,735.00 | 4,943.11 | 61.2 |
| 58-40-130 EMPLOYEE BENEFITS | 3,885.01 | 29,782.20 | 92,460.00 | 62,677.80 | 32.2 |
| 58-40-210 MEMBERSHIPS | .00 | .00 | 520.00 | 520.00 | .0 |
| 58-40-230 TRAVEL & TRAINING | .00 | 370.00 | 1,120.00 | 750.00 | 33.0 |
| 58-40-240 OFFICE SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 58-40-245 UNIFORM ALLOWANCE | .00 | .00 | 3,745.00 | 3,745.00 | .0 |
| 58-40-248 VEHICLE MAINTENANCE | 951.92 | 2,833.99 | 5,150.00 | 2,316.01 | 55.0 |
| 58-40-250 EQUIPMENT MAINTENANCE | .00 | 7.99 | 6,427.00 | 6,419.01 | .1 |
| 58-40-270 EMS BILLING FEES | 1,371.00 | 3,891.40 | 13,250.00 | 9,358.60 | 29.4 |
| 58-40-300 GAS, OIL & TIRES | 486.42 | 1,819.07 | 13,497.00 | 11,677.93 | 13.5 |
| 58-40-310 PROFESSIONAL & TECHNICAL | .00 | 7,000.00 | 13,445.00 | 6,445.00 | 52.1 |
| 58-40-312 PMA FEES | 4,629.29 | 9,773.03 | 69,498.00 | 59,724.97 | 14.1 |
| 58-40-315 BAD DEBTS EXPENSE | (25.00) | (1,273.78) | .00 | 1,273.78 | .0 |
| 58-40-330 EMS EDUCATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 58-40-480 SPECIAL DEPARTMENT SUPPLIES | .00 | 60.00 | 3,230.00 | 3,170.00 | 1.9 |
| 58-40-490 DISPOSABLE MEDICAL SUPPLIES | 2,374.56 | 4,901.73 | 26,900.00 | 21,998.27 | 18.2 |
| 58-40-649 LEASE INTEREST/TAXES | .00 | .00 | 897.00 | 897.00 | .0 |
| 58-40-650 LEASE PAYMENTS | .00 | .00 | 34,531.00 | 34,531.00 | .0 |
| 58-40-680 CHARGE FOR SERVICES - G/F | 5,183.00 | 20,732.00 | 62,192.00 | 41,460.00 | 33.3 |
| 58-40-970 DEPRECIATION | 3,921.00 | 15,684.00 | 32,600.00 | 16,916.00 | 48.1 |
| TOTAL EXPENDITURES | 40,919.06 | 170,727.70 | 610,748.00 | 440,020.30 | 28.0 |
| TOTAL FUND EXPENDITURES | 40,919.06 | 170,727.70 | 610,748.00 | 440,020.30 | 28.0 |
| NET REVENUE OVER EXPENDITURES | (14,847.37) | (44,400.21) | .00 | 44,400.21 | .0 |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 OCTOBER 31, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|-------------|------------|
| 61-10100 | CASH - COMBINED FUND | 781,126.09 | |
| | | | |
| | TOTAL ASSETS | | 781,126.09 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 61-29800 | FUND BALANCE-BEGINNING OF YEAR | 784,776.00 | |
| | REVENUE OVER EXPENDITURES - YTD | (3,649.91) | |
| | | | |
| | BALANCE - CURRENT DATE | 781,126.09 | |
| | TOTAL FUND EQUITY | | 781,126.09 |
| | TOTAL LIABILITIES AND EQUITY | | 781,126.09 |

781,126.09

Loan B/A PPA

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>REVENUE</u> | | | | | |
| 61-30-110 TAX INC. - 36TH STREET | 606.48 | 1,601.05 | 105,000.00 | 103,398.95 | 1.5 |
| TOTAL REVENUE | 606.48 | 1,601.05 | 105,000.00 | 103,398.95 | 1.5 |
| TOTAL FUND REVENUE | 606.48 | 1,601.05 | 105,000.00 | 103,398.95 | 1.5 |



SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

COMMUNITY DEVELOPMNT & RENEWAL

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------------|----------------------|--------------------|-------------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 61-40-400 PROFESSIONAL | 1,994.96 | 3,614.96 | 5,500.00 | 1,885.04 | 65.7 |
| 61-40-600 NEW RDA PROJECTS | .00 | .00 | 94,587.00 | 94,587.00 | .0 |
| 61-40-710 CHARGE FOR SERVICES - G/F | 409.00 | 1,636.00 | 4,913.00 | 3,277.00 | 33.3 |
| TOTAL EXPENDITURES | <u>2,403.96</u> | <u>5,250.96</u> | <u>105,000.00</u> | <u>99,749.04</u> | <u>5.0</u> |
| TOTAL FUND EXPENDITURES | <u>2,403.96</u> | <u>5,250.96</u> | <u>105,000.00</u> | <u>99,749.04</u> | <u>5.0</u> |
| NET REVENUE OVER EXPENDITURES | <u>(1,797.48)</u> | <u>(3,649.91)</u> | <u>.00</u> | <u>3,649.91</u> | <u>.0</u> |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 OCTOBER 31, 2015

CDRA - NW PROJECT AREA

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 67-10100 | CASH - COMBINED FUND | 526,503.56 | |
| | | | |
| | TOTAL ASSETS | | 526,503.56 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>LIABILITIES</u> | | | |
| 67-21300 | ACCOUNTS PAYABLE | 160,921.81 | |
| | | | |
| | TOTAL LIABILITIES | | 160,921.81 |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 67-29800 | FUND BALANCE-BEGINNING OF YEAR | 337,665.69 | |
| | REVENUE OVER EXPENDITURES - YTD | 27,916.06 | |
| | | | |
| | BALANCE - CURRENT DATE | 365,581.75 | |
| | | | |
| | TOTAL FUND EQUITY | | 365,581.75 |
| | TOTAL LIABILITIES AND EQUITY | | 526,503.56 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA - NW PROJECT AREA

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------|---------------|------------|------------|------------|------|
| <u>REVENUE</u> | | | | | |
| 67-30-100 TAX INCREMENT | 1,885.27 | 4,976.96 | 700,000.00 | 695,023.04 | .7 |
| 67-30-200 SALES TAX REVENUE | 14,762.13 | 27,939.10 | 165,000.00 | 137,060.90 | 16.9 |
| 67-30-300 INTEREST INCOME | .00 | .00 | 75.00 | 75.00 | .0 |
| | | | | | |
| TOTAL REVENUE | 16,647.40 | 32,916.06 | 865,075.00 | 832,158.94 | 3.8 |
| | | | | | |
| TOTAL FUND REVENUE | 16,647.40 | 32,916.06 | 865,075.00 | 832,158.94 | 3.8 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA - NW PROJECT AREA

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------------|----------------------|-------------------|-------------------|---------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 67-40-400 PROFESSIONAL & TECHNICAL | .00 | .00 | 18,200.00 | 18,200.00 | .0 |
| 67-40-450 PAYMENT TO COSTCO/KIMCO | .00 | .00 | 95,000.00 | 95,000.00 | .0 |
| 67-40-475 TAX INCREMENT INCENTIVES | .00 | .00 | 125,000.00 | 125,000.00 | .0 |
| 67-40-480 SALES TAX INCENTIVES | .00 | .00 | 165,000.00 | 165,000.00 | .0 |
| 67-40-500 CHARGE FOR SERVICES - G/F | 1,250.00 | 5,000.00 | 15,000.00 | 10,000.00 | 33.3 |
| 67-40-600 NEW CDRA PROJECTS | .00 | .00 | 446,875.00 | 446,875.00 | .0 |
| TOTAL EXPENDITURES | <u>1,250.00</u> | <u>5,000.00</u> | <u>865,075.00</u> | <u>860,075.00</u> | <u>.6</u> |
| TOTAL FUND EXPENDITURES | <u>1,250.00</u> | <u>5,000.00</u> | <u>865,075.00</u> | <u>860,075.00</u> | <u>.6</u> |
| NET REVENUE OVER EXPENDITURES | <u>15,397.40</u> | <u>27,916.06</u> | <u>.00</u> | <u>(27,916.06)</u> | <u>.0</u> |

SOUTH OGDEN CITY CORPORATION
 BALANCE SHEET
 OCTOBER 31, 2015

CDRA - HINCKLEY PROJECT AREA

| <u>ASSETS</u> | | | |
|-------------------------------|---------------------------------|------------|------------|
| 68-10100 | CASH - COMBINED FUND | 112,883.13 | |
| | | | |
| | TOTAL ASSETS | | 112,883.13 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 68-29800 | FUND BALANCE-BEGINNING OF YEAR | 113,149.57 | |
| | REVENUE OVER EXPENDITURES - YTD | (266.44) | |
| | | | |
| | BALANCE - CURRENT DATE | 112,883.13 | |
| | | | |
| | TOTAL FUND EQUITY | | 112,883.13 |
| | TOTAL LIABILITIES AND EQUITY | | 112,883.13 |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA - HINCKLEY PROJECT AREA

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|----------------|--------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>REVENUE</u> | | | | | | |
| 68-30-100 | TAX INCREMENT | 223.33 | 589.56 | 150,000.00 | 149,410.44 | .4 |
| | TOTAL REVENUE | 223.33 | 589.56 | 150,000.00 | 149,410.44 | .4 |
| | TOTAL FUND REVENUE | 223.33 | 589.56 | 150,000.00 | 149,410.44 | .4 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA - HINCKLEY PROJECT AREA

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|--|----------------------|-------------------|-------------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | |
| 68-40-400 PROFESSIONAL & TECHNICAL | 188.00 | 188.00 | 7,000.00 | 6,812.00 | 2.7 |
| 68-40-450 TRANSFER TO HINCKLEY HOUSING | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| 68-40-500 CHARGE FOR SERVICES - G/F | 167.00 | 668.00 | 2,000.00 | 1,332.00 | 33.4 |
| 68-40-600 NEW CDRA PROJECTS | .00 | .00 | 109,700.00 | 109,700.00 | .0 |
| TOTAL EXPENDITURES | <u>355.00</u> | <u>856.00</u> | <u>150,000.00</u> | <u>149,144.00</u> | <u>.6</u> |
| TOTAL FUND EXPENDITURES | <u>355.00</u> | <u>856.00</u> | <u>150,000.00</u> | <u>149,144.00</u> | <u>.6</u> |
| NET REVENUE OVER EXPENDITURES | <u>(131.67)</u> | <u>(266.44)</u> | <u>.00</u> | <u>266.44</u> | <u>.0</u> |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

CDRA HINCKLEY HOUSING FUND

| <u>ASSETS</u> | | | |
|-------------------------------|--------------------------------|------------------|------------------|
| 85-10100 | CASH - COMBINED FUND | 70,397.39 | |
| | TOTAL ASSETS | | <u>70,397.39</u> |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 85-29800 | FUND BALANCE-BEGINNING OF YEAR | <u>70,397.39</u> | |
| | BALANCE - CURRENT DATE | 70,397.39 | |
| | TOTAL FUND EQUITY | | <u>70,397.39</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>70,397.39</u> |

SOUTH OGDEN CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA HINCKLEY HOUSING FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEARNED</u> | <u>PCNT</u> |
|---------------------------------------|----------------------|-------------------|---------------|-----------------|-------------|
| <u>REVENUE</u> | | | | | |
| 85-30-400 TRANSFER FROM HINCKLEY CDRA | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| TOTAL REVENUE | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| TOTAL FUND REVENUE | .00 | .00 | 31,300.00 | 31,300.00 | .0 |

SOUTH OGDEN CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2015

CDRA HINCKLEY HOUSING FUND

| | | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|---------------------|-------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| <u>EXPENDITURES</u> | | | | | | |
| 85-40-100 | HOUSING EXPENDITURES | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| | TOTAL EXPENDITURES | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| | TOTAL FUND EXPENDITURES | .00 | .00 | 31,300.00 | 31,300.00 | .0 |
| | NET REVENUE OVER EXPENDITURES | .00 | .00 | .00 | .00 | .0 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

GENERAL FIXED ASSETS

| <u>ASSETS</u> | | | |
|-------------------------------|--------------------------------|---------------|---------------|
| 91-16200 | LAND | 10,144,413.37 | |
| 91-16250 | BUILDINGS | 12,997,344.78 | |
| 91-16300 | IMPROVEMENTS | 41,757,454.53 | |
| 91-16430 | COURT | 41,777.24 | |
| 91-16440 | ADMINISTRATION | 159,710.03 | |
| 91-16490 | NON-DEPARTMENTAL | 193,288.14 | |
| 91-16550 | POLICE DEPT. | 1,486,818.31 | |
| 91-16570 | FIRE DEPT. | 1,887,339.89 | |
| 91-16580 | INSPECTIONS | 7,071.11 | |
| 91-16600 | STREETS | 1,345,777.35 | |
| 91-16700 | PARKS | 636,348.94 | |
| 91-16710 | RECREATION | 65,337.57 | |
| | | | |
| | TOTAL ASSETS | | 70,722,681.26 |
| <u>LIABILITIES AND EQUITY</u> | | | |
| <u>FUND EQUITY</u> | | | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 91-29800 | FUND BALANCE-BEGINNING OF YEAR | 67,830,324.64 | |
| 91-29850 | ADDITIONS - CURRENT YEAR | 2,892,356.62 | |
| | | | |
| | BALANCE - CURRENT DATE | | 70,722,681.26 |
| | TOTAL FUND EQUITY | | 70,722,681.26 |
| | TOTAL LIABILITIES AND EQUITY | | 70,722,681.26 |

SOUTH OGDEN CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2015

GENERAL LONG-TERM DEBT

| <u>ASSETS</u> | | |
|-------------------------------|--------------------------------|---------------|
| 95-12030 | AMOUNT TO RETIRE SANTANDER BNK | 397,840.70 |
| 95-12050 | AMOUNT TO RETIRE SIEMENS LEASE | 268,013.54 |
| 95-13020 | AMTS TO RETIRE CAPITAL LEASES | 7,990.87 |
| 95-18100 | AMOUNT TO BE PROVIDED FOR DEBT | 11,053,288.75 |
| | | <hr/> |
| | TOTAL ASSETS | 11,727,133.86 |
| | | <hr/> <hr/> |
| <u>LIABILITIES AND EQUITY</u> | | |
| <u>LIABILITIES</u> | | |
| 95-23145 | CAPITAL LEASE AGREEMENTS | 7,990.87 |
| 95-23150 | SANTANDER BANK - FLEET LEASE | 397,840.70 |
| 95-23160 | SIEMENS LEASE | 268,013.54 |
| 95-23260 | 2006 SALES TAX REVENUE BONDS | 6,020,000.00 |
| 95-23270 | 2009 SALES TAX REVENUE BONDS | 1,375,000.00 |
| 95-23275 | 2014 REFUNDING 2004 SERIES BDS | 1,137,000.00 |
| 95-23280 | 2012 CLASS 'C' ROAD BONDS | 1,555,000.00 |
| 95-23335 | RETIREMENT LIABILITY | 966,288.75 |
| | | <hr/> |
| | TOTAL LIABILITIES | 11,727,133.86 |
| | | <hr/> <hr/> |
| | TOTAL LIABILITIES AND EQUITY | 11,727,133.86 |
| | | <hr/> <hr/> |