



**AUDIT COMMITTEE MEETING AGENDA
DECEMBER 07, 2020 - 1 PM
NORTH OGDEN, UTAH**

PUBLIC CAN ATTEND BY:

Click the link to join the webinar:

<https://us02web.zoom.us/j/84726481058?pwd=Mk9HckorTmZac0lnRmcxYkh6TFpZUT09> Webinar ID: 847 2648 1058
or Telephone Dial: US: +1 669 900 9128 or +1 253 215 8782 or +1 346 248 7799 or +1 646 558 8656 8592 626 6799 or
YouTube: <https://www.youtube.com/channel/UCrigbePBxTucXEzRr6fclhQ/videos>

Welcome: Chairman Swanson

Thought & Pledge of Allegiance: Committee Member Mayor S. Neal Berube

ACTIVE AGENDA

1. Public Comments*
2. Discussion on the Quarterly Report
Presenter: Evan Nelson, Finance Director
3. Update on the 2020 Fiscal Year Audit
Presenter: Evan Nelson, Finance Director
4. Discussion on the next Audit Committee meeting
Presenter: Chairman Swanson
5. Public Comments*
6. Committee Members/Staff Comments
7. Adjournment

****Please see notes regarding Public Comments rules and procedure***

Public meetings will be held electronically in accordance with Utah Code Ann. §§ 52-4-210 et. seq., Open and Public Meetings Act. Pursuant to a written determination by the Mayor/Council finding that conducting the meeting with an anchor location presents a substantial risk to the health and safety of those who may be present due to infectious and potentially dangerous nature of COVID-19 virus, public meetings will be held electronically until further notice. The Committee at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. In compliance with the American with Disabilities Act, needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify Annette Spendlove, City Recorder at 782-7211 at least 48 hours prior to the meeting. In accordance with State Statute, City Ordinance, and Council Policy, one or more Committee Members may be connected via speakerphone or may by two-thirds vote to go into a closed meeting.

CERTIFICATE OF POSTING The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the North Ogden City limits on this 4th day of December, 2020 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, at <http://www.northogdencity.com>, and faxed to the Standard Examiner. The 2020 meeting schedule was also provided to the Standard Examiner on December 22, 2019 S. Annette Spendlove, MMC, City Recorder.

Public Comments/Questions

- a. Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business.
- b. When a member of the audience addresses the Mayor and/or Council, he or she will come to the podium and state his or her name and address.
- c. Citizens will be asked to limit their remarks/questions to five (5) minutes each.
- d. The Mayor shall have discretion as to who will respond to a comment/question.
- e. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks.
- f. Some comments/questions may have to wait for a response until the next Regular Council Meeting.
- g. The Mayor will inform a citizen when he or she has used the allotted time.



NORTH OGDEN CITY STAFF REPORT

TO: MAYOR & CITY COUNCIL
FROM: EVAN NELSON, FINANCE DIRECTOR
SUBJECT: QUARTERLY FINANCIAL REPORT – SEPTEMBER 2020

DATE: 12/8/20

Attached is the Quarterly Financial Report for the quarter ending September 30, 2020. The detail report provides revenue, expenditure, and balance sheet information for all City funds. A summary sheet is included to provide a visual representation of the sales tax trend, and a revenue and expenditure comparison to budget.

Sales Tax

This report includes sales tax revenue generated from transactions in July through September 2020. Revenues are coming in much stronger than projections in spite of the Coronavirus pandemic. Year-to-date collections are \$920,844 which is \$345,707 or 60% more than the projection. The total represents a 20.8% increase over the previous fiscal year. The City was very cautious in setting revenue expectations at the beginning of the pandemic. The past several months have shown sales tax revenues to increase rather than decrease as a result of the pandemic.

Summary Graphs

The summary graph shows revenues and expenditures compared to budget. A few explanations are included below. Please note that several amendments to the budget were approved in November and are not reflected in the September report.

General Fund – Expenditures are slightly greater than revenues due to some annual costs that occur near the beginning of the fiscal year. Expenditures appear to be very high in the Non-departmental category due to CARES Act expenditures that were not included in the original budget. The amendments in November correct this deviation.

Transportation Impact Fee Fund – The budgeted transfer from this fund to the Capital Improvement Fund has been entered to help cover expenditures on the 2600 North Intersection project. This transfer brings Transportation Impact Fee Fund expenditures to 100% expended.

Capital Improvement Fund – Expenditures exceed revenues. Some grant expenses had not been reimbursed by the end of September. Also, the purchase of the Wells Fargo building was expected to occur in the prior fiscal year, but did not happen until July 2020. A budget amendment will be proposed to roll the budget into fiscal year 2021. The amount of this expenditure was \$940,652.70.

Sewer Fund – Expenditures exceed revenues due to the sewer relining capital project occurring at the beginning of the fiscal year.

Storm Water Fund - Expenditures only slightly exceed revenues in this fund. (\$3,771) The graph is a bit misleading due to a large difference between budgeted revenues and budgeted expenditures. The difference is due to a large amount of grant revenue budgeted for the Community Pond capital project.

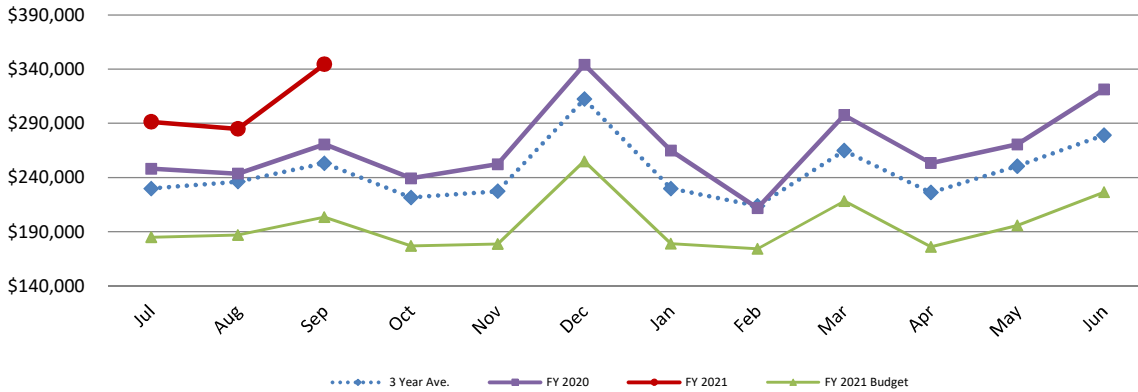
Solid Waste – Expenditures exceed revenues due to the garbage truck lease expense at the beginning of the year. Please note this fund budget was amended in November to reflect the revised operation plan for Solid Waste. The amended budget is not reflected in the September report.

Motor Pool Funds – Expenditures in excess of revenue in these funds is approximately the amount of depreciation expense. These funds are not currently set up to accrue large balances for asset replacement. Under current practice, the General Fund is expected to supply the needed revenue for asset replacement as approved in the budget from year to year.

Economic Forecast

The economy in Utah is faring much better than anticipated so far this fiscal year. The Council has approved some amendments to the budget, partially restoring some items that were initially cut from the budget. There seems to be cautious optimism as the revenues are trending in a positive direction. However, uncertainties remain related to the COVID 19 Pandemic and its ongoing effects upon State and local revenues.

Sales Tax Trend

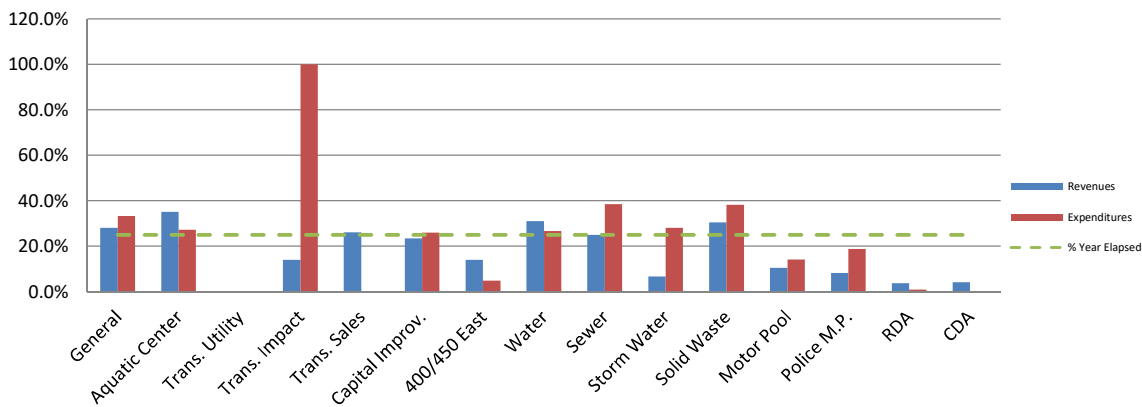


Year-to-date Collections
\$920,844

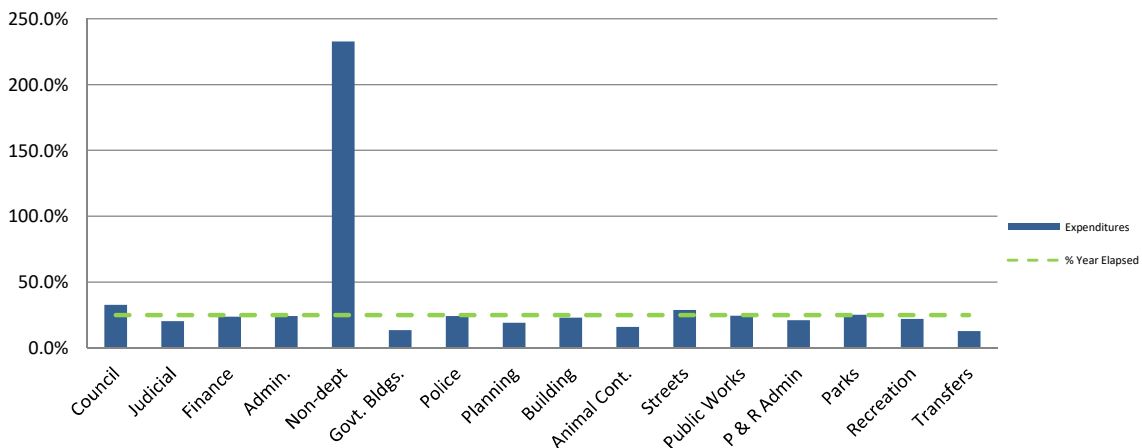
Year-to-date Projection
\$575,137

Variance
\$345,707
or
60.11%
Ahead of Projection

Revenues & Expenditures % of Budget By Fund



General Fund Expenditures



NORTH OGDEN CITY CORPORATION
COMBINED CASH INVESTMENT
SEPTEMBER 30, 2020

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	1,284,451.83
10-11115	XPRESS DEPOSIT ACCOUNT	151,178.54
10-11120	ZIONS BANK	249,737.88
10-11130	AMERICA FIRST CREDIT UNION	249,130.16
10-11310	PETTY CASH	2,000.00
10-11610	INVESTMENTS - STATE POOL	15,473,046.72
	TOTAL COMBINED CASH	17,409,545.13
10-11900	CASH ALLOCATION TO OTHER FUNDS	(14,024,043.94)
	TOTAL GENERAL FUND CASH	3,385,501.19

CASH ALLOCATION RECONCILIATION

22	ALLOCATION TO AQUATIC CENTER FUND	35,411.86
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	992,651.90
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	615,564.76
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	948,948.21
32	ALLOCATION TO SEWER IMPACT FEE FUND	465,463.24
33	ALLOCATION TO STORM IMPACT FEE FUND	1,675,435.48
40	ALLOCATION TO CAPITAL IMPROVEMENTS	778,874.90
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	263,969.94
51	ALLOCATION TO WATER FUND	4,191,386.00
52	ALLOCATION TO SEWER FUND	891,904.25
53	ALLOCATION TO STORM WATER UTILITY FUND	1,167,140.95
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	267,336.63
61	ALLOCATION TO MOTOR POOL FUND	1,407.82
62	ALLOCATION TO POLICE MOTOR POOL FUND	59,632.00
65	ALLOCATION TO REDEVELOPMENT FUND	1,610,113.04
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	58,802.96
	TOTAL ALLOCATIONS TO OTHER FUNDS	14,024,043.94
	ALLOCATION FROM GENERAL FUND - 10-11900	(14,024,043.94)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

GENERAL FUND

ASSETS

CURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	1,284,451.83	
10-11115	XPRESS DEPOSIT ACCOUNT	151,178.54	
10-11120	ZIONS BANK	249,737.88	
10-11130	AMERICA FIRST CREDIT UNION	249,130.16	
10-11310	PETTY CASH	2,000.00	
10-11610	INVESTMENTS - STATE POOL	15,473,046.72	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(14,024,043.94)	
10-12140	OVERS AND SHORTS	(1.00)	
10-13110	ACCOUNTS RECEIVABLE	785,895.90	
10-13111	PROPERTY TAX RECEIVABLE	1,403,214.86	
10-14120	SID#4 RECEIVABLE	7,889.54	
10-14121	SID #2 RECEIVABLE	892.84	
10-14310	PREPAID EXPENSES	7,000.58	
	TOTAL CURRENT ASSETS		5,590,393.91
	TOTAL ASSETS		5,590,393.91

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	384,062.65	
10-21316	DEVEL PMT IN LIEU OF ESCROW	115,896.32	
10-21318	DEVELOPER PMT FOR CHIP & SEAL	146,092.04	
10-21325	COMPENSATED ABSENCES ACCRUAL	(3,125.45)	
10-21330	STATE BLDG PERMIT ASSESSMENT	.45	
10-21360	DOG PARK RESERVE	4,135.40	
10-21362	GOLD STAR MEMORIAL DONATIONS	850.00	
10-21375	HERO'S BLVD	145.00	
10-21552	WEBER COUNTY PAYABLE	970.00	
10-22110	WAGES PAYABLE	113,279.31	
10-22210	WITHHOLDING TAX	11,744.07	
10-22230	FLEX BENEFITS PAYABLE	1,770.32	
10-22250	HEALTH SAVINGS ACCOUNT PAYABLE	1,179.62	
10-22310	FICA	23,980.12	
10-22320	STATE TAX	49,974.53	
10-22330	HEALTH INSURANCE PREMIUMS	(1,619.82)	
10-22390	AFLAC	114.89	
10-22410	GARNISHMENTS	830.13	
10-22420	DENTAL PLAN	(282.02)	
10-22445	INFO ARMOR	239.68	
10-22450	WORKER'S COMPENSATION PAYABLE	(25,024.86)	
10-22460	STATE RETIREMENT PAYABLE	31,668.67	
10-22470	LIFE INSURANCE/ADD/LTD	(289.92)	
10-22480	401K PLAN ICMA	26,463.42	
10-22490	457 ICMA	946.40	
10-22493	401K URS	2,252.99	
10-22497	ROTH IRA ICMA	100.00	
10-22500	EMPLOYEE FUND - CITY	158.75	
10-22510	EMPLOYEE FUND - POLICE	60.25	
10-23310	DEFERRED REVENUE-PROPERTY TAX	1,479,189.00	
10-23330	STREET EXCAVATION BOND DEPOSIT	1,200.00	
10-23350	TEMP BUS & SOLICITORS DEPOSITS	25.00	
10-23370	OFF SITE IMPROVEMENTS DEPOSITS	219,450.00	
10-24145	KIDS KORNER	1,663.92	
TOTAL CURRENT LIABILITIES		2,588,100.86	
TOTAL LIABILITIES			2,588,100.86
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
10-29500	FUND BALANCE UNAPPROPRIATED	3,041,487.52	
	REVENUE OVER EXPENDITURES - YTD	(39,194.47)	
BALANCE - CURRENT DATE		3,002,293.05	

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

GENERAL FUND

TOTAL FUND EQUITY	3,002,293.05
TOTAL LIABILITIES AND EQUITY	5,590,393.91

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAX	19,514.40	40,557.35	1,479,189.00	1,438,631.65	2.7
10-31-120 RDA TAX INCREMENT	.00	.00	85,000.00	85,000.00	.0
10-31-121 CDA TAX INCREMENT	.00	.00	25,000.00	25,000.00	.0
10-31-200 DELINQUENT PROPERTY TAX	1,198.15	5,955.93	16,000.00	10,044.07	37.2
10-31-300 SALES TAX	344,560.03	920,843.86	2,354,792.00	1,433,948.14	39.1
10-31-400 UTILITY REVENUE TAX	93,580.42	267,121.30	977,600.00	710,478.70	27.3
10-31-700 MOTOR VEHICLE TAX	12,272.54	43,785.04	100,000.00	56,214.96	43.8
TOTAL TAXES	471,125.54	1,278,263.48	5,037,581.00	3,759,317.52	25.4
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSES	1,343.75	3,962.50	25,000.00	21,037.50	15.9
10-32-150 BUSINESS LICENSES - LANDLORDS	200.00	500.00	400.00	(100.00)	125.0
10-32-210 BUILDING PERMITS	73,167.71	166,100.81	302,250.00	136,149.19	55.0
10-32-250 ANIMAL LIC & IMP FEES	142.00	463.00	12,000.00	11,537.00	3.9
10-32-255 CHICKEN LICENSES	.00	5.00	100.00	95.00	5.0
TOTAL LICENSES & PERMITS	74,853.46	171,031.31	339,750.00	168,718.69	50.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-560 STATE ROAD ALLOTMENT	.00	.00	526,819.00	526,819.00	.0
10-33-580 STATE LIQUOR ALLOTMENT	.00	117,660.65	14,100.00	(103,560.65)	834.5
10-33-585 VICTIM ADVOCATE GRANT	.00	2,958.00	.00	(2,958.00)	.0
10-33-590 WEBER COUNTY SCHOOL DISTRICT	.00	11,718.75	46,875.00	35,156.25	25.0
10-33-592 EMERGENCY MGMT - CARES	.00	595,434.00	.00	(595,434.00)	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	727,771.40	587,794.00	(139,977.40)	123.8
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	1,920.00	14,180.00	15,000.00	820.00	94.5
10-34-140 PLAN CHECKING FEES	26,066.21	65,905.81	112,500.00	46,594.19	58.6
10-34-145 ANNEXATION FEES	.00	.00	3,600.00	3,600.00	.0
10-34-312 EXCAVATION PERMIT FEE	100.00	850.00	4,000.00	3,150.00	21.3
10-34-314 DEVELOPER STREET SIGNS	.00	.00	3,000.00	3,000.00	.0
10-34-700 RECREATION	(311.90)	16,258.16	76,250.00	59,991.84	21.3
10-34-750 PARK RENTAL FEES	465.00	3,890.00	2,500.00	(1,390.00)	155.6
10-34-790 CHERRY DAYS	.00	(40.00)	.00	40.00	.0
10-34-820 AMPHITHEATER REVENUE	.00	.00	20,000.00	20,000.00	.0
TOTAL CHARGES FOR SERVICES	28,239.31	101,043.97	236,850.00	135,806.03	42.7

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>FINES & FORFEITURES</u>					
10-35-110	COURT	12,828.38	32,468.87	210,000.00	177,531.13	15.5
10-35-150	YOUTH CITY COURT	.00	200.00	1,800.00	1,600.00	11.1
	TOTAL FINES & FORFEITURES	12,828.38	32,668.87	211,800.00	179,131.13	15.4
	<u>MISCELLANEOUS</u>					
10-36-100	INTEREST EARNINGS	2,839.33	4,518.61	20,000.00	15,481.39	22.6
10-36-200	RENTS	636.14	1,908.42	.00	(1,908.42)	.0
10-36-210	NORTHVIEW COMMUNITY CENTER RES	.00	.00	3,000.00	3,000.00	.0
10-36-300	REPORTS PRINTS & COPIES	10.00	26.00	100.00	74.00	26.0
10-36-310	POLICE REPORTS	862.00	2,872.00	7,500.00	4,628.00	38.3
10-36-500	MISCELLANEOUS REVENUE	101.96	681.04	2,000.00	1,318.96	34.1
10-36-530	TRAFFIC SCHOOL	1,845.00	3,650.00	20,000.00	16,350.00	18.3
10-36-600	COMMUNITY GARDEN	.00	.00	700.00	700.00	.0
	TOTAL MISCELLANEOUS	6,294.43	13,656.07	53,300.00	39,643.93	25.6
	<u>CONTRIBUTIONS & TRANSFERS</u>					
10-38-110	GRANTS	915.20	4,603.04	95,191.00	90,587.96	4.8
10-38-121	TRANSFER FROM RDA	.00	.00	11,000.00	11,000.00	.0
10-38-130	DONATIONS	.00	.00	5,000.00	5,000.00	.0
10-38-132	DONATIONS - PARKS & REC	.00	500.00	20,000.00	19,500.00	2.5
10-38-133	DONATIONS - POLICE	.00	.00	10,000.00	10,000.00	.0
10-38-816	ADMIN SERVICE FEE - WATER	22,108.17	66,324.51	265,298.00	198,973.49	25.0
10-38-817	ADMIN SERVICE FEE - SEWER	18,385.75	55,157.25	220,629.00	165,471.75	25.0
10-38-818	ADMIN SERVICE FEE - STORM SWR	21,345.83	64,037.49	256,150.00	192,112.51	25.0
10-38-819	ADMIN SERVICE FEE-SOLID WASTE	10,214.50	30,643.50	122,574.00	91,930.50	25.0
10-38-900	BEG BAL TO BE APPROPRIATED	.00	.00	360,000.00	360,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	72,969.45	221,265.79	1,365,842.00	1,144,576.21	16.2
	TOTAL FUND REVENUE	666,310.57	2,545,700.89	7,832,917.00	5,287,216.11	32.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-41-115 LEGISLATIVE WAGES	2,200.00	6,600.00	26,820.00	20,220.00	24.6
10-41-130 EMPLOYEE BENEFITS	176.83	530.41	2,226.00	1,695.59	23.8
10-41-210 SUBSCRIPTION & MEMBERSHIPS	.00	11,379.77	12,349.00	969.23	92.2
10-41-220 PUBLIC NOTICES	219.60	1,389.60	5,000.00	3,610.40	27.8
10-41-240 OFFICE SUPPLIES	66.35	66.35	700.00	633.65	9.5
10-41-280 TELEPHONE	215.00	215.00	2,100.00	1,885.00	10.2
10-41-300 ELECTIONS	.00	.00	2,000.00	2,000.00	.0
10-41-690 SERVICES NOT CLASSIFIED	.00	.00	10,500.00	10,500.00	.0
TOTAL COUNCIL	2,877.78	20,181.13	61,695.00	41,513.87	32.7
<u>JUDICIAL</u>					
10-42-110 SALARIES	4,115.14	13,018.51	52,124.00	39,105.49	25.0
10-42-115 PART TIME EMPLOYEE WAGES	5,517.59	16,936.33	75,629.00	58,692.67	22.4
10-42-130 EMPLOYEE BENEFITS	3,768.77	11,688.78	53,618.00	41,929.22	21.8
10-42-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	145.00	145.00	.0
10-42-230 TRAVEL & TRAINING	.00	.00	2,500.00	2,500.00	.0
10-42-240 OFFICE SUPPLIES	324.09	338.48	2,500.00	2,161.52	13.5
10-42-245 POSTAGE	135.94	197.08	1,000.00	802.92	19.7
10-42-310 ATTORNEY SERVICES	889.80	3,839.80	15,500.00	11,660.20	24.8
10-42-620 WITNESS & JURY FEES	.00	.00	2,160.00	2,160.00	.0
10-42-630 WARRANTS	.00	.00	8,500.00	8,500.00	.0
10-42-640 BAILIFF	.00	273.96	14,600.00	14,326.04	1.9
10-42-650 CREDIT CARD FEES	513.00	1,592.61	5,000.00	3,407.39	31.9
10-42-700 SMALL EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
TOTAL JUDICIAL	15,264.33	47,885.55	234,776.00	186,890.45	20.4
<u>FINANCE</u>					
10-45-110 SALARIES	15,271.01	47,965.98	199,158.00	151,192.02	24.1
10-45-130 EMPLOYEE BENEFITS	7,432.43	22,965.46	96,431.00	73,465.54	23.8
10-45-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	600.00	600.00	.0
10-45-230 TRAVEL & TRAINING	.00	58.56	.00	(58.56)	.0
10-45-240 OFFICE SUPPLIES	70.81	630.08	2,500.00	1,869.92	25.2
10-45-245 POSTAGE	338.96	449.05	2,200.00	1,750.95	20.4
10-45-260 EQUIPMENT MAINTENANCE	.00	.00	100.00	100.00	.0
10-45-280 TELEPHONE	60.00	180.00	480.00	300.00	37.5
10-45-310 PROFESSIONAL SERVICES	4,563.00	4,563.00	24,000.00	19,437.00	19.0
10-45-695 CREDIT CARD FEES	2,539.05	7,781.90	29,000.00	21,218.10	26.8
10-45-700 SMALL EQUIPMENT	.00	.00	800.00	800.00	.0
TOTAL FINANCE	30,275.26	84,594.03	355,269.00	270,674.97	23.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-47-110 SALARIES	17,443.05	55,378.96	234,488.00	179,109.04	23.6
10-47-115 PART TIME EMPLOYEE WAGES	6,255.62	19,288.49	96,654.00	77,365.51	20.0
10-47-130 EMPLOYEE BENEFITS	8,389.90	26,266.33	115,540.00	89,273.67	22.7
10-47-210 SUBSCRIPTION & MEMBERSHIPS	1,009.99	1,329.99	780.00	(549.99)	170.5
10-47-220 PUBLIC NOTICES	.00	.00	2,500.00	2,500.00	.0
10-47-230 TRAVEL & TRAINING	400.00	749.51	.00	(749.51)	.0
10-47-240 OFFICE SUPPLIES	1,467.45	2,111.06	3,500.00	1,388.94	60.3
10-47-245 POSTAGE	30.44	39.13	400.00	360.87	9.8
10-47-250 MOTOR POOL LEASE	419.25	1,257.75	5,031.00	3,773.25	25.0
10-47-251 FUEL & PARTS	164.71	224.46	4,000.00	3,775.54	5.6
10-47-255 COMPUTER SERVICES	1,586.65	4,048.29	.00	(4,048.29)	.0
10-47-260 EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-47-280 TELEPHONE	.00	120.00	360.00	240.00	33.3
10-47-310 PROFESSIONAL SERVICES	1,446.25	2,526.25	.00	(2,526.25)	.0
10-47-520 LIABILITY INSURANCE DEDUCTIBLE	.00	.00	2,000.00	2,000.00	.0
10-47-690 SERVICES NOT CLASSIFIED	.00	29.39	300.00	270.61	9.8
10-47-695 PERSONNEL RELATED COSTS	.00	.00	500.00	500.00	.0
TOTAL ADMINISTRATIVE	38,613.31	113,369.61	466,553.00	353,183.39	24.3
<u>NON-DEPARTMENTAL</u>					
10-49-210 SUBSCRIPTIONS & MEMBERSHIPS	350.00	350.00	370.00	20.00	94.6
10-49-250 UNEMPLOYMENT	.00	189.40	5,000.00	4,810.60	3.8
10-49-255 COMPUTER SERVICES	.00	.00	6,046.00	6,046.00	.0
10-49-330 PROFESSIONAL SERVICES	14,812.50	45,762.50	89,013.00	43,250.50	51.4
10-49-510 INSURANCE & SURETY BONDS	.00	262,320.00	235,500.00	(26,820.00)	111.4
10-49-600 COMMUNITY PROGRAMS/PUBLIC REL	86.26	.35	12,000.00	11,999.65	.0
10-49-625 MAYOR'S PUBLIC RELATION FUND	.00	.00	400.00	400.00	.0
10-49-630 YOUTH COUNCIL	.00	.00	5,000.00	5,000.00	.0
10-49-640 PERSONNEL RELATED COSTS	2,213.61	2,691.61	17,700.00	15,008.39	15.2
10-49-690 MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
10-49-691 EMERGENCY MGMT - CARES	12,749.05	554,826.93	.00	(554,826.93)	.0
TOTAL NON-DEPARTMENTAL	30,211.42	866,140.79	372,029.00	(494,111.79)	232.8
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-260 BUILDING MAINTENANCE	3,055.97	5,603.22	29,836.00	24,232.78	18.8
10-51-261 UTILITIES - CITY HALL/POLICE	2,498.73	5,483.43	22,000.00	16,516.57	24.9
10-51-270 BUILDING MAINT - PUBLIC WORKS	565.00	1,058.00	19,300.00	18,242.00	5.5
10-51-271 UTILITIES - PUBLIC WORKS	1,111.57	3,820.53	40,800.00	36,979.47	9.4
10-51-280 BUILDING MAINT - SENIOR CENTER	1,403.50	2,216.45	17,826.00	15,609.55	12.4
10-51-281 UTILITIES - SENIOR CENTER	2,219.59	5,283.70	18,000.00	12,716.30	29.4
10-51-310 SENIOR CITIZEN PERSONNEL COSTS	.00	.00	26,000.00	26,000.00	.0
TOTAL GENERAL GOVERNMENT BUILDINGS	10,854.36	23,465.33	173,762.00	150,296.67	13.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-54-110 SALARIES	95,785.94	299,576.01	1,297,959.00	998,382.99	23.1
10-54-115 PART TIME EMPLOYEE WAGES	7,401.43	18,565.77	105,443.00	86,877.23	17.6
10-54-121 HWY SAFETY GRANT WAGES	644.55	2,239.07	10,000.00	7,760.93	22.4
10-54-130 EMPLOYEE BENEFITS	68,422.17	207,262.89	876,626.00	669,363.11	23.6
10-54-140 UNIFORM ALLOWANCE	4,310.91	6,771.28	21,600.00	14,828.72	31.4
10-54-210 SUBSCRIPTION & MEMBERSHIPS	.00	7,177.00	7,605.00	428.00	94.4
10-54-220 PUBLIC NOTICES	90.00	139.00	500.00	361.00	27.8
10-54-230 TRAVEL & TRAINING	1,511.44	665.44	12,500.00	11,834.56	5.3
10-54-240 OFFICE EXPENSE	1,190.81	1,616.70	6,500.00	4,883.30	24.9
10-54-245 POSTAGE	156.59	185.79	400.00	214.21	46.5
10-54-250 MOTOR POOL LEASE	8,281.92	24,845.76	99,383.00	74,537.24	25.0
10-54-255 COMPUTER SERVICES	300.63	3,740.81	6,940.00	3,199.19	53.9
10-54-260 EQUIPMENT MAINTENANCE	820.32	1,462.47	4,000.00	2,537.53	36.6
10-54-280 TELEPHONE	2,380.88	4,362.09	23,300.00	18,937.91	18.7
10-54-292 DONATIONS - CONTINGENT	.00	.00	10,000.00	10,000.00	.0
10-54-300 INVESTIGATIONS	1,020.67	1,020.67	700.00	(320.67)	145.8
10-54-350 FORENSIC SERVICES	.00	27,231.00	27,231.00	.00	100.0
10-54-387 TRAFFIC SCHOOL EXPENDITURES	320.00	1,280.00	7,000.00	5,720.00	18.3
10-54-390 YOUTH CITY COURT	260.85	260.85	1,800.00	1,539.15	14.5
10-54-395 K-9 EQUIPMENT/TRAINING	.00	.00	1,000.00	1,000.00	.0
10-54-400 STRIKE FORCE	.00	2,644.00	2,800.00	156.00	94.4
10-54-450 DEPARTMENT SUPPLIES	566.67	1,672.54	5,350.00	3,677.46	31.3
10-54-451 CODE ENFORCEMENT SUPPLIES	.00	.00	375.00	375.00	.0
10-54-640 HOMELAND SECURITY	1,246.31	1,246.31	5,000.00	3,753.69	24.9
10-54-690 SERVICES NOT CLASSIFIED	762.47	2,692.47	5,100.00	2,407.53	52.8
10-54-700 SMALL EQUIPMENT	.00	7,051.06	8,432.00	1,380.94	83.6
10-54-701 BEER TAX EXPENSE	2,162.85	2,441.03	13,500.00	11,058.97	18.1
10-54-702 VICTIM ADVOCATE	216.87	231.63	2,450.00	2,218.37	9.5
10-54-703 HWY SAFETY GRANT EQUIPMENT	.00	.00	5,500.00	5,500.00	.0
10-54-704 JAG BLOCK GRANT	.00	.00	7,000.00	7,000.00	.0
10-54-705 BULLET PROOF VEST GRANT	.00	.00	4,400.00	4,400.00	.0
TOTAL POLICE DEPARTMENT	197,854.28	626,381.64	2,580,394.00	1,954,012.36	24.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-55-110 SALARIES	3,945.52	11,628.65	52,532.00	40,903.35	22.1
10-55-115 PART TIME EMPLOYEE WAGES	2,806.86	12,565.56	62,782.00	50,216.44	20.0
10-55-130 EMPLOYEE BENEFITS	3,294.96	7,550.21	46,410.00	38,859.79	16.3
10-55-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	1,195.00	1,195.00	.0
10-55-220 PUBLIC NOTICES	.00	.00	3,000.00	3,000.00	.0
10-55-230 TRAVEL & TRAINING	.00	8.63	.00	(8.63)	.0
10-55-240 OFFICE SUPPLIES	198.15	198.15	1,000.00	801.85	19.8
10-55-245 POSTAGE	76.55	95.44	500.00	404.56	19.1
10-55-255 COMPUTER SERVICES	245.00	245.00	1,482.00	1,237.00	16.5
10-55-260 EQUIPMENT SUPPLIES	23.99	23.99	.00	(23.99)	.0
10-55-280 TELEPHONE	50.00	240.00	600.00	360.00	40.0
10-55-310 PROFESSIONAL SERVICES	456.25	943.45	3,800.00	2,856.55	24.8
10-55-340 PLAN COM & BD OF ADJ	.00	.00	1,600.00	1,600.00	.0
10-55-645 PUBLIC RELATIONS	.00	.00	500.00	500.00	.0
10-55-690 SERVICES NOT CLASSIFIED	45.00	45.00	.00	(45.00)	.0
TOTAL PLANNING	11,142.28	33,544.08	175,401.00	141,856.92	19.1
<u>BUILDING INSPECTION</u>					
10-56-110 SALARIES	9,392.75	29,216.09	130,647.00	101,430.91	22.4
10-56-115 PART-TIME WAGES	.00	236.15	.00	(236.15)	.0
10-56-130 EMPLOYEE BENEFITS	6,261.40	19,239.72	82,592.00	63,352.28	23.3
10-56-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	1,302.00	1,302.00	.0
10-56-230 TRAVEL & TRAINING	.00	.00	2,788.00	2,788.00	.0
10-56-240 OFFICE SUPPLIES	43.93	487.15	1,000.00	512.85	48.7
10-56-245 POSTAGE	207.32	297.87	900.00	602.13	33.1
10-56-255 COMPUTER SERVICES	.00	1,700.00	3,140.00	1,440.00	54.1
10-56-260 EQUIPMENT MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
10-56-280 TELEPHONE	939.64	991.45	750.00	(241.45)	132.2
10-56-310 PROFESSIONAL SERVICES	425.00	1,105.00	7,500.00	6,395.00	14.7
10-56-450 DEPARTMENT SUPPLIES	.00	.00	450.00	450.00	.0
10-56-690 SERVICES NOT CLASSIFIED	.00	83.13	.00	(83.13)	.0
TOTAL BUILDING INSPECTION	17,270.04	53,356.56	232,569.00	179,212.44	22.9

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-57-110 SALARIES	3,080.00	9,650.18	38,280.00	28,629.82	25.2
10-57-130 EMPLOYEE BENEFITS	2,107.95	6,459.68	26,757.00	20,297.32	24.1
10-57-230 TRAVEL & TRAINING	.00	.00	125.00	125.00	.0
10-57-240 OFFICE SUPPLIES	.00	.00	800.00	800.00	.0
10-57-255 COMPUTER SERVICES	.00	.00	50.00	50.00	.0
10-57-260 EQUIPMENT MAINTENANCE	.00	.00	150.00	150.00	.0
10-57-280 TELEPHONE	40.04	109.59	800.00	690.41	13.7
10-57-370 ANIMAL SHELTER	.00	.00	35,327.00	35,327.00	.0
10-57-450 DEPARTMENT SUPPLIES	.00	186.62	900.00	713.38	20.7
TOTAL ANIMAL CONTROL	5,227.99	16,406.07	103,189.00	86,782.93	15.9
<u>STREETS & HIGHWAY</u>					
10-60-110 SALARIES	20,560.21	65,376.13	304,834.00	239,457.87	21.5
10-60-130 EMPLOYEE BENEFITS	11,619.49	36,302.50	162,262.00	125,959.50	22.4
10-60-135 SNOW REMOVAL PERSONNEL	.00	21.06	.00	(21.06)	.0
10-60-140 UNIFORM ALLOWANCE	203.85	845.92	1,680.00	834.08	50.4
10-60-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230 TRAVEL & TRAINING	.00	.00	4,000.00	4,000.00	.0
10-60-240 OFFICE SUPPLIES	324.69	884.32	2,280.00	1,395.68	38.8
10-60-250 MOTOR POOL LEASE	47,254.91	61,847.75	87,557.00	25,709.25	70.6
10-60-251 FUEL & PARTS	3,456.39	5,818.14	23,500.00	17,681.86	24.8
10-60-255 COMPUTER SERVICES	3,336.67	3,737.28	200.00	(3,537.28)	1868.6
10-60-260 EQUIPMENT MAINTENANCE	.00	75.96	1,500.00	1,424.04	5.1
10-60-270 BUILDING MAINTENANCE	197.82	846.13	.00	(846.13)	.0
10-60-275 SAFETY TRAINING	253.23	253.23	1,700.00	1,446.77	14.9
10-60-280 TELEPHONE	1,258.43	2,212.85	6,400.00	4,187.15	34.6
10-60-285 UTILITIES/STREET LIGHTS	3,422.96	6,155.69	14,500.00	8,344.31	42.5
10-60-290 STREET LIGHT MAINTENANCE	3,362.74	4,374.23	15,000.00	10,625.77	29.2
10-60-330 ENGINEERING SERVICES	756.00	756.00	2,000.00	1,244.00	37.8
10-60-420 STREET MAINTENANCE	.00	20,823.00	35,000.00	14,177.00	59.5
10-60-440 SIDEWALK REPAIRS/RAMPS	.00	2,772.50	65,000.00	62,227.50	4.3
10-60-450 DEPARTMENT SUPPLIES	1,100.76	1,925.90	4,800.00	2,874.10	40.1
10-60-451 HEROS BOULEVARD	186.00	354.30	.00	(354.30)	.0
10-60-500 SNOW REMOVAL	.00	.00	50,000.00	50,000.00	.0
10-60-510 STREET SIGNS & SIGNAL LIGHTS	366.71	820.34	8,000.00	7,179.66	10.3
10-60-520 PAINT SUPPLIES	.00	12,599.70	10,000.00	(2,599.70)	126.0
10-60-690 SERVICES NOT CLASSIFIED	2,231.47	3,424.76	4,280.00	855.24	80.0
10-60-700 SMALL EQUIPMENT	.00	.00	1,400.00	1,400.00	.0
TOTAL STREETS & HIGHWAY	99,892.33	232,227.69	806,143.00	573,915.31	28.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-61-110 SALARIES	16,290.99	51,910.17	209,278.00	157,367.83	24.8
10-61-130 EMPLOYEE BENEFITS	8,129.74	25,411.98	102,734.00	77,322.02	24.7
10-61-140 UNIFORM ALLOWANCE	76.65	649.24	2,000.00	1,350.76	32.5
10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS	515.52	752.15	8,700.00	7,947.85	8.7
10-61-230 TRAVEL & TRAINING	.00	.00	4,000.00	4,000.00	.0
10-61-240 OFFICE SUPPLIES	6.49	354.49	1,200.00	845.51	29.5
10-61-250 MOTOR POOL	633.83	1,901.49	7,606.00	5,704.51	25.0
10-61-251 FUEL & PARTS	794.69	1,301.70	5,000.00	3,698.30	26.0
10-61-255 COMPUTER SERVICES	362.51	362.51	.00	(362.51)	.0
10-61-280 TELEPHONE	444.74	1,117.59	4,600.00	3,482.41	24.3
10-61-690 SERVICES NOT CLASSIFIED	.00	436.85	.00	(436.85)	.0
TOTAL PUBLIC WORKS	27,255.16	84,198.17	345,118.00	260,919.83	24.4
<u>PARKS & REC ADMIN</u>					
10-62-110 SALARIES	9,679.46	32,471.86	127,522.00	95,050.14	25.5
10-62-115 PART TIME EMPLOYEE WAGES	.00	.00	5,000.00	5,000.00	.0
10-62-130 EMPLOYEE BENEFITS	6,976.12	22,043.16	95,491.00	73,447.84	23.1
10-62-210 SUBSCRIPTION & MEMBERSHIPS	705.59	1,586.70	3,300.00	1,713.30	48.1
10-62-230 TRAVEL & TRAINING	.00	.00	3,500.00	3,500.00	.0
10-62-240 OFFICE SUPPLIES	42.89	42.89	1,200.00	1,157.11	3.6
10-62-255 COMPUTER SERVICES	96.00	1,596.00	2,000.00	404.00	79.8
10-62-260 EQUIPMENT MAINTENANCE	64.93	64.93	4,000.00	3,935.07	1.6
10-62-280 TELEPHONE	204.89	614.67	.00	(614.67)	.0
10-62-285 TELEPHONE & UTILITIES	676.25	1,818.45	9,500.00	7,681.55	19.1
10-62-410 UNIFORM MAINTENANCE	25.00	25.00	750.00	725.00	3.3
10-62-420 COMMUNITY BAND	1,637.82	1,637.82	10,000.00	8,362.18	16.4
10-62-450 DEPARTMENT SUPPLIES	48.24	48.24	2,500.00	2,451.76	1.9
10-62-500 MISCELLANEOUS PROGRAMS	.00	.00	5,250.00	5,250.00	.0
10-62-510 MUNICIPALITIES RAMP PROGRAMS	313.16	4,757.10	18,791.00	14,033.90	25.3
10-62-605 CHERRY DAYS	.00	.00	15,000.00	15,000.00	.0
10-62-627 AMPHITHEATER PROGRAMS	.00	.00	20,000.00	20,000.00	.0
10-62-690 SERVICES NOT CLASSIFIED	25.00	1,244.39	600.00	(644.39)	207.4
10-62-695 CREDIT CARD FEES	.00	.00	1,200.00	1,200.00	.0
10-62-700 SMALL EQUIPMENT	.00	500.76	750.00	249.24	66.8
TOTAL PARKS & REC ADMIN	20,495.35	68,451.97	326,354.00	257,902.03	21.0

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-110 SALARIES	22,674.99	75,463.83	286,864.00	211,400.17	26.3
10-64-115 PART TIME EMPLOYEE WAGES	7,982.49	35,231.91	88,000.00	52,768.09	40.0
10-64-130 EMPLOYEE BENEFITS	13,795.57	48,050.43	191,891.00	143,840.57	25.0
10-64-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	730.00	730.00	.0
10-64-220 PUBLIC NOTICES	143.14	143.14	500.00	356.86	28.6
10-64-230 TRAVEL & TRAINING	.00	.00	4,400.00	4,400.00	.0
10-64-240 OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
10-64-250 MOTOR POOL LEASE	3,269.67	9,809.01	39,236.00	29,426.99	25.0
10-64-251 FUEL & PARTS	2,191.81	5,389.32	20,200.00	14,810.68	26.7
10-64-255 COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-64-260 EQUIPMENT MAINTENANCE	436.27	823.23	2,500.00	1,676.77	32.9
10-64-265 BUILDING MAINTENANCE	3,625.52	6,407.43	11,000.00	4,592.57	58.3
10-64-285 TELEPHONE & UTILITIES	1,653.94	2,993.39	33,000.00	30,006.61	9.1
10-64-290 PINEVIEW WATER ASSESSMENT	.00	.00	21,000.00	21,000.00	.0
10-64-292 DONATIONS - CONTINGENT	.00	.00	20,000.00	20,000.00	.0
10-64-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-64-410 UNIFORM MAINTENANCE	1,296.28	2,478.31	5,000.00	2,521.69	49.6
10-64-420 FIELD MAINTENANCE	246.34	246.34	4,500.00	4,253.66	5.5
10-64-425 TRAIL MAINTENANCE	.00	129.67	2,000.00	1,870.33	6.5
10-64-430 CHEMICALS	237.96	586.92	12,500.00	11,913.08	4.7
10-64-440 IRRIGATION SUPPLIES	567.95	1,940.79	8,500.00	6,559.21	22.8
10-64-450 DEPARTMENT SUPPLIES	1,548.55	2,505.78	6,000.00	3,494.22	41.8
10-64-465 FORESTRY-TREE REMOVAL	128.49	128.49	3,000.00	2,871.51	4.3
10-64-475 GRAFFITI REMOVAL	301.12	301.12	1,000.00	698.88	30.1
10-64-480 PLAYGROUND MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
10-64-485 RESTROOM RENOVATION	.00	.00	1,500.00	1,500.00	.0
10-64-610 RENTAL OF EQUIPMENT	644.83	1,386.83	2,500.00	1,113.17	55.5
10-64-690 SERVICES NOT CLASSIFIED	75.00	105.00	900.00	795.00	11.7
10-64-695 CREDIT CARD FEES	20.54	202.18	300.00	97.82	67.4
10-64-700 SMALL EQUIPMENT	.00	.00	2,100.00	2,100.00	.0
TOTAL PARKS	60,840.46	195,823.12	774,321.00	578,497.88	25.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-68-110 SALARIES	5,566.40	17,676.58	73,688.00	56,011.42	24.0
10-68-115 PART TIME EMPLOYEE WAGES	1,490.64	4,206.59	23,000.00	18,793.41	18.3
10-68-130 EMPLOYEE BENEFITS	2,353.99	7,351.21	28,366.00	21,014.79	25.9
10-68-220 PRINTING & PUBLICATIONS	.00	.00	300.00	300.00	.0
10-68-255 COMPUTER SERVICES	48.72	1,911.22	1,500.00	(411.22)	127.4
10-68-410 UNIFORMS	239.11	239.11	250.00	10.89	95.6
10-68-450 DEPARTMENT SUPPLIES	.00	127.63	500.00	372.37	25.5
10-68-500 COMMUNITY PROGRAMS	.00	.00	4,000.00	4,000.00	.0
10-68-501 SUMMER CAMPS	.00	.00	17,250.00	17,250.00	.0
10-68-630 BASEBALL	.00	.00	14,000.00	14,000.00	.0
10-68-650 FOOTBALL	10,847.59	11,187.59	14,750.00	3,562.41	75.9
10-68-660 BASKETBALL	.00	.00	15,500.00	15,500.00	.0
10-68-690 SERVICES NOT CLASSIFIED	225.00	405.00	2,500.00	2,095.00	16.2
10-68-695 CREDIT CARD FEES	101.88	764.69	3,500.00	2,735.31	21.9
TOTAL RECREATION	20,873.33	43,869.62	199,104.00	155,234.38	22.0
TOTAL DEPT EXPENDITURES	588,947.68	2,509,895.36	7,206,677.00	4,696,781.64	34.8
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-80-235 TRANS TO CAP IMPROVE - CLASS C	25,000.00	75,000.00	300,000.00	225,000.00	25.0
10-80-700 TRANSFER - AQUATIC CENTER FUND	.00	.00	170,396.00	170,396.00	.0
10-80-876 TRANSFER TO RDA/CDA	.00	.00	110,000.00	110,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	25,000.00	75,000.00	580,396.00	505,396.00	12.9
TOTAL FUND EXPENDITURES	613,947.68	2,584,895.36	7,787,073.00	5,202,177.64	33.2
NET REVENUE OVER EXPENDITURES	52,362.89	(39,194.47)	45,844.00	85,038.47	(85.5)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	35,411.86	
22-14300	MISC RECEIVABLE	85,351.50	
	TOTAL CURRENT ASSETS		120,763.36
	TOTAL ASSETS		120,763.36

LIABILITIES AND EQUITY

LIABILITIES

22-22110	WAGES PAYABLE	175.87	
	TOTAL LIABILITIES		175.87

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-29500	UNRESERVED - BEGINNING OF YEAR	54,984.78	
	REVENUE OVER EXPENDITURES - YTD	65,602.71	
	BALANCE - CURRENT DATE	120,587.49	
	TOTAL FUND EQUITY		120,587.49
	TOTAL LIABILITIES AND EQUITY		120,763.36

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

AQUATIC CENTER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
22-36-500 ADMISSION FEES	60,947.00	241,889.95	230,000.00	(11,889.95)	105.2
22-36-600 GROUP RESERVATIONS	2,180.00	(335.00)	40,000.00	40,335.00	(.8)
22-36-700 SWIM LESSONS	565.00	29,255.00	75,000.00	45,745.00	39.0
22-36-800 CONCESSIONS	11,338.54	11,338.54	8,500.00	(2,838.54)	133.4
22-36-850 BOWERY RENTALS	445.00	1,515.00	2,400.00	885.00	63.1
22-36-900 MERCHANDISE	1,233.00	4,292.00	3,000.00	(1,292.00)	143.1
22-36-950 MISCELLANEOUS REVENUE	27.18	46.96	9,000.00	8,953.04	.5
22-38-100 TRANSFER IN - GENERAL FUND	.00	.00	170,396.00	170,396.00	.0
22-38-200 TRANSFER IN - RDA FUND	.00	.00	282,610.00	282,610.00	.0
TOTAL FUND REVENUE	76,735.72	288,002.45	820,906.00	532,903.55	35.1
<u>EXPENDITURES</u>					
22-69-110 SALARIES	5,474.37	16,722.62	73,704.00	56,981.38	22.7
22-69-115 PART TIME EMPLOYEE WAGES	5,846.58	120,508.71	198,000.00	77,491.29	60.9
22-69-130 EMPLOYEE BENEFITS	4,018.19	20,705.99	61,753.00	41,047.01	33.5
22-69-140 UNIFORM ALLOWANCE	.00	30.77	4,700.00	4,669.23	.7
22-69-210 SUBSCRIPTION & MEMBERSHIPS	.00	405.36	600.00	194.64	67.6
22-69-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
22-69-225 ADVERTISING	.00	.00	700.00	700.00	.0
22-69-230 TRAVEL & TRAINING	449.25	449.25	1,800.00	1,350.75	25.0
22-69-240 OFFICE SUPPLIES	85.00	85.00	2,800.00	2,715.00	3.0
22-69-255 COMPUTER SERVICES	.00	2,080.00	2,000.00	(80.00)	104.0
22-69-260 EQUIPMENT MAINTENANCE	198.60	824.42	7,000.00	6,175.58	11.8
22-69-265 BUILDING MAINTENANCE	1,146.21	2,610.06	4,500.00	1,889.94	58.0
22-69-285 TELEPHONE & UTILITIES	9,932.47	24,600.50	65,500.00	40,899.50	37.6
22-69-310 PROFESSIONAL & TECHNICAL	.00	170.00	3,100.00	2,930.00	5.5
22-69-430 CHEMICALS	9,661.54	20,490.56	35,000.00	14,509.44	58.5
22-69-450 DEPARTMENT SUPPLIES	1,794.59	2,709.30	11,100.00	8,390.70	24.4
22-69-455 RETAIL SALES	33.56	33.56	5,000.00	4,966.44	.7
22-69-550 POOL MAINTENANCE	589.98	755.83	22,000.00	21,244.17	3.4
22-69-690 SERVICES NOT CLASSIFIED	.00	265.00	4,400.00	4,135.00	6.0
22-69-695 CREDIT CARD FEES	2,266.99	8,952.81	8,500.00	(452.81)	105.3
22-69-700 SMALL EQUIPMENT	.00	.00	2,950.00	2,950.00	.0
22-69-740 CAPITAL EQUIPMENT PURCHASES	.00	.00	20,000.00	20,000.00	.0
22-69-810 BOND PRINCIPAL EXPENSE	.00	.00	256,000.00	256,000.00	.0
22-69-820 BOND INTEREST EXPENSE	.00	.00	26,610.00	26,610.00	.0
TOTAL FUND EXPENDITURES	41,497.33	222,399.74	817,967.00	595,567.26	27.2
NET REVENUE OVER EXPENDITURES	35,238.39	65,602.71	2,939.00	(62,663.71)	2232.1

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	992,651.90	
23-13110	ACCOUNTS RECEIVABLE	9,569.94	
	TOTAL CURRENT ASSETS		1,002,221.84
	TOTAL ASSETS		1,002,221.84

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-29500	UNRESERVED - BEGINNING OF YEAR	1,000,910.75	
	REVENUE OVER EXPENDITURES - YTD	1,311.09	
	BALANCE - CURRENT DATE	1,002,221.84	
	TOTAL FUND EQUITY		1,002,221.84
	TOTAL LIABILITIES AND EQUITY		1,002,221.84

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
23-36-100 INTEREST EARNED	757.23	1,311.09	.00	(1,311.09)	.0
TOTAL FUND REVENUE	757.23	1,311.09	.00	(1,311.09)	.0
NET REVENUE OVER EXPENDITURES	757.23	1,311.09	.00	(1,311.09)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	615,564.76	
	TOTAL CURRENT ASSETS		615,564.76
	TOTAL ASSETS		615,564.76

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
24-29500	UNRESERVED - BEGINNING OF YEAR	1,591,719.02	
	REVENUE OVER EXPENDITURES - YTD	(976,154.26)	
	BALANCE - CURRENT DATE	615,564.76	
	TOTAL FUND EQUITY		615,564.76
	TOTAL LIABILITIES AND EQUITY		615,564.76

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

TRANSPORTATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST	1,334.63	2,242.34	6,000.00	3,757.66	37.4
24-37-110	TRANSPORTATION IMPACT FEE	61,198.86	155,603.40	280,700.00	125,096.60	55.4
24-37-120	APPROPRIATE FUND BALANCE	.00	.00	847,300.00	847,300.00	.0
	TOTAL FUND REVENUE	62,533.49	157,845.74	1,134,000.00	976,154.26	13.9
	<u>EXPENDITURES</u>					
24-40-800	TRANSFER TO CAPITAL PROJECTS	1,134,000.00	1,134,000.00	1,134,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	1,134,000.00	1,134,000.00	1,134,000.00	.00	100.0
	NET REVENUE OVER EXPENDITURES	(1,071,466.51)	(976,154.26)	.00	976,154.26	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS	948,948.21	
25-13110	ACCOUNTS RECEIVABLE	53,290.35	
	TOTAL CURRENT ASSETS		1,002,238.56
	TOTAL ASSETS		1,002,238.56

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-29500	UNRESERVED FUND BALANCE	923,012.18	
	REVENUE OVER EXPENDITURES - YTD	79,226.38	
	BALANCE - CURRENT DATE	1,002,238.56	
	TOTAL FUND EQUITY		1,002,238.56
	TOTAL LIABILITIES AND EQUITY		1,002,238.56

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

TRANSPORTATION SALES TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
25-36-100 INTEREST EARNED	723.89	1,224.18	3,000.00	1,775.82	40.8
25-37-110 TRANSPORT. SALES TAX REVENUE	29,611.80	78,002.20	187,600.00	109,597.80	41.6
TOTAL FUND REVENUE	30,335.69	79,226.38	190,600.00	111,373.62	41.6
<u>EXPENDITURES</u>					
25-40-800 TRANSFER TO OTHER FUNDS	.00	.00	100,000.00	100,000.00	.0
25-40-810 PROJECT RESERVES	.00	.00	90,600.00	90,600.00	.0
TOTAL FUND EXPENDITURES	.00	.00	190,600.00	190,600.00	.0
NET REVENUE OVER EXPENDITURES	30,335.69	79,226.38	.00	(79,226.38)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	465,463.24	
	TOTAL CURRENT ASSETS		465,463.24
	TOTAL ASSETS		465,463.24

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-29500	UNRESERVED BEGINNING OF YEAR	421,186.97	
	REVENUE OVER EXPENDITURES - YTD	44,276.27	
	BALANCE - CURRENT DATE	465,463.24	
	TOTAL FUND EQUITY		465,463.24
	TOTAL LIABILITIES AND EQUITY		465,463.24

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
32-36-100	INTEREST EARNED	355.07	596.27	1,000.00	403.73	59.6
32-37-110	SEWER IMPACT FEE REVENUE	18,564.00	43,680.00	79,100.00	35,420.00	55.2
	TOTAL FUND REVENUE	18,919.07	44,276.27	80,100.00	35,823.73	55.3
	<u>EXPENDITURES</u>					
32-40-810	PROJECT RESERVE	.00	.00	80,100.00	80,100.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	80,100.00	80,100.00	.0
	NET REVENUE OVER EXPENDITURES	18,919.07	44,276.27	.00	(44,276.27)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	1,675,435.48	
	TOTAL CURRENT ASSETS		1,675,435.48
	TOTAL ASSETS		1,675,435.48

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
33-29500	UNRESERVED BEGINNING OF YEAR	1,555,320.48	
	REVENUE OVER EXPENDITURES - YTD	120,115.00	
	BALANCE - CURRENT DATE	1,675,435.48	
	TOTAL FUND EQUITY		1,675,435.48
	TOTAL LIABILITIES AND EQUITY		1,675,435.48

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

STORM IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
33-36-100	INTEREST EARNED	1,278.08	2,163.00	10,000.00	7,837.00	21.6
33-37-110	STORM WATER IMPACT FEE REVENUE	50,129.60	117,952.00	202,825.00	84,873.00	58.2
33-37-120	APPROPRIATE FUND BALANCE	.00	.00	100,175.00	100,175.00	.0
	TOTAL FUND REVENUE	51,407.68	120,115.00	313,000.00	192,885.00	38.4
	<u>EXPENDITURES</u>					
33-40-800	TRANSFER TO OTHER FUNDS	.00	.00	313,000.00	313,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	313,000.00	313,000.00	.0
	NET REVENUE OVER EXPENDITURES	51,407.68	120,115.00	.00	(120,115.00)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

CAPITAL IMPROVEMENTS

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	778,874.90	
40-13110	ACCOUNTS RECEIVABLE	399,427.87	
	TOTAL CURRENT ASSETS		1,178,302.77
	TOTAL ASSETS		1,178,302.77

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
40-29500	UNRESERVED BEGINNING OF YEAR	1,384,780.73	
	REVENUE OVER EXPENDITURES - YTD	(206,477.96)	
	BALANCE - CURRENT DATE	1,178,302.77	
	TOTAL FUND EQUITY		1,178,302.77
	TOTAL LIABILITIES AND EQUITY		1,178,302.77

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

CAPITAL IMPROVEMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
40-30-103 400/450 EAST GRANT	199,383.00	209,090.00	400,000.00	190,910.00	52.3
40-30-104 2600 NORTH GRANT	.00	6,210.00	170,000.00	163,790.00	3.7
40-30-105 GRANT INCOME	.00	.00	4,969,639.00	4,969,639.00	.0
40-30-110 RAMP GRANT	.00	.00	40,000.00	40,000.00	.0
40-30-220 PARK IMPACT FEE	82,410.00	196,944.00	320,745.00	123,801.00	61.4
40-30-550 RENTAL INCOME - 400/450 E	.00	.00	200,000.00	200,000.00	.0
40-36-400 SALE OF FIXED ASSET	.00	290,952.70	.00	(290,952.70)	.0
40-38-125 TRANSFER FROM CLASS C FUNDS	25,000.00	75,000.00	300,000.00	225,000.00	25.0
40-38-152 TRANSFER FROM TRANSP SALES TAX	.00	.00	100,000.00	100,000.00	.0
40-38-155 TRANSFER FROM TRANS IMPACT FEE	1,134,000.00	1,134,000.00	1,134,000.00	.00	100.0
40-38-160 TRANSFER FROM RDA	.00	.00	5,000.00	5,000.00	.0
40-38-900 BEG FUND BALANCE	.00	.00	544,894.00	544,894.00	.0
TOTAL FUND REVENUE	1,440,793.00	1,912,196.70	8,184,278.00	6,272,081.30	23.4
<u>EXPENDITURES</u>					
40-40-116 BARKER PARK AMPHITHEATER	.00	9,861.93	.00	(9,861.93)	.0
40-40-117 ADA UPGRADES	2,908.00	6,045.50	100,000.00	93,954.50	6.1
40-40-147 MCGRIFF PARK	.00	.00	80,000.00	80,000.00	.0
40-40-149 LOMOND VIEW	5,888.69	35,575.09	.00	(35,575.09)	.0
40-40-154 COMMUNITY POND	.00	.00	1,651,278.00	1,651,278.00	.0
40-40-160 RESTROOM RENOVATION-LOMONDVIEW	.00	205.19	.00	(205.19)	.0
40-40-200 LIGHTING	.00	.00	5,000.00	5,000.00	.0
40-40-402 ROAD RECONSTRUCTION/REPAIR	.00	.00	300,000.00	300,000.00	.0
40-40-405 MONROE BLVD ROW EXPENDITURES	72.00	72.00	.00	(72.00)	.0
40-40-406 400/450 EAST ROW	186,703.25	267,052.25	600,000.00	332,947.75	44.5
40-40-407 2600 N. INTERSECTION	.00	1,799,862.70	1,304,000.00	(495,862.70)	138.0
40-40-409 400/450 E WIDENING	.00	.00	4,144,000.00	4,144,000.00	.0
TOTAL FUND EXPENDITURES	195,571.94	2,118,674.66	8,184,278.00	6,065,603.34	25.9
NET REVENUE OVER EXPENDITURES	1,245,221.06	(206,477.96)	.00	206,477.96	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	263,969.94	
41-13100	PROPERTY MANAGEMENT TRUST	18,045.38	
41-13115	ALLIANCE CASH CLEARING	4,987.98	
	TOTAL CURRENT ASSETS		287,003.30
	TOTAL ASSETS		287,003.30

LIABILITIES AND EQUITY

LIABILITIES

41-21315	RENTAL DEPOSITS	14,962.88	
41-21316	PREPAID RENT	3,082.50	
	TOTAL LIABILITIES		18,045.38

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-29500	UNRESERVED BEGINNING OF YEAR	246,858.30	
	REVENUE OVER EXPENDITURES - YTD	22,099.62	
	BALANCE - CURRENT DATE	268,957.92	
	TOTAL FUND EQUITY		268,957.92
	TOTAL LIABILITIES AND EQUITY		287,003.30

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

400/450 EAST IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41-30-100 INTEREST INCOME	201.37	339.34	1,000.00	660.66	33.9
41-30-110 RENTAL PROPERTY REVENUE	11,380.00	33,268.80	135,000.00	101,731.20	24.6
41-38-900 APPROPRIATE FUND BALANCE	.00	.00	104,000.00	104,000.00	.0
TOTAL FUND REVENUE	11,581.37	33,608.14	240,000.00	206,391.86	14.0
<u>EXPENDITURES</u>					
41-40-410 RENTAL PROPERTY EXPENSE	.00	.00	40,000.00	40,000.00	.0
41-40-415 ADVERTISING	.00	15.91	.00	(15.91)	.0
41-40-430 TURNOVER CLEANING	.00	564.00	.00	(564.00)	.0
41-40-435 MANAGEMENT FEES	1,138.00	3,300.81	.00	(3,300.81)	.0
41-40-440 YARD MAINTENANCE	771.00	1,141.00	.00	(1,141.00)	.0
41-40-450 UTILITIES	12.40	28.18	.00	(28.18)	.0
41-40-455 REPAIRS	4,470.62	6,458.62	.00	(6,458.62)	.0
41-80-230 TRANSFER TO CAPITAL IMP FUND	.00	.00	200,000.00	200,000.00	.0
TOTAL FUND EXPENDITURES	6,392.02	11,508.52	240,000.00	228,491.48	4.8
NET REVENUE OVER EXPENDITURES	5,189.35	22,099.62	.00	(22,099.62)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

WATER FUND

ASSETS

CURRENT ASSETS

51-11900	COMBINED INVESTMENTS	4,191,386.00	
51-13110	ACCOUNTS RECEIVABLE	168,622.22	
51-13154	NOTE RECEIVABLE-EASEMENT SALE	64,911.64	
51-13155	INTEREST RECEIVABLE - NOTE	1,278.67	
51-14310	PREPAID EXPENSE	3,565.35	
51-15115	DEFERRED OUTFLOWS - PENSION	56,875.00	
TOTAL CURRENT ASSETS			4,486,638.88

PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	126,532.00	
51-16300	WATER STOCK	6,250.00	
51-16310	WATER SYSTEM & WELLS	18,858,971.75	
51-16311	WATER SYSTEM (CONTRIBUTED)	10,509,752.83	
51-16320	ALLOW FOR DEPRECIATION	(12,257,132.29)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	1,938,491.54	
TOTAL PROPERTY & EQUIPMENT			19,653,275.17
TOTAL ASSETS			24,139,914.05

LIABILITIES AND EQUITY

LIABILITIES

51-21314	FIRE HYDRANT RENTALS	15,642.26	
51-21315	UTILITY DEPOSITS	220.00	
51-21320	COMPENSATED ABSENCES PAYABLE	35,750.17	
51-21335	COVE RESERVOIR PAYABLE	1,416,574.89	
51-22110	WAGES PAYABLE	.01	
51-23325	NORTH VIEW RESERVOIR PAYABLE	141,438.11	
51-24110	NET PENSION LIABILITY	121,463.00	
51-24115	DEFERRED INFLOWS - PENSION	53,729.00	
TOTAL LIABILITIES			1,784,817.44

FUND EQUITY

51-28210	CONTRIBUTION BY MUNICIPALITY	1,399,303.46	
51-28240	CONTRIBUTION CAPITAL GRANTS	118,642.00	
UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	20,508,564.04	
	REVENUE OVER EXPENDITURES - YTD	328,587.11	
BALANCE - CURRENT DATE		20,837,151.15	

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

WATER FUND

TOTAL FUND EQUITY	22,355,096.61
TOTAL LIABILITIES AND EQUITY	24,139,914.05

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
51-36-100 INTEREST EARNED	3,192.59	5,335.76	28,000.00	22,664.24	19.1
51-36-400 SALE OF ASSETS	.00	.00	237,000.00	237,000.00	.0
51-36-495 METER RENTALS	820.00	820.00	.00 (	820.00)	.0
51-36-500 MISCELLANEOUS REVENUE	5,173.00	13,599.26	70,000.00	56,400.74	19.4
51-37-110 UTILITY BILLING	194,647.90	585,024.34	1,755,953.00	1,170,928.66	33.3
51-37-111 UTILITY BILLING R&R	.00	.00	294,704.00	294,704.00	.0
51-37-350 CONNECTION FEES	16,150.00	38,000.00	75,000.00	37,000.00	50.7
51-39-010 IMPACT FEES	102,680.99	231,860.30	357,064.00	125,203.70	64.9
TOTAL FUND REVENUE	322,664.48	874,639.66	2,817,721.00	1,943,081.34	31.0
<u>EXPENDITURES</u>					
51-40-110 SALARIES	25,180.90	80,667.45	335,765.00	255,097.55	24.0
51-40-130 EMPLOYEE BENEFITS	14,998.77	42,829.36	175,077.00	132,247.64	24.5
51-40-135 COMPENSATED ABSENCES	.00	.00	5,000.00	5,000.00	.0
51-40-140 UNIFORM ALLOWANCE	177.04	1,360.29	3,600.00	2,239.71	37.8
51-40-210 SUBSCRIPTION & MEMBERSHIPS	60.00	720.00	38,000.00	37,280.00	1.9
51-40-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
51-40-230 TRAVEL	.00	.00	6,000.00	6,000.00	.0
51-40-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
51-40-245 POSTAGE & MAILING SERVICES	1,060.60	3,275.04	12,000.00	8,724.96	27.3
51-40-250 MOTOR POOL LEASE	2,910.58	8,731.74	34,927.00	26,195.26	25.0
51-40-251 FUEL & PARTS	744.22	1,525.23	20,000.00	18,474.77	7.6
51-40-255 COMPUTER SERVICES	4,662.51	4,662.51	.00 (	4,662.51)	.0
51-40-280 TAX ASSESMENT	30.00	90.00	7,500.00	7,410.00	1.2
51-40-281 TELEPHONE	1,850.32	2,522.30	6,600.00	4,077.70	38.2
51-40-290 POWER FOR PUMPING	6,893.41	15,871.06	85,000.00	69,128.94	18.7
51-40-310 PROFESSIONAL SERVICES	.00	94.00	4,000.00	3,906.00	2.4
51-40-330 ENGINEER SERVICES	20.50	20.50	10,000.00	9,979.50	.2
51-40-409 BUILDING MAINTENANCE	3,283.77	6,697.34	24,000.00	17,302.66	27.9
51-40-410 PREVENTATIVE MAINTENANCE	559.82	673.46	30,000.00	29,326.54	2.2
51-40-411 ASPHALT/PATCH REPAIRS	2,500.00	2,500.00	25,000.00	22,500.00	10.0
51-40-412 REVOLVING PUMP REPAIRS	.00	.00	10,000.00	10,000.00	.0
51-40-450 DEPARTMENT SUPPLIES	5,076.24	14,779.89	79,600.00	64,820.11	18.6
51-40-454 METERS - NEW CONNECTIONS	6,300.68	13,260.68	75,000.00	61,739.32	17.7
51-40-455 METERS - CHANGE OUT	790.41	22,124.65	20,000.00 (	2,124.65)	110.6
51-40-490 WATER SAMPLE TESTING	1,156.00	1,960.00	15,000.00	13,040.00	13.1
51-40-550 DEPRECIATION	70,000.00	210,000.00	840,000.00	630,000.00	25.0
51-40-560 BAD DEBT	.00	.36	2,000.00	1,999.64	.0
51-40-570 COLLECTION COSTS	70.98	70.98	400.00	329.02	17.8
51-40-690 SERVICES NOT CLASSIFIED	150.00	180.00	400.00	220.00	45.0
51-40-695 CREDIT CARD FEES	610.72	1,895.96	8,000.00	6,104.04	23.7
51-40-700 SMALL EQUIPMENT	.00	.00	7,200.00	7,200.00	.0
51-40-740 PURCHASE EQUIPMENT	.00	.00	242,000.00	242,000.00	.0
51-40-750 CAPITAL PROJECTS	36,421.24	43,215.24	1,495,000.00	1,451,784.76	2.9
51-40-760 CAPITAL TO BALANCE SHEET	.00	.00 (	1,832,000.00)	(1,832,000.00)	.0
51-40-900 ADMIN FEE - GENERAL FUND	22,108.17	66,324.51	265,298.00	198,973.49	25.0

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

	WATER FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL FUND EXPENDITURES	207,616.88	546,052.55	2,054,367.00	1,508,314.45	26.6
NET REVENUE OVER EXPENDITURES	115,047.60	328,587.11	763,354.00	434,766.89	43.1

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

SEWER FUND

ASSETS

CURRENT ASSETS

52-11900	COMBINED INVESTMENTS	891,904.25	
52-13110	ACCOUNTS RECEIVABLE	235,728.76	
52-15115	DEFERRED OUTFLOWS - PENSION	20,709.00	
	TOTAL CURRENT ASSETS		1,148,342.01

PROPERTY & EQUIPMENT

52-16215	CONSTRUCTION IN PROGRESS	335,037.10	
52-16310	SEWER SYSTEM	3,426,897.87	
52-16311	SEWER SYSTEM (CONTRIBUTED)	8,105,234.05	
52-16320	ALLOW FOR DEPRECIATION	(3,885,258.06)	
52-16520	MACHINERY & EQUIPMENT	610,642.25	
	TOTAL PROPERTY & EQUIPMENT		8,592,553.21

	TOTAL ASSETS		9,740,895.22
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LIABILITIES AND EQUITY

LIABILITIES

52-21320	COMPENSATED ABSENCES PAYABLE	17,346.73	
52-22110	WAGES PAYABLE	(.01)	
52-24110	NET PENSION LIABILITY	44,226.00	
52-24115	DEFERRED INFLOWS - PENSION	19,563.00	
	TOTAL LIABILITIES		81,135.72

FUND EQUITY

52-28210	CONTRIBUTION BY MUNICIPALITY	175,659.44	
	UNAPPROPRIATED FUND BALANCE:		
52-29500	UNRESERVED BEGINNING OF YEAR	9,742,235.96	
	REVENUE OVER EXPENDITURES - YTD	(258,135.90)	
	BALANCE - CURRENT DATE	9,484,100.06	
	TOTAL FUND EQUITY		9,659,759.50
	TOTAL LIABILITIES AND EQUITY		9,740,895.22

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
52-36-100 INTEREST INCOME	681.21	1,390.07	15,570.00	14,179.93	8.9
52-36-400 SALE OF ASSETS	.00	.00	83,000.00	83,000.00	.0
52-37-110 UTILITY BILLING	186,807.05	558,132.47	2,045,204.00	1,487,071.53	27.3
52-37-111 UTILITY BILLING R&R	.00	.00	105,019.00	105,019.00	.0
52-37-350 CONNECTION FEES	1,904.00	4,480.00	7,000.00	2,520.00	64.0
TOTAL FUND REVENUE	189,392.26	564,002.54	2,255,793.00	1,691,790.46	25.0
<u>EXPENDITURES</u>					
52-40-110 SALARIES	8,400.17	26,654.75	103,926.00	77,271.25	25.7
52-40-115 PART-TIME WAGES	1,518.44	4,341.34	17,118.00	12,776.66	25.4
52-40-130 EMPLOYEE BENEFITS	6,349.27	19,545.85	77,992.00	58,446.15	25.1
52-40-135 COMPENSATED ABSENCES	.00	.00	4,753.00	4,753.00	.0
52-40-140 UNIFORM ALLOWANCE	51.10	405.65	1,700.00	1,294.35	23.9
52-40-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	2,500.00	2,500.00	.00	100.0
52-40-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
52-40-230 TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
52-40-240 OFFICE SUPPLIES	24.66	24.66	2,280.00	2,255.34	1.1
52-40-245 POSTAGE & MAILING SERVICES	809.40	3,010.02	10,000.00	6,989.98	30.1
52-40-250 MOTOR POOL LEASE	2,511.00	7,533.00	30,132.00	22,599.00	25.0
52-40-251 FUEL & PARTS	815.59	1,063.27	12,400.00	11,336.73	8.6
52-40-255 COMPUTER SERVICES	362.51	362.51	1,546.00	1,183.49	23.5
52-40-281 TELEPHONE	413.32	795.22	2,400.00	1,604.78	33.1
52-40-330 ENGINEER SERVICES	.00	.00	2,000.00	2,000.00	.0
52-40-370 CENTRAL WEBER SEWER DISTRICT	.00	306,056.00	1,220,446.00	914,390.00	25.1
52-40-375 SEWER CHARGES OGDEN CITY	1,611.75	3,223.50	20,000.00	16,776.50	16.1
52-40-440 SEWER LINE MAINTENANCE	.00	3,475.00	50,000.00	46,525.00	7.0
52-40-441 ASPHALT/PATCH REPAIRS	.00	.00	10,000.00	10,000.00	.0
52-40-450 DEPARTMENT SUPPLIES	607.56	1,655.55	7,000.00	5,344.45	23.7
52-40-550 DEPRECIATION	26,666.67	80,000.01	320,000.00	239,999.99	25.0
52-40-560 BAD DEBT	.00	.59	6,600.00	6,599.41	.0
52-40-570 COLLECTION COSTS	.00	.00	200.00	200.00	.0
52-40-690 SERVICES NOT CLASSIFIED	.00	.00	500.00	500.00	.0
52-40-695 CREDIT CARD FEES	488.57	1,516.77	5,000.00	3,483.23	30.3
52-40-700 SMALL EQUIPMENT	.00	3,300.00	4,000.00	700.00	82.5
52-40-740 PURCHASE EQUIPMENT	.00	.00	85,000.00	85,000.00	.0
52-40-755 CAPITAL PROJECTS	297,080.00	301,517.50	700,000.00	398,482.50	43.1
52-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(785,000.00)	(785,000.00)	.0
52-40-900 ADMIN FEE - GENERAL FUND	18,385.75	55,157.25	220,629.00	165,471.75	25.0
TOTAL FUND EXPENDITURES	366,095.76	822,138.44	2,136,122.00	1,313,983.56	38.5
NET REVENUE OVER EXPENDITURES	(176,703.50)	(258,135.90)	119,671.00	377,806.90	(215.7)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

53-11900	COMBINED INVESTMENTS	1,167,140.95	
53-13110	ACCOUNTS RECEIVABLE	115,180.90	
53-14230	DUE FROM OTHER GOVERNMENTS	51,903.50	
53-14300	MISC RECEIVABLE	184,905.44	
53-15115	DEFERRED OUTFLOWS - PENSION	28,029.00	
TOTAL CURRENT ASSETS			1,547,159.79

PROPERTY & EQUIPMENT

53-16110	LAND	98,983.17	
53-16215	CONSTRUCTION IN PROGRESS	735,232.66	
53-16310	STORM DRAIN SYSTEM	4,937,498.68	
53-16311	STORM WATER SYS (CONTRIBUTED)	8,453,301.75	
53-16320	ALLOW FOR DEPRECIATION	(4,954,054.78)	
53-16520	MACHINERY & EQUIPMENT	1,194,493.63	
TOTAL PROPERTY & EQUIPMENT			10,465,455.11
TOTAL ASSETS			12,012,614.90

LIABILITIES AND EQUITY

LIABILITIES

53-21320	COMPENSATED ABSENCES PAYABLE	19,175.68	
53-24110	NET PENSION LIABILITY	59,860.00	
53-24115	DEFERRED INFLOWS - PENSION	26,479.00	
TOTAL LIABILITIES			105,514.68

FUND EQUITY

53-28210	CONTRIBUTION BY MUNICIPALITY	200,000.00	
UNAPPROPRIATED FUND BALANCE:			
53-29500	BEGINNING OF YEAR	11,710,870.76	
	REVENUE OVER EXPENDITURES - YTD	(3,770.54)	
BALANCE - CURRENT DATE		11,707,100.22	
TOTAL FUND EQUITY			11,907,100.22
TOTAL LIABILITIES AND EQUITY			12,012,614.90

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
53-36-100 INTEREST EARNED	891.18	1,529.58	16,733.00	15,203.42	9.1
53-36-400 SALE OF ASSETS	.00	.00	130,500.00	130,500.00	.0
53-36-560 GRANT REVENUE	.00	.00	2,718,304.00	2,718,304.00	.0
53-37-110 UTILITY BILLING	93,132.80	278,492.77	855,435.00	576,942.23	32.6
53-37-111 UTILITY BILLING R&R	.00	.00	224,780.00	224,780.00	.0
53-39-010 TRANSFER FROM STORM IMPACT FEE	.00	.00	313,000.00	313,000.00	.0
TOTAL FUND REVENUE	94,023.98	280,022.35	4,258,752.00	3,978,729.65	6.6
<u>EXPENDITURES</u>					
53-40-110 SALARIES	9,222.51	28,576.89	121,022.00	92,445.11	23.6
53-40-115 PART-TIME EMPLOYEE WAGES	1,798.26	5,741.64	17,118.00	11,376.36	33.5
53-40-130 EMPLOYEE BENEFITS	5,114.85	15,764.20	62,770.00	47,005.80	25.1
53-40-135 COMPENSATED ABSENCES	.00	.00	2,300.00	2,300.00	.0
53-40-140 UNIFORM	95.64	581.83	2,000.00	1,418.17	29.1
53-40-210 SUBSCRIPTIONS & MEMBERSHIPS	1,750.00	2,070.00	6,200.00	4,130.00	33.4
53-40-230 TRAVEL & TRAINING	.00	.00	1,500.00	1,500.00	.0
53-40-240 OFFICE SUPPLIES	.00	.00	2,280.00	2,280.00	.0
53-40-245 MAILING SERVICES	799.66	3,000.28	12,500.00	9,499.72	24.0
53-40-250 MOTOR POOL LEASE	3,275.00	9,825.00	39,300.00	29,475.00	25.0
53-40-251 FUEL & PARTS	1,080.60	2,846.81	16,800.00	13,953.19	17.0
53-40-255 COMPUTER SERVICES	362.50	362.50	8,200.00	7,837.50	4.4
53-40-281 TELEPHONE	619.98	1,192.83	3,000.00	1,807.17	39.8
53-40-310 PROFESSIONAL SERVICES	.00	1,600.00	3,000.00	1,400.00	53.3
53-40-330 ENGINEER SERVICE	128.00	128.00	10,000.00	9,872.00	1.3
53-40-370 PINEVIEW WATER ASSESSMENT	.00	.00	4,500.00	4,500.00	.0
53-40-372 NORTH OGDEN CANAL CO	.00	.00	20,000.00	20,000.00	.0
53-40-375 STORM WATER CHARGES OGDEN CITY	347.28	694.56	10,000.00	9,305.44	7.0
53-40-410 PREVENTATIVE MAINTENANCE	234.00	448.90	15,000.00	14,551.10	3.0
53-40-450 DEPARTMENT SUPPLIES	1,239.23	3,160.42	9,250.00	6,089.58	34.2
53-40-550 DEPRECIATION	29,166.67	87,500.01	350,000.00	262,499.99	25.0
53-40-560 BAD DEBT	.00	.27	2,200.00	2,199.73	.0
53-40-690 SERVICES NOT CLASSIFIED	505.00	505.00	33,500.00	32,995.00	1.5
53-40-695 CREDIT CARD FEES	256.50	796.30	3,000.00	2,203.70	26.5
53-40-700 SMALL EQUIPMENT	959.96	959.96	1,900.00	940.04	50.5
53-40-740 PURCHASE EQUIPMENT	.00	.00	132,000.00	132,000.00	.0
53-40-750 CAPITAL PROJECTS	54,000.00	54,000.00	3,131,304.00	3,077,304.00	1.7
53-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(3,263,304.00)	(3,263,304.00)	.0
53-40-900 ADMIN FEE - GENERAL FUND	21,345.83	64,037.49	256,150.00	192,112.51	25.0
TOTAL FUND EXPENDITURES	132,301.47	283,792.89	1,013,490.00	729,697.11	28.0
NET REVENUE OVER EXPENDITURES	(38,277.49)	(3,770.54)	3,245,262.00	3,249,032.54	(.1)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

58-11900	COMBINED INVESTMENTS	267,336.63	
58-13110	ACCOUNTS RECEIVABLE	118,871.22	
58-15115	DEFERRED OUTFLOWS - PENSION	11,892.00	
	TOTAL CURRENT ASSETS		398,099.85

PROPERTY & EQUIPMENT

58-16210	BUILDINGS	72,476.36	
58-16320	ALLOW FOR DEPRECIATION	(1,082,972.22)	
58-16520	MACHINERY & EQUIPMENT	1,224,273.66	
	TOTAL PROPERTY & EQUIPMENT		213,777.80
	TOTAL ASSETS		611,877.65

LIABILITIES AND EQUITY

LIABILITIES

58-21320	COMPENSATED ABSENCES PAYABLE	20,227.27	
58-24110	NET PENSION LIABILITY	25,396.00	
58-24115	DEFERRED INFLOWS - PENSION	11,234.00	
	TOTAL LIABILITIES		56,857.27

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
58-29500	BEGINNING OF YEAR	613,589.07	
	REVENUE OVER EXPENDITURES - YTD	(58,568.69)	
	BALANCE - CURRENT DATE	555,020.38	
	TOTAL FUND EQUITY		555,020.38
	TOTAL LIABILITIES AND EQUITY		611,877.65

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

SOLID WASTE & DISPOSAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
58-36-100 INTEREST INCOME	206.66	331.25	7,362.00	7,030.75	4.5
58-36-400 SALE OF ASSETS	60,961.98	60,961.98	36,000.00	(24,961.98)	169.3
58-36-500 MISCELLANEOUS REVENUE	1,380.00	4,543.00	11,000.00	6,457.00	41.3
58-37-110 UTILITY BILLING	94,980.17	284,113.02	1,114,545.00	830,431.98	25.5
58-39-010 SPECIAL FEES BUILDERS	6,800.00	16,000.00	32,000.00	16,000.00	50.0
TOTAL FUND REVENUE	164,328.81	365,949.25	1,200,907.00	834,957.75	30.5
<u>EXPENDITURES</u>					
58-40-110 SALARIES	7,363.20	27,190.98	139,828.00	112,637.02	19.5
58-40-115 PART TIME EMPLOYEE WAGES	244.40	707.20	3,610.00	2,902.80	19.6
58-40-130 EMPLOYEE BENEFITS	3,039.68	10,548.11	88,066.00	77,517.89	12.0
58-40-135 COMPENSATED ABSENCES	.00	.00	2,834.00	2,834.00	.0
58-40-140 UNIFORM ALLOWANCE	25.55	147.12	800.00	652.88	18.4
58-40-230 TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00	.0
58-40-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
58-40-245 POSTAGE & MAILING SERVICES	812.94	3,013.55	12,500.00	9,486.45	24.1
58-40-250 MOTOR POOL LEASE	2,511.00	7,533.00	30,132.00	22,599.00	25.0
58-40-251 FUEL & PARTS	1,391.92	2,455.58	107,000.00	104,544.42	2.3
58-40-280 TELEPHONE	206.66	339.88	2,100.00	1,760.12	16.2
58-40-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
58-40-360 SPRING CLEANUP	13.20	13.20	12,000.00	11,986.80	.1
58-40-370 TRANSFER STATION FEES	33,934.24	72,784.78	350,009.00	277,224.22	20.8
58-40-390 WASTE HAULING	47,508.24	77,105.65	.00	(77,105.65)	.0
58-40-395 MULCHING	1,706.24	1,706.24	10,000.00	8,293.76	17.1
58-40-400 GARBAGE CAN REPLACEMENT	2,075.00	16,600.00	45,000.00	28,400.00	36.9
58-40-450 DEPARTMENT SUPPLIES	269.16	1,303.72	4,000.00	2,696.28	32.6
58-40-550 DEPRECIATION	3,750.00	11,250.00	45,000.00	33,750.00	25.0
58-40-560 BAD DEBT	.00	.27	1,000.00	999.73	.0
58-40-690 SERVICES NOT CLASSIFIED	.00	.00	1,000.00	1,000.00	.0
58-40-695 CREDIT CARD FEES	525.21	1,630.52	5,500.00	3,869.48	29.7
58-40-700 SMALL EQUIPMENT	.00	.00	5,500.00	5,500.00	.0
58-40-725 EQUIPMENT LEASES	.00	159,544.64	166,224.00	6,679.36	96.0
58-40-740 PURCHASE EQUIPMENT	.00	.00	36,000.00	36,000.00	.0
58-40-750 CAPITAL PROJECTS	.00	.00	50,000.00	50,000.00	.0
58-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(131,000.00)	(131,000.00)	.0
58-40-900 ADMIN FEE - GENERAL FUND	10,214.50	30,643.50	122,574.00	91,930.50	25.0
TOTAL FUND EXPENDITURES	115,591.14	424,517.94	1,113,677.00	689,159.06	38.1
NET REVENUE OVER EXPENDITURES	48,737.67	(58,568.69)	87,230.00	145,798.69	(67.1)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

61-11900	COMBINED INVESTMENTS	1,407.82	
61-14310	PREPAID EXPENSE	4,233.65	
61-14400	UNLEADED FUEL INVENTORY	3,101.41	
61-14401	DIESEL FUEL INVENTORY	2,419.83	
61-15115	DEFERRED OUTFLOWS - PENSION	25,634.00	
TOTAL CURRENT ASSETS			36,796.71

PROPERTY & EQUIPMENT

61-16210	BUILDINGS & STRUCTURES	337,565.37	
61-16320	ALLOW FOR DEPRECIATION	(1,741,630.18)	
61-16520	VEHICLES & EQUIPMENT	3,188,890.63	
TOTAL PROPERTY & EQUIPMENT			1,784,825.82

TOTAL ASSETS			1,821,622.53
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LIABILITIES AND EQUITY

LIABILITIES

61-21320	COMPENSATED ABSENCES PAYABLE	7,510.76	
61-22535	LEASE PURCHASE PAYABLE	115,347.94	
61-22600	INTEREST PAYABLE - LEASES	1,980.37	
61-24110	NET PENSION LIABILITY	54,746.00	
61-24115	DEFERRED INFLOWS - PENSION	24,217.00	
TOTAL LIABILITIES			203,802.07

FUND EQUITY

61-28210	CONTRIBUTION BY MUNICIPALITY	1,649,243.98	
UNAPPROPRIATED FUND BALANCE:			
61-29500	BEGINNING OF YEAR	10,230.18	
	REVENUE OVER EXPENDITURES - YTD	(41,653.70)	
BALANCE - CURRENT DATE		(31,423.52)	
TOTAL FUND EQUITY			1,617,820.46
TOTAL LIABILITIES AND EQUITY			1,821,622.53

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
61-36-100 INTEREST INCOME	.00	4.08	2,000.00	1,995.92	.2
61-36-400 SALE OF ASSETS	.00	.00	593,000.00	593,000.00	.0
61-36-500 SALE OF MATERIALS & SUPPLIES	.00	1,219.17	20,000.00	18,780.83	6.1
61-36-550 VEHICLE PROGRAM	240.00	681.00	.00	(681.00)	.0
61-37-800 LEASE CONTRACT GENERAL FUND	51,577.66	74,816.00	132,657.00	57,841.00	56.4
61-37-810 LEASE CONTRACT WATER UTILITY	2,910.58	8,731.74	34,927.00	26,195.26	25.0
61-37-820 LEASE CONTRACT SEWER UTILITY	2,511.00	7,533.00	30,132.00	22,599.00	25.0
61-37-830 LEASE CONTRACT STRM WA UTILITY	3,275.00	9,825.00	39,300.00	29,475.00	25.0
61-37-840 LEASE CONTRACT - SOLID WASTE	2,511.00	7,533.00	30,132.00	22,599.00	25.0
61-38-120 CONTRIBUTION FROM FUND #62	3,281.92	9,845.76	39,383.00	29,537.24	25.0
61-38-810 APPROPRIATE FUND BALANCE	.00	.00	24,000.00	24,000.00	.0
61-38-811 UNFUNDED DEPRECIATION	.00	.00	200,000.00	200,000.00	.0
TOTAL FUND REVENUE	66,307.16	120,188.75	1,145,531.00	1,025,342.25	10.5
<u>EXPENDITURES</u>					
61-40-110 SALARIES	12,186.37	35,267.02	149,451.00	114,183.98	23.6
61-40-130 EMPLOYEE BENEFITS	7,134.86	20,159.40	69,171.00	49,011.60	29.1
61-40-135 COMPENSATED ABSENCES	.00	.00	2,000.00	2,000.00	.0
61-40-140 UNIFORM ALLOWANCE	76.65	697.61	2,550.00	1,852.39	27.4
61-40-205 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	3,100.00	3,100.00	.0
61-40-210 BUILDING MAINTENANCE	87.00	87.00	.00	(87.00)	.0
61-40-230 TRAVEL & TRAINING	.00	.00	3,000.00	3,000.00	.0
61-40-250 VEHICLE MAINTENANCE	197.80	304.47	.00	(304.47)	.0
61-40-260 FUEL PURCHASES	.00	10.00	20,000.00	19,990.00	.1
61-40-270 VEHICLE INSPECTIONS	.00	96.00	.00	(96.00)	.0
61-40-280 TELEPHONE	619.98	1,192.83	4,600.00	3,407.17	25.9
61-40-290 GENERAL EQUIPMENT MAINTENANCE	473.56	947.12	.00	(947.12)	.0
61-40-450 DEPARTMENT SUPPLIES	2,024.73	3,150.34	17,000.00	13,849.66	18.5
61-40-550 DEPRECIATION - SHOP	2,000.00	6,000.00	24,000.00	18,000.00	25.0
61-40-551 DEPRECIATION - GENERAL	14,666.67	44,000.01	176,000.00	131,999.99	25.0
61-40-700 SMALL EQUIPMENT	.00	.00	2,700.00	2,700.00	.0
61-40-725 EQUIPMENT LEASES	38,447.89	47,681.37	51,988.00	4,306.63	91.7
61-40-740 CAPITAL EQUIPMENT	.00	.00	617,000.00	617,000.00	.0
61-40-820 INTEREST EXPENSE	2,249.28	2,249.28	2,971.00	721.72	75.7
TOTAL FUND EXPENDITURES	80,164.79	161,842.45	1,145,531.00	983,688.55	14.1
NET REVENUE OVER EXPENDITURES	(13,857.63)	(41,653.70)	.00	41,653.70	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

62-11900	COMBINED INVESTMENTS	59,632.00	
	TOTAL CURRENT ASSETS		59,632.00

PROPERTY & EQUIPMENT

62-16320	ALLOW FOR DEPRECIATION	(670,615.35)	
62-16520	VEHICLES	936,319.32	
	TOTAL PROPERTY & EQUIPMENT		265,703.97
	TOTAL ASSETS		325,335.97

LIABILITIES AND EQUITY

FUND EQUITY

62-28210	CONTRIBUTION BY MUNICIPALITY	297,340.56	
	UNAPPROPRIATED FUND BALANCE:		
62-29500	BEGINNING OF YEAR	60,503.59	
	REVENUE OVER EXPENDITURES - YTD	(32,508.18)	
	BALANCE - CURRENT DATE	27,995.41	
	TOTAL FUND EQUITY		325,335.97
	TOTAL LIABILITIES AND EQUITY		325,335.97

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

POLICE MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
62-36-100 INTEREST INCOME	45.51	81.94	.00	(81.94)	.0
62-36-400 SALE OF ASSETS	.00	.00	22,000.00	22,000.00	.0
62-37-800 TRANSFER FROM GF - POLICE	8,281.92	24,845.76	99,383.00	74,537.24	25.0
62-38-810 APPROPRIATE FUND BALANCE	.00	.00	65,080.00	65,080.00	.0
62-38-811 UNFUNDED DEPRECIATION	.00	.00	120,000.00	120,000.00	.0
TOTAL FUND REVENUE	8,327.43	24,927.70	306,463.00	281,535.30	8.1
<u>EXPENDITURES</u>					
62-40-250 VEHICLE MAINTENANCE	5,077.94	12,230.46	60,000.00	47,769.54	20.4
62-40-550 DEPRECIATION	10,000.00	30,000.00	120,000.00	90,000.00	25.0
62-40-740 CAPITAL EQUIPMENT	5,359.66	5,359.66	87,080.00	81,720.34	6.2
62-40-800 TRANSFER TO FUND #61	3,281.92	9,845.76	39,383.00	29,537.24	25.0
TOTAL FUND EXPENDITURES	23,719.52	57,435.88	306,463.00	249,027.12	18.7
NET REVENUE OVER EXPENDITURES	(15,392.09)	(32,508.18)	.00	32,508.18	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

65-11900	COMBINED INVESTMENTS	1,610,113.04	
65-13111	PROPERTY TAX RECEIVABLE	555,158.07	
65-13112	DUE FROM CDA	550,000.00	
	TOTAL CURRENT ASSETS		2,715,271.11
	TOTAL ASSETS		2,715,271.11

LIABILITIES AND EQUITY

LIABILITIES

65-23310	DEFERRED REVENUE	600,000.00	
	TOTAL LIABILITIES		600,000.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
65-29500	BEGINNING OF YEAR	2,095,840.84	
	REVENUE OVER EXPENDITURES - YTD	19,430.27	
	BALANCE - CURRENT DATE	2,115,271.11	
	TOTAL FUND EQUITY		2,115,271.11
	TOTAL LIABILITIES AND EQUITY		2,715,271.11

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

REDEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
65-31-100 PROPERTY TAX	11,169.52	23,197.73	600,000.00	576,802.27	3.9
65-31-150 TRANSFER FROM GENERAL FUND	.00	.00	85,000.00	85,000.00	.0
65-36-100 INTEREST	1,227.49	2,119.67	5,000.00	2,880.33	42.4
TOTAL FUND REVENUE	12,397.01	25,317.40	690,000.00	664,682.60	3.7
<u>EXPENDITURES</u>					
65-40-310 PROFESSIONAL SERVICES	.00	.00	20,000.00	20,000.00	.0
65-40-420 OFFSITE IMPROVEMENTS	4,634.44	5,797.13	30,000.00	24,202.87	19.3
65-40-690 PROJECT RESERVE	.00	.00	340,508.00	340,508.00	.0
65-40-700 OTHER FINANCING USES	90.00	90.00	.00	(90.00)	.0
65-40-814 TRANSFER TO GENERAL FUND	.00	.00	11,000.00	11,000.00	.0
65-40-815 TRANSFER TO AQUATIC CENTER	.00	.00	283,492.00	283,492.00	.0
65-40-816 TRANSFER TO CAPITAL IMP. FUND	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	4,724.44	5,887.13	690,000.00	684,112.87	.9
NET REVENUE OVER EXPENDITURES	7,672.57	19,430.27	.00	(19,430.27)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

66-11900	COMBINED INVESTMENTS	58,802.96	
66-13111	PROPERTY TAX RECEIVABLE	16,834.14	
	TOTAL CURRENT ASSETS		75,637.10
	TOTAL ASSETS		75,637.10

LIABILITIES AND EQUITY

LIABILITIES

66-21312	DUE TO RDA	550,000.00	
66-23310	DEFERRED INFLOW - PROPERTY TAX	20,000.00	
	TOTAL LIABILITIES		570,000.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
66-29500	UNRESERVED - BEGINNING OF YEAR	(496,175.86)	
	REVENUE OVER EXPENDITURES - YTD	1,812.96	
	BALANCE - CURRENT DATE	(494,362.90)	
	TOTAL FUND EQUITY		(494,362.90)
	TOTAL LIABILITIES AND EQUITY		75,637.10

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING SEPTEMBER 30, 2020

COMMUNITY DEVELOPMENT AREA

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
66-31-100	PROPERTY TAX	834.77	1,736.30	20,000.00	18,263.70	8.7
66-36-100	INTEREST	44.54	76.66	.00	(76.66)	.0
66-36-110	TRANSFER FROM OTHER FUNDS	.00	.00	25,000.00	25,000.00	.0
	TOTAL FUND REVENUE	879.31	1,812.96	45,000.00	43,187.04	4.0
	<u>EXPENDITURES</u>					
66-40-690	PROJECT RESERVE	.00	.00	45,000.00	45,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	45,000.00	45,000.00	.0
	NET REVENUE OVER EXPENDITURES	879.31	1,812.96	.00	(1,812.96)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

GENERAL FIXED ASSET FUND

ASSETS

PROPERTY & EQUIPMENT

91-16110	LAND	8,389,633.55	
91-16210	BUILDINGS AND STRUCTURES	16,418,726.11	
91-16215	CONSTRUCTION IN PROGRESS	930,754.20	
91-16300	PARK IMPROVEMENTS	3,677,945.62	
91-16310	IMPRVMNTS OTHER THAN BUILDINGS	23,213,550.43	
91-16510	MACHINERY AND EQUIPMENT	1,860,070.97	
TOTAL PROPERTY & EQUIPMENT			54,490,680.88
TOTAL ASSETS			54,490,680.88

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29500	BEGINNING OF YEAR	54,490,680.88	
BALANCE - CURRENT DATE		54,490,680.88	
TOTAL FUND EQUITY			54,490,680.88
TOTAL LIABILITIES AND EQUITY			54,490,680.88

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
SEPTEMBER 30, 2020

LONG TERM DEBT

ASSETS

PROPERTY & EQUIPMENT

95-18410	L T DEBT-RESOURCES TO BE PROVI	1,495,048.01	
	TOTAL PROPERTY & EQUIPMENT		1,495,048.01
	TOTAL ASSETS		1,495,048.01

LIABILITIES AND EQUITY

LIABILITIES

95-23802	DEFERRED OUTFLOW - PENSION	(612,370.00)	
95-23803	DEFERRED INFLOW - PENSION	578,508.00	
95-23804	NET PENSION LIABILITY	1,307,797.00	
95-23811	NET PENSION POSITION	(1,273,935.00)	
95-25350	REFUNDING BOND PAYABLE	1,275,000.00	
95-25600	COMPENSATED ABSENCES PAYABLE	220,048.01	
	TOTAL LIABILITIES		1,495,048.01
	TOTAL LIABILITIES AND EQUITY		1,495,048.01