OGDEN VALLEY FINANCIAL REPORT

Finance Department Update – August 2026

Report Status: Year-End Close in Progress

FY2026 closing entries are being posted right now. As part of that work, revenues and expenses that belong to FY2026 are being moved back into FY2026, even though the money changed hands in July or August.

Because of this, the year-to-date columns on the attached statements do not yet represent a full two months of FY2027. This report is therefore built on two measures that the close does not distort: what the city actually received and paid during August, and what the city holds in cash.

Cash Position

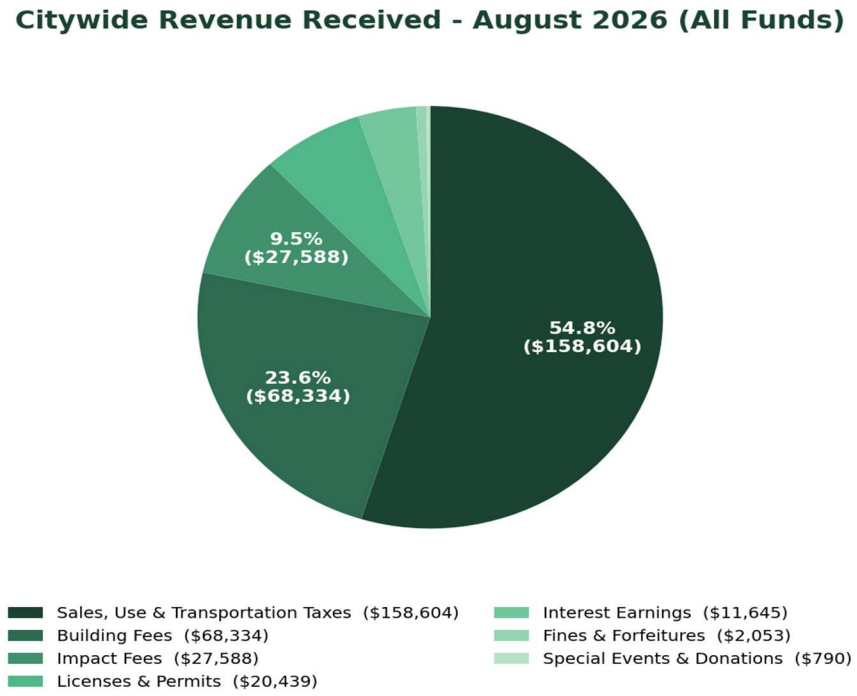
Cash is the one figure that closing entries do not change, because cash moves when the city actually pays and actually collects. The city holds cash in seven accounts: two checking accounts and five Public Treasurer's Investment Fund (PTIF) accounts. A PTIF account is a state-managed investment pool that lets the city earn interest on money it is not spending right away. Three of the PTIF accounts hold impact fees, which have restricted uses.

Account	July 31, 2026	August 31, 2026
Zions – Checking	$30,301.92	$27,535.86
Goldenwest – Checking	$73,870.15	$197,532.60
PTIF – General Fund (9159)	$858,033.23	$893,140.15
PTIF – B&C Roads (9160)	$318,687.24	$319,752.80
PTIF – Impact Fees, Roads (9169)	$838,162.56	$840,965.02
PTIF – Impact Fees, Storm Water (9170)	$435,297.92	$436,753.37
PTIF – Impact Fees, Trails (9171)	$1,052,366.45	$1,055,885.12
Total Cash	**$3,606,719.47**	**$3,771,564.92**

Cash increased by $164,845.45 during August. Of the total, $2,333,603.51 sits in the three impact fee accounts and may only be spent on the purposes those fees were collected for.

Revenue Received in August

The city received $289,452.06 in August across all funds. The chart below shows where it came from. These are amounts actually received during the month, so the figures are not affected by the closing entries.



Two revenue lines need explanation

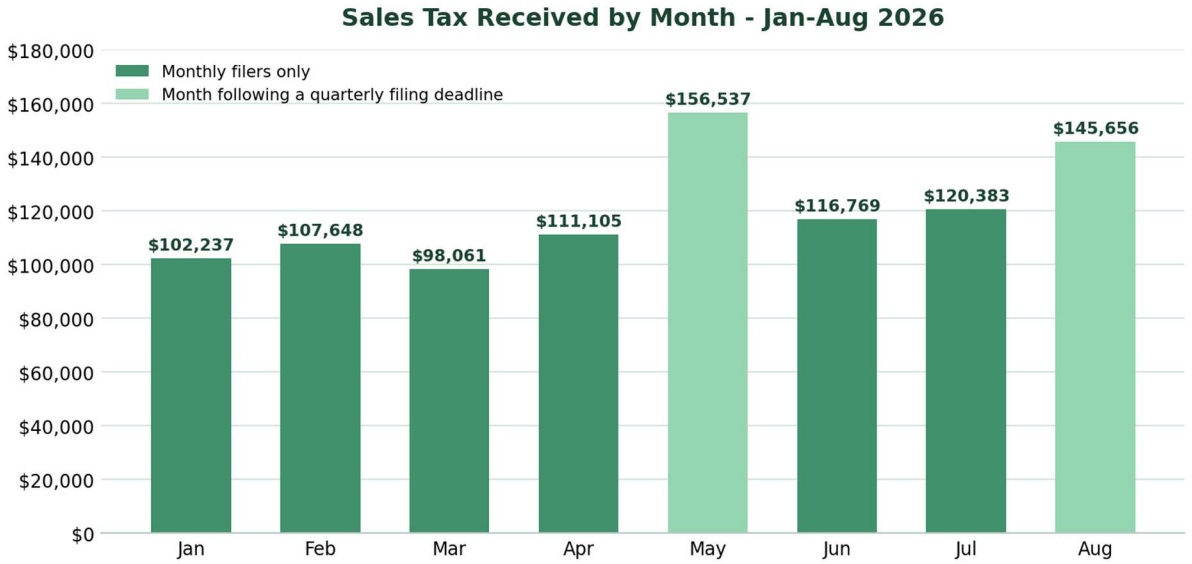
Sales tax. The attached statements show $145,656.14 received in August but $0.00 of FY2027 sales tax year to date. This is correct and is not a missing entry. Utah distributes local sales tax about two months after the sales occur, so the July and August deposits are payment for May and June 2026 sales, which is FY2026 revenue. Those two deposits total $266,039.40 and clear the receivable that was set up at FY2026 year end. The first true FY2027 sales tax will arrive in September, covering July sales.

Class C road funds. This line shows a negative $142,158.19 year to date for the same reason. The FY2026 receivable is being reversed, and the allotment is received in September. The line will remain negative until that distribution posts.

The practical effect is important. Under this method, sales tax and Class C will show zero or negative amounts in July and August of every fiscal year, and will run roughly two months behind the budget benchmark all year long. They catch up at year-end close. This is a timing feature of how the money arrives, not a shortfall.

Sales Tax Received

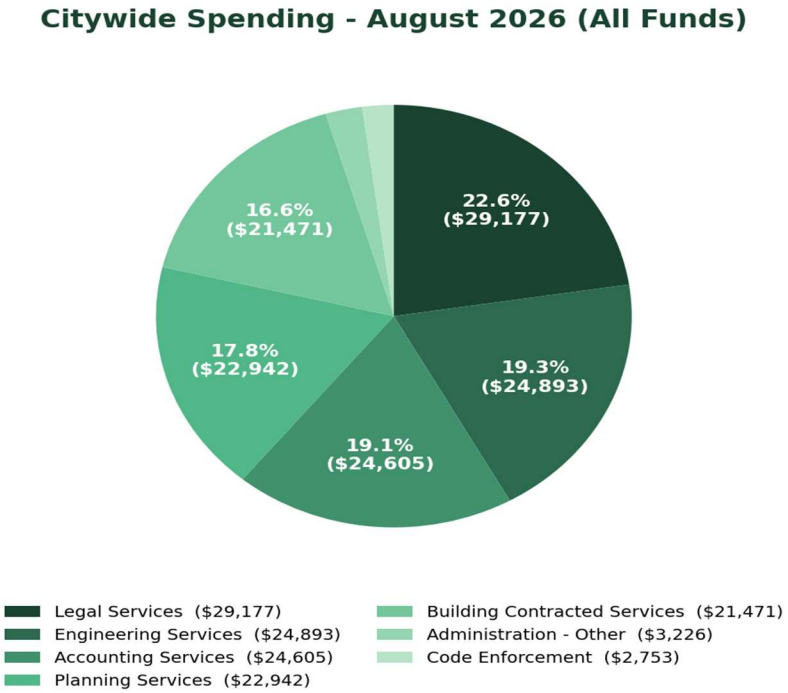
The chart below shows sales tax by the month the city received the money.



Collections arrive roughly two months after the sales take place, so each bar is payment for sales made about two months earlier. In addition, the Utah State Tax Commission assigns each business a monthly, quarterly, or annual filing schedule, with quarterly returns due April 30, July 31, October 31, and January 31. The months that follow a quarterly deadline, shown in the lighter shade, include quarterly filers reporting an entire quarter at once, which is why May and August run higher than the months around them.

Cash Distributions in August

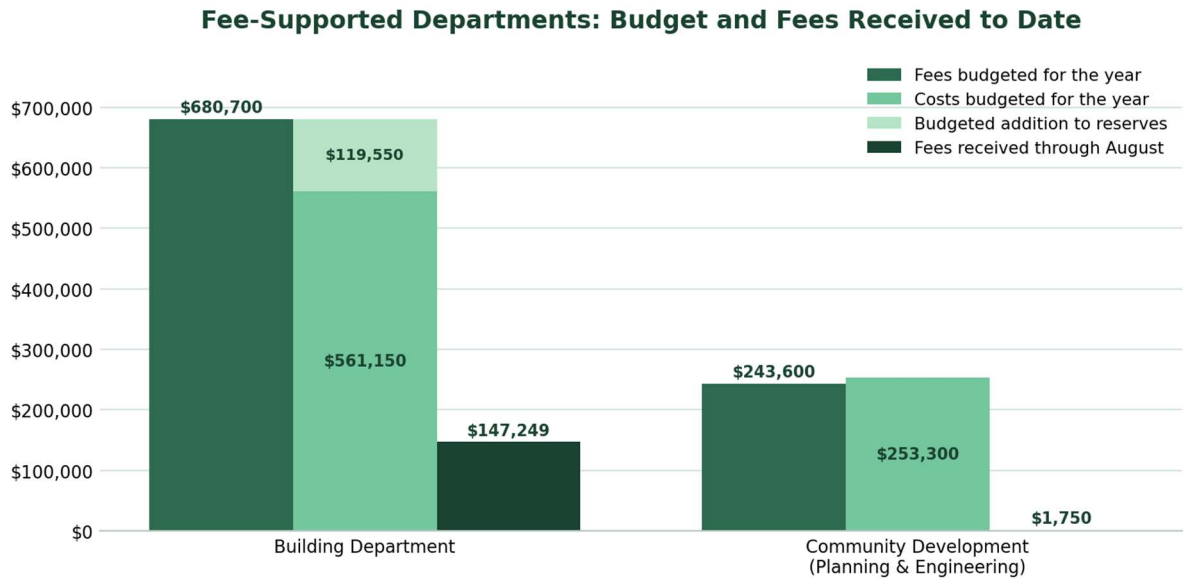
The city cut checks for $129,066.06 in August across all funds.



Contracted professional services, meaning legal, engineering, accounting, planning, and building inspection, made up $123,087.60 of the total, or 95 percent of August spending. This is the normal shape of spending for a city that contracts for nearly all of its services rather than employing staff directly.

Fee-Supported Departments

Two of the city's departments were budgeted to primarily pay for themselves from the fees they charge rather than from taxes.



17% of the fiscal year has elapsed. Building fees are at 21.6% of budget; Community Development fees are at 0.7%.

Building Department:

The Building Department has been self-supporting. It is not relying on property tax, sales tax, or general fund revenues. Its only income is plan check fees and building inspection fees, and those fees have been covering its costs. The revenue from this department can only be used to pay for related expenses. (admin support, cashiers, contracted inspections services, etc.)

Community Development: revenue is not keeping pace

Subdivision permit fees and engineering permit fees were also budgeted to help pay for the planning and development engineering work the city performs. The revenue is significantly lower than needed to support the current budgeted amounts.

The Council has three broad options, and they are not exclusive: raise or restructure the fees so they recover the cost of the work, reduce the scope of contracted planning and engineering work, or decide deliberately to support this function from general revenues in an amended budget. I have reached out to JUB to get more information on timing, tracking, and outliers in the data.

OGDEN VALLEY
COMBINED CASH INVESTMENT
AUGUST 31, 2026

COMBINED CASH ACCOUNTS

01-1002	CASH CHECKING ZIONS	27,535.86
01-1003	CASH CHECKING GOLDENWEST	197,532.60
	TOTAL COMBINED CASH	225,068.46
01-1000	CASH-ALLOCATION TO OTHER FUNDS	(225,068.46)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	217,110.71
11	ALLOCATION TO CLASS C & TRANSPORTATION	23,937.88
15	ALLOCATION TO BUILDING DEPARTMENT	174,924.32
17	ALLOCATION TO PLANNING AND ENGINEERING	(173,992.12)
19	ALLOCATION TO GRANT MANAGEMENT	(25,000.00)
24	ALLOCATION TO CAPITAL PROJECT FUND	8,087.67
	TOTAL ALLOCATIONS TO OTHER FUNDS	225,068.46
	ALLOCATION FROM COMBINED CASH FUND - 01-1000	(225,068.46)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

GENERAL FUND

	ASSETS			
10-1000	CASH COMBINED FUND		217,110.71	
10-1030	PTIF ACCOUNT GENERAL 9159		893,140.15	
10-1453	ALLOWANCE FOR BAD DEBTS		1.54	
	TOTAL ASSETS			1,110,252.40
	LIABILITIES AND EQUITY			
	LIABILITIES			
10-2235	BONDS		2,000.00	
	TOTAL LIABILITIES			2,000.00
	FUND EQUITY			
10-2980	UNRESTRICTED FUND BALANCE		198,401.21	
	REVENUE OVER EXPENDITURES - YTD	909,851.19		
	TOTAL FUND EQUITY			1,108,252.40
	TOTAL LIABILITIES AND EQUITY			1,110,252.40

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-100	PROPERTY TAX	.00	.00	489,519.00	489,519.00	.0
10-31-300	SALES AND USE TAX	145,656.14	.00	1,300,000.00	1,300,000.00	.0
10-31-310	MUNICIPAL ENERGY TAX	.00	.00	361,500.00	361,500.00	.0
10-31-450	TRANSIENT ROOM TAX	.00	.00	56,250.00	56,250.00	.0
10-31-500	FEE IN LIEU OF PROPERTY TAXES	.00	.00	35,000.00	35,000.00	.0
	TOTAL TAXES	145,656.14	.00	2,242,269.00	2,242,269.00	.0
	LICENSES AND PERMITS					
10-32-100	BUSINESS LICENSES AND PERMITS	.00	.00	30,000.00	30,000.00	.0
10-32-150	NON-BUSINESS LICENSES AND PERM	19,289.00	29,708.00	.00	(29,708.00)	.0
	TOTAL LICENSES AND PERMITS	19,289.00	29,708.00	30,000.00	292.00	99.0
	INTERGOVERNMENTAL REVENUE					
10-33-300	SOLID WASTE DELIQUENT ACCOUNT	.00	.00	10,500.00	10,500.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	10,500.00	10,500.00	.0
	CHARGES FOR SERVICES					
10-34-600	REFUSE COLLECTION CHARGES	.00	.00	25,000.00	25,000.00	.0
	TOTAL CHARGES FOR SERVICES	.00	.00	25,000.00	25,000.00	.0
	FINES AND FORFETURES					
10-35-100	FINES	2,052.55	2,848.85	1,000.00	(1,848.85)	284.9
	TOTAL FINES AND FORFETURES	2,052.55	2,848.85	1,000.00	(1,848.85)	284.9
	MISCELLANEOUS REVENUE					
10-36-100	INTEREST EARNINGS	2,803.14	10,225.09	6,000.00	(4,225.09)	170.4
10-36-200	SPECIAL EVENT	690.00	1,325.00	.00	(1,325.00)	.0
10-36-900	MISCELLANEOUS REVENUE	.00	39,388.00	.00	(39,388.00)	.0
10-36-950	DONATIONS	100.00	571.00	.00	(571.00)	.0
	TOTAL MISCELLANEOUS REVENUE	3,593.14	51,509.09	6,000.00	(45,509.09)	858.5

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	SOURCE 39					
10-39-150	PROCEEDS FROM BORROWING	.00	875,300.00	875,000.00	(300.00)	100.0
	TOTAL SOURCE 39	.00	875,300.00	875,000.00	(300.00)	100.0
	TOTAL FUND REVENUE	170,590.83	959,365.94	3,189,769.00	2,230,403.06	30.1

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-44-110	SALARIES AND WAGES	.00	.00	112,269.00	112,269.00	.0
10-44-140	HEALTH INSURANCE	.00	.00	16,800.00	16,800.00	.0
10-44-145	FICA AND MEDICARE	.00	.00	8,500.00	8,500.00	.0
10-44-150	RETIREMENT CONTRIBUTIONS	.00	.00	7,000.00	7,000.00	.0
10-44-230	TRAVEL, EDUCATION AND TRAINING	.00	.00	20,000.00	20,000.00	.0
10-44-260	OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-44-295	ADVERTISING AND PUBLIC NOTICES	308.00	308.00	.00	(308.00)	.0
10-44-296	COMPUTERS AND EQUIPMENT	1,604.00	1,604.00	3,000.00	1,396.00	53.5
10-44-297	SOFTWARE	990.00	990.00	28,000.00	27,010.00	3.5
10-44-300	INFORMATION TECHNOLOGY	55.00	55.00	21,000.00	20,945.00	.3
10-44-305	LEGAL SERVICES	27,581.00	19,908.00	57,000.00	37,092.00	34.9
10-44-310	ACCOUNTING SERVICES	24,605.00	5,670.00	55,000.00	49,330.00	10.3
10-44-311	PLANNING SERVICES	14,697.62	.00	.00	.00	.0
10-44-315	ENGINEERING SERVICES	8,983.60	637.50	46,750.00	46,112.50	1.4
10-44-323	CODE ENFORCEMENT	2,752.84	2,752.84	32,000.00	29,247.16	8.6
10-44-400	PHONE AND INTERNET	268.62	268.62	1,200.00	931.38	22.4
10-44-405	WATER	.00	.00	1,200.00	1,200.00	.0
10-44-410	SEWER	.00	.00	960.00	960.00	.0
10-44-415	NATURAL GAS	.00	.00	2,000.00	2,000.00	.0
10-44-430	GARBAGE DISPOSAL	.00	.00	500.00	500.00	.0
10-44-500	RENTAL OF LAND AND BUILDINGS	.00	.00	12,000.00	12,000.00	.0
10-44-520	INSURANCE AND BONDS	.00	4,485.00	15,000.00	10,515.00	29.9
10-44-525	DUES AND MEMBERSHIPS	.00	.00	10,000.00	10,000.00	.0
10-44-850	BOND ISSUANCE COSTS	.00	12,500.00	34,500.00	22,000.00	36.2
10-44-855	DEBT SERVICE - PRINCIPAL	.00	.00	875,000.00	875,000.00	.0
10-44-856	DEBT SERVICE - INTEREST	.00	.00	17,132.00	17,132.00	.0
	TOTAL ADMINISTRATION	81,845.68	49,178.96	1,378,811.00	1,329,632.04	3.6
	PUBLIC SAFETY					
10-54-110	SALARIES AND WAGES	.00	.00	5,000.00	5,000.00	.0
10-54-145	FICA AND MEDICARE	.00	.00	5,000.00	5,000.00	.0
10-54-326	ANIMAL CONTROL SERVICES	.00	.00	55,000.00	55,000.00	.0
10-54-327	POLICE SERVICES	.00	.00	868,000.00	868,000.00	.0
	TOTAL PUBLIC SAFETY	.00	.00	933,000.00	933,000.00	.0
	GARBAGE COLLECTION					
10-62-430	SOLID WASTE DELINQUENT ACCOUNT	.00	.00	10,390.00	10,390.00	.0
	TOTAL GARBAGE COLLECTION	.00	.00	10,390.00	10,390.00	.0

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC WORKS					
10-70-110	SALARIES AND WAGES	.00	.00	110,000.00	110,000.00	.0
10-70-140	HEALTH INSURANCE	.00	.00	16,800.00	16,800.00	.0
10-70-145	FICA AND MEDICARE	.00	.00	8,500.00	8,500.00	.0
10-70-150	RETIREMENT CONTRIBUTIONS	.00	.00	16,500.00	16,500.00	.0
10-70-290	PRINTING AND BINDING	.00	335.79	.00	(335.79)	.0
10-70-315	ENGINEERING SERVICES	3,550.10	.00	200,000.00	200,000.00	.0
10-70-330	GIS	.00	.00	12,000.00	12,000.00	.0
10-70-425	FUEL	.00	.00	3,000.00	3,000.00	.0
10-70-505	RENTAL OF EQUIP & VEHICLES	.00	.00	6,000.00	6,000.00	.0
10-70-660	WEED CONTROL	.00	.00	40,000.00	40,000.00	.0
10-70-665	TRAIL MAINTENANCE	.00	.00	15,000.00	15,000.00	.0
10-70-667	ENGINEERING ROADS	.00	.00	70,000.00	70,000.00	.0
10-70-669	ENG INFRASTRUCTURE OBSERVATION	.00	.00	89,600.00	89,600.00	.0
10-70-671	ENGINEERING STORM WATER	.00	.00	45,000.00	45,000.00	.0
	TOTAL PUBLIC WORKS	3,550.10	335.79	632,400.00	632,064.21	.1
	TOTAL FUND EXPENDITURES	85,395.78	49,514.75	2,954,601.00	2,905,086.25	1.7
	NET REVENUE OVER EXPENDITURES	85,195.05	909,851.19	235,168.00	(674,683.19)	386.9

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

CLASS C & TRANSPORTATION

	ASSETS			
11-1000	CASH - COMBINED FUND		23,937.88	
11-1030	PTIF ACCOUNT B&C ROADS 9160		319,752.80	
	TOTAL ASSETS			343,690.68
	LIABILITIES AND EQUITY			
	FUND EQUITY			
11-2980	UNRESTRICTED FUND BALANCE		483,747.68	
	REVENUE OVER EXPENDITURES - YTD	(140,057.00)		
	TOTAL FUND EQUITY			343,690.68
	TOTAL LIABILITIES AND EQUITY			343,690.68

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CLASS C & TRANSPORTATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSPORTATION TAXES					
11-31-121	TRANSPORTATION TAX	12,947.64	.00	114,000.00	114,000.00	.0
11-31-503	CLASS C ROAD FUND ALLOTMENT	.00	(142,158.19)	700,000.00	842,158.19	(20.3)
11-31-600	TRANSPORTATION UTILITY FEE	.00	.00	600,000.00	600,000.00	.0
	TOTAL TRANSPORTATION TAXES	12,947.64	(142,158.19)	1,414,000.00	1,556,158.19	(10.1)
	MISCELLANEOUS REVENUE					
11-36-100	INTEREST EARNINGS	1,065.56	2,101.19	5,000.00	2,898.81	42.0
	TOTAL MISCELLANEOUS REVENUE	1,065.56	2,101.19	5,000.00	2,898.81	42.0
	TOTAL FUND REVENUE	14,013.20	(140,057.00)	1,419,000.00	1,559,057.00	(9.9)

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CLASS C & TRANSPORTATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSPORTATION EXPENSE					
11-61-330	CONTRACTED SERVICES	.00	.00	1,478,468.00	1,478,468.00	.0
	TOTAL TRANSPORTATION EXPENSE	.00	.00	1,478,468.00	1,478,468.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	1,478,468.00	1,478,468.00	.0
	NET REVENUE OVER EXPENDITURES	14,013.20	(140,057.00)	(59,468.00)	80,589.00	(235.5)

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

BUILDING DEPARTMENT

	ASSETS			
15-1000	CASH - COMBINED FUND		174,924.32	
	TOTAL ASSETS			174,924.32
	LIABILITIES AND EQUITY			
	LIABILITIES			
15-2120	BUILDING PERMIT 1% SURCHARGE		995.42	
	TOTAL LIABILITIES			995.42
	FUND EQUITY			
15-2980	UNRESTRICTED FUND BALANCE		26,679.51	
	REVENUE OVER EXPENDITURES - YTD	147,249.39		
	TOTAL FUND EQUITY			173,928.90
	TOTAL LIABILITIES AND EQUITY			174,924.32

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

BUILDING DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	LICENSES AND PERMITS					
15-32-200	BUILDING PERMITS PLAN CHECK	22,390.66	47,709.71	176,000.00	128,290.29	27.1
	TOTAL LICENSES AND PERMITS	22,390.66	47,709.71	176,000.00	128,290.29	27.1
	CHARGES FOR SERVICES					
15-34-350	BUILDING INSPECTION FEES	45,943.12	99,539.68	504,700.00	405,160.32	19.7
	TOTAL CHARGES FOR SERVICES	45,943.12	99,539.68	504,700.00	405,160.32	19.7
	TOTAL FUND REVENUE	68,333.78	147,249.39	680,700.00	533,450.61	21.6

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

BUILDING DEPARTMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING DEPARTMENT EXPENSES					
15-50-110	SALARIES AND WAGES	.00	.00	37,000.00	37,000.00	.0
15-50-140	HEALTH INSURANCE	.00	.00	2,100.00	2,100.00	.0
15-50-145	FICA AND MEDICARE	.00	.00	2,800.00	2,800.00	.0
15-50-150	RETIREMENT CONTRIBUTIONS	.00	.00	900.00	900.00	.0
15-50-297	SOFTWARE	.00	.00	11,500.00	11,500.00	.0
15-50-300	INFORMATION TECHNOLOGY	.00	.00	16,000.00	16,000.00	.0
15-50-305	LEGAL SERVICES	.00	.00	13,500.00	13,500.00	.0
15-50-310	ACCOUNTING SERVICES	.00	.00	5,000.00	5,000.00	.0
15-50-316	CONTRACTED SERVICES	21,470.82	.00	472,350.00	472,350.00	.0
15-50-900	ADDITION TO FUND BALANCE	.00	.00	119,550.00	119,550.00	.0
	TOTAL BUILDING DEPARTMENT EXPENSES	21,470.82	.00	680,700.00	680,700.00	.0
	TOTAL FUND EXPENDITURES	21,470.82	.00	680,700.00	680,700.00	.0
	NET REVENUE OVER EXPENDITURES	46,862.96	147,249.39	.00	(147,249.39)	.0

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

PLANNING AND ENGINEERING

	ASSETS			
17-1000	CASH - COMBINED FUND		(173,992.12)	
	TOTAL ASSETS			(173,992.12)
	LIABILITIES AND EQUITY			
	LIABILITIES			
17-2120	LAND USE DEPOSITS		4,000.00	
	TOTAL LIABILITIES			4,000.00
	FUND EQUITY			
17-2980	UNRESTRICTED FUND BALANCE		(179,640.58)	
	REVENUE OVER EXPENDITURES - YTD	1,648.46		
	TOTAL FUND EQUITY			(177,992.12)
	TOTAL LIABILITIES AND EQUITY			(173,992.12)

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PLANNING AND ENGINEERING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	LICENSES AND PERMITS					
17-32-230	SUBDIVISION PERMIT FEES	1,150.00	1,150.00	93,600.00	92,450.00	1.2
17-32-235	ENGINEERING PERMIT FEES	.00	.00	150,000.00	150,000.00	.0
	TOTAL LICENSES AND PERMITS	1,150.00	1,150.00	243,600.00	242,450.00	.5
	CHARGES FOR SERVICES					
17-34-300	SUBDIVISION REVIEW FEE	.00	600.00	.00	(600.00)	.0
	TOTAL CHARGES FOR SERVICES	.00	600.00	.00	(600.00)	.0
	TOTAL FUND REVENUE	1,150.00	1,750.00	243,600.00	241,850.00	.7

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

PLANNING AND ENGINEERING

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING & ENGINEERING EXPENSE					
17-52-110	SALARIES AND WAGES	.00	.00	37,000.00	37,000.00	.0
17-52-140	HEALTH INSURANCE	.00	.00	2,100.00	2,100.00	.0
17-52-145	FICA AND MEDICARE	.00	.00	2,800.00	2,800.00	.0
17-52-150	RETIREMENT CONTRIBUTIONS	.00	.00	900.00	900.00	.0
17-52-260	OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
17-52-295	ADVERTISING AND PUBLIC NOTICES	.00	101.54	1,000.00	898.46	10.2
17-52-296	COMPUTERS AND EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
17-52-297	SOFTWARE	.00	.00	8,000.00	8,000.00	.0
17-52-300	INFORMATION TECHNOLOGY	.00	.00	16,000.00	16,000.00	.0
17-52-305	LEGAL SERVICES	1,596.00	.00	13,500.00	13,500.00	.0
17-52-310	ACCOUNTING SERVICES	.00	.00	5,000.00	5,000.00	.0
17-52-311	PLANNING SERVICES	8,244.31	.00	155,000.00	155,000.00	.0
17-52-315	ENGINEERING SERVICES	12,359.15	.00	8,000.00	8,000.00	.0
	TOTAL PLANNING & ENGINEERING EXPENSE	22,199.46	101.54	253,300.00	253,198.46	.0
	TOTAL FUND EXPENDITURES	22,199.46	101.54	253,300.00	253,198.46	.0
	NET REVENUE OVER EXPENDITURES	(21,049.46)	1,648.46	(9,700.00)	(11,348.46)	17.0

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

GRANT MANAGEMENT

	ASSETS		
19-1000	CASH - COMBINED FUND	(25,000.00)	
	TOTAL ASSETS		(25,000.00)
	LIABILITIES AND EQUITY		
	FUND EQUITY		
19-2980	UNRESTRICTED FUND BALANCE	(25,000.00)	
	TOTAL FUND EQUITY		(25,000.00)
	TOTAL LIABILITIES AND EQUITY		(25,000.00)

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

GRANT MANAGEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GRANT MANAGEMENT EXPENSE					
19-80-800	LOCAL GRANTS	.00	.00	10,000.00	10,000.00	.0
19-80-900	PRIVATE GRANTS	.00	.00	40,000.00	40,000.00	.0
	TOTAL GRANT MANAGEMENT EXPENSE	.00	.00	50,000.00	50,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	50,000.00	50,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	(50,000.00)	(50,000.00)	.0

OGDEN VALLEY
BALANCE SHEET
AUGUST 31, 2026

CAPITAL PROJECT FUND

	ASSETS			
24-1000	CASH - COMBINED FUND		8,087.67	
24-1031	PTIF 9169 IMPACT FEES ROADS		840,965.02	
24-1032	PTIF 9170 IMPACT STORM WATER		436,753.37	
24-1033	PTIF 9171 IMPACT FEES TRAILS		1,055,885.12	
	TOTAL ASSETS			2,341,691.18
	LIABILITIES AND EQUITY			
	FUND EQUITY			
24-2980	UNRESTRICTED FUND BALANCE		2,303,581.00	
	REVENUE OVER EXPENDITURES - YTD	38,110.18		
	TOTAL FUND EQUITY			2,341,691.18
	TOTAL LIABILITIES AND EQUITY			2,341,691.18

OGDEN VALLEY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
24-36-100	INTEREST EARNINGS	7,776.58	10,522.51	.00	(10,522.51)	.0
	TOTAL MISCELLANEOUS REVENUE	7,776.58	10,522.51	.00	(10,522.51)	.0
	SOURCE 37					
24-37-800	TRAILS IMPACT FEE	9,323.91	9,323.91	202,000.00	192,676.09	4.6
24-37-810	STORM DRAIN IMPACT FEE	4,727.34	4,727.34	102,500.00	97,772.66	4.6
24-37-820	ROADWAY IMPACT FEE	13,536.42	13,536.42	64,500.00	50,963.58	21.0
	TOTAL SOURCE 37	27,587.67	27,587.67	369,000.00	341,412.33	7.5
	TOTAL FUND REVENUE	35,364.25	38,110.18	369,000.00	330,889.82	10.3

OGDEN VALLEY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2026

CAPITAL PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
24-85-800	ROADWAY IMPACT FEE PROJECT	.00	.00	18,500.00	18,500.00	.0
24-85-805	STORM DRAIN IMPACT FEE PROJECT	.00	.00	18,500.00	18,500.00	.0
24-85-810	TRAILS IMPACT FEE PROJECT	.00	.00	18,500.00	18,500.00	.0
24-85-985	INCREASE IMPACT FUND BALANCE	.00	.00	313,500.00	313,500.00	.0
	TOTAL ADMINISTRATION	.00	.00	369,000.00	369,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	369,000.00	369,000.00	.0
	NET REVENUE OVER EXPENDITURES	35,364.25	38,110.18	.00	(38,110.18)	.0