NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES

April 25, 2024

The North Ogden City Audit Committee convened at 6:00 p.m. Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on April 18, 2024. Notice of the annual meeting schedule was published in the Standard-Examiner on December 13, 2023.

Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube:
https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos
or by requesting a copy of the audio file from the office of the North Ogden City Recorder.

Committee:

Ryan Barker	Committee Chairman
S. Neal Berube	Committee Member
Blake Cevering	Committee Member
Thayne Shafer	Committee Member (absent)
Randy Winn	Committee Member
Rian Santoro	Committee Member

Staff:

Jon Call	City Manager/Attorney
Jami Jones	Finance Director

Committee Member Berube called the meeting to order, and Committee Member Randy Winn offered the prayer and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. **DISCUSSION AND/OR ACTION TO CONSIDER DECEMBER 21, 2023, AUDIT COMMITTEE MEETING MINUTES**

0:01:19 Committee Chairman Ryan Barker motioned to approve the December 21, 2023, Audit Committee Meeting minutes. Committee Member Randy Winn seconded the motion.

Motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

0:01:53 No public comment was made.

3. DISCUSSION ON THE QUARTERLY FINANCIALS

0:02:13 Finance Director Jami Jones delved into a comprehensive review of the financial performance for the second quarter of 2023, spanning from October to December. The discussion primarily centered on major City funds and their corresponding revenues and expenditures. It was noted that the General Fund exhibited revenues at approximately 58%, largely attributable to property tax distributions received in December, which constituted a significant portion of the annual revenue. Conversely, expenditures for the General Fund were reported to be around 50%, aligning with established budgetary expectations. Notably, discussions highlighted that expenses at the Aquatic Center appeared elevated due to ongoing seasonal operations, with an expectation for normalization towards the end of the fiscal year.

Committee Members addressed the Water Fund, which surpassed the 50% mark due to the initiation of a water tank project funded by ARPA (American Rescue Plan Act) funds received in prior years. Similarly, the Sewer Fund experienced an increase, primarily attributed to interest income. Discussions also touched upon the Solid Waste Fund, where higher expenditures were attributed to delayed delivery of ordered garbage cans from fiscal year 2023 to 2024. Departmental revenues were reviewed, revealing that interest earnings were on target, while licenses and permits revenue saw a decline due to fewer building permits and planning fees. Charges for services witnessed an increase, mainly driven by the issuance of excavation or street cut permits, particularly for fiber optics installations.

Committee Members also discussed fines and forfeitures, noting a decline in citations issued, which may lead to a potential downgrade in the Justice Court tier, possibly influenced by factors such as COVID-19 and changes in policing strategies. Miscellaneous revenues were reported to be higher than budgeted, primarily due to unanticipated income. Discussions on General Fund expenditures by department

highlighted anomalies, including lower expenditures in the City Council Department due to pending election bills and delays in hiring staff in the Finance Department. Emergency Management expenses related to the 1700 North flood were also addressed, with potential reallocation of expenses to other funds under consideration. The meeting concluded with plans for further analysis and adjustments as necessary to ensure financial alignment with budgetary goals.

Further insights were shared regarding the accrual of the admin offset and its impact on financial reporting. It was noted that the admin offset, which represents expenses yet to be fully expensed, was being recorded at 50%, while other expenses were recorded at different percentages.

This discrepancy in recording methods could potentially skew the reported financial figures, leading to some confusion. It was clarified that while the admin offset would balance out by the end of the year, it contributed to complexities in financial analysis due to its accrual nature.

It was noted that sales tax revenues exceeded projections by 6%, amounting to $200,000 higher than expected and 5% higher than the previous year. The Committee reflected on the City's sales tax performance relative to the State's overall sales tax revenues, observing a consistent trend where the City's earnings comprised approximately 30% of the State's total sales tax revenue. The discussion touched upon factors influencing this trend, including the pace of commercial development in the City compared to other areas.

Deliberations ensued regarding budgetary considerations for the upcoming fiscal year. The need for careful budget planning amidst economic uncertainties, particularly concerning potential property tax increases was acknowledged. While previous years had seen incremental adjustments in expenditures and salaries, the importance of striking a balance between financial prudence and addressing essential expenses and employee compensation was emphasized. The dialogue underscored the challenges faced in navigating budgetary constraints while striving to meet the needs of the City and its residents. Committee Member Winn suggested that the City Council consider limiting the property tax increase to a range of 3-5% for the upcoming year, particularly in light of significant increases observed over the past two years.

(See Attachment A: Second Quarter Slides and Financial Statement)

4. DISCUSSION ON THE NORTH OGDEN CITY CREDIT CARD POLICY

0:32:34 Finance Director Jami Jones explained a proposed amendment to the current credit card policy, seeking approval from the City Council. The original policy, adopted in June and tailored to North Ogden City based on a template from the State Auditor's Office, prohibited the purchase of gift cards or gift certificates on credit cards.

The proposed change aims to allow such purchases with prior authorization for each transaction, primarily for employee incentives or recognition, such as birthday gifts. The discussion highlighted the efficiency of using Amazon gift cards for such purposes due to logistical reasons, despite the need to purchase them using a credit card.

Concerns were raised regarding the safety measures and controls surrounding the use of gift cards, particularly in bulk purchases, however, assurances were provided regarding the implementation of controls, including tracking mechanisms and oversight by personnel. It was suggested that only the City Manager or designated officials should be authorized to purchase gift cards using their own credit cards to ensure accountability and oversight.

The Committee expressed support for the proposed amendment, emphasizing the importance of maintaining controls and adhering to existing approval processes. It was noted that the proposed change aligns with the City's existing procurement practices and would not violate established protocols. Ultimately, the recommendation was to present the proposed amendment to the City Council for approval, with the understanding that it would undergo further review and consideration before implementation.

(See Attachment B: Credit Card Policy Amendment)

5. DISCUSSION ON THE 2024 FRAUD RISK ASSESSMENT

0:39:03 The discussion focused on the progress made regarding the Fraud Risk Assessment conducted by the State Auditor's Office. Initially, the Assessment placed the City in the moderate risk range in 2020, which then progressed to the very low range. The purpose of the Assessment was to assist local government board members in understanding internal controls and best practices for fraud detection. Although participation is not mandatory, it is highly recommended.

Several measures were taken to improve internal controls, such as implementing a credit card policy and including annual commitments for ethical behavior in the personnel policy.

Concerns were raised about certain Committee Members completing required training, specifically related to the auditor.gov platform. It was clarified that all Committee Members must complete the necessary training, which includes videos and a test, to ensure compliance.

The discussion concluded with recognition of the significant progress made in reducing the City's fraud risk level over the past few years.

(See Attachment C: Fraud Risk Assessment 2024)

6. PUBLIC COMMENTS

0:44:23 No public comment was made.

7. COMMITTEE MEMBERS/STAFF COMMENTS

0:45:03 Mayor/Committee Member Berube informed the group about the City's investment policy, which was approved some time ago. The policy allowed for longer-term investments to maintain interest income, which would relieve budget pressure. Over 5 million dollars is invested primarily in high-rated commercial paper, treasuries, and other conservative options managed through a State-approved group. Mayor/Committee Member Berube explained the concept of "mark to market," where investments must be valued at their current market price at the end of the fiscal year. Due to this accounting practice, there is currently a paper loss of about $33,000, despite the investment generating close to $200,000 annually. It was emphasized that as long as the investments are held to maturity, the loss is only on paper and should not affect operations.

8. ADJOURNMENT

Committee Chairman Barker motioned to adjourn the meeting. Mayor/Committee Member Berube seconded the motion. All in attendance voted in favor.

The motion passed unanimously.

The meeting adjourned at 6:50 p.m.

ATTACHMENTS

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

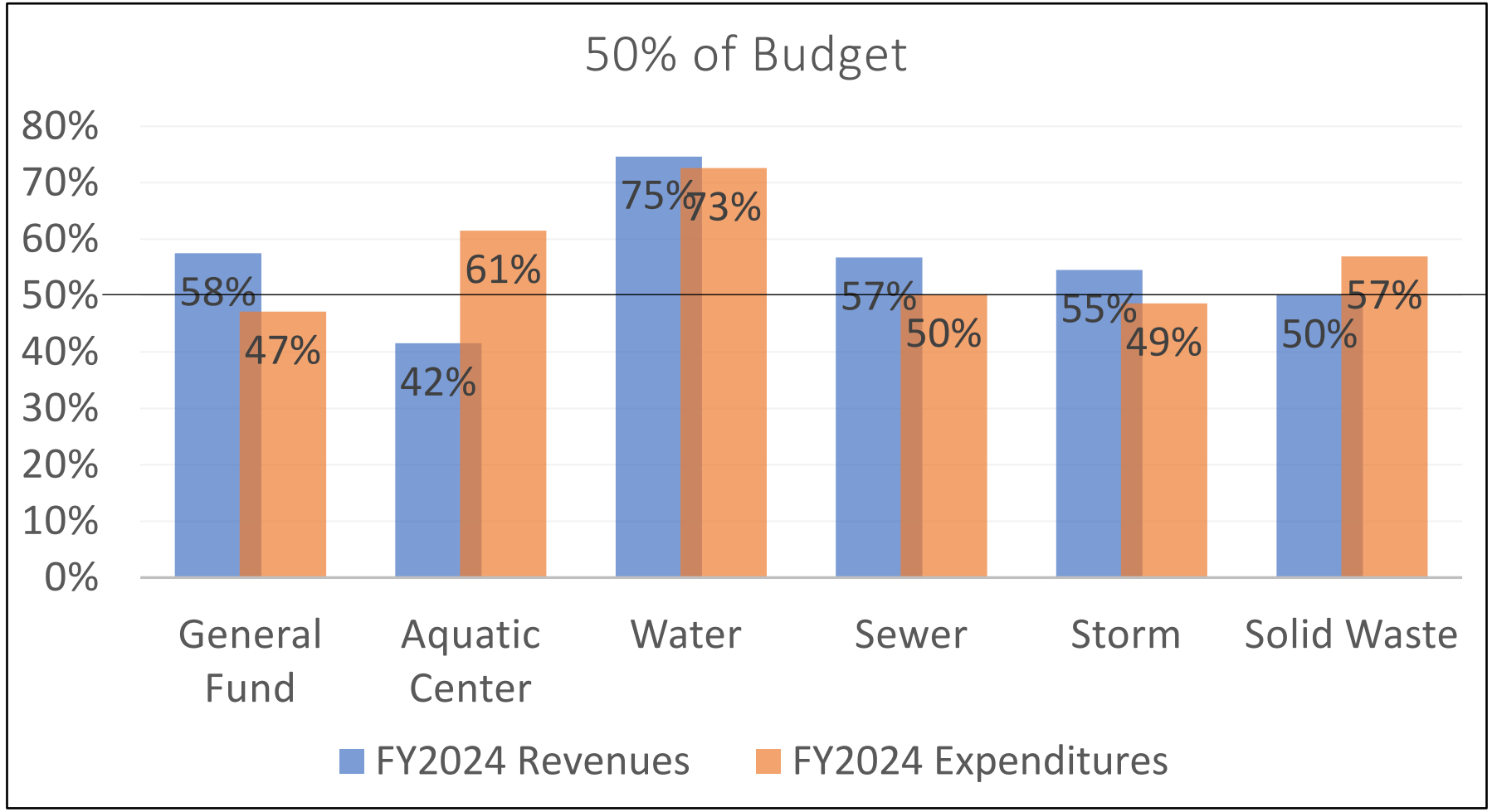
A. Second Quarter Slides and Financial Statements
B. Credit Card Policy
C. Fraud Risk Assessment 2024

Ryan Barker, Committee Chairman

Rian Santoro
City Recorder/Committee Member

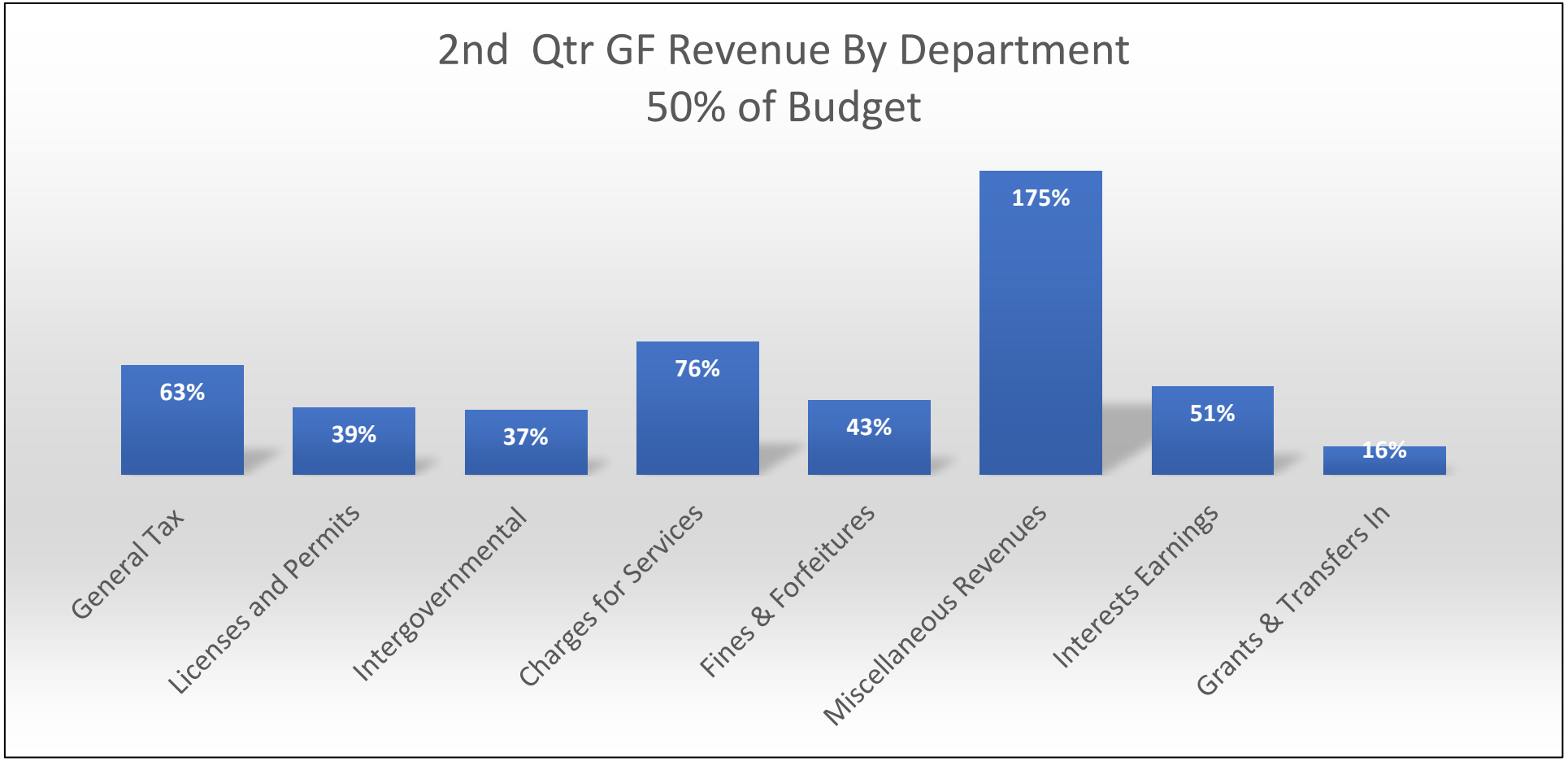
6-20-2024
Date Approved

FY 2023-2024 2nd Quarter Review



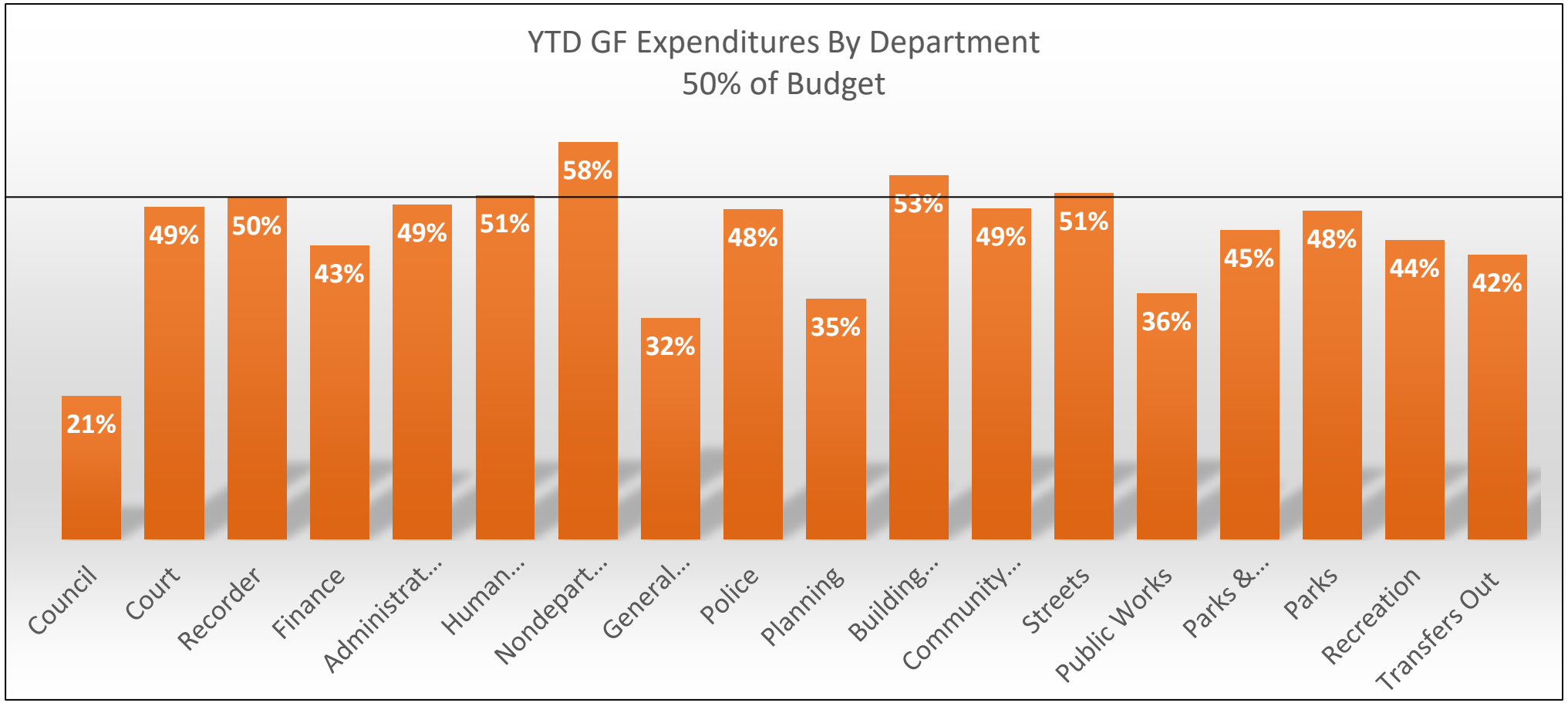
Oct – Dec 2023

General Fund Revenues by Department



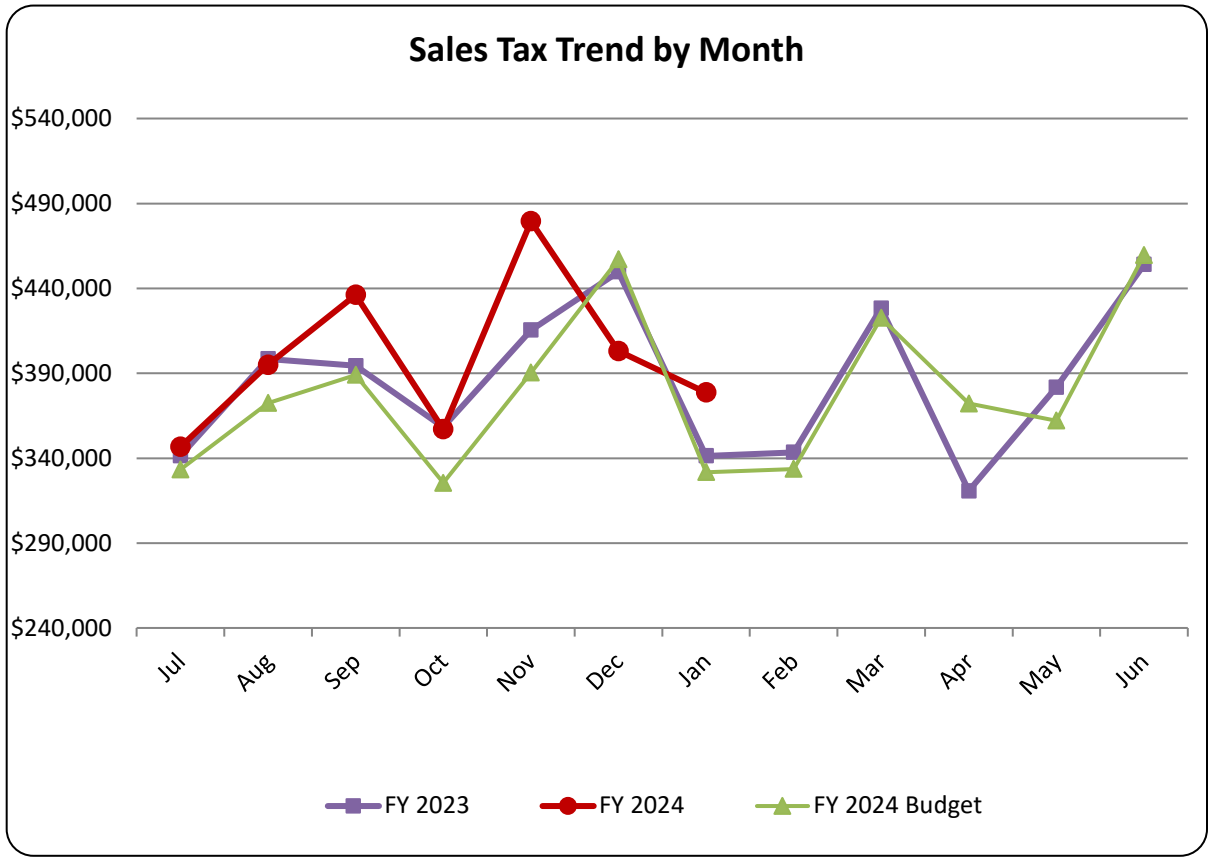
Oct – Dec 2023

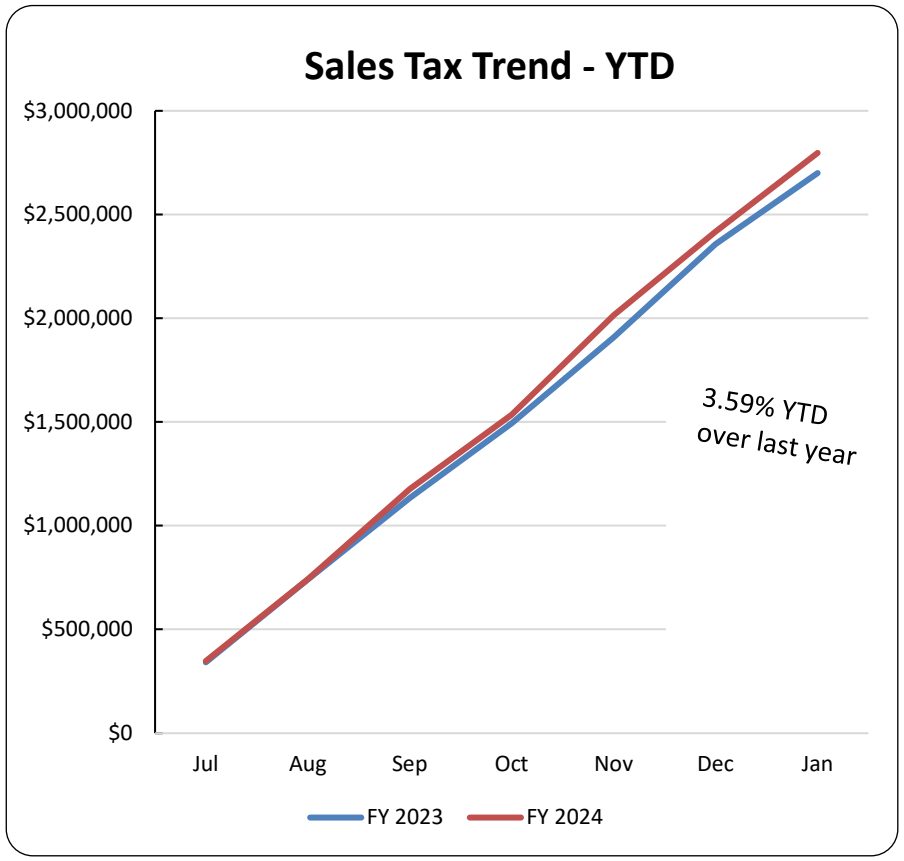
General Fund Expenditures by Department



Oct – Dec 2023

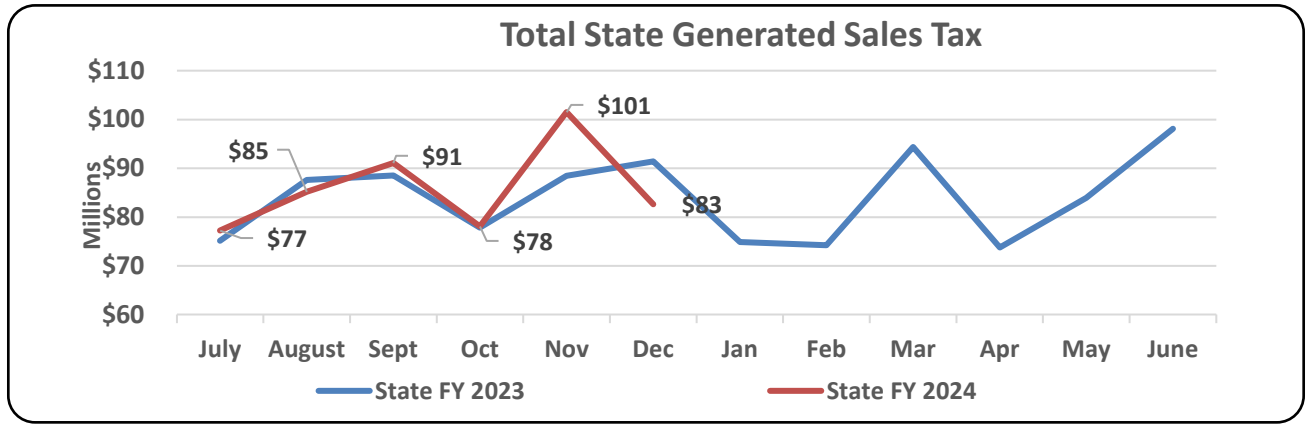
Sales Tax as of Dec 2023

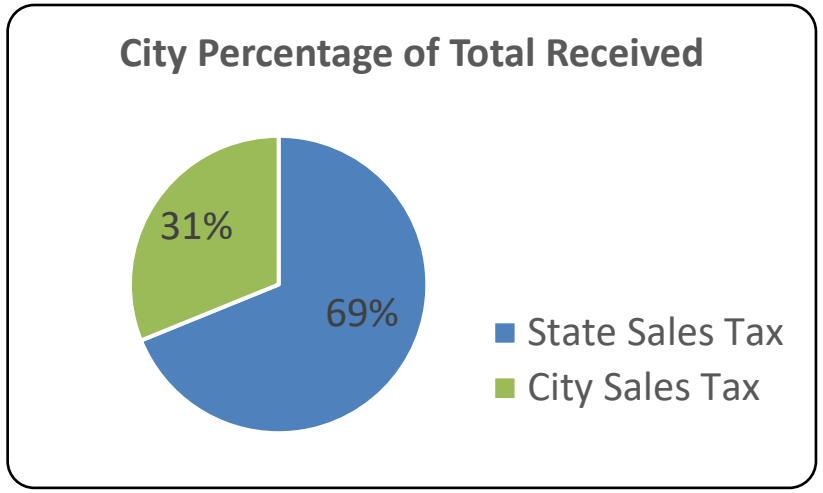


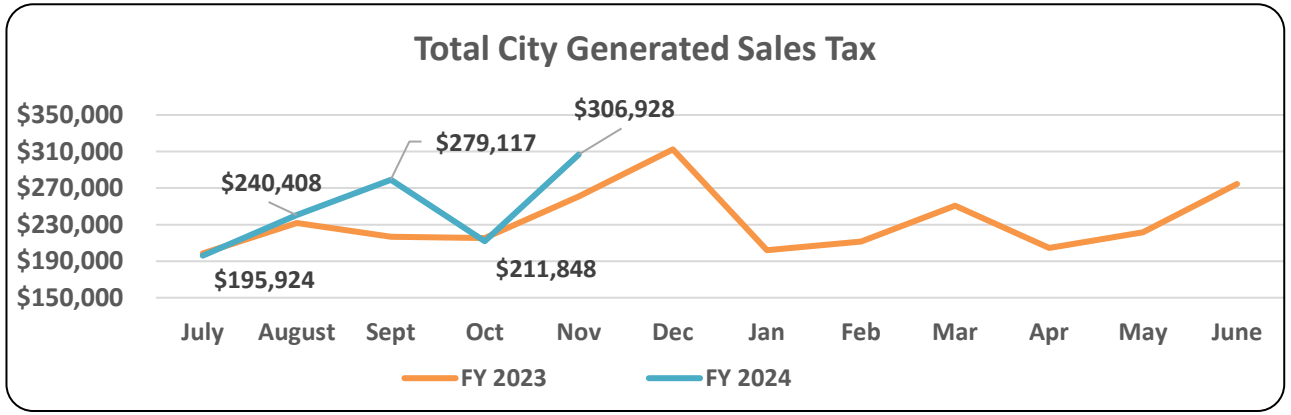


YTD Total Receipts	$2,417,554
Projected Budget	$2,267,853
Variance	$ 149,701 or 6%

More on Sales Tax







Finance Department Update

- FY 2024-2025 Budget
- Items for next meeting
- Fraud Hotline available
  - fraud@nogden.org
  - Contact Mayor, City Council
  - Additional information on the city website

    www.northogdencity.com

NORTH OGDEN CITY CORPORATION
COMBINED CASH INVESTMENT
DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	2,947,341.50
10-11115	XPRESS DEPOSIT ACCOUNT	201,002.71
10-11130	AMERICA FIRST CREDIT UNION	34,476.46
10-11310	PETTY CASH	1,350.00
10-11610	INVESTMENTS - STATE POOL	27,776,140.70
10-11615	INVESTMENT PTIF - 2021 SALES T	604.08
10-11625	INVESTMENT PTIF - 2022 SALES T	718,975.27
	TOTAL COMBINED CASH	31,679,890.72
10-11900	CASH ALLOCATION TO OTHER FUNDS	(26,882,402.11)
	TOTAL GENERAL FUND CASH	4,797,488.61

CASH ALLOCATION RECONCILIATION

11	ALLOCATION TO DEBT SERVICE FUND	64,215.39
15	ALLOCATION TO CHERRY DAYS	18,074.60
22	ALLOCATION TO AQUATIC CENTER FUND	58,254.28
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	829,035.59
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	1,917,531.28
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	1,509,613.79
31	ALLOCATION TO WATER IMPACT FEE	473,335.09
32	ALLOCATION TO SEWER IMPACT FEE FUND	781,719.27
33	ALLOCATION TO STORM IMPACT FEE FUND	2,415,657.86
40	ALLOCATION TO CAPITAL IMPROVEMENT FUND	7,061,588.31
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	654,327.89
51	ALLOCATION TO WATER FUND	2,840,796.99
52	ALLOCATION TO SEWER FUND	1,772,171.49
53	ALLOCATION TO STORM WATER UTILITY FUND	1,773,478.87
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	222,253.99
61	ALLOCATION TO MOTOR POOL FUND	373,890.35
62	ALLOCATION TO POLICE MOTOR POOL FUND	361,360.08
65	ALLOCATION TO REDEVELOPMENT FUND	3,427,021.47
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	328,075.52
	TOTAL ALLOCATIONS TO OTHER FUNDS	26,882,402.11
	ALLOCATION FROM GENERAL FUND - 10-11900	(26,882,402.11)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

ASSETS

CURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	2,947,341.50	
10-11115	XPRESS DEPOSIT ACCOUNT	201,002.71	
10-11130	AMERICA FIRST CREDIT UNION	34,476.46	
10-11310	PETTY CASH	1,350.00	
10-11610	INVESTMENTS - STATE POOL	27,776,140.70	
10-11615	INVESTMENT PTIF - 2021 SALES T	604.08	
10-11625	INVESTMENT PTIF - 2022 SALES T	718,975.27	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(26,882,402.11)	
10-12140	OVERS AND SHORTS	20.00	
10-13110	ACCOUNTS RECEIVABLE	899,257.20	
10-13111	PROPERTY TAX RECEIVABLE	2,500,590.00	
10-13130	ACCOUNTS RECEIVABLE - INVOICES	11,661.25	
10-14310	PREPAID EXPENSES	272,116.84	
	TOTAL CURRENT ASSETS		8,481,133.90
	TOTAL ASSETS		8,481,133.90

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	82,277.57		
10-21311	UNEARNED REVENUE	300.00		
10-21316	DEVEL PMT IN LIEU OF ESCROW	127,362.33		
10-21318	DEVELOPER PMT FOR CHIP & SEAL	166,857.42		
10-21330	STATE BLDG PERMIT ASSESSMENT	(85.51)		
10-21360	DOG PARK RESERVE	4,135.40		
10-21362	GOLD STAR MEMORIAL DONATIONS	850.00		
10-21385	PICKLEBALL DONATION	5,283.42		
10-21550	FIRE DISTRICT IMPACT FEE	(.10)		
10-21552	WEBER COUNTY PAYABLE	970.00		
10-22110	WAGES PAYABLE	159,213.98		
10-22210	WITHHOLDING TAX	18,519.57		
10-22230	FLEX BENEFITS PAYABLE	3,653.42		
10-22310	FICA	32,331.96		
10-22320	STATE TAX	65,118.19		
10-22330	HEALTH INSURANCE PREMIUMS	(1,441.80)		
10-22410	GARNISHMENTS	333.23		
10-22415	WCLFOOP	291.48		
10-22416	ROY FOP	32.00		
10-22420	DENTAL PLAN	(102.14)		
10-22425	VISION PLAN	17.47		
10-22450	WORKER'S COMPENSATION PAYABLE	(24,381.43)		
10-22460	STATE RETIREMENT PAYABLE	41,492.62		
10-22470	LIFE INSURANCE/ADD/LTD	(46.77)		
10-22480	401K PLAN ICMA	19,416.49		
10-22490	457 ICMA	814.27		
10-22493	401K URS	3,973.83		
10-22497	ROTH IRA ICMA	100.00		
10-23310	DEFERRED REVENUE-PROPERTY TAX	2,500,590.00		
10-23350	TEMP BUS & SOLICITORS DEPOSITS	150.00		
10-23370	OFF SITE IMPROVEMENTS DEPOSITS	267,950.00		
10-24110	ESCHEATS PAYABLE	10,360.74		
10-24125	C OF O TEMPORARY DEPOSITS/BOND	7,500.00		
10-24130	RENTAL SECURITY DEPOSITS	919.00		
	TOTAL CURRENT LIABILITIES		3,494,756.64	
	TOTAL LIABILITIES			3,494,756.64
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
10-29500	FUND BALANCE UNAPPROPRIATED	3,352,695.36		
10-29620	FUND BALANCE STATE ROAD	502,761.98		
	REVENUE OVER EXPENDITURES - YTD	1,130,919.92		
	BALANCE - CURRENT DATE		4,986,377.26	

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FUND

TOTAL FUND EQUITY	4,986,377.26
TOTAL LIABILITIES AND EQUITY	8,481,133.90

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-31-100	PROPERTY TAX	2,230,484.40	2,254,177.73	2,500,590.00	246,412.27	90.2
10-31-200	DELINQUENT PROPERTY TAX	6,591.55	13,550.65	25,000.00	11,449.35	54.2
10-31-300	SALES TAX	1,210,135.62	2,364,199.60	4,550,000.00	2,185,800.40	52.0
10-31-400	UTILITY REVENUE TAX	256,831.82	449,889.17	1,105,649.00	655,759.83	40.7
10-31-700	MOTOR VEHICLE TAX	38,741.37	84,217.65	130,000.00	45,782.35	64.8
	TOTAL TAXES	3,742,784.76	5,166,034.80	8,311,239.00	3,145,204.20	62.2
	LICENSES & PERMITS					
10-32-100	BUSINESS LICENSES	10,506.25	16,893.75	30,000.00	13,106.25	56.3
10-32-150	BUSINESS LICENSES - LANDLORDS	700.00	1,700.00	3,000.00	1,300.00	56.7
10-32-210	BUILDING PERMITS	44,231.98	148,930.51	400,000.00	251,069.49	37.2
10-32-250	ANIMAL LIC & IMP FEES	2,012.00	3,797.53	11,000.00	7,202.47	34.5
	TOTAL LICENSES & PERMITS	57,450.23	171,321.79	444,000.00	272,678.21	38.6
	INTERGOVERNMENTAL REVENUE					
10-33-550	N VIEW SENIOR CTR CONTRIBUTION	17,000.00	17,000.00	12,000.00	(5,000.00)	141.7
10-33-560	STATE ROAD ALLOTMENT	157,266.84	303,555.65	915,000.00	611,444.35	33.2
10-33-580	STATE LIQUOR ALLOTMENT	18,480.52	18,480.52	18,500.00	19.48	99.9
10-33-581	HWY SAFETY GRANT	7,444.12	11,253.75	20,000.00	8,746.25	56.3
10-33-585	VICTIM ADVOCATE GRANT	8,023.71	8,023.71	35,000.00	26,976.29	22.9
10-33-590	WEBER COUNTY SCHOOL DISTRICT	29,750.00	29,750.00	46,875.00	17,125.00	63.5
	TOTAL INTERGOVERNMENTAL REVENUE	237,965.19	388,063.63	1,047,375.00	659,311.37	37.1
	CHARGES FOR SERVICES					
10-34-130	ZONING & SUBDIVISION FEES	5,870.00	21,220.00	32,000.00	10,780.00	66.3
10-34-140	PLAN CHECK FEES	17,509.91	51,099.13	150,000.00	98,900.87	34.1
10-34-145	ANNEXATION FEES	1,735.00	1,735.00	2,000.00	265.00	86.8
10-34-190	CREDIT CARD SERVICE FEE	1,822.90	4,859.73	6,600.00	1,740.27	73.6
10-34-312	EXCAVATION PERMIT FEE	18,430.25	74,153.26	4,000.00	(70,153.26)	1853.8
10-34-314	DEVELOPER STREET SIGNS	.00	.00	3,000.00	3,000.00	.0
10-34-700	RECREATION	10,084.00	46,261.00	60,000.00	13,739.00	77.1
10-34-750	PARK RENTAL FEES	72.00	1,094.00	5,000.00	3,906.00	21.9
10-34-820	AMPHITHEATER REVENUE	.00	121.00	.00	(121.00)	.0
	TOTAL CHARGES FOR SERVICES	55,524.06	200,543.12	262,600.00	62,056.88	76.4

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES & FORFEITURES					
10-35-110	COURT	44,083.15	82,184.11	190,000.00	107,815.89	43.3
10-35-150	YOUTH CITY COURT	150.00	225.00	1,800.00	1,575.00	12.5
10-35-200	CODE ENFORCEMENT	125.00	350.00	1,800.00	1,450.00	19.4
	TOTAL FINES & FORFEITURES	44,358.15	82,759.11	193,600.00	110,840.89	42.8
	MISCELLANEOUS					
10-36-100	INTEREST EARNINGS	43,874.57	83,801.71	280,000.00	196,198.29	29.9
10-36-101	INTEREST EARNINGS - PTIF BOND	11,479.71	58,184.10	.00	(58,184.10)	.0
10-36-200	RENTS	2,115.90	4,231.80	.00	(4,231.80)	.0
10-36-210	N VIEW SENIOR CTR RESERVATIONS	2,576.00	3,146.00	3,000.00	(146.00)	104.9
10-36-225	LEASE AGREEMENT LOT 2	.00	1,062.00	.00	(1,062.00)	.0
10-36-300	REPORTS PRINTS & COPIES	36.46	39.57	100.00	60.43	39.6
10-36-310	POLICE REPORTS	3,205.00	5,368.00	8,000.00	2,632.00	67.1
10-36-500	MISCELLANEOUS REVENUE	5,924.80	7,101.11	1,000.00	(6,101.11)	710.1
	TOTAL MISCELLANEOUS	69,212.44	162,934.29	292,100.00	129,165.71	55.8
	CONTRIBUTIONS & TRANSFERS					
10-38-110	GRANTS	.00	3,749.34	52,756.00	49,006.66	7.1
10-38-130	DONATIONS - GENERAL	.00	.00	10,000.00	10,000.00	.0
10-38-132	DONATIONS - EVENTS	5,750.00	5,750.00	5,000.00	(750.00)	115.0
10-38-133	DONATIONS - POLICE	.00	344.51	10,000.00	9,655.49	3.5
10-38-134	DONATIONS - RAMP MATCH	.00	500.00	.00	(500.00)	.0
10-38-135	DONATIONS - RECREATION	.00	.00	5,000.00	5,000.00	.0
10-38-136	DONATIONS - PARKS	750.00	50,750.00	.00	(50,750.00)	.0
10-38-800	CLASS C FB TO BE APPROPRIATED	.00	.00	280,000.00	280,000.00	.0
10-38-900	BEG BAL TO BE APPROPRIATED	.00	.00	19,000.00	19,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	6,500.00	61,093.85	381,756.00	320,662.15	16.0
	TOTAL FUND REVENUE	4,213,794.83	6,232,750.59	10,932,670.00	4,699,919.41	57.0

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COUNCIL					
10-41-115	LEGISLATIVE WAGES	13,032.80	21,726.80	50,820.00	29,093.20	42.8
10-41-130	EMPLOYEE BENEFITS	1,103.34	1,785.12	4,219.00	2,433.88	42.3
10-41-210	SUBSCRIPTION & MEMBERSHIPS	.00	13,966.17	15,000.00	1,033.83	93.1
10-41-220	PUBLIC NOTICES	103.75	207.50	5,000.00	4,792.50	4.2
10-41-230	TRAVEL & TRAINING	90.00	90.00	5,000.00	4,910.00	1.8
10-41-240	OFFICE SUPPLIES	433.48	433.48	700.00	266.52	61.9
10-41-255	COMPUTER SERVICES	171.60	257.40	520.00	262.60	49.5
10-41-280	TELEPHONE	145.14	289.85	2,100.00	1,810.15	13.8
10-41-300	ELECTIONS	.00	.00	54,918.00	54,918.00	.0
10-41-330	YOUTH CITY COUNCIL	.00	.00	6,200.00	6,200.00	.0
10-41-690	MISCELLANEOUS	363.85	427.67	500.00	72.33	85.5
10-41-990	ADMIN FEE OFFSET	(7,511.01)	(15,022.02)	(30,044.00)	(15,021.98)	(50.0)
	TOTAL COUNCIL	7,932.95	24,161.97	114,933.00	90,771.03	21.0
	JUDICIAL					
10-42-110	SALARIES	18,781.55	34,654.86	64,253.00	29,598.14	53.9
10-42-115	PART TIME EMPLOYEE WAGES	10,670.28	20,387.99	46,645.00	26,257.01	43.7
10-42-130	EMPLOYEE BENEFITS	13,674.93	25,321.39	52,680.00	27,358.61	48.1
10-42-210	SUBSCRIPTION & MEMBERSHIPS	.00	.00	145.00	145.00	.0
10-42-230	TRAVEL & TRAINING	.00	231.28	2,500.00	2,268.72	9.3
10-42-240	OFFICE SUPPLIES	539.20	753.33	2,500.00	1,746.67	30.1
10-42-245	POSTAGE	169.10	367.28	1,300.00	932.72	28.3
10-42-280	TELEPHONE	70.00	160.00	360.00	200.00	44.4
10-42-310	ATTORNEY SERVICES	3,700.37	8,670.37	23,000.00	14,329.63	37.7
10-42-620	WITNESS & JURY FEES	18.50	18.50	2,200.00	2,181.50	.8
10-42-630	WARRANTS	940.00	2,830.00	4,000.00	1,170.00	70.8
10-42-640	BAILIFF	3,902.63	6,847.88	8,500.00	1,652.12	80.6
10-42-650	CREDIT CARD FEES	2,105.23	5,052.94	6,000.00	947.06	84.2
10-42-700	SMALL EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
	TOTAL JUDICIAL	54,571.79	105,295.82	216,083.00	110,787.18	48.7

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECORDER					
10-43-110	SALARIES	19,253.69	29,138.49	71,077.00	41,938.51	41.0
10-43-115	PART TIME EMPLOYEE WAGES	10,957.28	24,726.40	30,794.00	6,067.60	80.3
10-43-130	EMPLOYEE BENEFITS	12,642.83	21,278.60	53,440.00	32,161.40	39.8
10-43-210	SUBSCRIPTION & MEMBERSHIPS	125.00	410.00	575.00	165.00	71.3
10-43-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-43-230	TRAVEL & TRAINING	468.36	1,483.86	3,250.00	1,766.14	45.7
10-43-240	OFFICE SUPPLIES	17.10	460.39	2,250.00	1,789.61	20.5
10-43-245	POSTAGE	.00	.00	400.00	400.00	.0
10-43-255	COMPUTER SERVICES	1,711.03	6,136.03	10,273.00	4,136.97	59.7
10-43-280	TELEPHONE	180.00	300.00	360.00	60.00	83.3
10-43-310	PROFESSIONAL SERVICES	820.00	1,855.00	2,000.00	145.00	92.8
10-43-690	MISCELLANEOUS	52.00	117.00	100.00	(17.00)	117.0
10-43-700	SMALL EQUIPMENT	3,070.60	3,070.60	2,500.00	(570.60)	122.8
10-43-990	ADMIN FEE OFFSET	(6,651.51)	(13,303.02)	(26,606.00)	(13,302.98)	(50.0)
	TOTAL RECORDER	42,646.38	75,673.35	150,913.00	75,239.65	50.1
	FINANCE					
10-45-110	SALARIES	50,683.85	82,702.33	186,704.00	104,001.67	44.3
10-45-115	PART TIME EMPLOYEE WAGES	.00	.00	18,299.00	18,299.00	.0
10-45-130	EMPLOYEE BENEFITS	27,491.78	39,754.47	96,549.00	56,794.53	41.2
10-45-210	SUBSCRIPTION & MEMBERSHIPS	.00	424.00	549.00	125.00	77.2
10-45-230	TRAVEL & TRAINING	1,208.10	1,878.10	5,100.00	3,221.90	36.8
10-45-240	OFFICE SUPPLIES	825.52	2,286.40	2,500.00	213.60	91.5
10-45-245	POSTAGE	598.72	950.72	1,500.00	549.28	63.4
10-45-255	COMPUTER SERVICES	43.08	107.70	500.00	392.30	21.5
10-45-280	TELEPHONE	209.94	379.86	720.00	340.14	52.8
10-45-310	PROFESSIONAL SERVICES	25,000.00	25,000.00	31,000.00	6,000.00	80.7
10-45-690	MISCELLANEOUS	.00	.00	240.00	240.00	.0
10-45-695	BANKING/CREDIT CARD FEES	10,216.13	17,298.51	32,000.00	14,701.49	54.1
10-45-700	SMALL EQUIPMENT	2,440.53	2,440.53	1,500.00	(940.53)	162.7
10-45-990	ADMIN FEE OFFSET	(38,734.72)	(77,469.45)	(154,939.00)	(77,469.55)	(50.0)
	TOTAL FINANCE	79,982.93	95,753.17	222,222.00	126,468.83	43.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-47-110	SALARIES	89,560.15	166,494.59	322,648.00	156,153.41	51.6
10-47-115	PART TIME EMPLOYEE WAGES	4,314.30	7,260.70	18,299.00	11,038.30	39.7
10-47-130	EMPLOYEE BENEFITS	38,370.36	69,912.53	150,551.00	80,638.47	46.4
10-47-210	SUBSCRIPTION & MEMBERSHIPS	200.00	657.00	1,465.00	808.00	44.9
10-47-220	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-47-230	TRAVEL & TRAINING	1,883.75	5,673.32	11,400.00	5,726.68	49.8
10-47-240	OFFICE SUPPLIES	299.78	1,845.42	2,150.00	304.58	85.8
10-47-245	POSTAGE	63.02	407.59	300.00	(107.59)	135.9
10-47-255	COMPUTER SERVICES	111.50	901.20	500.00	(401.20)	180.2
10-47-280	TELEPHONE	29.94	239.45	1,120.00	880.55	21.4
10-47-690	MISCELLANEOUS	64.29	348.14	6,600.00	6,251.86	5.3
10-47-700	SMALL EQUIPMENT	2,564.01	2,564.01	2,900.00	335.99	88.4
10-47-990	ADMIN FEE OFFSET	(51,340.71)	(102,681.42)	(205,362.87)	(102,681.45)	(50.0)
	TOTAL ADMINISTRATION	86,120.39	153,622.53	312,670.13	159,047.60	49.1
	HUMAN RESOURCES					
10-48-110	SALARIES	18,453.60	34,436.46	71,208.00	36,771.54	48.4
10-48-130	EMPLOYEE BENEFITS	10,637.99	19,003.18	42,225.00	23,221.82	45.0
10-48-210	SUBSCRIPTION & MEMBERSHIPS	394.00	394.00	250.00	(144.00)	157.6
10-48-230	TRAVEL & TRAINING	.00	482.34	1,500.00	1,017.66	32.2
10-48-240	OFFICE SUPPLIES	.00	61.00	500.00	439.00	12.2
10-48-245	POSTAGE	.00	.00	100.00	100.00	.0
10-48-255	COMPUTER SERVICES	184.31	248.63	380.00	131.37	65.4
10-48-280	TELEPHONE	180.00	180.00	360.00	180.00	50.0
10-48-640	PERSONNEL RELATED COSTS	11,244.16	12,141.41	17,950.00	5,808.59	67.6
10-48-700	SMALL EQUIPMENT	1,808.56	1,808.56	1,800.00	(8.56)	100.5
10-48-990	ADMIN FEE OFFSET	(5,110.26)	(10,220.52)	(20,441.00)	(10,220.48)	(50.0)
	TOTAL HUMAN RESOURCES	37,792.36	58,535.06	115,832.00	57,296.94	50.5
	NON-DEPARTMENTAL					
10-49-250	UNEMPLOYMENT	3,288.36	8,605.36	1,500.00	(7,105.36)	573.7
10-49-255	COMPUTER SERVICES	6,264.00	8,696.00	47,240.00	38,544.00	18.4
10-49-330	PROFESSIONAL SERVICES	8,203.01	53,460.97	99,950.00	46,489.03	53.5
10-49-510	INSURANCE & SURETY BONDS	100,879.74	159,580.48	405,000.00	245,419.52	39.4
10-49-600	COMMUNITY PROGRAMS/PUBLIC REL	.00	8,000.00	8,000.00	.00	100.0
10-49-625	MAYOR'S PUBLIC RELATION FUND	95.27	95.27	400.00	304.73	23.8
10-49-640	PERSONNEL RELATED COSTS	3,277.85	3,437.87	5,500.00	2,062.13	62.5
10-49-690	MISCELLANEOUS	433.04	661.55	4,000.00	3,338.45	16.5
10-49-691	EMERGENCY MGMT	19,609.34	25,257.34	.00	(25,257.34)	.0
10-49-990	ADMIN FEE OFFSET	(36,894.78)	(73,789.56)	(147,579.13)	(73,789.57)	(50.0)
	TOTAL NON-DEPARTMENTAL	105,155.83	194,005.28	424,010.87	230,005.59	45.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVERNMENT BUILDINGS					
10-51-240	BUILDING MAINT - PS BLDG	3,510.23	7,366.20	25,000.00	17,633.80	29.5
10-51-241	UTILITIES - PUBLIC SAFETY BLDG	4,453.07	4,958.38	25,000.00	20,041.62	19.8
10-51-250	MOTOR POOL CLEANING SERVICES	.00	.00	15,303.00	15,303.00	.0
10-51-260	BLDG MAINT/SUPLLIES CITY HALL	2,098.71	4,609.79	25,000.00	20,390.21	18.4
10-51-261	UTILITIES - CITY HALL	12,245.37	23,717.54	16,000.00	(7,717.54)	148.2
10-51-270	BLDG MAINT/SUPL - PUBLIC WORKS	4,273.07	11,986.61	20,000.00	8,013.39	59.9
10-51-271	UTILITIES - PUBLIC WORKS	30,123.90	38,259.27	80,000.00	41,740.73	47.8
10-51-280	BLDG MAINT/SUP - SENIOR CENTER	4,437.87	6,868.68	20,000.00	13,131.32	34.3
10-51-281	UTILITIES - SENIOR CENTER	5,610.72	10,887.05	25,000.00	14,112.95	43.6
10-51-290	BLDG MAINT/SUPLLIES - R&E BLD	2,286.65	3,037.63	3,000.00	(37.63)	101.3
10-51-291	UTILTIIES - R&E BLDG	2,157.52	3,259.80	8,000.00	4,740.20	40.8
10-51-310	SENIOR CITIZEN PERSONNEL COSTS	.00	.00	32,000.00	32,000.00	.0
10-51-990	ADMIN FEE OFFSET	(27,632.49)	(55,264.98)	(110,530.00)	(55,265.02)	(50.0)
	TOTAL GENERAL GOVERNMENT BUILDINGS	43,564.62	59,685.97	183,773.00	124,087.03	32.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SAFETY - POLICE DEPT					
10-54-110	SALARIES	591,103.42	1,047,205.52	2,103,153.00	1,055,947.48	49.8
10-54-115	PART TIME EMPLOYEE WAGES	13,381.25	18,449.54	38,000.00	19,550.46	48.6
10-54-120	BEER TAX WAGES	.00	.00	6,000.00	6,000.00	.0
10-54-121	HWY SAFETY GRANT WAGES	5,503.90	11,374.70	20,000.00	8,625.30	56.9
10-54-126	SRO SCHOOL ACTIVITY WAGES	204.00	204.00	.00	(204.00)	.0
10-54-130	EMPLOYEE BENEFITS	342,519.57	593,677.29	1,267,561.00	673,883.71	46.8
10-54-140	UNIFORM ALLOWANCE	5,507.76	11,121.37	26,400.00	15,278.63	42.1
10-54-210	SUBSCRIPTION & MEMBERSHIPS	190.00	9,084.93	9,135.00	50.07	99.5
10-54-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-54-230	TRAVEL & TRAINING	3,170.95	11,083.19	18,020.00	6,936.81	61.5
10-54-240	OFFICE EXPENSE	1,636.81	2,243.07	6,500.00	4,256.93	34.5
10-54-245	POSTAGE	206.34	399.31	800.00	400.69	49.9
10-54-250	MOTOR POOL LEASE	156,987.00	313,974.00	627,948.00	313,974.00	50.0
10-54-255	COMPUTER SERVICES	148.55	9,255.58	14,390.00	5,134.42	64.3
10-54-260	EQUIPMENT MAINTENANCE	685.69	1,948.25	3,200.00	1,251.75	60.9
10-54-280	TELEPHONE	2,037.67	4,150.41	16,400.00	12,249.59	25.3
10-54-292	DONATIONS - CONTINGENT	.00	5,849.15	10,000.00	4,150.85	58.5
10-54-300	INVESTIGATIONS	66.00	66.00	30,900.00	30,834.00	.2
10-54-350	FORENSIC SERVICES	.00	44,739.00	45,872.00	1,133.00	97.5
10-54-390	YOUTH CITY COURT	.00	911.78	1,800.00	888.22	50.7
10-54-395	K-9 EQUIPMENT/TRAINING	47.48	247.74	1,000.00	752.26	24.8
10-54-400	STRIKE FORCE	.00	24,623.00	25,000.00	377.00	98.5
10-54-450	DEPARTMENT SUPPLIES	3,841.95	5,547.42	8,550.00	3,002.58	64.9
10-54-640	HOMELAND SECURITY	.00	.00	5,000.00	5,000.00	.0
10-54-690	MISCELLANEOUS	5,152.84	8,140.96	5,200.00	(2,940.96)	156.6
10-54-700	SMALL EQUIPMENT	8,009.12	18,698.82	121,900.00	103,201.18	15.3
10-54-701	BEER TAX EXPENSE	457.62	2,944.72	9,000.00	6,055.28	32.7
10-54-702	VICTIM ADVOCATE	217.42	2,534.48	5,100.00	2,565.52	49.7
10-54-703	HWY SAFETY GRANT EQUIPMENT	.00	.00	6,000.00	6,000.00	.0
10-54-704	JAG BLOCK GRANT	.00	.00	3,500.00	3,500.00	.0
10-54-705	BULLET PROOF VEST GRANT	.00	2,984.00	5,600.00	2,616.00	53.3
	TOTAL PUBLIC SAFETY - POLICE DEPT	1,141,075.34	2,151,458.23	4,442,429.00	2,290,970.77	48.4

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PLANNING					
10-55-110	SALARIES	42,406.00	69,055.02	185,190.00	116,134.98	37.3
10-55-130	EMPLOYEE BENEFITS	21,187.04	33,179.06	97,733.00	64,553.94	34.0
10-55-210	SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	1,739.00	1,739.00	.0
10-55-220	PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-55-230	TRAVEL & TRAINING	660.00	1,370.75	9,975.00	8,604.25	13.7
10-55-240	OFFICE SUPPLIES	125.82	174.31	1,000.00	825.69	17.4
10-55-245	POSTAGE	75.32	75.32	500.00	424.68	15.1
10-55-255	COMPUTER SERVICES	.00	670.04	2,121.00	1,450.96	31.6
10-55-280	TELEPHONE	210.00	360.00	1,605.00	1,245.00	22.4
10-55-340	PLAN COM & BD OF ADJ	.00	.00	1,000.00	1,000.00	.0
10-55-450	DEPARTMENT SUPPLIES	71.99	71.99	.00	(71.99)	.0
10-55-645	PUBLIC RELATIONS	.00	.00	500.00	500.00	.0
10-55-690	MISCELLANEOUS	100.72	100.72	100.00	(.72)	100.7
10-55-700	SMALL EQUIPMENT	1,823.66	1,823.66	800.00	(1,023.66)	228.0
	TOTAL PLANNING	66,660.55	106,880.87	303,263.00	196,382.13	35.2
	BUILDING INSPECTION					
10-56-110	SALARIES	73,200.10	121,269.15	206,825.00	85,555.85	58.6
10-56-115	PART-TIME WAGES	3,342.38	8,323.13	15,000.00	6,676.87	55.5
10-56-130	EMPLOYEE BENEFITS	31,909.50	54,159.01	104,951.00	50,791.99	51.6
10-56-140	UNIFORM ALLOWANCE	156.74	470.14	1,100.00	629.86	42.7
10-56-210	SUBSCRIPTIONS & MEMBERSHIPS	522.81	1,289.81	1,852.00	562.19	69.6
10-56-230	TRAVEL & TRAINING	2,618.83	2,852.42	11,800.00	8,947.58	24.2
10-56-240	OFFICE SUPPLIES	16.89	187.23	1,000.00	812.77	18.7
10-56-245	POSTAGE	279.15	642.34	100.00	(542.34)	642.3
10-56-250	MOTOR POOL LEASE	2,862.75	5,725.50	11,451.00	5,725.50	50.0
10-56-251	FUEL & PARTS	547.94	1,567.55	4,000.00	2,432.45	39.2
10-56-255	COMPUTER SERVICES	.00	10,700.00	15,844.00	5,144.00	67.5
10-56-280	TELEPHONE	541.86	1,081.79	6,140.00	5,058.21	17.6
10-56-310	PROFESSIONAL SERVICES	1,445.00	4,165.00	15,000.00	10,835.00	27.8
10-56-450	DEPARTMENT SUPPLIES	26.97	50.35	1,450.00	1,399.65	3.5
10-56-690	MISCELLANEOUS	70.00	135.00	100.00	(35.00)	135.0
10-56-700	SMALL EQUIPMENT	.00	.00	1,450.00	1,450.00	.0
	TOTAL BUILDING INSPECTION	117,540.92	212,618.42	398,063.00	185,444.58	53.4

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SFTY -COMMUNITY SERVICE					
10-57-110	SALARIES	25,437.83	46,584.35	94,814.00	48,229.65	49.1
10-57-130	EMPLOYEE BENEFITS	7,497.96	14,085.86	28,902.00	14,816.14	48.7
10-57-230	TRAVEL & TRAINING	.00	.00	2,200.00	2,200.00	.0
10-57-240	OFFICE SUPPLIES	.00	45.86	800.00	754.14	5.7
10-57-255	COMPUTER SERVICES	.00	.00	100.00	100.00	.0
10-57-260	EQUIPMENT MAINTENANCE	.00	.00	150.00	150.00	.0
10-57-280	TELEPHONE	176.40	352.81	1,000.00	647.19	35.3
10-57-370	ANIMAL SHELTER	11,799.00	23,598.00	45,600.00	22,002.00	51.8
10-57-450	DEPARTMENT SUPPLIES	16.98	86.74	900.00	813.26	9.6
	TOTAL PUBLIC SFTY -COMMUNITY SERVICE	44,928.17	84,753.62	174,466.00	89,712.38	48.6
	STREETS & HIGHWAY					
10-60-110	SALARIES	78,329.07	143,439.90	275,736.00	132,296.10	52.0
10-60-130	EMPLOYEE BENEFITS	38,335.06	65,546.18	128,060.00	62,513.82	51.2
10-60-135	SNOW REMOVAL PERSONNEL	11,151.94	11,151.94	65,000.00	53,848.06	17.2
10-60-140	UNIFORM ALLOWANCE	525.65	1,450.69	1,900.00	449.31	76.4
10-60-220	PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230	TRAVEL & TRAINING	441.20	1,645.56	5,105.00	3,459.44	32.2
10-60-240	OFFICE SUPPLIES	660.79	1,077.68	2,300.00	1,222.32	46.9
10-60-250	MOTOR POOL LEASE	111,612.51	223,225.02	446,450.00	223,224.98	50.0
10-60-251	FUEL & PARTS	14,991.65	29,250.24	30,500.00	1,249.76	95.9
10-60-255	COMPUTER SERVICES	.00	1,523.60	4,750.00	3,226.40	32.1
10-60-260	EQUIPMENT MAINTENANCE	.00	.00	2,200.00	2,200.00	.0
10-60-275	SAFETY TRAINING	.00	422.02	1,900.00	1,477.98	22.2
10-60-280	TELEPHONE	998.02	1,943.09	6,400.00	4,456.91	30.4
10-60-285	UTILITIES/STREET LIGHTS	6,323.17	10,808.21	14,500.00	3,691.79	74.5
10-60-290	STREET LIGHT MAINTENANCE	833.21	6,263.61	20,000.00	13,736.39	31.3
10-60-330	ENGINEERING SERVICES	74.50	74.50	7,000.00	6,925.50	1.1
10-60-420	STREET MAINTENANCE	54,030.36	54,312.13	75,000.00	20,687.87	72.4
10-60-421	PARKING LOT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
10-60-440	SIDEWALK REPAIRS/RAMPS	42,616.00	68,041.00	70,000.00	1,959.00	97.2
10-60-445	SAFE SIDEWALK	.00	.00	20,000.00	20,000.00	.0
10-60-450	DEPARTMENT SUPPLIES	1,103.95	1,123.90	3,000.00	1,876.10	37.5
10-60-451	HEROS BOULEVARD	180.00	927.69	.00	(927.69)	.0
10-60-500	SNOW REMOVAL	15,407.75	15,407.75	100,000.00	84,592.25	15.4
10-60-510	STREET SIGNS & SIGNAL LIGHTS	1,225.06	2,689.19	18,000.00	15,310.81	14.9
10-60-520	PAINT SUPPLIES	13,403.20	34,203.20	40,000.00	5,796.80	85.5
10-60-690	SERVICES NOT CLASSIFIED	2,753.38	4,992.91	10,000.00	5,007.09	49.9
10-60-700	SMALL EQUIPMENT	8,880.79	8,880.79	6,000.00	(2,880.79)	148.0
10-60-990	ADMIN FEE OFFSET	(54,261.00)	(108,522.00)	(217,044.00)	(108,522.00)	(50.0)
	TOTAL STREETS & HIGHWAY	349,616.26	579,878.80	1,142,007.00	562,128.20	50.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PUBLIC SERVICES - INSPECTIONS					
10-61-110	SALARIES	76,998.47	141,590.08	282,930.00	141,339.92	50.0
10-61-130	EMPLOYEE BENEFITS	34,140.65	61,303.35	149,641.00	88,337.65	41.0
10-61-140	UNIFORM ALLOWANCE	646.34	1,827.39	3,150.00	1,322.61	58.0
10-61-210	SUBSCRIPTIONS AND MEMBERSHIPS	52.00	3,854.80	7,900.00	4,045.20	48.8
10-61-230	TRAVEL & TRAINING	755.88	5,131.65	12,100.00	6,968.35	42.4
10-61-240	OFFICE SUPPLIES	221.55	388.38	800.00	411.62	48.6
10-61-250	MOTOR POOL	6,792.99	13,585.98	27,172.00	13,586.02	50.0
10-61-251	FUEL & PARTS	2,029.23	4,777.84	14,500.00	9,722.16	33.0
10-61-280	TELEPHONE	638.40	1,274.42	4,600.00	3,325.58	27.7
10-61-330	ENGINEERING SERVICES	.00	106.83	.00	(106.83)	.0
10-61-450	DEPARTMENT SUPPLIES	522.00	1,238.41	4,000.00	2,761.59	31.0
10-61-690	SERVICES NOT CLASSIFIED	175.00	273.54	300.00	26.46	91.2
10-61-700	SMALL EQUIPMENT	.00	3,332.00	4,000.00	668.00	83.3
10-61-990	ADMIN FEE OFFSET	(97,495.50)	(194,991.00)	(389,982.00)	(194,991.00)	(50.0)
	TOTAL PUBLIC SERVICES - INSPECTIONS	25,477.01	43,693.67	121,111.00	77,417.33	36.1
	COMMUNITY EVENTS (P&R ADMIN)					
10-62-110	SALARIES	11,571.13	21,881.68	39,174.00	17,292.32	55.9
10-62-115	PART TIME EMPLOYEE WAGES	.00	6.10	2,500.00	2,493.90	.2
10-62-130	EMPLOYEE BENEFITS	5,830.38	10,569.81	21,853.00	11,283.19	48.4
10-62-210	SUBSCRIPTION & MEMBERSHIPS	.00	.00	4,313.00	4,313.00	.0
10-62-230	TRAVEL & TRAINING	.00	.00	500.00	500.00	.0
10-62-240	OFFICE SUPPLIES	26.40	26.40	1,200.00	1,173.60	2.2
10-62-255	COMPUTER SERVICES	.00	1,500.00	3,043.00	1,543.00	49.3
10-62-260	EQUIPMENT MAINTENANCE	.00	.00	4,000.00	4,000.00	.0
10-62-285	DNU - TELEPHONE & UTILITIES	(755.82)	.00	.00	.00	.0
10-62-292	DONATIONS - CONTINGENT	.00	.00	5,000.00	5,000.00	.0
10-62-330	PROFESSIONAL SERVICES	5,000.00	12,500.00	25,000.00	12,500.00	50.0
10-62-420	COMMUNITY BAND	400.00	1,111.68	.00	(1,111.68)	.0
10-62-450	DEPARTMENT SUPPLIES	49.69	49.69	2,500.00	2,450.31	2.0
10-62-500	MISCELLANEOUS PROGRAMS	10,316.35	15,027.36	7,250.00	(7,777.36)	207.3
10-62-510	MUNICIPALITIES RAMP PROGRAMS	.00	960.00	21,528.00	20,568.00	4.5
10-62-690	MISCELLANEOUS	84.66	84.66	600.00	515.34	14.1
10-62-695	CREDIT CARD FEES	131.97	370.50	1,200.00	829.50	30.9
10-62-700	SMALL EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
	TOTAL COMMUNITY EVENTS (P&R ADMIN)	32,654.76	64,087.88	141,161.00	77,073.12	45.4

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
10-64-110	SALARIES	94,640.63	176,849.59	336,393.00	159,543.41	52.6
10-64-115	PART TIME EMPLOYEE WAGES	7,448.00	31,031.33	60,000.00	28,968.67	51.7
10-64-130	EMPLOYEE BENEFITS	37,814.66	71,680.50	148,607.00	76,926.50	48.2
10-64-140	UNIFORM ALLOWANCE	1,719.98	3,595.51	6,050.00	2,454.49	59.4
10-64-210	SUBSCRIBTIONS & MEMBERSHIPS	215.00	215.00	3,190.00	2,975.00	6.7
10-64-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-64-230	TRAVEL & TRAINING	4,135.95	4,215.95	8,250.00	4,034.05	51.1
10-64-240	OFFICE SUPPLIES	.00	52.37	400.00	347.63	13.1
10-64-250	MOTOR POOL LEASE	30,996.51	61,993.02	123,986.00	61,992.98	50.0
10-64-251	FUEL & PARTS	6,505.04	12,843.08	25,000.00	12,156.92	51.4
10-64-255	COMPUTER SERVICES	.00	1,500.00	5,500.00	4,000.00	27.3
10-64-260	EQUIPMENT MAINTENANCE	.00	268.37	1,500.00	1,231.63	17.9
10-64-265	BUILDING MAINTENANCE	327.34	4,885.31	11,000.00	6,114.69	44.4
10-64-280	TELEPHONE & UTILITIES	5,723.67	9,833.71	25,000.00	15,166.29	39.3
10-64-290	PINEVIEW WATER ASSESSMENT	25,448.95	25,448.95	24,000.00	(1,448.95)	106.0
10-64-292	DONATIONS - CONTINGENT	.00	.00	5,000.00	5,000.00	.0
10-64-420	FIELD MAINTENANCE	.00	134.63	5,500.00	5,365.37	2.5
10-64-425	TRAIL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-64-430	CHEMICALS	427.35	4,529.28	32,700.00	28,170.72	13.9
10-64-440	IRRIGATION SUPPLIES	.00	5,117.36	6,000.00	882.64	85.3
10-64-450	DEPARTMENT SUPPLIES	290.74	1,330.08	8,000.00	6,669.92	16.6
10-64-465	FORESTRY-TREE REMOVAL	458.70	475.80	4,500.00	4,024.20	10.6
10-64-475	GRAFFITTI REMOVAL	.00	8.09	1,000.00	991.91	.8
10-64-480	PLAYGROUND MAINTENANCE	.00	33.38	5,000.00	4,966.62	.7
10-64-485	RESTROOM RENOVATION	.00	.00	1,500.00	1,500.00	.0
10-64-605	RESTROOM RENTAL	.00	.00	4,500.00	4,500.00	.0
10-64-610	RENTAL OF EQUIPMENT	394.00	1,069.64	4,000.00	2,930.36	26.7
10-64-615	HOLIDAY DECORATIONS	1,688.25	1,688.25	4,500.00	2,811.75	37.5
10-64-690	MISCELLANEOUS	1,158.12	1,494.52	5,200.00	3,705.48	28.7
10-64-695	CREDIT CARD FEES	.00	38.70	300.00	261.30	12.9
10-64-700	SMALL EQUIPMENT	.00	.00	3,300.00	3,300.00	.0
	TOTAL PARKS	219,392.89	420,332.42	872,376.00	452,043.58	48.2

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
10-68-110	SALARIES	16,392.02	30,861.07	64,324.00	33,462.93	48.0
10-68-115	PART TIME EMPLOYEE WAGES	2,407.75	5,839.53	15,000.00	9,160.47	38.9
10-68-130	EMPLOYEE BENEFITS	5,633.09	10,596.63	22,249.00	11,652.37	47.6
10-68-140	UNIFORMS	.00	157.66	250.00	92.34	63.1
10-68-210	SUBSCRIBTIONS & MEMBERSHIPS	.00	79.00	.00	(79.00)	.0
10-68-220	PRINTING & PUBLICATIONS	.00	.00	300.00	300.00	.0
10-68-230	TRAVEL & TRAINING	.00	92.02	350.00	257.98	26.3
10-68-240	OFFICE EXPENSE	.82	.82	.00	(.82)	.0
10-68-255	COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-68-292	DONATIONS - CONTINGENT	.00	.00	5,000.00	5,000.00	.0
10-68-410	UNIFORMS	.00	75.61	.00	(75.61)	.0
10-68-450	DEPARTMENT SUPPLIES	.00	127.29	1,000.00	872.71	12.7
10-68-500	COMMUNITY PROGRAMS	.00	98.63	1,500.00	1,401.37	6.6
10-68-501	SUMMER CAMPS	.00	.00	600.00	600.00	.0
10-68-503	OUTDOOR RECREATION	.00	.00	100.00	100.00	.0
10-68-630	BASEBALL	.00	688.35	16,000.00	15,311.65	4.3
10-68-632	OTHER EQUIPMENT REPLACEMENT	.00	.00	500.00	500.00	.0
10-68-650	FOOTBALL	3,390.00	23,893.90	26,500.00	2,606.10	90.2
10-68-660	BASKETBALL	1,050.00	1,301.03	15,500.00	14,198.97	8.4
10-68-690	MISCELLANEOUS	255.00	495.00	2,500.00	2,005.00	19.8
10-68-695	CREDIT CARD FEES	362.29	1,753.07	3,500.00	1,746.93	50.1
	TOTAL RECREATION	29,490.97	77,559.61	176,673.00	99,113.39	43.9
	TOTAL DEPT EXPENDITURES	2,484,604.12	4,507,996.67	9,511,986.00	5,003,989.33	47.4
	CONTRIBUTIONS AND TRANSFERS					
10-80-230	TRANS TO CAPITAL IMPROV FUND	.00	.00	357,850.00	357,850.00	.0
10-80-235	TRANS TO CAP IMPROVE - CLASS C	.00	.00	450,000.00	450,000.00	.0
10-80-705	TRANSFER TO DEBT SERVICE FUND	568,834.00	568,834.00	568,834.00	.00	100.0
10-80-715	TRANSFER - CHERRY DAYS FUND	.00	25,000.00	44,000.00	19,000.00	56.8
	TOTAL CONTRIBUTIONS AND TRANSFERS	568,834.00	593,834.00	1,420,684.00	826,850.00	41.8
	TOTAL FUND EXPENDITURES	3,053,438.12	5,101,830.67	10,932,670.00	5,830,839.33	46.7
	NET REVENUE OVER EXPENDITURES	1,160,356.71	1,130,919.92	.00	(1,130,919.92)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

DEBT SERVICE FUND

	ASSETS			
	CURRENT ASSETS			
11-11900	COMBINED INVESTMENTS		64,215.39	
	TOTAL CURRENT ASSETS			64,215.39
	TOTAL ASSETS			64,215.39
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
11-29500	UNRESERVED BEGINNING OF YEAR	.89		
	REVENUE OVER EXPENDITURES - YTD	64,214.50		
	BALANCE - CURRENT DATE		64,215.39	
	TOTAL FUND EQUITY			64,215.39
	TOTAL LIABILITIES AND EQUITY			64,215.39

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

DEBT SERVICE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
11-38-705	TRANSFER FROM GENERAL FUND	568,834.00	568,834.00	568,834.00	.00	100.0
11-38-713	TRANSFER FROM PS IMPACT FEE	.00	.00	35,000.00	35,000.00	.0
	TOTAL FUND REVENUE	568,834.00	568,834.00	603,834.00	35,000.00	94.2
	EXPENDITURES					
11-40-600	'21 & '22 SALES TAX BOND PRINC	404,000.00	404,000.00	408,400.00	4,400.00	98.9
11-40-620	'21 & '22 SALES TAX BOND INTER	100,619.50	100,619.50	195,434.00	94,814.50	51.5
	TOTAL FUND EXPENDITURES	504,619.50	504,619.50	603,834.00	99,214.50	83.6
	NET REVENUE OVER EXPENDITURES	64,214.50	64,214.50	.00	(64,214.50)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

CHERRY DAYS

	ASSETS			
	CURRENT ASSETS			
15-11900	COMBINED INVESTMENTS		18,074.60	
	TOTAL CURRENT ASSETS			18,074.60
	TOTAL ASSETS			18,074.60
	LIABILITIES AND EQUITY			
	LIABILITIES			
15-21310	ACCOUNTS PAYABLE		758.62	
	TOTAL LIABILITIES			758.62
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
15-29500	UNRESERVED - BEGINNING OF YEAR	20,080.56		
	REVENUE OVER EXPENDITURES - YTD	(2,764.58)		
	BALANCE - CURRENT DATE		17,315.98	
	TOTAL FUND EQUITY			17,315.98
	TOTAL LIABILITIES AND EQUITY			18,074.60

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

CHERRY DAYS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
15-34-500	CHERRY DAYS REVENUE	.00	58,515.12	.00	(58,515.12)	.0
15-34-790	CHERRY DAYS DONATIONS	.00	(67.70)	25,000.00	25,067.70	(.3)
15-36-100	INTEREST EARNINGS	249.32	654.80	.00	(654.80)	.0
15-38-715	TRANSFER FROM GENERAL FUND	.00	25,000.00	44,000.00	19,000.00	56.8
15-38-900	BEG BAL TO BE APPROPRIATED	.00	36,943.73	6,000.00	(30,943.73)	615.7
	TOTAL FUND REVENUE	249.32	121,045.95	75,000.00	(46,045.95)	161.4
	EXPENDITURES					
15-62-605	CHERRY DAYS	880.79	123,810.53	75,000.00	(48,810.53)	165.1
	TOTAL FUND EXPENDITURES	880.79	123,810.53	75,000.00	(48,810.53)	165.1
	NET REVENUE OVER EXPENDITURES	(631.47)	(2,764.58)	.00	2,764.58	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

AQUATIC CENTER FUND

	ASSETS			
	CURRENT ASSETS			
22-11900	COMBINED INVESTMENTS		58,254.28	
	TOTAL CURRENT ASSETS			58,254.28
	TOTAL ASSETS			58,254.28
	LIABILITIES AND EQUITY			
	LIABILITIES			
22-21310	ACCOUNTS PAYABLE		2,717.49	
22-22110	WAGES PAYABLE		(.01)	
	TOTAL LIABILITIES			2,717.48
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
22-29500	UNRESERVED - BEGINNING OF YEAR	176,213.08		
	REVENUE OVER EXPENDITURES - YTD	(120,676.28)		
	BALANCE - CURRENT DATE		55,536.80	
	TOTAL FUND EQUITY			55,536.80
	TOTAL LIABILITIES AND EQUITY			58,254.28

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

AQUATIC CENTER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
22-36-100	INTEREST EARNED	693.89	1,596.25	.00	(1,596.25)	.0
22-36-500	ADMISSION FEES	2,885.39	183,353.73	275,000.00	91,646.27	66.7
22-36-600	GROUP RESERVATIONS	.00	900.00	40,000.00	39,100.00	2.3
22-36-700	SWIM LESSONS	.00	44,509.50	90,000.00	45,490.50	49.5
22-36-800	CONCESSIONS	.00	11,813.90	10,000.00	(1,813.90)	118.1
22-36-850	BOWERY RENTALS	(40.00)	1,335.00	6,000.00	4,665.00	22.3
22-36-900	MERCHANDISE	.00	4,957.97	5,000.00	42.03	99.2
22-36-925	DONATIONS - AQUATIC CENTER	.00	31.31	.00	(31.31)	.0
22-36-950	MISCELLANEOUS REVENUE	900.37	2,811.22	4,000.00	1,188.78	70.3
22-38-200	TRANSFER IN - RDA FUND	.00	.00	175,000.00	175,000.00	.0
	TOTAL FUND REVENUE	4,439.65	251,308.88	605,000.00	353,691.12	41.5
	EXPENDITURES					
22-69-110	SALARIES	20,216.12	39,130.48	80,240.00	41,109.52	48.8
22-69-115	PART TIME EMPLOYEE WAGES	123.75	133,105.17	210,935.00	77,829.83	63.1
22-69-130	EMPLOYEE BENEFITS	10,214.71	29,636.47	62,575.00	32,938.53	47.4
22-69-140	UNIFORM ALLOWANCE	372.60	641.25	4,700.00	4,058.75	13.6
22-69-141	UNIFORM - EMPLOYEE PAID	.00	1,637.75	.00	(1,637.75)	.0
22-69-210	SUBSCRIPTION & MEMBERSHIPS	.00	541.92	800.00	258.08	67.7
22-69-225	ADVERTISING	(9.25)	9.25	1,200.00	1,190.75	.8
22-69-230	TRAVEL & TRAINING	.00	324.63	1,800.00	1,475.37	18.0
22-69-240	OFFICE SUPPLIES	.00	199.42	2,800.00	2,600.58	7.1
22-69-255	COMPUTER SERVICES	.00	2,032.31	2,000.00	(32.31)	101.6
22-69-260	EQUIPMENT MAINTENANCE	204.97	710.41	7,000.00	6,289.59	10.2
22-69-265	BUILDING MAINTENANCE	1,362.83	5,049.36	4,500.00	(549.36)	112.2
22-69-285	TELEPHONE & UTILITIES	4,439.50	50,057.19	65,500.00	15,442.81	76.4
22-69-310	PROFESSIONAL & TECHNICAL	.00	294.45	3,100.00	2,805.55	9.5
22-69-430	CHEMICALS	66.40	51,152.36	40,000.00	(11,152.36)	127.9
22-69-450	DEPARTMENT SUPPLIES	454.72	3,244.21	11,500.00	8,255.79	28.2
22-69-455	RETAIL SALES	1,337.84	1,337.84	5,000.00	3,662.16	26.8
22-69-550	POOL MAINTENANCE	689.32	3,567.04	25,500.00	21,932.96	14.0
22-69-690	MISCELLANEOUS	2,188.89	2,440.02	4,400.00	1,959.98	55.5
22-69-695	CREDIT CARD FEES	113.19	12,390.63	8,500.00	(3,890.63)	145.8
22-69-700	SMALL EQUIPMENT	.00	.00	2,950.00	2,950.00	.0
22-69-740	CAPITAL EQUIPMENT PURCHASES	34,483.00	34,483.00	60,000.00	25,517.00	57.5
	TOTAL FUND EXPENDITURES	76,258.59	371,985.16	605,000.00	233,014.84	61.5
	NET REVENUE OVER EXPENDITURES	(71,818.94)	(120,676.28)	.00	120,676.28	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

TRANSPORTATION UTILITY FUND

	ASSETS			
	CURRENT ASSETS			
23-11900	COMBINED INVESTMENTS		829,035.59	
	TOTAL CURRENT ASSETS			829,035.59
	TOTAL ASSETS			829,035.59
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
23-29500	UNRESERVED - BEGINNING OF YEAR	809,224.02		
	REVENUE OVER EXPENDITURES - YTD	19,811.57		
	BALANCE - CURRENT DATE		829,035.59	
	TOTAL FUND EQUITY			829,035.59
	TOTAL LIABILITIES AND EQUITY			829,035.59

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANSPORTATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
23-36-100	INTEREST EARNED	10,608.18	20,139.65	.00	(20,139.65)	.0
	TOTAL FUND REVENUE	10,608.18	20,139.65	.00	(20,139.65)	.0
	EXPENDITURES					
23-40-562	FEE REFUNDS	121.93	328.08	.00	(328.08)	.0
	TOTAL FUND EXPENDITURES	121.93	328.08	.00	(328.08)	.0
	NET REVENUE OVER EXPENDITURES	10,486.25	19,811.57	.00	(19,811.57)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

TRANSPORTATION IMPACT FEE FUND

	ASSETS			
	CURRENT ASSETS			
24-11900	COMBINED INVESTMENTS		1,917,531.28	
	TOTAL CURRENT ASSETS			1,917,531.28
	TOTAL ASSETS			1,917,531.28
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
24-29500	UNRESERVED - BEGINNING OF YEAR	1,731,464.20		
	REVENUE OVER EXPENDITURES - YTD	186,067.08		
	BALANCE - CURRENT DATE		1,917,531.28	
	TOTAL FUND EQUITY			1,917,531.28
	TOTAL LIABILITIES AND EQUITY			1,917,531.28

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANSPORTATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
24-37-100	INTEREST	24,385.73	46,021.46	3,500.00	(42,521.46)	1314.9
24-37-110	TRANSPORTATION IMPACT FEE	27,568.44	140,045.62	225,000.00	84,954.38	62.2
	TOTAL FUND REVENUE	51,954.17	186,067.08	228,500.00	42,432.92	81.4
	EXPENDITURES					
24-40-810	PROJECT RESERVES	.00	.00	228,500.00	228,500.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	228,500.00	228,500.00	.0
	NET REVENUE OVER EXPENDITURES	51,954.17	186,067.08	.00	(186,067.08)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS		1,509,613.79	
25-13110	ACCOUNTS RECEIVABLE		73,473.24	
	TOTAL CURRENT ASSETS			1,583,087.03
	TOTAL ASSETS			1,583,087.03

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
25-29500	UNRESERVED FUND BALANCE	1,344,316.20		
	REVENUE OVER EXPENDITURES - YTD	238,770.83		
	BALANCE - CURRENT DATE		1,583,087.03	
	TOTAL FUND EQUITY			1,583,087.03
	TOTAL LIABILITIES AND EQUITY			1,583,087.03

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANSPORTATION SALES TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
25-36-100	INTEREST EARNED	18,888.44	34,697.00	8,000.00	(26,697.00)	433.7
25-37-110	TRANSPORT. SALES TAX REVENUE	103,855.90	204,073.83	350,000.00	145,926.17	58.3
	TOTAL FUND REVENUE	122,744.34	238,770.83	358,000.00	119,229.17	66.7
	EXPENDITURES					
25-40-810	PROJECT RESERVES	.00	.00	358,000.00	358,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	358,000.00	358,000.00	.0
	NET REVENUE OVER EXPENDITURES	122,744.34	238,770.83	.00	(238,770.83)	.0

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

PUBLIC SAFETY IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
27-36-100	INTEREST EARNINGS	.00	.00	1,000.00	1,000.00	.0
27-37-110	PUBLIC SAFETY IMPACT FEE REV	.00	.00	35,000.00	35,000.00	.0
	TOTAL FUND REVENUE	.00	.00	36,000.00	36,000.00	.0
	EXPENDITURES					
27-40-800	TRANSFER TO OTHER FUNDS	.00	.00	35,000.00	35,000.00	.0
27-40-810	PROJECT RESERVE	.00	.00	1,000.00	1,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	36,000.00	36,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

WATER IMPACT FEE

	ASSETS			
	CURRENT ASSETS			
31-11900	COMBINED INVESTMENTS		473,335.09	
	TOTAL CURRENT ASSETS			473,335.09
	TOTAL ASSETS			473,335.09
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
31-29500	UNRESERVED BEGINNING OF YEAR	295,895.63		
	REVENUE OVER EXPENDITURES - YTD	177,439.46		
	BALANCE - CURRENT DATE		473,335.09	
	TOTAL FUND EQUITY			473,335.09
	TOTAL LIABILITIES AND EQUITY			473,335.09

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER IMPACT FEE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
31-36-100	INTEREST EARNED	5,826.70	10,507.45	6,000.00	(4,507.45)	175.1
31-37-110	WATER IMPACT FEE REVENUE	36,435.19	174,723.01	330,000.00	155,276.99	53.0
31-37-120	APPROPRIATE FUND BALANCE	.00	.00	320,000.00	320,000.00	.0
	TOTAL FUND REVENUE	42,261.89	185,230.46	656,000.00	470,769.54	28.2
	EXPENDITURES					
31-40-305	PROFESSIONAL SERVICES	3,200.00	7,791.00	.00	(7,791.00)	.0
31-40-310	PROJECTS	.00	.00	656,000.00	656,000.00	.0
	TOTAL FUND EXPENDITURES	3,200.00	7,791.00	656,000.00	648,209.00	1.2
	NET REVENUE OVER EXPENDITURES	39,061.89	177,439.46	.00	(177,439.46)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

SEWER IMPACT FEE FUND

	ASSETS			
	CURRENT ASSETS			
32-11900	COMBINED INVESTMENTS		781,719.27	
	TOTAL CURRENT ASSETS			781,719.27
	TOTAL ASSETS			781,719.27
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
32-29500	UNRESERVED BEGINNING OF YEAR	760,913.93		
	REVENUE OVER EXPENDITURES - YTD	20,805.34		
	BALANCE - CURRENT DATE		781,719.27	
	TOTAL FUND EQUITY			781,719.27
	TOTAL LIABILITIES AND EQUITY			781,719.27

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
32-36-100	INTEREST EARNED	9,994.20	19,130.34	6,000.00	(13,130.34)	318.8
32-37-110	SEWER IMPACT FEE REVENUE	6,552.00	32,623.50	55,000.00	22,376.50	59.3
	TOTAL FUND REVENUE	16,546.20	51,753.84	61,000.00	9,246.16	84.8
	EXPENDITURES					
32-40-310	PROFESSIONAL SERVICES	3,200.00	30,948.50	.00	(30,948.50)	.0
32-40-810	PROJECT RESERVE	.00	.00	61,000.00	61,000.00	.0
	TOTAL FUND EXPENDITURES	3,200.00	30,948.50	61,000.00	30,051.50	50.7
	NET REVENUE OVER EXPENDITURES	13,346.20	20,805.34	.00	(20,805.34)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

STORM IMPACT FEE FUND

	ASSETS			
	CURRENT ASSETS			
33-11900	COMBINED INVESTMENTS		2,415,657.86	
	TOTAL CURRENT ASSETS			2,415,657.86
	TOTAL ASSETS			2,415,657.86
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
33-29500	UNRESERVED BEGINNING OF YEAR	2,313,903.84		
	REVENUE OVER EXPENDITURES - YTD	101,754.02		
	BALANCE - CURRENT DATE		2,415,657.86	
	TOTAL FUND EQUITY			2,415,657.86
	TOTAL LIABILITIES AND EQUITY			2,415,657.86

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORM IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
33-36-100	INTEREST EARNED	30,812.85	58,450.79	6,000.00	(52,450.79)	974.2
33-37-110	STORM WATER IMPACT FEE REVENUE	17,692.80	47,303.23	145,000.00	97,696.77	32.6
33-37-120	APPROPRIATE FUND BALANCE	.00	.00	149,000.00	149,000.00	.0
	TOTAL FUND REVENUE	48,505.65	105,754.02	300,000.00	194,245.98	35.3
	EXPENDITURES					
33-40-305	PROFESSIONAL SERVICES	.00	4,000.00	.00	(4,000.00)	.0
33-40-310	PROJECTS	.00	.00	300,000.00	300,000.00	.0
	TOTAL FUND EXPENDITURES	.00	4,000.00	300,000.00	296,000.00	1.3
	NET REVENUE OVER EXPENDITURES	48,505.65	101,754.02	.00	(101,754.02)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

	ASSETS			
	CURRENT ASSETS			
40-11900	COMBINED INVESTMENTS		7,061,588.31	
40-13110	ACCOUNTS RECEIVABLE		120.00	
	TOTAL CURRENT ASSETS			7,061,708.31
	TOTAL ASSETS			7,061,708.31
	LIABILITIES AND EQUITY			
	LIABILITIES			
40-21310	ACCOUNTS PAYABLE		572,630.19	
40-21315	CONSTRUCTION RETENTION PAYABLE		573,933.86	
	TOTAL LIABILITIES			1,146,564.05
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
40-29500	UNRESERVED BEGINNING OF YEAR	10,879,143.00		
	REVENUE OVER EXPENDITURES - YTD	(4,963,998.74)		
	BALANCE - CURRENT DATE		5,915,144.26	
	TOTAL FUND EQUITY			5,915,144.26
	TOTAL LIABILITIES AND EQUITY			7,061,708.31

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
40-30-100	INTEREST INCOME	105,571.21	230,608.95	.00	(230,608.95)	.0
40-30-101	MISCELLANEOUS REVENUE	28,215.63	28,215.63	115,000.00	86,784.37	24.5
40-30-105	GRANT INCOME	.00	.00	988,030.00	988,030.00	.0
40-30-110	RAMP GRANT	268,515.00	268,515.00	1,127,998.00	859,483.00	23.8
40-30-220	PARK IMPACT FEE	32,124.00	147,074.00	180,000.00	32,926.00	81.7
40-38-120	TRANSFER FROM GENERAL FUND	.00	.00	357,850.00	357,850.00	.0
40-38-125	TRANSFER FROM CLASS C FUNDS	.00	.00	450,000.00	450,000.00	.0
40-38-900	BEG FUND BALANCE	.00	.00	8,028,972.00	8,028,972.00	.0
	TOTAL FUND REVENUE	434,425.84	674,413.58	11,247,850.00	10,573,436.42	6.0
	EXPENDITURES					
40-40-101	SENIOR CENTER BUILDING	.00	.00	57,850.00	57,850.00	.0
40-40-116	BARKER PARK AMPHITHEATER	100,000.00	200,000.00	.00	(200,000.00)	.0
40-40-119	MTN ROAD TRAILHEAD PROJECT	233,774.85	351,396.92	340,000.00	(11,396.92)	103.4
40-40-131	PUBLIC SAFETY BUILDING	2,003,165.48	4,790,215.53	7,000,000.00	2,209,784.47	68.4
40-40-132	PARKING LOT SENIOR CENTER	5,522.50	5,522.50	400,000.00	394,477.50	1.4
40-40-133	PARKING LOT PS BUILDING	6,143.50	6,143.50	.00	(6,143.50)	.0
40-40-143	WATER WORKS PARK	.00	2,164.75	450,000.00	447,835.25	.5
40-40-147	MCGRIFF PARK	9,856.00	9,856.00	.00	(9,856.00)	.0
40-40-149	LOMOND VIEW	49,562.00	49,562.00	550,000.00	500,438.00	9.0
40-40-154	COMMUNITY POND	.00	.00	2,000,000.00	2,000,000.00	.0
40-40-310	PROFESSIONAL SERVICES	2,400.00	2,400.00	.00	(2,400.00)	.0
40-40-402	ROAD RECONSTRUCTION/REPAIR	173,307.84	186,027.84	450,000.00	263,972.16	41.3
40-40-405	MONROE BLVD ROW EXPENDITURES	21,260.20	21,260.20	.00	(21,260.20)	.0
40-40-406	400/450 EAST ROW	216.08	1,616.08	.00	(1,616.08)	.0
40-40-409	400/450 E WIDENING	.00	687.00	.00	(687.00)	.0
40-40-410	450 E WIDENING PHASE 2	11,560.00	11,560.00	.00	(11,560.00)	.0
	TOTAL FUND EXPENDITURES	2,616,768.45	5,638,412.32	11,247,850.00	5,609,437.68	50.1
	NET REVENUE OVER EXPENDITURES	(2,182,342.61)	(4,963,998.74)	.00	4,963,998.74	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

400/450 EAST IMPROVEMENT FUND

	ASSETS			
	CURRENT ASSETS			
41-11900	COMBINED INVESTMENTS		654,327.89	
41-13100	PROPERTY MANAGEMENT TRUST		15,726.65	
41-13130	ACCOUNTS RECEIVABLE - INVOICES		16,195.00	
	TOTAL CURRENT ASSETS			686,249.54
	TOTAL ASSETS			686,249.54
	LIABILITIES AND EQUITY			
	LIABILITIES			
41-21310	ACCOUNTS PAYABLE		346.29	
41-21315	RENTAL DEPOSITS		11,562.13	
41-21316	PREPAID RENT		4,209.50	
	TOTAL LIABILITIES			16,117.92
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
41-29500	UNRESERVED BEGINNING OF YEAR	600,162.29		
	REVENUE OVER EXPENDITURES - YTD	69,969.33		
	BALANCE - CURRENT DATE		670,131.62	
	TOTAL FUND EQUITY			670,131.62
	TOTAL LIABILITIES AND EQUITY			686,249.54

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

400/450 EAST IMPROVEMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
41-30-100	INTEREST INCOME	8,248.94	15,338.53	3,500.00	(11,838.53)	438.2
41-30-110	RENTAL PROPERTY REVENUE	57,074.09	82,220.31	145,000.00	62,779.69	56.7
	TOTAL FUND REVENUE	65,323.03	97,558.84	148,500.00	50,941.16	65.7
	EXPENDITURES					
41-40-410	RENTAL PROPERTY EXPENSE	18,619.04	27,589.51	50,000.00	22,410.49	55.2
41-40-710	FUND BALANCE RESERVE	.00	.00	98,500.00	98,500.00	.0
	TOTAL FUND EXPENDITURES	18,619.04	27,589.51	148,500.00	120,910.49	18.6
	NET REVENUE OVER EXPENDITURES	46,703.99	69,969.33	.00	(69,969.33)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

ASSETS

CURRENT ASSETS

51-11900	COMBINED INVESTMENTS	2,840,796.99	
51-13110	ACCOUNTS RECEIVABLE - UB	243,003.11	
51-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(7,500.00)	
51-13130	ACCOUNTS RECEIVABLE	13,055.51	
51-14310	PREPAID EXPENSE	4,813.44	
51-14311	INVENTORY	86,153.87	
51-15115	DEFERRED OUTFLOWS - PENSION	110,451.00	
	TOTAL CURRENT ASSETS		3,290,773.92

PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	1,255,804.09	
51-16300	WATER STOCK	6,250.00	
51-16310	WATER SYSTEM & WELLS	23,384,388.12	
51-16311	WATER SYSTEM (CONTRIBUTED)	12,266,913.92	
51-16320	ALLOW FOR DEPRECIATION	(14,897,405.10)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	1,986,477.26	
	TOTAL PROPERTY & EQUIPMENT		24,472,837.63
	TOTAL ASSETS		27,763,611.55

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	287,085.61	
51-21314	FIRE HYDRANT RENTALS	5,529.60	
51-21316	CONSTRUCTION RETENTION PAYABLE	151,613.68	
51-21320	COMPENSATED ABSENCES PAYABLE	32,489.75	
51-21330	THE COVE-WATER SYSTEM REIMB	(9,936.87)	
51-21335	COVE RESERVOIR PAYABLE	1,111,844.21	
51-24110	NET PENSION LIABILITY	61,306.00	
51-24115	DEFERRED INFLOWS - PENSION	1,030.00	
	TOTAL LIABILITIES		1,640,961.98

FUND EQUITY

51-28210	CONTRIBUTION BY MUNICIPALITY	1,399,303.46	
51-28240	CONTRIBUTION CAPITAL GRANTS	118,642.00	

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

WATER FUND

	UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	24,498,201.78		
	REVENUE OVER EXPENDITURES - YTD	106,502.33		
	BALANCE - CURRENT DATE		24,604,704.11	
	TOTAL FUND EQUITY			26,122,649.57
	TOTAL LIABILITIES AND EQUITY			27,763,611.55

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
51-36-100	INTEREST EARNED	40,460.26	101,099.02	20,000.00	(81,099.02)	505.5
51-36-495	METER RENTALS	292.50	1,697.50	5,000.00	3,302.50	34.0
51-36-500	MISCELLANEOUS REVENUE	11,517.19	24,863.20	20,000.00	(4,863.20)	124.3
51-36-510	ARPA	799,084.23	2,340,896.00	2,435,893.00	94,997.00	96.1
51-37-110	UTILITY BILLING	663,753.84	1,363,658.65	2,600,000.00	1,236,341.35	52.5
51-37-350	CONNECTION FEES	6,650.00	18,109.00	78,000.00	59,891.00	23.2
	TOTAL FUND REVENUE	1,521,758.02	3,850,323.37	5,158,893.00	1,308,569.63	74.6
	EXPENDITURES					
51-40-110	SALARIES	129,478.24	238,533.61	486,165.00	247,631.39	49.1
51-40-130	EMPLOYEE BENEFITS	63,075.41	109,175.00	240,363.00	131,188.00	45.4
51-40-140	UNIFORM ALLOWANCE	2,150.70	4,164.72	5,050.00	885.28	82.5
51-40-210	SUBSCRIPTION & MEMBERSHIPS	180.00	244.35	5,150.00	4,905.65	4.7
51-40-220	PUBLIC NOTICES	.00	.00	3,000.00	3,000.00	.0
51-40-230	TRAVEL	182.00	5,655.17	9,000.00	3,344.83	62.8
51-40-240	OFFICE SUPPLIES	870.74	870.74	2,000.00	1,129.26	43.5
51-40-245	POSTAGE & MAILING SERVICES	2,743.10	4,650.61	15,500.00	10,849.39	30.0
51-40-250	MOTOR POOL LEASE	13,212.51	26,425.02	52,850.00	26,424.98	50.0
51-40-251	FUEL & PARTS	4,465.72	10,579.64	30,000.00	19,420.36	35.3
51-40-255	COMPUTER SERVICES	2,565.00	24,617.92	21,750.00	(2,867.92)	113.2
51-40-280	TAX ASSESMENT	.00	.00	10,000.00	10,000.00	.0
51-40-281	TELEPHONE	777.75	1,592.57	3,500.00	1,907.43	45.5
51-40-290	POWER FOR PUMPING	22,903.44	42,625.51	90,000.00	47,374.49	47.4
51-40-310	PROFESSIONAL SERVICES	438.10	1,411.60	.00	(1,411.60)	.0
51-40-330	ENGINEER SERVICES	3,309.00	3,420.75	10,000.00	6,579.25	34.2
51-40-409	BUILDING MAINTENANCE	7,880.40	14,843.48	57,000.00	42,156.52	26.0
51-40-410	PREVENTATIVE MAINTENANCE	16,563.80	22,967.66	112,180.00	89,212.34	20.5
51-40-411	ASPHALT/PATCH REPAIRS	9,110.00	19,490.00	42,500.00	23,010.00	45.9
51-40-412	REVOLVING PUMP REPAIRS	.00	.00	10,000.00	10,000.00	.0
51-40-450	DEPARTMENT SUPPLIES	29,890.75	47,122.23	75,000.00	27,877.77	62.8
51-40-454	METERS - NEW CONNECTIONS	.00	44,556.75	78,000.00	33,443.25	57.1
51-40-455	METERS - CHANGE OUT	2,419.35	2,419.35	15,000.00	12,580.65	16.1
51-40-490	WATER SAMPLE TESTING	7,814.00	8,690.00	20,000.00	11,310.00	43.5
51-40-515	INSURANCE CLAIM CONTINGENCY	.00	200.00	.00	(200.00)	.0
51-40-550	DEPRECIATION	206,750.01	413,500.02	827,000.00	413,499.98	50.0
51-40-560	BAD DEBT	.00	(.99)	2,000.00	2,000.99	(.1)
51-40-570	COLLECTION COSTS	168.37	373.85	400.00	26.15	93.5
51-40-690	MISCELLANEOUS	210.00	465.69	400.00	(65.69)	116.4
51-40-695	CREDIT CARD FEES	2,506.23	6,015.42	8,000.00	1,984.58	75.2
51-40-700	SMALL EQUIPMENT	1,840.91	1,840.91	17,600.00	15,759.09	10.5
51-40-740	PURCHASE EQUIPMENT	14,768.10	14,768.10	328,700.00	313,931.90	4.5
51-40-750	CAPITAL PROJECTS	46,984.87	63,679.35	4,700,000.00	4,636,320.65	1.4
51-40-751	CAP PRO - FRTLND DR WATERLINE	.00	35,440.00	.00	(35,440.00)	.0
51-40-752	CAP PRO - RANDALL RES WTR TANK	1,365,790.08	2,907,601.85	.00	(2,907,601.85)	.0
51-40-754	CP WL - FRTLND1510 E MTN RD	519.90	23,867.84	.00	(23,867.84)	.0
51-40-755	CAP PRO - PRV MTN RD & FTLD DR	.00	361.71	.00	(361.71)	.0
51-40-760	CAPITAL TO BALANCE SHEET	(596,723.76)	(596,723.76)	(2,592,807.00)	(1,996,083.24)	(23.0)
51-40-900	ADMIN FEE - GENERAL FUND	119,187.19	238,374.37	472,923.00	234,548.63	50.4

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL FUND EXPENDITURES	1,482,031.91	3,743,821.04	5,158,224.00	1,414,402.96	72.6
NET REVENUE OVER EXPENDITURES	39,726.11	106,502.33	669.00	(105,833.33)	15919.

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

SEWER FUND

	ASSETS			
	CURRENT ASSETS			
52-11900	COMBINED INVESTMENTS		1,772,171.49	
52-13110	ACCOUNTS RECEIVABLE - UB		271,391.34	
52-13111	ALLOWANCE FOR DOUBTFUL ACCTS		(8,200.00)	
52-15115	DEFERRED OUTFLOWS - PENSION		26,680.00	
	TOTAL CURRENT ASSETS			2,062,042.83
	PROPERTY & EQUIPMENT			
52-16310	SEWER SYSTEM		4,978,866.75	
52-16311	SEWER SYSTEM (CONTRIBUTED)		9,737,821.55	
52-16320	ALLOW FOR DEPRECIATION		(4,848,461.63)	
52-16520	MACHINERY & EQUIPMENT		617,678.41	
	TOTAL PROPERTY & EQUIPMENT			10,485,905.08
	TOTAL ASSETS			12,547,947.91
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310	ACCOUNTS PAYABLE		30,208.37	
52-21320	COMPENSATED ABSENCES PAYABLE		23,931.14	
52-21340	CENTRAL WEBER IMPACT FEES		(2,578.00)	
52-24110	NET PENSION LIABILITY		14,809.00	
52-24115	DEFERRED INFLOWS - PENSION		249.00	
	TOTAL LIABILITIES			66,619.51
	FUND EQUITY			
52-28210	CONTRIBUTION BY MUNICIPALITY		175,659.44	
	UNAPPROPRIATED FUND BALANCE:			
52-29500	UNRESERVED BEGINNING OF YEAR	12,133,713.49		
	REVENUE OVER EXPENDITURES - YTD	171,955.47		
	BALANCE - CURRENT DATE		12,305,668.96	
	TOTAL FUND EQUITY			12,481,328.40
	TOTAL LIABILITIES AND EQUITY			12,547,947.91

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
52-36-100	INTEREST INCOME	21,972.28	42,503.74	10,000.00	(32,503.74)	425.0
52-36-500	MISCELLANEOUS REVENUE	.00	1,269.74	.00	(1,269.74)	.0
52-37-110	UTILITY BILLING	720,985.29	1,441,285.49	2,605,000.00	1,163,714.51	55.3
52-37-350	CONNECTION FEES	728.00	1,680.00	5,600.00	3,920.00	30.0
	TOTAL FUND REVENUE	743,685.57	1,486,738.97	2,620,600.00	1,133,861.03	56.7
	EXPENDITURES					
52-40-110	SALARIES	33,714.73	52,847.64	106,621.00	53,773.36	49.6
52-40-115	PART-TIME WAGES	6,105.97	10,927.44	19,320.00	8,392.56	56.6
52-40-130	EMPLOYEE BENEFITS	24,147.77	34,986.61	70,040.00	35,053.39	50.0
52-40-140	UNIFORM ALLOWANCE	420.91	666.36	1,800.00	1,133.64	37.0
52-40-210	SUBSCRIPTIONS & MEMBERSHIPS	139.00	139.00	500.00	361.00	27.8
52-40-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-40-230	TRAVEL & TRAINING	.00	2,702.24	4,700.00	1,997.76	57.5
52-40-240	OFFICE SUPPLIES	22.98	181.96	500.00	318.04	36.4
52-40-245	POSTAGE & MAILING SERVICES	2,723.10	4,630.61	13,000.00	8,369.39	35.6
52-40-250	MOTOR POOL LEASE	8,067.99	16,135.98	32,272.00	16,136.02	50.0
52-40-251	FUEL & PARTS	1,068.65	2,111.55	12,200.00	10,088.45	17.3
52-40-255	COMPUTER SERVICES	2,500.00	4,023.60	5,796.00	1,772.40	69.4
52-40-281	TELEPHONE	119.94	239.45	2,000.00	1,760.55	12.0
52-40-310	PROFESSIONAL SERVICES	462.40	50,462.40	50,000.00	(462.40)	100.9
52-40-330	ENGINEER SERVICES	.00	.00	5,000.00	5,000.00	.0
52-40-370	CENTRAL WEBER SEWER DISTRICT	363,805.00	741,885.00	1,477,229.00	735,344.00	50.2
52-40-375	SEWER CHARGES OGDEN CITY	3,760.38	9,400.95	22,000.00	12,599.05	42.7
52-40-440	SEWER LINE MAINTENANCE	.00	10,505.00	50,000.00	39,495.00	21.0
52-40-441	ASPHALT/PATCH REPAIRS	.00	.00	10,000.00	10,000.00	.0
52-40-450	DEPARTMENT SUPPLIES	572.19	869.52	6,730.00	5,860.48	12.9
52-40-550	DEPRECIATION	90,000.00	180,000.00	360,000.00	180,000.00	50.0
52-40-560	BAD DEBT	.00	1.03	1,000.00	998.97	.1
52-40-570	COLLECTION COSTS	.00	.00	100.00	100.00	.0
52-40-690	MISCELLANEOUS	.00	.00	400.00	400.00	.0
52-40-695	CREDIT CARD FEES	2,004.97	4,812.31	6,000.00	1,187.69	80.2
52-40-700	SMALL EQUIPMENT	.00	11,397.97	15,000.00	3,602.03	76.0
52-40-740	PURCHASE EQUIPMENT	.00	.00	102,000.00	102,000.00	.0
52-40-755	CAPITAL PROJECTS	.00	.00	200,000.00	200,000.00	.0
52-40-760	CAPITAL TO BALANCE SHEET	.00	.00	(302,000.00)	(302,000.00)	.0
52-40-900	ADMIN FEE - GENERAL FUND	87,928.44	175,856.88	347,888.00	172,031.12	50.6
	TOTAL FUND EXPENDITURES	627,564.42	1,314,783.50	2,620,596.00	1,305,812.50	50.2
	NET REVENUE OVER EXPENDITURES	116,121.15	171,955.47	4.00	(171,951.47)	42988

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

STORM WATER UTILITY FUND

	ASSETS			
	CURRENT ASSETS			
53-11900	COMBINED INVESTMENTS		1,773,478.87	
53-13110	ACCOUNTS RECEIVABLE - UB		104,461.15	
53-13111	ALLOWANCE FOR DOUBTFUL ACCTS		(3,500.00)	
53-13130	ACCOUNTS RECEIVABLE - INVOICES		2,130.00	
53-14230	DUE FROM OTHER GOVERNMENTS		51,903.50	
53-14310	PREPAID EXPENSES		3,000.00	
53-15115	DEFERRED OUTFLOWS - PENSION		42,247.00	
	TOTAL CURRENT ASSETS			1,973,720.52
	PROPERTY & EQUIPMENT			
53-16110	LAND		212,183.17	
53-16215	CONSTRUCTION IN PROGRESS		949,096.25	
53-16310	STORM DRAIN SYSTEM		5,574,293.62	
53-16311	STORM WATER SYS (CONTRIBUTED)		10,907,177.13	
53-16320	ALLOW FOR DEPRECIATION		(6,070,149.11)	
53-16520	MACHINERY & EQUIPMENT		1,550,987.63	
	TOTAL PROPERTY & EQUIPMENT			13,123,588.69
	TOTAL ASSETS			15,097,309.21
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-21310	ACCOUNTS PAYABLE		3,870.63	
53-21318	DEVELOPER PMT FOR STORM DRAIN		10,000.00	
53-21320	COMPENSATED ABSENCES PAYABLE		18,730.40	
53-22110	WAGES PAYABLE		(.01)	
53-24110	NET PENSION LIABILITY		23,449.00	
53-24115	DEFERRED INFLOWS - PENSION		394.00	
	TOTAL LIABILITIES			56,444.02
	FUND EQUITY			
53-28210	CONTRIBUTION BY MUNICIPALITY		200,000.00	
	UNAPPROPRIATED FUND BALANCE:			
53-29500	BEGINNING OF YEAR	14,775,760.91		
	REVENUE OVER EXPENDITURES - YTD	65,104.28		
	BALANCE - CURRENT DATE		14,840,865.19	
	TOTAL FUND EQUITY			15,040,865.19
	TOTAL LIABILITIES AND EQUITY			15,097,309.21

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORM WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
53-36-100	INTEREST EARNED	23,656.10	46,629.03	20,000.00	(26,629.03)	233.2
53-36-500	MISCELLANEOUS REVENUE	4,140.00	6,310.00	.00	(6,310.00)	.0
53-37-110	UTILITY BILLING	277,816.63	554,567.26	1,094,000.00	539,432.74	50.7
	TOTAL FUND REVENUE	305,612.73	607,506.29	1,114,000.00	506,493.71	54.5
	EXPENDITURES					
53-40-110	SALARIES	44,116.49	81,675.14	155,385.00	73,709.86	52.6
53-40-130	EMPLOYEE BENEFITS	16,720.09	30,964.95	69,970.00	39,005.05	44.3
53-40-140	UNIFORM	501.81	1,548.14	1,950.00	401.86	79.4
53-40-210	SUBSCRIPTIONS & MEMBERSHIPS	.00	2,800.00	3,800.00	1,000.00	73.7
53-40-230	TRAVEL & TRAINING	.00	88.00	3,710.00	3,622.00	2.4
53-40-240	OFFICE SUPPLIES	257.53	471.90	1,000.00	528.10	47.2
53-40-245	MAILING SERVICES	2,723.10	4,630.61	13,000.00	8,369.39	35.6
53-40-250	MOTOR POOL LEASE	12,522.24	25,044.48	50,089.00	25,044.52	50.0
53-40-251	FUEL & PARTS	1,927.74	3,877.53	17,000.00	13,122.47	22.8
53-40-255	COMPUTER SERVICES	1,240.00	3,003.60	15,650.00	12,646.40	19.2
53-40-281	TELEPHONE	359.82	718.35	2,000.00	1,281.65	35.9
53-40-370	PINEVIEW WATER ASSESSMENT	4,727.63	4,727.63	5,800.00	1,072.37	81.5
53-40-372	NORTH OGDEN CANAL CO	.00	.00	20,000.00	20,000.00	.0
53-40-375	STORM WATER CHARGES OGDEN CITY	809.76	2,024.40	4,700.00	2,675.60	43.1
53-40-410	PREVENTATIVE MAINTENANCE	737.60	33,869.80	56,000.00	22,130.20	60.5
53-40-450	DEPARTMENT SUPPLIES	77.97	995.74	9,250.00	8,254.26	10.8
53-40-550	DEPRECIATION	93,000.00	186,000.00	372,000.00	186,000.00	50.0
53-40-560	BAD DEBT	.00	.44	1,000.00	999.56	.0
53-40-690	MISCELLANEOUS	208.00	386.94	400.00	13.06	96.7
53-40-695	CREDIT CARD FEES	1,052.62	2,526.48	3,155.00	628.52	80.1
53-40-700	SMALL EQUIPMENT	849.00	1,865.50	1,600.00	(265.50)	116.6
53-40-740	PURCHASE EQUIPMENT	.00	.00	159,740.00	159,740.00	.0
53-40-750	CAPITAL PROJECTS	200,423.34	212,996.59	170,000.00	(42,996.59)	125.3
53-40-760	CAPITAL TO BALANCE SHEET	(212,996.59)	(212,996.59)	(329,740.00)	(116,743.41)	(64.6)
53-40-900	ADMIN FEE - GENERAL FUND	77,591.19	155,182.38	306,539.00	151,356.62	50.6
	TOTAL FUND EXPENDITURES	246,849.34	542,402.01	1,113,998.00	571,595.99	48.7
	NET REVENUE OVER EXPENDITURES	58,763.39	65,104.28	2.00	(65,102.28)	32552

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

SOLID WASTE & DISPOSAL FUND

	ASSETS			
	CURRENT ASSETS			
58-11900	COMBINED INVESTMENTS		222,253.99	
58-13110	ACCOUNTS RECEIVABLE - UB		134,929.97	
58-13111	ALLOWANCE FOR DOUBTFUL ACCTS		(4,200.00)	
58-15115	DEFERRED OUTFLOWS - PENSION		8,917.00	
	TOTAL CURRENT ASSETS			361,900.96
	PROPERTY & EQUIPMENT			
58-16210	BUILDINGS		72,476.36	
58-16320	ALLOW FOR DEPRECIATION		(1,167,632.04)	
58-16520	MACHINERY & EQUIPMENT		1,189,008.66	
	TOTAL PROPERTY & EQUIPMENT			93,852.98
	TOTAL ASSETS			455,753.94
	LIABILITIES AND EQUITY			
	LIABILITIES			
58-21310	ACCOUNTS PAYABLE		91,687.48	
58-21320	COMPENSATED ABSENCES PAYABLE		10,186.24	
58-22110	WAGES PAYABLE		(.01)	
58-24110	NET PENSION LIABILITY		4,949.00	
58-24115	DEFERRED INFLOWS - PENSION		83.00	
	TOTAL LIABILITIES			106,905.71
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
58-29500	BEGINNING OF YEAR	448,423.78		
	REVENUE OVER EXPENDITURES - YTD	(99,575.55)		
	BALANCE - CURRENT DATE		348,848.23	
	TOTAL FUND EQUITY			348,848.23
	TOTAL LIABILITIES AND EQUITY			455,753.94

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SOLID WASTE & DISPOSAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
58-36-100	INTEREST INCOME	3,090.42	6,878.00	3,000.00	(3,878.00)	229.3
58-36-500	MISCELLANEOUS REVENUE	1,551.00	5,541.10	15,000.00	9,458.90	36.9
58-37-110	UTILITY BILLING	351,620.27	702,610.58	1,405,000.00	702,389.42	50.0
58-39-010	SPECIAL FEES BUILDERS	3,024.00	7,056.00	20,000.00	12,944.00	35.3
	TOTAL FUND REVENUE	359,285.69	722,085.68	1,443,000.00	720,914.32	50.0
	EXPENDITURES					
58-40-110	SALARIES	12,967.38	27,001.68	51,368.00	24,366.32	52.6
58-40-115	PART TIME EMPLOYEE WAGES	1,275.75	2,769.67	6,240.00	3,470.33	44.4
58-40-130	EMPLOYEE BENEFITS	8,515.14	12,500.05	22,438.00	9,937.95	55.7
58-40-140	UNIFORM ALLOWANCE	184.18	617.79	1,300.00	682.21	47.5
58-40-230	TRAVEL & TRAINING	50.00	583.41	1,600.00	1,016.59	36.5
58-40-240	OFFICE SUPPLIES	170.88	170.88	500.00	329.12	34.2
58-40-245	POSTAGE & MAILING SERVICES	2,723.06	4,630.55	13,000.00	8,369.45	35.6
58-40-250	MOTOR POOL LEASE	2,548.26	5,096.52	10,193.00	5,096.48	50.0
58-40-251	FUEL & PARTS	732.83	1,714.82	3,000.00	1,285.18	57.2
58-40-255	COMPUTER SERVICES	.00	1,523.60	2,050.00	526.40	74.3
58-40-280	TELEPHONE	479.76	1,008.24	1,697.00	688.76	59.4
58-40-360	SPRING CLEANUP	.00	.00	2,100.00	2,100.00	.0
58-40-370	TRANSFER STATION FEES	123,175.40	257,090.74	450,000.00	192,909.26	57.1
58-40-390	WASTE HAULING	173,592.69	337,314.72	635,000.00	297,685.28	53.1
58-40-395	MULCHING	1,336.92	1,336.92	3,000.00	1,663.08	44.6
58-40-400	GARBAGE CAN REPLACEMENT	16,127.61	58,868.61	25,000.00	(33,868.61)	235.5
58-40-450	DEPARTMENT SUPPLIES	546.93	639.77	4,000.00	3,360.23	16.0
58-40-550	DEPRECIATION	6,999.99	13,999.98	28,000.00	14,000.02	50.0
58-40-560	BAD DEBT	.00	1.17	200.00	198.83	.6
58-40-690	MISCELLANEOUS	.00	117.00	100.00	(17.00)	117.0
58-40-695	CREDIT CARD FEES	2,155.34	5,173.24	5,580.00	406.76	92.7
58-40-700	SMALL EQUIPMENT	.00	.00	1,452.00	1,452.00	.0
58-40-740	PURCHASE EQUIPMENT	.00	.00	46,000.00	46,000.00	.0
58-40-760	CAPITAL TO BALANCE SHEET	.00	.00	(46,000.00)	(46,000.00)	.0
58-40-900	ADMIN FEE - GENERAL FUND	44,750.93	89,501.87	175,178.00	85,676.13	51.1
	TOTAL FUND EXPENDITURES	398,333.05	821,661.23	1,442,996.00	621,334.77	56.9
	NET REVENUE OVER EXPENDITURES	(39,047.36)	(99,575.55)	4.00	99,579.55	(24893

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

MOTOR POOL FUND

	ASSETS			
	CURRENT ASSETS			
61-11900	COMBINED INVESTMENTS		373,890.35	
61-14311	INVENTORY		34,385.23	
61-14400	UNLEADED FUEL INVENTORY		4,962.42	
61-14401	DIESEL FUEL INVENTORY		22,828.08	
61-15115	DEFERRED OUTFLOWS - PENSION		47,119.00	
	TOTAL CURRENT ASSETS			483,185.08
	PROPERTY & EQUIPMENT			
61-16210	BUILDINGS & STRUCTURES		337,565.37	
61-16320	ALLOW FOR DEPRECIATION		(2,098,779.92)	
61-16520	VEHICLES & EQUIPMENT		3,474,170.55	
	TOTAL PROPERTY & EQUIPMENT			1,712,956.00
	TOTAL ASSETS			2,196,141.08
	LIABILITIES AND EQUITY			
	LIABILITIES			
61-21310	ACCOUNTS PAYABLE		102,008.79	
61-21320	COMPENSATED ABSENCES PAYABLE		13,503.18	
61-22110	WAGES PAYABLE		6,179.93	
61-22536	LEASE PURCHASE #2		248,652.04	
61-24110	NET PENSION LIABILITY		26,153.00	
61-24115	DEFERRED INFLOWS - PENSION		440.00	
	TOTAL LIABILITIES			396,936.94
	FUND EQUITY			
61-28210	CONTRIBUTION BY MUNICIPALITY		1,649,243.98	
	UNAPPROPRIATED FUND BALANCE:			
61-29500	BEGINNING OF YEAR	118,931.66		
	REVENUE OVER EXPENDITURES - YTD	31,028.50		
	BALANCE - CURRENT DATE		149,960.16	
	TOTAL FUND EQUITY			1,799,204.14
	TOTAL LIABILITIES AND EQUITY			2,196,141.08

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

MOTOR POOL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
61-36-100	INTEREST INCOME	4,023.34	4,963.21	.00	(4,963.21)	.0
61-36-400	SALE OF ASSETS	.00	.00	3,500.00	3,500.00	.0
61-36-500	SALE OF MATERIALS & SUPPLIES	.00	1,036.86	.00	(1,036.86)	.0
61-36-550	VEHICLE PROGRAM	1,215.00	2,212.50	.00	(2,212.50)	.0
61-37-800	LEASE CONTRACT GENERAL FUND	156,090.51	312,181.02	624,362.00	312,180.98	50.0
61-37-810	LEASE CONTRACT WATER UTILITY	13,212.51	26,425.02	52,850.00	26,424.98	50.0
61-37-820	LEASE CONTRACT SEWER UTILITY	8,067.99	16,135.98	32,272.00	16,136.02	50.0
61-37-830	LEASE CONTRACT STRM WA UTILITY	12,522.24	25,044.48	50,089.00	25,044.52	50.0
61-37-840	LEASE CONTRACT - SOLID WASTE	2,548.26	5,096.52	10,193.00	5,096.48	50.0
61-38-120	CONTRIBUTION FROM POLICE MOTOR	28,641.99	57,283.98	114,568.00	57,284.02	50.0
	TOTAL FUND REVENUE	226,321.84	450,379.57	887,834.00	437,454.43	50.7
	EXPENDITURES					
61-40-110	SALARIES	52,219.32	100,503.95	204,252.00	103,748.05	49.2
61-40-115	PART TIME WAGES	2,663.25	5,016.50	.00	(5,016.50)	.0
61-40-130	EMPLOYEE BENEFITS	27,089.33	57,411.58	106,142.00	48,730.42	54.1
61-40-140	UNIFORM ALLOWANCE	1,175.05	2,513.04	2,850.00	336.96	88.2
61-40-205	SUBSCRIPTIONS & MEMBERSHIPS	1,200.00	1,200.00	4,700.00	3,500.00	25.5
61-40-210	BUILDING MAINTENANCE	.00	.00	6,300.00	6,300.00	.0
61-40-230	TRAVEL & TRAINING	.00	1,543.20	2,600.00	1,056.80	59.4
61-40-250	VEHICLE MAINTENANCE	1,645.67	6,968.60	8,000.00	1,031.40	87.1
61-40-260	FUEL PURCHASES	.00	.00	7,990.00	7,990.00	.0
61-40-280	TELEPHONE	359.82	718.35	2,300.00	1,581.65	31.2
61-40-450	DEPARTMENT SUPPLIES	5,923.33	7,981.67	17,000.00	9,018.33	47.0
61-40-550	DEPRECIATION - SHOP	1,540.74	3,081.48	6,163.00	3,081.52	50.0
61-40-551	DEPRECIATION - GENERAL	44,000.01	88,000.02	176,000.00	87,999.98	50.0
61-40-690	MISCELLANEOUS	140.00	240.00	.00	(240.00)	.0
61-40-700	SMALL EQUIPMENT	4,152.86	4,152.86	5,800.00	1,647.14	71.6
61-40-725	EQUIPMENT LEASES	.00	28,442.99	126,227.00	97,784.01	22.5
61-40-740	CAPITAL EQUIPMENT	111,576.83	111,576.83	207,600.00	96,023.17	53.8
61-40-820	INTEREST EXPENSE	.00	.00	3,910.00	3,910.00	.0
	TOTAL FUND EXPENDITURES	253,686.21	419,351.07	887,834.00	468,482.93	47.2
	NET REVENUE OVER EXPENDITURES	(27,364.37)	31,028.50	.00	(31,028.50)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

POLICE MOTOR POOL FUND

	ASSETS			
	CURRENT ASSETS			
62-11900	COMBINED INVESTMENTS		361,360.08	
	TOTAL CURRENT ASSETS			361,360.08
	PROPERTY & EQUIPMENT			
62-16320	ALLOW FOR DEPRECIATION		(881,202.72)	
62-16520	VEHICLES		1,142,743.30	
	TOTAL PROPERTY & EQUIPMENT			261,540.58
	TOTAL ASSETS			622,900.66
	LIABILITIES AND EQUITY			
	LIABILITIES			
62-21310	ACCOUNTS PAYABLE		5,091.59	
	TOTAL LIABILITIES			5,091.59
	FUND EQUITY			
62-28210	CONTRIBUTION BY MUNICIPALITY		297,340.56	
	UNAPPROPRIATED FUND BALANCE:			
62-29500	BEGINNING OF YEAR	405,595.33		
	REVENUE OVER EXPENDITURES - YTD	(85,126.82)		
	BALANCE - CURRENT DATE		320,468.51	
	TOTAL FUND EQUITY			617,809.07
	TOTAL LIABILITIES AND EQUITY			622,900.66

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

POLICE MOTOR POOL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
62-36-100	INTEREST INCOME	4,075.91	6,924.09	.00	(6,924.09)	.0
62-36-400	SALE OF ASSETS	85,500.00	85,500.00	.00	(85,500.00)	.0
62-37-800	CHARGE TO GF - POLICE	156,987.01	313,974.02	627,948.00	313,973.98	50.0
	TOTAL FUND REVENUE	246,562.92	406,398.11	627,948.00	221,549.89	64.7
	EXPENDITURES					
62-40-250	VEHICLE MAINTENANCE	22,774.56	45,995.05	116,000.00	70,004.95	39.7
62-40-550	DEPRECIATION	50,000.01	100,000.02	200,000.00	99,999.98	50.0
62-40-700	SMALL EQUIPMENT	625.00	898.79	.00	(898.79)	.0
62-40-740	CAPITAL EQUIPMENT	41,830.87	287,347.09	197,380.00	(89,967.09)	145.6
62-40-800	TRANSFER TO FUND #61	28,641.99	57,283.98	114,568.00	57,284.02	50.0
	TOTAL FUND EXPENDITURES	143,872.43	491,524.93	627,948.00	136,423.07	78.3
	NET REVENUE OVER EXPENDITURES	102,690.49	(85,126.82)	.00	85,126.82	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

REDEVELOPMENT FUND

	ASSETS			
	CURRENT ASSETS			
65-11900	COMBINED INVESTMENTS		3,427,021.47	
65-13110	ACCOUNTS RECEIVABLE		3,284.98	
65-13111	PROPERTY TAX RECEIVABLE		111,450.00	
65-13112	DUE FROM CDA		70,000.00	
	TOTAL CURRENT ASSETS			3,611,756.45
	TOTAL ASSETS			3,611,756.45
	LIABILITIES AND EQUITY			
	LIABILITIES			
65-23310	DEFERRED REVENUE		111,450.00	
	TOTAL LIABILITIES			111,450.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
65-29500	BEGINNING OF YEAR	2,625,394.11		
	REVENUE OVER EXPENDITURES - YTD	874,912.34		
	BALANCE - CURRENT DATE		3,500,306.45	
	TOTAL FUND EQUITY			3,500,306.45
	TOTAL LIABILITIES AND EQUITY			3,611,756.45

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

REDEVELOPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
65-31-100	PROPERTY TAX	.00	.00	905,000.00	905,000.00	.0
65-31-120	TAX INCREMENT COLLECTED	811,356.40	816,597.21	.00	(816,597.21)	.0
65-31-125	BEAUTIFICATION SPONSORSHIP	.00	(1,075.00)	.00	1,075.00	.0
65-36-100	INTEREST	32,645.15	59,390.13	70,000.00	10,609.87	84.8
65-39-810	TRANSFER FROM FUND BALANCE	.00	.00	2,625,394.11	2,625,394.11	.0
	TOTAL FUND REVENUE	844,001.55	874,912.34	3,600,394.11	2,725,481.77	24.3
	EXPENDITURES					
65-40-450	ADMINISTRATIVE FEES	.00	.00	500.00	500.00	.0
65-40-500	AQUATIC CENTER PROJECT	.00	.00	1,710,000.00	1,710,000.00	.0
65-40-520	BICENTENNIAL PARK PROJECT	.00	.00	210,000.00	210,000.00	.0
65-40-540	300 EAST COMMERCIAL ACCESS	.00	.00	300,000.00	300,000.00	.0
65-40-550	RDA GENERAL PROJECT GRANTS	.00	.00	1,204,894.11	1,204,894.11	.0
65-40-815	TRANSFER TO AQUATIC CENTER	.00	.00	175,000.00	175,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	3,600,394.11	3,600,394.11	.0
	NET REVENUE OVER EXPENDITURES	844,001.55	874,912.34	.00	(874,912.34)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

COMMUNITY DEVELOPMENT AREA

	ASSETS			
	CURRENT ASSETS			
66-11900	COMBINED INVESTMENTS		328,075.52	
66-13110	ACCOUNTS RECEIVABLE		486.22	
66-13111	PROPERTY TAX RECEIVABLE		38,275.00	
	TOTAL CURRENT ASSETS			366,836.74
	TOTAL ASSETS			366,836.74
	LIABILITIES AND EQUITY			
	LIABILITIES			
66-21312	DUE TO RDA		70,000.00	
66-23310	DEFERRED INFLOW - PROPERTY TAX		38,275.00	
	TOTAL LIABILITIES			108,275.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
66-29500	UNRESERVED - BEGINNING OF YEAR	(62,261.67)		
	REVENUE OVER EXPENDITURES - YTD	320,823.41		
	BALANCE - CURRENT DATE		258,561.74	
	TOTAL FUND EQUITY			258,561.74
	TOTAL LIABILITIES AND EQUITY			366,836.74

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

COMMUNITY DEVELOPMENT AREA

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	REVENUE					
66-31-100	PROPERTY TAX	.00	.00	120,000.00	120,000.00	.0
66-31-120	TAX INCREMENT COLLECTED	297,624.64	310,400.53	.00	(310,400.53)	.0
66-36-100	INTEREST	6,246.17	10,422.88	.00	(10,422.88)	.0
	TOTAL FUND REVENUE	303,870.81	320,823.41	120,000.00	(200,823.41)	267.4
	EXPENDITURES					
66-40-690	PROJECT RESERVE	.00	.00	114,000.00	114,000.00	.0
66-40-710	FUND BALANCE RESERVE	.00	.00	6,000.00	6,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	120,000.00	120,000.00	.0
	NET REVENUE OVER EXPENDITURES	303,870.81	320,823.41	.00	(320,823.41)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

GENERAL FIXED ASSET FUND

ASSETS

PROPERTY & EQUIPMENT

91-16110	LAND		8,499,633.55	
91-16210	BUILDINGS AND STRUCTURES		16,528,836.85	
91-16215	CONSTRUCTION IN PROGRESS		958,904.20	
91-16300	PARK IMPROVEMENTS		3,677,945.62	
91-16310	IMPRVMNTS OTHER THAN BUILDINGS		16,185,049.11	
91-16510	MACHINERY AND EQUIPMENT		1,867,616.82	
	TOTAL PROPERTY & EQUIPMENT			47,717,986.15
	TOTAL ASSETS			47,717,986.15

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
91-29500	BEGINNING OF YEAR	47,717,986.15		
	BALANCE - CURRENT DATE		47,717,986.15	
	TOTAL FUND EQUITY			47,717,986.15
	TOTAL LIABILITIES AND EQUITY			47,717,986.15

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2023

LONG TERM DEBT

ASSETS

PROPERTY & EQUIPMENT

95-18410	L T DEBT-RESOURCES TO BE PROVI	1,616,269.01	
	TOTAL PROPERTY & EQUIPMENT		1,616,269.01
	TOTAL ASSETS		1,616,269.01

LIABILITIES AND EQUITY

LIABILITIES

95-21000	PROVIDE FOR BOND RETIREMENT	(6,750,000.00)	
95-23802	DEFERRED OUTFLOW - PENSION	(606,966.00)	
95-23803	DEFERRED INFLOW - PENSION	591,470.00	
95-23804	NET PENSION LIABILITY	1,384,737.00	
95-23811	NET PENSION POSITION	(1,369,241.00)	
95-25311	BOND SERIES 2021	6,750,000.00	
95-25350	REFUNDING BOND PAYABLE	1,275,000.00	
95-25600	COMPENSATED ABSENCES PAYABLE	341,269.01	
	TOTAL LIABILITIES		1,616,269.01
	TOTAL LIABILITIES AND EQUITY		1,616,269.01

NORTH OGDEN CITY
STAFF REPORT

TO: AUDIT COMMITTEE

FROM: JAMI JONES, FINANCE DIRECTOR

SUBJECT: CREDIT CARD POLICY AND PROCEDURES - AMENDMENT

DATE: 04/17/2024

Staff will be asking the City Council for an amendment to the Credit Card Policy to use a city credit card to purchase gift cards/certificates, which is currently prohibited in the policy. It would be good to get the audit committee's feedback on the subject.

This is a template from the State Auditor's office and tailored to North Ogden City. The Audit Committee reviewed this last year and was adopted by the City Council in June 2023.

The policy provides clear guidance and expectations for the employees who have access to city credit cards, purchase cards (P-cards), and fuel cards. The policy is designed to prevent misuse, fraud, and abuse of city funds. Additionally, it can ensure that expenditures align with the city budget, purchasing policy, and legitimate city business.

NORTH OGDEN CITY

Entity Card Policy and Procedures

Entity Credit Card Procedures

By requesting or being issued a Credit Card, Purchase Card (P-Card), or Gas Card on behalf of North Ogden City, referred to here on as an Entity Credit Card, each applicant acknowledges that they have read and understand the Entity's Policy and Procedures, in its entirety. These procedures provide information about the process, the types of purchases that can and cannot be made, records that must be maintained and reconciled monthly, and miscellaneous information about the program.

1.10- To Obtain a Card:

Complete an Entity Credit Card Acceptance Agreement (Appendix A). All requests will be processed through the City Treasurer. The cardholder's signature on the Acceptance Agreement (Appendix A) indicates that the cardholder understands the intent of the program and agrees to adhere to the guidelines established for entity card policy and procedures.

Upon receipt of an approved Entity Credit Card, it is the responsibility of the cardholder to sign the back of the issued card, if applicable. Applicants are responsible for the security of the card issued and the transactions made with the card.

The Entity Credit Card is issued in the name of the applicant, and it will be assumed that any purchases made with the card will have been made by the applicant. **The cardholder must authorize all use of the card.** Failure to comply with the guidelines established for the program may result in severe consequences, up to and including termination of employment.

1.20 – Responsibilities:

It is the responsibility of the **Cardholder** to:

- Read and understand the Entity Card and Purchasing Policies and Procedures as outlined in Chapter 3 "Revenue and Finance" of the City Code.
- Sign the Entity Credit Card Acceptance Agreement (see Appendix A).
- Make only authorized purchases as prescribed by the Purchasing Policy and approved departmental budget.
- Retain receipts for all transactions. In the absence of a receipt, a Missing Receipt Form must be completed and signed by the cardholder **and** their immediate Supervisor (see Appendix B).
- Reconcile the Entity Credit Card statement upon its arrival. All reconciliations, statements, and receipts, with an attached request for each transaction, are due to the Accounts Payable Clerk by the 5th of the following month.
- Keep the Entity Credit Card and the corresponding account information secure. Immediately report any lost or stolen Entity Credit Card and/or account information to the City Treasurer.
- Report fraudulent charges or any discrepancies in the Entity Credit Card statement in a timely manner to the City Treasurer and Accounts Payable Clerk.

DRAFT

It is the responsibility of the **Treasurer's Office** to:

- Request and oversee the issuance of new cards. The credit limit will be determined at the discretion of the City Treasurer based on department needs.
- Ensure on-time payments on or before the due date.
- Report any misuses of Entity Credit Cards immediately to the Finance Director, City Manager, Mayor, or City Council.
- Terminate Entity Credit Cards upon separation of employment.

It is the responsibility of the **Accounts Payable Clerk** to:

- Review the cardholder's reconciliation and transactions for completeness, accuracy, and compliance with North Ogden City's policies and procedures.
- Prepare Entity Credit Card payments for the Treasurer's Office.
- Address the cardholder about transactions for clarification purposes, if necessary
- Report any misuses of Entity Credit Cards immediately to the Finance Director, City Manager, Mayor, or City Council.
- Ensure that the Treasurer's Office receives copies of receipts, if sales tax has been paid, for reimbursement from the State of Utah.

1.40 – Approved Entity Credit Card Purchases:

- Business related uses including
    - subscriptions, seminars, dues, books
    - Office supplies, furniture
    - Small tools (purchase/rental), electrical, safety and building maintenance supplies
    - Vehicle maintenance supplies
    - Certain allowable travel expenditures:
    - Conference registrations or seminar rooms
    - Entity sponsored group gatherings
    - Hotel rooms
    - Gift Cards/certificates with prior authorization for each transaction by City Manager or Mayor.

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1.50 – Prohibited Entity Credit Card Purchases:

The following purchases are strictly prohibited from being purchased by using North Ogden City Entity Credit Card:

- Any merchant, product, or service normally considered to be inappropriate use of Entity funds
- Purchase of items for personal use or consumption
- Purchasing in violation of the City's Purchasing Policy
- Capital equipment purchases/repair in excess of $1,000
- ~~Gift cards/certificates~~
- Alcohol
- Fuel for fleet vehicles unless traveling outside of Utah. The city gas card shall be used for fuel purchases.
- Splitting a purchase to remain under purchasing policy limits
- Consultants:
    - Architects
    - Engineers
    - Attorneys and Attorney's fees
    - Medical, including hospital/doctor visits

1.60 – Built-In Restrictions:

Entity cards may be assigned with Monthly and Single-Purchase credit limits. If you find over time that these limits are too low to accommodate your monthly requirements, please contact the City Treasurer to review the limit given. North Ogden City can block, if necessary, certain supplier's Merchant Category Codes. If North Ogden City chooses to block a Merchant, the card will decline. Please refer to the City Treasurer regarding issues with a possible blocked card.

1.70 – Reconciliation and Payment:

The Entity Credit Card Program carries City, not individual, liability. The Accounts Payable Clerk and the City Treasurer will coordinate and pay the Entity Credit Card payments as outlined in Section 1.20. The cardholder will not be required to pay the Monthly Statement using personal funds. The program does not impact the cardholder's personal credit rating in any way.

The cardholder is required to obtain and retain all receipts for goods and services purchased when using the Entity Credit Card. If purchases are made via phone, mail, e-mail, or other electronic means, ask the supplier to include and itemized receipt with the goods when the product is shipped to you. This itemized receipt is the only original documentation specifying whether sales tax has been paid against the purchase. If lost receipt, refer to Section 1.20 – Responsibilities for the Cardholder.

Each month, the Card Statements are to be mailed to the Accounts Payable Clerk and then distributed to the cardholder to identify all transactions made against the card during the previous billing cycle. The reconciled statement and receipts are to be sent back to the Accounts Payable Clerk for further processing to check the receipts for accuracy. The cardholder's activity may be audited at any time. All card transactions shall be approved as follows:

- Mayor's Card – approved by Finance Director and City Manager
- City Manager's Card – approved by Mayor
- Department Director's – approved by Finance Director or City Manager
- Finance Director's Card – approved by City Manager
- Other cards – approved by direct supervisor and finance department

1.80 – Disputed Transactions:

Disputes on Entity Credit Cards must be identified in writing to the issuing Entity Credit Card company within 60 days of the monthly statement date. If a dispute is not identified in writing within 60 days of the Monthly Statement date the issue must then be resolved between the Entity and the supplier.

The cardholder is responsible for identifying possible disputed or fraudulent transactions on the monthly statement provided to them for reconciliation. If an audit is conducted on the cardholder's account, the cardholder must be able to produce receipts and/or proof that the transaction occurred. If an error is discovered, the cardholder is responsible for showing that the error or dispute resolution process was completed.

It is the cardholder's responsibility to notify immediately the City Treasurer and Accounts Payable Clerk if there is a possible dispute on an issued Entity Credit Card.

1.90 – Separation of Employment:

Upon notice of a cardholder terminating their current employment, the City Treasurer is responsible for taking possession of the card and any outstanding original receipts. The supervisor should immediately notify the City Treasurer and Accounts Payable clerk so they can notify the card issuer and close the account.

Appendix A

ENTITY CREDIT CARD ACCEPTANCE AGREEMENT

The following Entity Credit Card Acceptance Agreement must be signed by all authorized employees of North Ogden City with access to a Credit Card, Purchase Card, or a Gas Card.

I understand that North Ogden City has authorized my use of an Entity Credit Card for authorized expenditures on its behalf. In accepting and/or using the card, I agree to be bound by the terms and conditions which follow.

- I will use the card issued to me for the payment of authorized expenses consistent with my organizational responsibilities and to satisfy the needs of my department and the Entity
- I will not use the card for personal use or for any other non-City purposes.
- I will not use the card to obtain cash advances.
- I understand that **I am the only authorized card user** and accept the responsibility and accountability for the protection and proper use of the card.
- I understand that all purchases shall be made in accordance with applicable purchasing and credit card policy and procedures approved by the City Council.
- I understand that I will be responsible for the timely reconciliation of all credit card transactions charged to my assigned card.
- I understand that I am responsible to provide appropriate. documentation/receipts for credit card transactions charged to my assigned card.
- I will surrender my assigned card to the City Treasurer in the event of my separation from the city.
- I understand that any charges against my assigned card that are not properly identified or not allowed by the City, shall be paid by me by check, United States currency or salary deduction at **150% of the total transaction**. I further understand that any employee who has been issued a card shall not use the card if any disallowed charges are outstanding and shall surrender the card upon demand of the City Treasurer, City Manager, Mayor, or Member of the City Council.
- I will immediately report any stolen or lost card to the City Treasurer.

I understand that any variance and/or violation of the above conditions will result in cancellation of my assigned Entity Credit Card. Misuse of the card could result in disciplinary action and/or personal liability for unapproved charges. All Entity Credit Cards are subject to examination by external and internal auditors.

I HAVE READ AND I UNDERSTAND THE ABOVE CONDITIONS.

Name: _____ Date: _____

Signature: _____ Last Four # on Credit Card: _____

Appendix B

ENTITY CREDIT CARD
MISSING RECEIPT FORM

This form is to be used as documentation only if the actual receipt, invoice, packing list, or internet order screen print is unavailable for a transaction made on a Entity Credit Card. It will be allowed only as a rare circumstance.
It must be filled out COMPLETELY and signed your Supervisor.

*Cardholder Information

Cardholder Name:		**Last Four # on Card:**	
Department:			

*Why is the original receipt, packing list, invoice, or other appropriate substitute missi

*Supplier Information

Supplier Name:		**Phone #:**	
City and State:			
Date of Purchase:			
Order placed with (name of supplier's representative):			

*Item Description	Quantity	Unit Price
	* Order Total	

This City is exempt from sales tax in most instances.

***Cardholder Signature:** _____ **Date:** _____

***Supervisor:** _____ **Date:** _____

* = ***Required Information***

NOTE: **Repeated loss of receipts may be grounds for discontinuing a Cardholder's use of the Credit Card or other disciplinary action may be taken.**

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	✓	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	✓	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?	✓	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	✓	20

*Entity Name: North Ogden City

*Completed for Fiscal Year Ending: 2024 *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		X	X	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised December 2020

Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest
   1. Specifies who is required to declare conflicts.
   2. States that if a new conflict arises during course of business it must be reported.
   3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
   4. Identifies the individual/position responsible to gather disclosure forms.
   5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
   6. Disclosure forms must list the name and position of the public official/employee.
   7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
   8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
   9. Disclosure forms must list any investments that may create a conflict with the entity.
   10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
    a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
    b) Prohibits kickbacks (Utah Code 63G-6a-2404)
    c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
    d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
    e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel
   1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
   2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
   3. Establishes a reporting structure with senior management reporting to the governing body.
   4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
   5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
   6. Communicates the public nature of purchase records.
   7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
   8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards
   1. Credit/purchase card issuance should be approved by governing body.
   2. Establishes procedures for independent review and reconciliation of each card.
   3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
   4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
   5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets
   1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
   2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security
   1. Establishes allowable uses of information systems, computer equipment, and the internet.
   2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
   3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit
   1. Establishes a timeline for entering receipts into the accounting system.
   2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
    a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
    b. Audit committee:
        i. Reviews available evidence.
        ii. Determines if further investigation is merited. If so;
            - Sets the scope of audit
            - Sets a budget
            - Sets a timeline
            - Provides resources
    c. Audit results are reported to the audit committee.
    d. Audit committee approves findings and recommendations.
    e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
    f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?				
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?				
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check “N/A”.				
4. Are all the people who have access to blank checks different from those who are authorized signers?				
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?				
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?				
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check “N/A”.				
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check “N/A”.				
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check “N/A”.				
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?				
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check “N/A”.				
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Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered "Yes." 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

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General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.