



**AUDIT COMMITTEE MEETING AGENDA
FEBRUARY 17, 2022 AT 6:00 PM
NORTH OGDEN, UTAH**

THERE WILL BE NO IN-PERSON ATTENDANCE, TO ATTEND PLEASE FOLLOW INFORMATION BELOW:

Click the link below to join the webinar: <https://us02web.zoom.us/j/88547839257> Webinar ID: 885 4783 9257
Or Telephone Dial: 1 346 248 7799 or 1 669 900 9128 or 1 253 215 8782 or 1 312 626 6799
YouTube: <https://www.youtube.com/channel/UCrigbePBxTucXEzRr6fclhQ/videos>

Welcome: Chairman Swanson

Invocation & Pledge of Allegiance: By Invitation

CONSENT AGENDA

1. Discussion and/or action to consider December 21, 2021, Audit Committee meeting minutes

ACTIVE AGENDA

2. Public Comments*
3. Discussion on Quarterly Financials
Presenter: Jami Jones, Finance Director
4. Committee Member Questions
5. Public Comments*
6. Committee Members/Staff Comments
7. Adjournment

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

The Committee at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. In compliance with the American with Disabilities Act, those needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify the City Recorder at 801-782-7211 at least 48 hours prior to the meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the North Ogden City limits on this 14th day of February, 2022 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <http://www.northogdencity.com>. The 2022 meeting schedule was also provided to the Standard Examiner on December 16, 2021. Susan L. Nance, CMC, City Recorder

Public Comments/Questions

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

**NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES**

December 21, 2021

The North Ogden City Audit Committee convened in a regular meeting on December 21, 2021, at 6:04 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 December 4, 2020. Notice of the annual meeting schedule was published in the Standard-Examiner on December 13, 2020.

Committee:

Phil Swanson	Committee Chairman
S. Neal Berube	Committee Member
Charlotte Ekstrom	Committee Member
Thayne Shafer	Committee Member
Randy Winn	Committee Member
Susan Nance	Committee Member

Staff:

Jon Call	City Manager/Attorney
Jami Jones	Finance Director

Visitors:

Ron Stewart
Gary Keddington

Chairman Swanson called the meeting to order and Committee Member Winn offered the thought and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. DISCUSSION AND/OR ACTION TO CONSIDER APRIL 15, 2021, AUDIT COMMITTEE MEETING MINUTES

There were several misspellings of names pointed out as corrections to the minutes. Also corrected was the name of Pleasant Grove City.

Committee Member Berube moved to approve the April 15, 2021, Audit Committee Meeting minutes with changes. Committee Member Ekstrom seconded the motion.

The motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

There were no public comments.

Before beginning the next section of the meeting, **Committee Member Ekstrom moved to switch item #4 and item #3. Committee Member Shafer seconded the motion.**

The motion passed unanimously.

(Items as listed in these minutes reflect the change.)

3. DISCUSSION ON 2021 FISCAL YEAR AUDIT

Finance Director Jones opened this agenda item. She thanked Gary Keddington for his hard work on the audit, then turned the time over to him.

Mr. Keddington began by stating that the 2021 books were not in very good shape when they began the auditing process. It took over 500 lines of journal entries to get the financial statements to where they were on this night. It was a bit bothersome. The goal from this point forward was to keep things up to date and be reliable for decision making.

Mr. Keddington further explained that he had been a bit naïve and should have anticipated the difficulty of the effort. Factors that contributed to the difficulty were the short time frame involved at the end of the year, and the shortness of time they had available to implement changes. Also, the different vendors involved created some complications in how the money came in. Streamlining the process to get everything out on a timely basis was an important detail.

Committee Member Berube added that Finance Director Jones came in after the end of the fiscal year, which meant that not only did they have the time crunch, but they also had a change in director.

Mr. Keddington indicated this change made getting the back story on some of the expenses difficult. He was regularly in contact with City Manager/Attorney Call for clarifications

To prepare the committee for a proper analysis of the report, Mr. Keddington suggested they look at the MD&A (Management Discussion and Analysis) and read it. If they had questions, he would address them. He pointed out that the document was over 100 pages long. He pointed out that the fund balances were within code. He mentioned the receivables and the footnotes that appeared. He also mentioned that last year's report had an adequate format, but that he preferred to do more than just adequate, so this year's report attempted to meet that goal.

The biggest footnote on the report was regarding pensions. Mr. Keddington acknowledged it was the biggest, yet least meaningful footnote. To be brief, he explained that the actuaries say how things might be in the future, and all the City had to know was what liability was out there. They weren't allowed to just pay down that liability. Last year the liability was up, this year it was down.

Discount rate was a big factor, and it had changed over the years. If that rate was 1% lesser or greater, it could make a big difference, and actuaries told the City where they were in that range. Then the City would make their payments.

Mr. Keddington explained that the State retirement system protects the City. The State analyzed the cash flow needed, and then they had changed the rates that every participating organization had to pay. He also pointed out that there were several different types of retirement. He cited the following categories--public safety, firemen, judges, and other employees. Police retirement was different whether it was a Tier 1 or Tier 2 plan, and the percentage of salaries that had to be contributed differed. This had to do with the time police spent in their careers.

Finance Director Jones said she was excited to have a fresh start with a new year. Nothing was ever perfect, but everything is now reconciled. The time was then turned over to Ron Stewart.

Mr. Stewart stated that he worked for Gilbert and Stewart CPAs. The firm was started in 1973 and he had been practicing since 1999. He was excited to be part of the City in providing services to them. He took a few minutes to explain who the firm was.

Mr. Stewart began by outlining the four areas auditors looked at:

1. Made sure the financial statements were materially correct. They performed a number of tests on the balances to make sure they were correct.
2. Looked at internal controls to make sure they were designed and implemented to be effective in protecting the assets of the City.
3. Looked at State compliance to make sure the City was compliant with State law.
4. If the City had received enough Federal dollars they were required to have a single audit.

He explained on the financial statements they looked at the trial balance that shows after all the work was done to get them ready. Then they started tearing it apart and asked a lot of questions before sending it out to a third party. Questions that were asked included such things as does the balance you show match the balance we show? And, were the accruals for cash, accounts receivable, long-term debt, and pension liability confirmed and matching up? They also pulled a lot of invoices to evaluate if checks matched invoices. This process also helped them evaluate internal controls and procedures. This was done in the middle of each year—and on a larger scale—at the end of each year.

Further, they did analytical reviews comparing the current year to last year, and to the year before. They watched for growth rate to see if it had been what was expected. Throughout this process they evaluated and asked questions, all the while testing the balances for cash, accounts receivable, and other categories. Reconciliation and adjustment occurred. Auditing requires a lot of calculations on financial statements. Depreciation on vehicles was a good example of a required calculation. Another calculation concerned wages payable against the number of days in a month. Did that look reasonable? They continued this process until they reached a point at which they could say that the statement was reliable and materially correct.

Mr. Stewart called to the Committee's attention a long paragraph on page 1 of the audit report which said "Opinions." He read it aloud, then summarized by saying that theirs was an unmodified opinion, which was the best that could be received on an audit. Those words assure the City that the auditors felt comfortable with the final result, and that the information could be relied upon.

Mr. Stewart next spoke about internal controls. They wanted to make sure that the controls that were in place were protecting the assets of the City. To make this determination they did interviews, walk-throughs, and developed questionnaires. They didn't give an opinion on the controls, but they did evaluate them as they went through them.

The auditors did find some material weaknesses and inefficiencies in the prior year. Mr. Stewart pointed out that if there were significant weaknesses they would be mentioned in the Opinions. However, as they were working their way through this process, they didn't feel anything rose to the level necessary for reporting. In the past, there had been a material weakness over financial reporting, but balances had been reconciled. He felt that this was the result of the hard work of Finance Director Jones and Mr. Keddington. It had taken a significant amount of work to get the document for prior years to be following accounting standards, but they were now in compliance and the problems that had existed were mitigated.

Mr. Stewart stated that some of the other issues during the prior year were several State compliance concerns which he would talk about later in the meeting. The bottom line was that they had made changes, and as a result, they looked at the entire thing as being compliant. Those changes had taken place in response to questions such as, "When did you know, and when did you reconcile?" Compliance was appropriate from those points forward.

Mr. Stewart emphasized that internal control was not a onetime occurrence. It evolved to meet controls needed for assets. These would be evaluated every year to ensure continued compliance.

Explaining further the issues involved in State compliance, he said some of the things the State auditors required needed to be looked at annually, while others were to be looked at only every third or fifth year. In a 5-year period all of these areas were looked at and evaluated.

Mr. Stewart asked the group to look on page 3 of the second document in the State compliance section. He pointed out things the auditors looked at this year, which were budgetary compliance, fund balance, fraud risk assessment, justice court, restricted taxes, government fees, tax management, and impact fees. They also looked at last year and re-evaluated to make sure those same things had been addressed.

They checked the State requirement for issues related to meetings, which included the minutes, and if they were posted to the website. They had determined that the State requirement for open public meetings had been addressed.

Mr. Stewart addressed the State's requirement for fund balances. He indicated that the State didn't like deficits, but if there was one the City was required to spend 5% less to

get those deficits reduced, and if that was happening they would be considered within compliance.

As for General Fund access, the State requirement says there couldn't be more than 25% in the fund than was there in prior years. This year the percentage was raised to 35%. In other words, the general fund can't just keep growing. It either had to be spent or returned. Mr. Stewart also mentioned the Inter-fund load, and stated that a formal agreement had been signed and implemented for this.

The last thing done in this process was the single audit, which was required if the City received more than \$750,000 in Federal funding. The purpose of this audit was to make sure the City was spending Federal money as dictated it should be. Mr. Stewart stated that in 2021 most of that money came as a result of the CARES act, for COVID-related purposes. He listed examples: Business loans for Weber County, and hazard pay and personal protective gear for first responders. North Ogden was complying in this area.

Mr. Stewart concluded his presentation and stated he was happy to answer questions.

Committee Member Berube had two questions. 1. He wanted to know the meaning of the line item which referenced "prior period adjustment" and 2. He wanted to understand what "adjustments to report the cumulative internal balance and net effect of the activity between the internal service fund and the enterprise fund over time."

Mr. Stewart addressed Committee Member Berube's first question stating that last year they had inquired if there were any inventories, and they were told no. This year, as they were getting things together for fixed assets they asked what the utilities department had done and what they may need to capitalize. They discovered someone had bought a lot of pipes in March or April, but it hadn't been used until August or September. The pipe that had lain unused for a period of several months constituted an inventory. They inquired some more and tried to estimate the amounts from last year to this year. Stewart acknowledged that inventories in a government were different than inventories in retail because they didn't turn over very fast and they were relatively small. However, in this case it was a large enough number that they needed to have a prior year adjustment.

Committee Member Berube asked what the numbers were and Mr. Stewart replied that it was about \$81,000 in the water funds and about \$38,000 in the internal service funds. Someone mentioned that it had been a good idea to buy those supplies before prices rose, and Mr. Stewart commended the action. However, it had created inventory for which had to be accounted.

Mr. Stewart addressed Committee Member Berube's second question regarding adjustments to report the cumulative internal balance and net effect of the activity between the internal service fund and the enterprise fund over time. He explained that there was a strange thing that happened during conversions on fund financial statements, in this case between the general fund and water fund. They had two sets of financials—fund and government wide. Fund financials have differing methods of accounting, which were accrual and modified accrual. They needed to break it down by fund, but they also needed to see the whole, so during those combinations it appeared things were not balanced. The internal service fund was an enterprise fund, and when it moved to government-wide there was revenue coming from both sides, and it didn't balance. In the accounting world there's a number to plug in that makes it balance. Stewart explained that the wording Berube asked about described the results of that process. He also explained that over time, if everything worked perfectly, they would see that they had properly allocated both funds.

Committee Member Shafer asked two questions of Committee Member (Mayor) Berube. He stated that they had talked a lot about deficiencies in their last meeting concerning controls, treatment, and standards. At that time they had a discussion as to whether Evan (previous Finance Director) had enough time, resources, and capacity to make all those changes. Fast forward to the current meeting, and he was hearing that all the reconciliations had been completed and rectified, and going forward they would be able to operate and report appropriately, which led to his first question: How had that tremendous amount of work gotten done? Then he asked if the Committee should expect to have regular reports to make sure the financials were in place and operating going forward, or would they just have to assume while not hearing anything until another year had passed?

Committee Member Berube stated that Mr. Keddington was a key factor in getting all the work done, and that he had helped Finance Director Jones with her role. He commended Mr. Keddington for getting everything done in a short time frame. He also stated they needed to become less reliant on him. They shouldn't overwork him. He also felt that having updated reports in their quarterly meetings was vital, rather than waiting until the end of the year.

Mr. Stewart commented that cities evolve and things are always changing. Ongoing discussion and re-evaluation were important in order to know whether the controls were working and if they fit with what the City was working with. He felt that was the great purpose of an audit committee. They should know at all times whether the City's assets

were being protected. He also mentioned that it was very complicated and the Committee needed to have patience.

As for Finance Director Jones, it would now be her responsibility to teach the resource person that had been hired to help her. The process would be a lot of work. Committee Member Berube praised the qualifications of Committee Chairman Swanson, stating he took it all very seriously and they relied on him heavily.

4. DISCUSSION ON THE QUARTERLY REPORT

Finance Director Jones reviewed the various funds as they appeared on the quarterly report for July through September. Referring to a screen that all could see, she pointed out that the first line listed the overall status of all the major funds. She explained that what they were looking at was the percentage of revenues and expenditures for each department compared to the budget. She stated that they were at 25% for the year, minus the outliers. Then she specifically discussed the following funds. (She did not verbally list all the numbers that could have appeared in this table. Those present in the meeting could see all numbers on the screen.)

Department	Revenues	Expenditures	Comments
General Fund	17%	19%	These probably changed some per the amount of journal entries they made. She also mentioned that sales taxes were 20% of this budget. They had just received property tax in December, so this line item would go up for the next quarter.
Water Fund	24%	28%	These expenditures were a little higher because of the water line breaks this year. Water repairs were done in the winter and replacements were done in the summer. Power pumping costs were higher. Actual utility line revenue was 25%. Sewer line revenues/expenses were equal.
Storm Water Fund	23%	28%	This was mainly affected by capital projects. Some other line items here were higher, but it was because of a

			travel cost that had already been expensed.
Licenses and Building Permits	36%	37%	--
Intergovernmental	14%	--	--
Charges for Services	50%	--	This was made up by recreation, subdivisions, zoning fees, etc. They were coming in pretty high, and that affected the Aquatic Center. This still needed to be analyzed.
Fines and Forfeitures	24%	---	---
Miscellaneous	11%	25%	This could be because of the elections this year. Non-departmental liability takes up quite a bit of budget.
Public Works	---	---	This represented how Public Works supported the enterprise fund. They had an admin transfer, which was included, and which helped them get a good look at what was going on. The admin transfer was taking public works expenditures and applying them to public funds. She also mentioned that the B&T Road funds had been transferred to capital projects.
Quarterly Sales Tax	---	---	This area was 20% higher than projected budget; however, she got a file on meeting day which caused a reduction in this to between 17.5% and 19%, which change did not make it into the slides. She mentioned that sales tax was still holding strong.

Finance Director Jones mentioned the department has implemented a new accounts receivable accounting module in August. She continued to inform the group that all the invoicing was now going through the City Treasurer. They had previously been tracking this information on a spreadsheet. Also new this year was a purchase order module which they had hoped to kick off in August but that was delayed until December. It was currently a pilot program. The goal with the new modules was to decrease fraud risk and increase the rate at which financial information turned over.

Finance Director Jones continued her discussion with the fraud risk assessment that had been done the previous year. The City had done very well, receiving 320 out of 395 points. That was considered a “low risk” assessment. They would have to reach a total of 355 points to be considered “very low.” That could be achieved in future years as the Treasurer was working on a cash receipting policy and the Human Resources department was working on an ethics policy, both of which would affect future scoring.

Finance Director Jones wanted to have another meeting early in 2022 so they didn’t get too far out into the second quarter without another report.

5. **DISCUSSION ON AUDIT COMMITTEE MEETING SCHEDULE**

Committee Chairman Swanson commented that he had talked to Committee Member (Mayor) Berube about the fact that the Audit Committee should meet on a quarterly basis to discuss where they were, where they were headed, and what’s coming. He asked Finance Director Jones if they had the meeting in early February if that would give her enough time to get everything ready. Jones replied that November and December were so fantastic she just wanted to keep up that momentum, and yes, she would be ready by early February.

After subsequent discussion to determine a date for the February meeting, the Committee finally agreed on February 17, 2022, at 6:00 p.m.. There was some discussion as to whether there would also be a work meeting on that night, with no conclusion on that point. Committee Chairman Swanson also shared his feeling that before February 17 they should decide when to have a meeting in May so they could get that meeting planned as well.

6. **PUBLIC COMMENTS**

There were no public comments.

7. **COMMITTEE MEMBERS/STAFF COMMENTS**

Committee Member Winn stated it was great to have had such a positive report. It was altogether different than the previous year’s report.

Committee Chairman Swanson commended them for everything they had done to make everything so “clean.”

Committee Member Berube acknowledged the overall financial situation wasn't perfect, but they had been able to transfer a large amount of money from the General Fund, which allowed a sizable injection of funds into the major ongoing project, which was the Public Safety Building.

City Manager/Attorney Call thanked the Finance team for being prepared.

Finance Director Jones thanked everyone for their support and praise. She really appreciated it.

City Recorder/Committee Member Nance said they were working on checks and balances in the Recorder's office.

8. **ADJOURNMENT**

Committee Member Ekstrom moved to adjourn the meeting. Committee Member Winn seconded the motion. All in attendance voted in favor.

The motion passed unanimously.

The meeting adjourned at 7:21 p.m.

Phil Swanson, Committee Chairman

Susan L. Nance, CMC
City Recorder/Committee Member

Date Approved

NORTH OGDEN CITY CORPORATION
COMBINED CASH INVESTMENT
DECEMBER 31, 2021

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	846,419.83
10-11115	XPRESS DEPOSIT ACCOUNT	170,159.23
10-11310	PETTY CASH	1,748.25
10-11610	INVESTMENTS - STATE POOL	24,437,024.33
10-11615	INVESTMENT PTIF - ESC PS BLDG	6,751,172.40
	TOTAL COMBINED CASH	32,206,524.04
10-11900	CASH ALLOCATION TO OTHER FUNDS	(21,984,820.30)

TOTAL GENERAL FUND CASH	10,221,703.74
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CASH ALLOCATION RECONCILIATION

22	ALLOCATION TO AQUATIC CENTER FUND	106,229.54
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	591,764.00
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	1,190,384.55
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	1,371,268.55
32	ALLOCATION TO SEWER IMPACT FEE FUND	682,065.21
33	ALLOCATION TO STORM IMPACT FEE FUND	1,991,135.10
40	ALLOCATION TO CAPITAL IMPROVEMENT FUND	5,617,574.28
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	387,663.45
51	ALLOCATION TO WATER FUND	4,395,819.99
52	ALLOCATION TO SEWER FUND	1,583,714.42
53	ALLOCATION TO STORM WATER UTILITY FUND	1,796,670.96
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	335,724.49
61	ALLOCATION TO MOTOR POOL FUND	32,197.38
62	ALLOCATION TO POLICE MOTOR POOL FUND	56,519.72
65	ALLOCATION TO REDEVELOPMENT FUND	1,745,710.87
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	100,377.79
	TOTAL ALLOCATIONS TO OTHER FUNDS	21,984,820.30
	ALLOCATION FROM GENERAL FUND - 10-11900	(21,984,820.30)

ZERO PROOF IF ALLOCATIONS BALANCE	.00
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NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

GENERAL FUND

ASSETS

CURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	846,419.83	
10-11115	XPRESS DEPOSIT ACCOUNT	170,159.23	
10-11310	PETTY CASH	1,748.25	
10-11610	INVESTMENTS - STATE POOL	24,437,024.33	
10-11615	INVESTMENT PTIF - ESC PS BLDG	6,751,172.40	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(21,984,820.30)	
10-12140	OVERS AND SHORTS	(25.45)	
10-13110	ACCOUNTS RECEIVABLE	359,050.06	
10-13111	PROPERTY TAX RECEIVABLE	1,795,970.00	
10-13112	FRUITLAND DRIVE RECEIVABLE	(.10)	
10-14310	PREPAID EXPENSES	6,408.31	
	TOTAL CURRENT ASSETS		12,383,106.56
	TOTAL ASSETS		12,383,106.56

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	214,205.56	
10-21316	DEVEL PMT IN LIEU OF ESCROW	129,890.87	
10-21318	DEVELOPER PMT FOR CHIP & SEAL	68,739.62	
10-21330	STATE BLDG PERMIT ASSESSMENT	9.27	
10-21360	DOG PARK RESERVE	4,135.40	
10-21362	GOLD STAR MEMORIAL DONATIONS	850.00	
10-21375	HERO'S BLVD	1,002.00	
10-21552	WEBER COUNTY PAYABLE	970.00	
10-22110	WAGES PAYABLE	1,643.05	
10-22210	WITHHOLDING TAX	(44.49)	
10-22230	FLEX BENEFITS PAYABLE	5,604.17	
10-22250	HEALTH SAVINGS ACCOUNT PAYABLE	144.18	
10-22310	FICA	(324.97)	
10-22320	STATE TAX	49,300.87	
10-22330	HEALTH INSURANCE PREMIUMS	35,055.62	
10-22390	AFLAC	849.97	
10-22420	DENTAL PLAN	(446.42)	
10-22445	INFO ARMOR	46.73	
10-22450	WORKER'S COMPENSATION PAYABLE	(19,556.07)	
10-22460	STATE RETIREMENT PAYABLE	177.76	
10-22470	LIFE INSURANCE/ADD/LTD	(4,154.16)	
10-22480	401K PLAN ICMA	8,971.13	
10-22493	401K URS	(886.78)	
10-22500	EMPLOYEE FUND - CITY	340.00	
10-22510	EMPLOYEE FUND - POLICE	118.50	
10-23310	DEFERRED REVENUE-PROPERTY TAX	1,795,970.00	
10-23330	STREET EXCAVATION BOND DEPOSIT	1,200.00	
10-23350	TEMP BUS & SOLICITORS DEPOSITS	300.00	
10-23370	OFF SITE IMPROVEMENTS DEPOSITS	307,450.00	
10-24145	KIDS KORNER	1,663.92	
	TOTAL CURRENT LIABILITIES		2,603,225.73
	TOTAL LIABILITIES		2,603,225.73
	<u>FUND EQUITY</u>		
	UNAPPROPRIATED FUND BALANCE:		
10-29500	FUND BALANCE UNAPPROPRIATED	2,436,574.77	
	REVENUE OVER EXPENDITURES - YTD	7,343,306.06	
	BALANCE - CURRENT DATE		9,779,880.83
	TOTAL FUND EQUITY		9,779,880.83
	TOTAL LIABILITIES AND EQUITY		12,383,106.56

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAX	1,404,303.48	1,582,532.37	1,795,970.00	213,437.63	88.1
10-31-200 DELINQUENT PROPERTY TAX	1,715.24	4,437.04	16,000.00	11,562.96	27.7
10-31-300 SALES TAX	.00	1,675,112.09	3,466,145.00	1,791,032.91	48.3
10-31-400 UTILITY REVENUE TAX	56,575.41	394,709.90	1,105,649.00	710,939.10	35.7
10-31-700 MOTOR VEHICLE TAX	15,723.45	41,263.80	130,000.00	88,736.20	31.7
TOTAL TAXES	1,478,317.58	3,698,055.20	6,513,764.00	2,815,708.80	56.8
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSES	6,700.00	15,381.25	30,000.00	14,618.75	51.3
10-32-150 BUSINESS LICENSES - LANDLORDS	200.00	1,580.00	2,000.00	420.00	79.0
10-32-210 BUILDING PERMITS	54,175.63	278,778.58	401,000.00	122,221.42	69.5
10-32-250 ANIMAL LIC & IMP FEES	1,257.00	2,365.00	7,000.00	4,635.00	33.8
10-32-255 CHICKEN LICENSES	5.00	5.00	.00	(5.00)	.0
TOTAL LICENSES & PERMITS	62,337.63	298,109.83	440,000.00	141,890.17	67.8
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-560 STATE ROAD ALLOTMENT	.00	273,466.02	800,000.00	526,533.98	34.2
10-33-580 STATE LIQUOR ALLOTMENT	15,486.68	15,486.68	15,000.00	(486.68)	103.2
10-33-581 HWY SAFETY GRANT	.00	3,561.22	15,500.00	11,938.78	23.0
10-33-585 VICTIM ADVOCATE GRANT	.00	.00	35,000.00	35,000.00	.0
10-33-590 WEBER COUNTY SCHOOL DISTRICT	.00	23,437.50	46,875.00	23,437.50	50.0
10-33-592 EMERGENCY MGMT - CARES	.00	1,217,946.50	2,435,893.00	1,217,946.50	50.0
TOTAL INTERGOVERNMENTAL REVENUE	15,486.68	1,533,897.92	3,348,268.00	1,814,370.08	45.8
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	4,865.00	20,990.00	36,000.00	15,010.00	58.3
10-34-140 PLAN CHECKING FEES	15,987.88	114,319.04	200,500.00	86,180.96	57.0
10-34-145 ANNEXATION FEES	.00	935.00	2,000.00	1,065.00	46.8
10-34-190 CREDIT CARD SERVICE FEE	418.65	2,841.29	101,000.00	98,158.71	2.8
10-34-312 EXCAVATION PERMIT FEE	1,602.00	5,952.00	4,000.00	(1,952.00)	148.8
10-34-313 DEVELOPER PAYMENTS	.00	3,800.00	.00	(3,800.00)	.0
10-34-314 DEVELOPER STREET SIGNS	.00	.00	3,000.00	3,000.00	.0
10-34-700 RECREATION	(93,056.94)	22,375.00	80,000.00	57,625.00	28.0
10-34-750 PARK RENTAL FEES	.00	116.00	5,000.00	4,884.00	2.3
10-34-790 CHERRY DAYS	.00	2,145.35	4,000.00	1,854.65	53.6
10-34-820 AMPHITHEATER REVENUE	.00	.00	30,000.00	30,000.00	.0
TOTAL CHARGES FOR SERVICES	(70,183.41)	173,473.68	465,500.00	292,026.32	37.3

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>					
10-35-110 COURT	8,071.59	99,855.65	165,000.00	65,144.35	60.5
10-35-150 YOUTH CITY COURT	50.00	950.00	1,800.00	850.00	52.8
10-35-200 CODE ENFORCEMENT	.00	1,250.00	.00	(1,250.00)	.0
TOTAL FINES & FORFEITURES	8,121.59	102,055.65	166,800.00	64,744.35	61.2
<u>MISCELLANEOUS</u>					
10-36-100 INTEREST EARNINGS	2,097.06	7,138.29	25,000.00	17,861.71	28.6
10-36-200 RENTS	658.40	2,633.60	.00	(2,633.60)	.0
10-36-210 NORTHVIEW COMMUNITY CENTER RES	.00	.00	3,000.00	3,000.00	.0
10-36-300 REPORTS PRINTS & COPIES	.60	24.50	100.00	75.50	24.5
10-36-310 POLICE REPORTS	728.00	3,039.40	7,500.00	4,460.60	40.5
10-36-500 MISCELLANEOUS REVENUE	1,266.50	1,510.48	25,740.00	24,229.52	5.9
10-36-530 TRAFFIC SCHOOL	.00	.00	7,000.00	7,000.00	.0
10-36-600 COMMUNITY GARDEN	.00	25.00	.00	(25.00)	.0
10-36-820 BOND PROCEEDS	6,750,000.00	6,750,000.00	.00	(6,750,000.00)	.0
TOTAL MISCELLANEOUS	6,754,750.56	6,764,371.27	68,340.00	(6,696,031.27)	9898.1
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-38-110 GRANTS	8,473.56	10,672.69	86,691.00	76,018.31	12.3
10-38-121 TRANSFER FROM RDA	.00	11,000.00	11,000.00	.00	100.0
10-38-130 DONATIONS	.00	5,000.00	5,000.00	.00	100.0
10-38-132 DONATIONS - PARKS & REC	.00	679.00	20,000.00	19,321.00	3.4
10-38-133 DONATIONS - POLICE	.00	2,820.00	15,000.00	12,180.00	18.8
10-38-900 BEG BAL TO BE APPROPRIATED	.00	.00	300,000.00	300,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	8,473.56	30,171.69	437,691.00	407,519.31	6.9
TOTAL FUND REVENUE	8,257,304.19	12,600,135.24	11,440,363.00	(1,159,772.24)	110.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-41-115 LEGISLATIVE WAGES	4,524.80	25,524.80	50,820.00	25,295.20	50.2
10-41-130 EMPLOYEE BENEFITS	418.58	2,073.28	4,219.00	2,145.72	49.1
10-41-210 SUBSCRIPTION & MEMBERSHIPS	.00	11,420.65	12,349.00	928.35	92.5
10-41-220 PUBLIC NOTICES	312.00	1,718.40	5,000.00	3,281.60	34.4
10-41-230 TRAVEL & TRAINING	.00	37.00	5,000.00	4,963.00	.7
10-41-240 OFFICE SUPPLIES	.00	52.93	700.00	647.07	7.6
10-41-280 TELEPHONE	48.05	889.14	2,100.00	1,210.86	42.3
10-41-300 ELECTIONS	.00	32,801.40	22,000.00	(10,801.40)	149.1
10-41-690 SERVICES NOT CLASSIFIED	477.74	3,610.09	10,500.00	6,889.91	34.4
10-41-990 ADMIN FEE OFFSET	(7,099.25)	(14,198.50)	(28,397.00)	(14,198.50)	(50.0)
TOTAL COUNCIL	(1,318.08)	63,929.19	84,291.00	20,361.81	75.8
<u>JUDICIAL</u>					
10-42-110 SALARIES	5,709.78	27,717.01	54,437.00	26,719.99	50.9
10-42-115 PART TIME EMPLOYEE WAGES	1,434.73	12,330.98	60,300.00	47,969.02	20.5
10-42-130 EMPLOYEE BENEFITS	3,235.25	18,262.15	48,589.00	30,326.85	37.6
10-42-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	145.00	145.00	.0
10-42-230 TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
10-42-240 OFFICE SUPPLIES	.00	597.25	2,000.00	1,402.75	29.9
10-42-245 POSTAGE	.00	293.75	1,000.00	706.25	29.4
10-42-280 TELEPHONE	30.00	180.00	360.00	180.00	50.0
10-42-310 ATTORNEY SERVICES	7,100.00	19,099.14	15,500.00	(3,599.14)	123.2
10-42-620 WITNESS & JURY FEES	.00	18.50	2,160.00	2,141.50	.9
10-42-630 WARRANTS	210.00	210.00	7,500.00	7,290.00	2.8
10-42-640 BAILIFF	1,064.34	3,450.32	14,600.00	11,149.68	23.6
10-42-650 CREDIT CARD FEES	496.88	2,907.08	6,000.00	3,092.92	48.5
10-42-700 SMALL EQUIPMENT	.00	.00	500.00	500.00	.0
TOTAL JUDICIAL	19,280.98	85,066.18	215,091.00	130,024.82	39.6
<u>FINANCE</u>					
10-45-110 SALARIES	7,881.60	102,019.67	188,915.00	86,895.33	54.0
10-45-130 EMPLOYEE BENEFITS	3,588.26	48,323.28	84,958.00	36,634.72	56.9
10-45-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	350.00	350.00	.0
10-45-230 TRAVEL & TRAINING	.00	59.39	4,100.00	4,040.61	1.5
10-45-240 OFFICE SUPPLIES	520.91	1,510.67	2,500.00	989.33	60.4
10-45-245 POSTAGE	.00	710.75	2,200.00	1,489.25	32.3
10-45-280 TELEPHONE	30.00	210.00	1,080.00	870.00	19.4
10-45-310 PROFESSIONAL SERVICES	14,500.00	14,500.00	29,000.00	14,500.00	50.0
10-45-695 CREDIT CARD FEES	2,460.70	14,286.73	122,000.00	107,713.27	11.7
10-45-700 SMALL EQUIPMENT	.00	.00	800.00	800.00	.0
10-45-990 ADMIN FEE OFFSET	(26,365.50)	(52,731.00)	(105,462.00)	(52,731.00)	(50.0)
TOTAL FINANCE	2,615.97	128,889.49	330,441.00	201,551.51	39.0

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-47-110 SALARIES	32,179.82	175,573.43	285,662.00	110,088.57	61.5
10-47-115 PART TIME EMPLOYEE WAGES	6,978.60	40,305.53	90,147.00	49,841.47	44.7
10-47-130 EMPLOYEE BENEFITS	16,255.42	89,892.78	167,686.00	77,793.22	53.6
10-47-210 SUBSCRIPTION & MEMBERSHIPS	67.56	1,746.40	1,230.00	(516.40)	142.0
10-47-220 PUBLIC NOTICES	49.00	49.00	2,000.00	1,951.00	2.5
10-47-230 TRAVEL & TRAINING	456.96	4,139.24	3,000.00	(1,139.24)	138.0
10-47-240 OFFICE SUPPLIES	318.96	2,950.07	2,000.00	(950.07)	147.5
10-47-245 POSTAGE	.00	94.89	400.00	305.11	23.7
10-47-250 MOTOR POOL LEASE	942.50	5,667.50	11,335.00	5,667.50	50.0
10-47-251 FUEL & PARTS	.00	1,332.99	4,000.00	2,667.01	33.3
10-47-280 TELEPHONE	69.65	283.69	1,860.00	1,576.31	15.3
10-47-330 ENGINEERING SERVICES	.00	66.00	.00	(66.00)	.0
10-47-520 LIABILITY INSURANCE DEDUCTIBLE	.00	.00	2,000.00	2,000.00	.0
10-47-690 SERVICES NOT CLASSIFIED	.00	216.74	300.00	83.26	72.3
10-47-990 ADMIN FEE OFFSET	(22,562.25)	(45,124.50)	(90,249.00)	(45,124.50)	(50.0)
TOTAL ADMINISTRATIVE	34,756.22	277,193.76	481,371.00	204,177.24	57.6
<u>NON-DEPARTMENTAL</u>					
10-49-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	382.24	219.00	(163.24)	174.5
10-49-230 TRAVEL & TRAINING	.00	.00	2,500.00	2,500.00	.0
10-49-250 UNEMPLOYMENT	.00	95.83	1,500.00	1,404.17	6.4
10-49-255 COMPUTER SERVICES	6,839.35	22,997.96	21,046.00	(1,951.96)	109.3
10-49-330 PROFESSIONAL SERVICES	9,566.61	56,058.85	89,013.00	32,954.15	63.0
10-49-510 INSURANCE & SURETY BONDS	.00	280,577.00	285,817.00	5,240.00	98.2
10-49-600 COMMUNITY PROGRAMS/PUBLIC REL	.00	8,000.00	10,000.00	2,000.00	80.0
10-49-625 MAYOR'S PUBLIC RELATION FUND	.00	230.20	400.00	169.80	57.6
10-49-630 YOUTH COUNCIL	.00	.00	5,500.00	5,500.00	.0
10-49-640 PERSONNEL RELATED COSTS	11,641.37	21,770.39	40,200.00	18,429.61	54.2
10-49-690 MISCELLANEOUS	128.76	1,240.70	1,500.00	259.30	82.7
10-49-700 SMALL EQUIPMENT	.00	240.38	.00	(240.38)	.0
10-49-740 PURCHASE EQUIPMENT	.00	.00	12,000.00	12,000.00	.0
10-49-990 ADMIN FEE OFFSET	(29,618.75)	(59,237.50)	(118,475.00)	(59,237.50)	(50.0)
TOTAL NON-DEPARTMENTAL	(1,442.66)	332,356.05	351,220.00	18,863.95	94.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-260 BUILDING MAINTENANCE	2,556.17	12,874.22	29,836.00	16,961.78	43.2
10-51-261 UTILITIES - CITY HALL/POLICE	2,530.08	16,295.08	22,000.00	5,704.92	74.1
10-51-270 BUILDING MAINT - PUBLIC WORKS	493.00	3,366.57	19,300.00	15,933.43	17.4
10-51-271 UTILITIES - PUBLIC WORKS	4,402.25	21,439.72	40,800.00	19,360.28	52.6
10-51-280 BUILDING MAINT - SENIOR CENTER	705.50	9,807.77	17,826.00	8,018.23	55.0
10-51-281 UTILITIES - SENIOR CENTER	2,858.70	11,871.89	18,000.00	6,128.11	66.0
10-51-310 SENIOR CITIZEN PERSONNEL COSTS	.00	.00	28,000.00	28,000.00	.0
10-51-990 ADMIN FEE OFFSET	(11,118.50)	(22,237.00)	(44,474.00)	(22,237.00)	(50.0)
TOTAL GENERAL GOVERNMENT BUILDINGS	2,427.20	53,418.25	131,288.00	77,869.75	40.7
<u>POLICE DEPARTMENT</u>					
10-54-110 SALARIES	141,095.10	744,448.84	1,619,752.00	875,303.16	46.0
10-54-115 PART TIME EMPLOYEE WAGES	3,263.20	20,450.48	47,568.00	27,117.52	43.0
10-54-120 BEER TAX WAGES	179.48	538.44	6,000.00	5,461.56	9.0
10-54-121 HWY SAFETY GRANT WAGES	739.80	5,593.74	10,000.00	4,406.26	55.9
10-54-130 EMPLOYEE BENEFITS	77,032.77	440,853.00	1,001,414.00	560,561.00	44.0
10-54-140 UNIFORM ALLOWANCE	781.40	11,716.60	23,760.00	12,043.40	49.3
10-54-210 SUBSCRIPTION & MEMBERSHIPS	190.00	7,916.47	7,755.00	(161.47)	102.1
10-54-220 PUBLIC NOTICES	49.00	294.00	500.00	206.00	58.8
10-54-230 TRAVEL & TRAINING	712.50	5,575.41	15,500.00	9,924.59	36.0
10-54-240 OFFICE EXPENSE	177.40	2,531.78	6,500.00	3,968.22	39.0
10-54-245 POSTAGE	22.12	359.49	800.00	440.51	44.9
10-54-250 MOTOR POOL LEASE	21,497.50	128,997.50	257,995.00	128,997.50	50.0
10-54-255 COMPUTER SERVICES	617.91	3,735.20	4,440.00	704.80	84.1
10-54-260 EQUIPMENT MAINTENANCE	561.87	800.56	4,000.00	3,199.44	20.0
10-54-280 TELEPHONE	637.14	3,855.75	14,900.00	11,044.25	25.9
10-54-292 DONATIONS - CONTINGENT	.00	1,633.15	10,000.00	8,366.85	16.3
10-54-300 INVESTIGATIONS	60.00	80.00	1,700.00	1,620.00	4.7
10-54-350 FORENSIC SERVICES	.00	30,871.00	31,000.00	129.00	99.6
10-54-387 TRAFFIC SCHOOL EXPENDITURES	.00	.00	7,000.00	7,000.00	.0
10-54-390 YOUTH CITY COURT	78.34	78.34	1,800.00	1,721.66	4.4
10-54-395 K-9 EQUIPMENT/TRAINING	.00	.00	1,000.00	1,000.00	.0
10-54-400 STRIKE FORCE	.00	21,877.00	21,800.00	(77.00)	100.4
10-54-450 DEPARTMENT SUPPLIES	2,039.00	5,427.22	7,310.00	1,882.78	74.2
10-54-640 HOMELAND SECURITY	.00	1,620.00	5,000.00	3,380.00	32.4
10-54-690 SERVICES NOT CLASSIFIED	18.04	2,764.80	5,200.00	2,435.20	53.2
10-54-700 SMALL EQUIPMENT	2,441.50	53,281.83	61,100.00	7,818.17	87.2
10-54-701 BEER TAX EXPENSE	.00	8,797.87	9,000.00	202.13	97.8
10-54-702 VICTIM ADVOCATE	.00	1,653.88	5,000.00	3,346.12	33.1
10-54-703 HWY SAFETY GRANT EQUIPMENT	.00	.00	5,500.00	5,500.00	.0
10-54-704 JAG BLOCK GRANT	3,498.00	3,498.00	4,500.00	1,002.00	77.7
10-54-705 BULLET PROOF VEST GRANT	.00	2,428.00	4,400.00	1,972.00	55.2
TOTAL POLICE DEPARTMENT	255,692.07	1,511,678.35	3,202,194.00	1,690,515.65	47.2

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-55-110 SALARIES	15,318.24	83,541.23	175,358.00	91,816.77	47.6
10-55-130 EMPLOYEE BENEFITS	7,750.79	45,430.25	90,851.00	45,420.75	50.0
10-55-210 SUBSCRIPTIONS & MEMBERSHIPS	475.00	475.00	1,770.00	1,295.00	26.8
10-55-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-55-230 TRAVEL & TRAINING	.00	734.22	5,985.00	5,250.78	12.3
10-55-240 OFFICE SUPPLIES	.00	32.43	1,000.00	967.57	3.2
10-55-245 POSTAGE	.00	74.88	500.00	425.12	15.0
10-55-255 COMPUTER SERVICES	.00	259.70	1,225.00	965.30	21.2
10-55-280 TELEPHONE	50.00	965.11	4,000.00	3,034.89	24.1
10-55-310 PROFESSIONAL SERVICES	350.00	1,775.00	4,500.00	2,725.00	39.4
10-55-340 PLAN COM & BD OF ADJ	.00	275.00	1,000.00	725.00	27.5
10-55-450 DEPARTMENT SUPPLIES	.00	157.73	.00	(157.73)	.0
10-55-645 PUBLIC RELATIONS	.00	.00	500.00	500.00	.0
10-55-700 SMALL EQUIPMENT	.00	1,939.79	800.00	(1,139.79)	242.5
TOTAL PLANNING	23,944.03	135,660.34	288,489.00	152,828.66	47.0
<u>BUILDING INSPECTION</u>					
10-56-110 SALARIES	15,740.28	76,308.06	201,076.00	124,767.94	38.0
10-56-115 PART-TIME WAGES	.00	7,925.07	15,000.00	7,074.93	52.8
10-56-130 EMPLOYEE BENEFITS	7,965.34	44,630.19	114,820.00	70,189.81	38.9
10-56-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	1,167.00	1,302.00	135.00	89.6
10-56-230 TRAVEL & TRAINING	137.90	137.90	2,788.00	2,650.10	5.0
10-56-240 OFFICE SUPPLIES	.00	318.21	1,000.00	681.79	31.8
10-56-245 POSTAGE	.00	371.72	900.00	528.28	41.3
10-56-255 COMPUTER SERVICES	.00	13,680.00	15,140.00	1,460.00	90.4
10-56-260 EQUIPMENT MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
10-56-280 TELEPHONE	190.30	5,762.39	5,500.00	(262.39)	104.8
10-56-310 PROFESSIONAL SERVICES	935.00	7,715.29	7,500.00	(215.29)	102.9
10-56-450 DEPARTMENT SUPPLIES	.00	1,074.20	450.00	(624.20)	238.7
10-56-690 SERVICES NOT CLASSIFIED	.00	30.00	.00	(30.00)	.0
10-56-700 SMALL EQUIPMENT	.00	492.28	.00	(492.28)	.0
TOTAL BUILDING INSPECTION	24,968.82	159,612.31	366,976.00	207,363.69	43.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-57-110 SALARIES	3,216.80	28,052.51	69,888.00	41,835.49	40.1
10-57-130 EMPLOYEE BENEFITS	2,060.60	14,455.08	32,905.00	18,449.92	43.9
10-57-230 TRAVEL & TRAINING	.00	.00	2,200.00	2,200.00	.0
10-57-240 OFFICE SUPPLIES	.00	475.23	800.00	324.77	59.4
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	58.80	352.80	1,000.00	647.20	35.3
10-57-370 ANIMAL SHELTER	.00	19,362.00	38,722.00	19,360.00	50.0
10-57-450 DEPARTMENT SUPPLIES	.00	67.40	900.00	832.60	7.5
10-57-700 SMALL EQUIPMENT	.00	2,690.92	2,750.00	59.08	97.9
TOTAL COMMUNITY SERVICE	5,336.20	65,455.94	149,415.00	83,959.06	43.8
<u>STREETS & HIGHWAY</u>					
10-60-110 SALARIES	17,220.29	107,102.59	249,178.00	142,075.41	43.0
10-60-130 EMPLOYEE BENEFITS	10,270.67	53,952.70	119,056.00	65,103.30	45.3
10-60-135 SNOW REMOVAL PERSONNEL	4,886.16	4,886.16	.00	(4,886.16)	.0
10-60-140 UNIFORM ALLOWANCE	76.09	1,178.70	1,900.00	721.30	62.0
10-60-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230 TRAVEL & TRAINING	.00	1,835.99	1,600.00	(235.99)	114.8
10-60-240 OFFICE SUPPLIES	28.99	1,239.52	2,280.00	1,040.48	54.4
10-60-250 MOTOR POOL LEASE	10,987.50	65,987.50	131,975.00	65,987.50	50.0
10-60-251 FUEL & PARTS	1,235.58	8,574.35	23,500.00	14,925.65	36.5
10-60-255 COMPUTER SERVICES	.00	237.77	.00	(237.77)	.0
10-60-260 EQUIPMENT MAINTENANCE	.00	23.24	2,900.00	2,876.76	.8
10-60-275 SAFETY TRAINING	43.56	1,220.26	1,900.00	679.74	64.2
10-60-280 TELEPHONE	149.51	1,827.22	8,000.00	6,172.78	22.8
10-60-285 UTILITIES/STREET LIGHTS	1,093.17	3,787.25	14,500.00	10,712.75	26.1
10-60-290 STREET LIGHT MAINTENANCE	715.00	8,516.63	15,000.00	6,483.37	56.8
10-60-330 ENGINEERING SERVICES	.00	1,346.00	7,000.00	5,654.00	19.2
10-60-420 STREET MAINTENANCE	.00	12,286.12	50,000.00	37,713.88	24.6
10-60-440 SIDEWALK REPAIRS/RAMPS	.00	65,821.00	65,000.00	(821.00)	101.3
10-60-445 SAFE SIDEWALK	.00	.00	10,000.00	10,000.00	.0
10-60-450 DEPARTMENT SUPPLIES	2.51	1,892.88	2,800.00	907.12	67.6
10-60-451 HEROS BOULEVARD	.00	658.00	.00	(658.00)	.0
10-60-500 SNOW REMOVAL	3,890.98	4,517.68	50,000.00	45,482.32	9.0
10-60-510 STREET SIGNS & SIGNAL LIGHTS	2,907.19	8,450.54	13,000.00	4,549.46	65.0
10-60-520 PAINT SUPPLIES	.00	14,736.37	15,000.00	263.63	98.2
10-60-690 SERVICES NOT CLASSIFIED	1,173.98	3,172.86	10,000.00	6,827.14	31.7
10-60-990 ADMIN FEE OFFSET	(54,523.00)	(109,046.00)	(218,092.00)	(109,046.00)	(50.0)
TOTAL STREETS & HIGHWAY	158.18	264,205.33	576,747.00	312,541.67	45.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-61-110 SALARIES	14,092.49	88,874.99	221,667.00	132,792.01	40.1
10-61-130 EMPLOYEE BENEFITS	6,642.45	41,345.55	120,942.00	79,596.45	34.2
10-61-140 UNIFORM ALLOWANCE	54.32	2,084.32	2,850.00	765.68	73.1
10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS	2,600.00	6,153.17	8,700.00	2,546.83	70.7
10-61-230 TRAVEL & TRAINING	275.00	2,150.22	9,800.00	7,649.78	21.9
10-61-240 OFFICE SUPPLIES	21.54	1,711.90	3,000.00	1,288.10	57.1
10-61-250 MOTOR POOL	851.50	5,176.50	10,353.00	5,176.50	50.0
10-61-251 FUEL & PARTS	.00	3,414.15	10,000.00	6,585.85	34.1
10-61-280 TELEPHONE	190.55	825.49	4,600.00	3,774.51	18.0
10-61-690 SERVICES NOT CLASSIFIED	398.04	1,496.37	.00	(1,496.37)	.0
10-61-990 ADMIN FEE OFFSET	(78,515.50)	(157,031.00)	(314,062.00)	(157,031.00)	(50.0)
TOTAL PUBLIC WORKS	(53,389.61)	(3,798.34)	77,850.00	81,648.34	(4.9)

PARKS & REC ADMIN

10-62-110 SALARIES	10,849.77	66,109.73	137,182.00	71,072.27	48.2
10-62-115 PART TIME EMPLOYEE WAGES	.00	.00	2,500.00	2,500.00	.0
10-62-130 EMPLOYEE BENEFITS	7,024.12	42,259.58	92,941.00	50,681.42	45.5
10-62-210 SUBSCRIPTION & MEMBERSHIPS	110.11	2,442.03	5,280.00	2,837.97	46.3
10-62-230 TRAVEL & TRAINING	320.00	331.86	2,700.00	2,368.14	12.3
10-62-240 OFFICE SUPPLIES	232.17	1,268.16	1,200.00	(68.16)	105.7
10-62-255 COMPUTER SERVICES	.00	1,500.00	2,000.00	500.00	75.0
10-62-260 EQUIPMENT MAINTENANCE	.00	259.48	4,000.00	3,740.52	6.5
10-62-285 TELEPHONE & UTILITIES	1,462.46	7,054.06	9,500.00	2,445.94	74.3
10-62-410 UNIFORM MAINTENANCE	.00	110.18	750.00	639.82	14.7
10-62-420 COMMUNITY BAND	.00	5,843.67	.00	(5,843.67)	.0
10-62-450 DEPARTMENT SUPPLIES	.00	84.31	2,500.00	2,415.69	3.4
10-62-500 MISCELLANEOUS PROGRAMS	.00	4,240.69	7,250.00	3,009.31	58.5
10-62-510 MUNICIPALITIES RAMP PROGRAMS	4,548.34	22,373.66	18,791.00	(3,582.66)	119.1
10-62-605 CHERRY DAYS	.00	21,953.17	24,000.00	2,046.83	91.5
10-62-627 AMPHITHEATER PROGRAMS	.00	.00	30,000.00	30,000.00	.0
10-62-690 SERVICES NOT CLASSIFIED	.00	117.00	600.00	483.00	19.5
10-62-695 CREDIT CARD FEES	.00	.00	1,200.00	1,200.00	.0
10-62-700 SMALL EQUIPMENT	.00	.00	750.00	750.00	.0
TOTAL PARKS & REC ADMIN	24,546.97	175,947.58	343,144.00	167,196.42	51.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-110 SALARIES	26,523.30	156,650.56	331,330.00	174,679.44	47.3
10-64-115 PART TIME EMPLOYEE WAGES	4,532.00	34,859.85	62,000.00	27,140.15	56.2
10-64-130 EMPLOYEE BENEFITS	14,843.23	87,458.19	177,123.00	89,664.81	49.4
10-64-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	1,375.00	1,375.00	.0
10-64-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-64-230 TRAVEL & TRAINING	.00	2,198.60	6,400.00	4,201.40	34.4
10-64-240 OFFICE SUPPLIES	.00	.00	200.00	200.00	.0
10-64-250 MOTOR POOL LEASE	6,105.00	36,630.00	73,260.00	36,630.00	50.0
10-64-251 FUEL & PARTS	185.35	10,796.67	20,200.00	9,403.33	53.5
10-64-255 COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-64-260 EQUIPMENT MAINTENANCE	52.23	597.98	2,500.00	1,902.02	23.9
10-64-265 BUILDING MAINTENANCE	669.59	17,938.11	11,000.00	6,938.11	163.1
10-64-285 TELEPHONE & UTILITIES	3,124.65	9,703.85	33,000.00	23,296.15	29.4
10-64-290 PINEVIEW WATER ASSESSMENT	.00	23,307.51	21,000.00	2,307.51	111.0
10-64-292 DONATIONS - CONTINGENT	.00	.00	20,000.00	20,000.00	.0
10-64-310 PROFESSIONAL SERVICES	.00	1,000.00	1,000.00	.00	100.0
10-64-410 UNIFORM MAINTENANCE	309.09	2,648.98	5,700.00	3,051.02	46.5
10-64-420 FIELD MAINTENANCE	.00	58.32	5,500.00	5,441.68	1.1
10-64-425 TRAIL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-64-430 CHEMICALS	68.80	11,313.95	21,500.00	10,186.05	52.6
10-64-440 IRRIGATION SUPPLIES	152.84	1,041.63	8,500.00	7,458.37	12.3
10-64-450 DEPARTMENT SUPPLIES	724.03	4,678.00	8,000.00	3,322.00	58.5
10-64-465 FORESTRY-TREE REMOVAL	.00	68.25	4,500.00	4,568.25	(1.5)
10-64-475 GRAFFITI REMOVAL	.00	78.04	1,000.00	921.96	7.8
10-64-480 PLAYGROUND MAINTENANCE	145.76	145.76	5,000.00	4,854.24	2.9
10-64-485 RESTROOM RENOVATION	.00	700.00	1,500.00	800.00	46.7
10-64-610 RENTAL OF EQUIPMENT	1,196.00	4,578.38	4,000.00	578.38	114.5
10-64-615 HOLIDAY DECORATIONS	711.92	5,031.28	4,500.00	531.28	111.8
10-64-690 SERVICES NOT CLASSIFIED	15.00	578.05	900.00	321.95	64.2
10-64-695 CREDIT CARD FEES	.00	.00	300.00	300.00	.0
10-64-700 SMALL EQUIPMENT	1,077.68	2,095.14	3,300.00	1,204.86	63.5
10-64-990 ADMIN FEE OFFSET	(1,500.00)	(3,000.00)	(6,000.00)	(3,000.00)	(50.0)
TOTAL PARKS	58,936.47	412,520.60	832,588.00	420,067.40	49.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-68-110 SALARIES	6,437.24	37,705.58	79,538.00	41,832.42	47.4
10-68-115 PART TIME EMPLOYEE WAGES	.00	3,622.79	23,000.00	19,377.21	15.8
10-68-130 EMPLOYEE BENEFITS	2,460.95	14,701.24	29,303.00	14,601.76	50.2
10-68-220 PRINTING & PUBLICATIONS	.00	.00	300.00	300.00	.0
10-68-230 TRAVEL & TRAINING	.00	.00	350.00	350.00	.0
10-68-255 COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-68-410 UNIFORMS	.00	235.79	250.00	14.21	94.3
10-68-450 DEPARTMENT SUPPLIES	.00	223.30	1,000.00	776.70	22.3
10-68-500 COMMUNITY PROGRAMS	118.97	3,407.62	2,500.00	(907.62)	136.3
10-68-501 SUMMER CAMPS	.00	11,202.83	17,250.00	6,047.17	64.9
10-68-630 BASEBALL	.00	.00	16,000.00	16,000.00	.0
10-68-650 FOOTBALL	.00	27,772.48	18,500.00	(9,272.48)	150.1
10-68-660 BASKETBALL	510.00	2,070.00	15,500.00	13,430.00	13.4
10-68-690 SERVICES NOT CLASSIFIED	120.00	840.00	2,500.00	1,660.00	33.6
10-68-695 CREDIT CARD FEES	.00	.00	3,500.00	3,500.00	.0
TOTAL RECREATION	9,647.16	103,281.63	210,991.00	107,709.37	49.0
TOTAL DEPT EXPENDITURES	406,159.92	3,765,416.66	7,642,096.00	3,876,679.34	49.3
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-80-230 TRANS TO CAPITAL IMPROV FUND	.00	1,217,946.50	2,998,267.00	1,780,320.50	40.6
10-80-235 TRANS TO CAP IMPROVE - CLASS C	154,573.07	273,466.02	800,000.00	526,533.98	34.2
TOTAL CONTRIBUTIONS AND TRANSFERS	154,573.07	1,491,412.52	3,798,267.00	2,306,854.48	39.3
TOTAL FUND EXPENDITURES	560,732.99	5,256,829.18	11,440,363.00	6,183,533.82	46.0
NET REVENUE OVER EXPENDITURES	7,696,571.20	7,343,306.06	.00	(7,343,306.06)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	106,229.54	
	TOTAL CURRENT ASSETS		106,229.54
	TOTAL ASSETS		106,229.54

LIABILITIES AND EQUITY

LIABILITIES

22-21310	ACCOUNTS PAYABLE	2,569.46	
	TOTAL LIABILITIES		2,569.46

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-29500	UNRESERVED - BEGINNING OF YEAR	176,207.49	
	REVENUE OVER EXPENDITURES - YTD	(72,547.41)	
	BALANCE - CURRENT DATE	103,660.08	
	TOTAL FUND EQUITY		103,660.08
	TOTAL LIABILITIES AND EQUITY		106,229.54

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

AQUATIC CENTER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
22-36-500 ADMISSION FEES	99,378.90	178,808.57	230,000.00	51,191.43	77.7
22-36-600 GROUP RESERVATIONS	6,621.95	5,409.95	40,000.00	34,590.05	13.5
22-36-700 SWIM LESSONS	(1,558.48)	9,862.00	70,000.00	60,138.00	14.1
22-36-800 CONCESSIONS	.00	12,574.03	10,000.00	(2,574.03)	125.7
22-36-850 BOWERY RENTALS	590.00	814.00	2,400.00	1,586.00	33.9
22-36-900 MERCHANDISE	64.00	144.00	5,000.00	4,856.00	2.9
22-36-950 MISCELLANEOUS REVENUE	693.64	811.32	4,765.00	3,953.68	17.0
22-38-200 TRANSFER IN - RDA FUND	.00	.00	188,281.00	188,281.00	.0
TOTAL FUND REVENUE	105,790.01	208,423.87	550,446.00	342,022.13	37.9
<u>EXPENDITURES</u>					
22-69-110 SALARIES	6,369.71	36,626.80	79,912.00	43,285.20	45.8
22-69-115 PART TIME EMPLOYEE WAGES	.00	126,557.47	198,000.00	71,442.53	63.9
22-69-130 EMPLOYEE BENEFITS	3,679.51	32,207.76	61,234.00	29,026.24	52.6
22-69-140 UNIFORM ALLOWANCE	979.40	1,029.89	4,700.00	3,670.11	21.9
22-69-141 UNIFORM - EMPLOYEE PAID	.00	.00	5,000.00	5,000.00	.0
22-69-210 SUBSCRIPTION & MEMBERSHIPS	16.08	35.39	600.00	564.61	5.9
22-69-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
22-69-225 ADVERTISING	.00	.00	1,200.00	1,200.00	.0
22-69-230 TRAVEL & TRAINING	.00	1,106.63	1,800.00	693.37	61.5
22-69-240 OFFICE SUPPLIES	.00	1,119.94	2,800.00	1,680.06	40.0
22-69-255 COMPUTER SERVICES	.00	1,696.36	2,000.00	303.64	84.8
22-69-260 EQUIPMENT MAINTENANCE	222.37	3,119.89	7,000.00	3,880.11	44.6
22-69-265 BUILDING MAINTENANCE	504.05	2,749.58	4,500.00	1,750.42	61.1
22-69-285 TELEPHONE & UTILITIES	1,377.57	35,050.75	65,500.00	30,449.25	53.5
22-69-310 PROFESSIONAL & TECHNICAL	59.00	512.80	3,100.00	2,587.20	16.5
22-69-430 CHEMICALS	.00	22,379.52	35,000.00	12,620.48	63.9
22-69-450 DEPARTMENT SUPPLIES	.00	2,334.17	11,500.00	9,165.83	20.3
22-69-455 RETAIL SALES	.00	4,381.69	5,000.00	618.31	87.6
22-69-550 POOL MAINTENANCE	.00	2,348.16	25,500.00	23,151.84	9.2
22-69-690 SERVICES NOT CLASSIFIED	15.00	2,030.68	4,400.00	2,369.32	46.2
22-69-695 CREDIT CARD FEES	5,683.80	5,683.80	8,500.00	2,816.20	66.9
22-69-700 SMALL EQUIPMENT	.00	.00	2,950.00	2,950.00	.0
22-69-740 CAPITAL EQUIPMENT PURCHASES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	18,906.49	280,971.28	550,446.00	269,474.72	51.0
NET REVENUE OVER EXPENDITURES	86,883.52	(72,547.41)	.00	72,547.41	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	591,764.00	
23-13110	ACCOUNTS RECEIVABLE	201,704.15	
	TOTAL CURRENT ASSETS		793,468.15
	TOTAL ASSETS		793,468.15

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-29500	UNRESERVED - BEGINNING OF YEAR	796,284.39	
	REVENUE OVER EXPENDITURES - YTD	(2,816.24)	
	BALANCE - CURRENT DATE	793,468.15	
	TOTAL FUND EQUITY		793,468.15
	TOTAL LIABILITIES AND EQUITY		793,468.15

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

TRANSPORTATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
23-36-100	INTEREST EARNED	159.52	1,113.06	.00	(1,113.06)	.0
23-37-110	TRANSPORTATION UTILITY FEE	2,740.33	.00	.00	.00	.0
	TOTAL FUND REVENUE	2,899.85	1,113.06	.00	(1,113.06)	.0
	<u>EXPENDITURES</u>					
23-40-562	FEE REFUNDS	2,740.33	3,929.30	.00	(3,929.30)	.0
	TOTAL FUND EXPENDITURES	2,740.33	3,929.30	.00	(3,929.30)	.0
	NET REVENUE OVER EXPENDITURES	159.52	(2,816.24)	.00	2,816.24	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	1,190,384.55	
	TOTAL CURRENT ASSETS		1,190,384.55
	TOTAL ASSETS		1,190,384.55

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
24-29500	UNRESERVED - BEGINNING OF YEAR	955,852.16	
	REVENUE OVER EXPENDITURES - YTD	234,532.39	
	BALANCE - CURRENT DATE	1,190,384.55	
	TOTAL FUND EQUITY		1,190,384.55
	TOTAL LIABILITIES AND EQUITY		1,190,384.55

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

TRANSPORTATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST	320.88	1,873.01	3,500.00	1,626.99	53.5
24-37-110	TRANSPORTATION IMPACT FEE	29,865.81	232,659.38	395,684.00	163,024.62	58.8
24-37-120	APPROPRIATE FUND BALANCE	.00	.00	250,816.00	250,816.00	.0
	TOTAL FUND REVENUE	30,186.69	234,532.39	650,000.00	415,467.61	36.1
	<u>EXPENDITURES</u>					
24-40-800	TRANSFER TO CAPITAL PROJECTS	.00	.00	650,000.00	650,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
	NET REVENUE OVER EXPENDITURES	30,186.69	234,532.39	.00	(234,532.39)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS	1,371,268.55	
25-13110	ACCOUNTS RECEIVABLE	659.22	
	TOTAL CURRENT ASSETS		1,371,927.77
	TOTAL ASSETS		1,371,927.77

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-29500	UNRESERVED FUND BALANCE	1,255,579.41	
	REVENUE OVER EXPENDITURES - YTD	116,348.36	
	BALANCE - CURRENT DATE	1,371,927.77	
	TOTAL FUND EQUITY		1,371,927.77
	TOTAL LIABILITIES AND EQUITY		1,371,927.77

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

TRANSPORTATION SALES TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
25-36-100	INTEREST EARNED	369.64	2,035.01	2,000.00	(35.01)	101.8
25-37-110	TRANSPORT. SALES TAX REVENUE	.00	114,313.35	249,000.00	134,686.65	45.9
25-37-120	APPROPRIATE FUND BALANCE	.00	.00	470,000.00	470,000.00	.0
	TOTAL FUND REVENUE	369.64	116,348.36	721,000.00	604,651.64	16.1
	<u>EXPENDITURES</u>					
25-40-800	TRANSFER TO OTHER FUNDS	.00	.00	721,000.00	721,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	721,000.00	721,000.00	.0
	NET REVENUE OVER EXPENDITURES	369.64	116,348.36	.00	(116,348.36)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	682,065.21	
	TOTAL CURRENT ASSETS		682,065.21
	TOTAL ASSETS		682,065.21

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-29500	UNRESERVED BEGINNING OF YEAR	625,407.15	
	REVENUE OVER EXPENDITURES - YTD	56,658.06	
	BALANCE - CURRENT DATE	682,065.21	
	TOTAL FUND EQUITY		682,065.21
	TOTAL LIABILITIES AND EQUITY		682,065.21

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
32-36-100 INTEREST EARNED	183.86	1,061.61	1,000.00	(61.61)	106.2
32-37-110 SEWER IMPACT FEE REVENUE	7,098.00	55,596.45	102,375.00	46,778.55	54.3
TOTAL FUND REVENUE	7,281.86	56,658.06	103,375.00	46,716.94	54.8
<u>EXPENDITURES</u>					
32-40-310 PROFESSIONAL SERVICES	.00	.00	40,000.00	40,000.00	.0
32-40-810 PROJECT RESERVE	.00	.00	63,375.00	63,375.00	.0
TOTAL FUND EXPENDITURES	.00	.00	103,375.00	103,375.00	.0
NET REVENUE OVER EXPENDITURES	7,281.86	56,658.06	.00	(56,658.06)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	1,991,135.10	
	TOTAL CURRENT ASSETS		1,991,135.10
	TOTAL ASSETS		1,991,135.10

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
33-29500	UNRESERVED BEGINNING OF YEAR	1,867,077.91	
	REVENUE OVER EXPENDITURES - YTD	124,057.19	
	BALANCE - CURRENT DATE	1,991,135.10	
	TOTAL FUND EQUITY		1,991,135.10
	TOTAL LIABILITIES AND EQUITY		1,991,135.10

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

STORM IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
33-36-100 INTEREST EARNED	536.73	3,156.39	5,000.00	1,843.61	63.1
33-37-110 STORM WATER IMPACT FEE REVENUE	17,692.80	120,900.80	226,928.00	106,027.20	53.3
33-37-120 APPROPRIATE FUND BALANCE	.00	.00	121,072.00	121,072.00	.0
TOTAL FUND REVENUE	18,229.53	124,057.19	353,000.00	228,942.81	35.1
<u>EXPENDITURES</u>					
33-40-305 PROFESSIONAL SERVICES	.00	.00	40,000.00	40,000.00	.0
33-40-800 TRANSFER TO OTHER FUNDS	.00	.00	313,000.00	313,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	353,000.00	353,000.00	.0
NET REVENUE OVER EXPENDITURES	18,229.53	124,057.19	.00	(124,057.19)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	5,617,574.28	
40-14110	GRANTS RECEIVABLE	(821,147.20)	
	TOTAL CURRENT ASSETS		4,796,427.08
	TOTAL ASSETS		4,796,427.08

LIABILITIES AND EQUITY

LIABILITIES

40-21310	ACCOUNTS PAYABLE	272,040.61	
40-21315	CONSTRUCTION RETENTION PAYABLE	173,801.22	
	TOTAL LIABILITIES		445,841.83

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
40-29500	UNRESERVED BEGINNING OF YEAR	6,132,064.87	
	REVENUE OVER EXPENDITURES - YTD	(1,781,479.62)	
	BALANCE - CURRENT DATE	4,350,585.25	
	TOTAL FUND EQUITY		4,350,585.25
	TOTAL LIABILITIES AND EQUITY		4,796,427.08

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
40-30-100 INTEREST INCOME	1,514.83	4,117.75	.00	(4,117.75)	.0
40-30-101 MISCELLANEOUS REVENUE	.00	44,584.66	.00	(44,584.66)	.0
40-30-105 GRANT INCOME	.00	.00	4,224,639.00	4,224,639.00	.0
40-30-220 PARK IMPACT FEE	32,124.00	219,514.00	481,340.00	261,826.00	45.6
40-38-120 TRANSFER FROM GENERAL FUND	.00	.00	2,998,267.00	2,998,267.00	.0
40-38-121 TRANSFER FROM GF - ARPA	.00	1,217,946.50	.00	(1,217,946.50)	.0
40-38-125 TRANSFER FROM CLASS C FUNDS	154,573.07	273,466.02	800,000.00	526,533.98	34.2
40-38-152 TRANSFER FROM TRANSP SALES TAX	.00	.00	721,000.00	721,000.00	.0
40-38-155 TRANSFER FROM TRANS IMPACT FEE	.00	.00	650,000.00	650,000.00	.0
40-38-900 BEG FUND BALANCE	.00	.00	437,856.00	437,856.00	.0
TOTAL FUND REVENUE	188,211.90	1,759,628.93	10,313,102.00	8,553,473.07	17.1
<u>EXPENDITURES</u>					
40-40-119 TRAILS	.00	270.00	.00	(270.00)	.0
40-40-130 CITY BUILDING IMPROVEMENTS	.00	4,859.00	13,557.00	8,698.00	35.8
40-40-131 PUBLIC SAFETY BUILDING	26,210.00	360,245.00	400,000.00	39,755.00	90.1
40-40-147 MCGRIFF PARK	.00	2,040.50	80,000.00	77,959.50	2.6
40-40-154 COMMUNITY POND	.00	3,244.69	1,651,278.00	1,648,033.31	.2
40-40-310 PROFESSIONAL SERVICES	.00	.00	60,000.00	60,000.00	.0
40-40-402 ROAD RECONSTRUCTION/REPAIR	44,289.80	503,959.86	800,000.00	296,040.14	63.0
40-40-405 MONROE BLVD ROW EXPENDITURES	.00	1,344.00	.00	(1,344.00)	.0
40-40-406 400/450 EAST ROW	.00	5,039.95	.00	(5,039.95)	.0
40-40-407 2600 N. INTERSECTION	2,100.00	207,605.30	284,000.00	76,394.70	73.1
40-40-409 400/450 E WIDENING	215,071.47	2,452,500.25	4,486,000.00	2,033,499.75	54.7
40-40-810 APPROPRIATE FUND BALANCE	.00	.00	2,538,267.00	2,538,267.00	.0
TOTAL FUND EXPENDITURES	287,671.27	3,541,108.55	10,313,102.00	6,771,993.45	34.3
NET REVENUE OVER EXPENDITURES	(99,459.37)	(1,781,479.62)	.00	1,781,479.62	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	387,663.45	
41-13100	PROPERTY MANAGEMENT TRUST	15,580.63	
41-13110	ACCOUNTS RECEIVABLE	(8,655.00)	
41-13115	ALLIANCE CASH CLEARING	(28,495.91)	
	TOTAL CURRENT ASSETS		366,093.17
	TOTAL ASSETS		366,093.17

LIABILITIES AND EQUITY

LIABILITIES

41-21310	ACCOUNTS PAYABLE	319.86	
41-21315	RENTAL DEPOSITS	13,180.88	
41-21316	PREPAID RENT	2,399.75	
	TOTAL LIABILITIES		15,900.49

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-29500	UNRESERVED BEGINNING OF YEAR	348,070.86	
	REVENUE OVER EXPENDITURES - YTD	2,121.82	
	BALANCE - CURRENT DATE	350,192.68	
	TOTAL FUND EQUITY		350,192.68
	TOTAL LIABILITIES AND EQUITY		366,093.17

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

400/450 EAST IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41-30-100 INTEREST INCOME	104.50	586.06	800.00	213.94	73.3
41-30-110 RENTAL PROPERTY REVENUE	1,100.00	5,608.40	135,000.00	129,391.60	4.2
TOTAL FUND REVENUE	1,204.50	6,194.46	135,800.00	129,605.54	4.6
<u>EXPENDITURES</u>					
41-40-410 RENTAL PROPERTY EXPENSE	50.32	3,724.82	40,000.00	36,275.18	9.3
41-40-450 UTILITIES	347.82	347.82	.00	(347.82)	.0
41-40-710 FUND BALANCE RESERVE	.00	.00	95,800.00	95,800.00	.0
TOTAL FUND EXPENDITURES	398.14	4,072.64	135,800.00	131,727.36	3.0
NET REVENUE OVER EXPENDITURES	806.36	2,121.82	.00	(2,121.82)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

WATER FUND

ASSETS

CURRENT ASSETS

51-11900	COMBINED INVESTMENTS	4,395,819.99	
51-13110	ACCOUNTS RECEIVABLE	120,670.52	
51-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(4,381.56)	
51-13130	ACCOUNTS RECEIVABLE	(900.00)	
51-14310	PREPAID EXPENSE	(.01)	
51-14311	INVENTORY	199,999.04	
51-15115	DEFERRED OUTFLOWS - PENSION	57,175.00	

TOTAL CURRENT ASSETS 4,768,382.98

PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	1,510,579.99	
51-16300	WATER STOCK	6,250.00	
51-16310	WATER SYSTEM & WELLS	19,444,211.71	
51-16311	WATER SYSTEM (CONTRIBUTED)	11,339,636.73	
51-16320	ALLOW FOR DEPRECIATION	(13,233,142.28)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	1,950,348.74	

TOTAL PROPERTY & EQUIPMENT 21,488,294.23

TOTAL ASSETS 26,256,677.21

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	141,703.71	
51-21314	FIRE HYDRANT RENTALS	7,329.60	
51-21315	UTILITY DEPOSITS	220.00	
51-21316	CONSTRUCTION RETENTION PAYABLE	(3,507.26)	
51-21320	COMPENSATED ABSENCES PAYABLE	31,315.89	
51-21335	COVE RESERVOIR PAYABLE	1,231,086.65	
51-22110	WAGES PAYABLE	.01	
51-23325	NORTH VIEW RESERVOIR PAYABLE	9,444.03	
51-24110	NET PENSION LIABILITY	13,832.00	
51-24115	DEFERRED INFLOWS - PENSION	98,166.00	

TOTAL LIABILITIES 1,529,590.63

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, 2021

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	23,084,594.60	
	REVENUE OVER EXPENDITURES - YTD	<u>124,546.52</u>	
	BALANCE - CURRENT DATE	<u>23,209,141.12</u>	
	TOTAL FUND EQUITY		<u>24,727,086.58</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>26,256,677.21</u></u>

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
51-36-100 INTEREST EARNED	1,184.94	7,168.30	32,000.00	24,831.70	22.4
51-36-400 SALE OF ASSETS	.00	.00	237,000.00	237,000.00	.0
51-36-495 METER RENTALS	420.00	770.00	900.00	130.00	85.6
51-36-500 MISCELLANEOUS REVENUE	3,890.04	34,357.83	39,000.00	4,642.17	88.1
51-37-110 UTILITY BILLING	181,760.08	1,126,314.33	2,292,341.00	1,166,026.67	49.1
51-37-200 WATER CONSTRUCTION FEES	.00	.00	10,000.00	10,000.00	.0
51-37-350 CONNECTION FEES	6,175.00	51,893.00	80,000.00	28,107.00	64.9
51-39-010 IMPACT FEES	29,810.61	254,466.57	621,000.00	366,533.43	41.0
TOTAL FUND REVENUE	223,240.67	1,474,970.03	3,312,241.00	1,837,270.97	44.5
<u>EXPENDITURES</u>					
51-40-110 SALARIES	37,023.77	182,890.27	371,548.00	188,657.73	49.2
51-40-130 EMPLOYEE BENEFITS	19,103.14	103,889.78	211,536.00	107,646.22	49.1
51-40-140 UNIFORM ALLOWANCE	27.63	2,841.38	6,650.00	3,808.62	42.7
51-40-210 SUBSCRIPTION & MEMBERSHIPS	.00	22,152.54	24,650.00	2,497.46	89.9
51-40-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
51-40-230 TRAVEL	150.00	3,775.71	9,600.00	5,824.29	39.3
51-40-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
51-40-245 POSTAGE & MAILING SERVICES	785.55	9,274.04	12,000.00	2,725.96	77.3
51-40-250 MOTOR POOL LEASE	3,443.00	20,718.00	41,436.00	20,718.00	50.0
51-40-251 FUEL & PARTS	1,281.00	8,939.56	20,000.00	11,060.44	44.7
51-40-280 TAX ASSESMENT	.00	3,601.32	7,500.00	3,898.68	48.0
51-40-281 TELEPHONE	168.59	914.78	9,530.00	8,615.22	9.6
51-40-290 POWER FOR PUMPING	15,850.77	55,470.46	93,500.00	38,029.54	59.3
51-40-310 PROFESSIONAL SERVICES	.00	.00	58,000.00	58,000.00	.0
51-40-330 ENGINEER SERVICES	.00	11,745.00	10,000.00	(1,745.00)	117.5
51-40-409 BUILDING MAINTENANCE	3,650.77	7,419.85	77,000.00	69,580.15	9.6
51-40-410 PREVENTATIVE MAINTENANCE	2,929.45	24,930.21	133,900.00	108,969.79	18.6
51-40-411 ASPHALT/PATCH REPAIRS	800.00	22,604.00	30,000.00	7,396.00	75.4
51-40-412 REVOLVING PUMP REPAIRS	.00	.00	10,000.00	10,000.00	.0
51-40-450 DEPARTMENT SUPPLIES	7,488.03	54,726.37	79,600.00	24,873.63	68.8
51-40-454 METERS - NEW CONNECTIONS	.00	65,687.32	75,000.00	9,312.68	87.6
51-40-455 METERS - CHANGE OUT	.00	1,643.99	20,000.00	18,356.01	8.2
51-40-490 WATER SAMPLE TESTING	636.00	4,466.00	15,000.00	10,534.00	29.8
51-40-550 DEPRECIATION	202,500.00	405,000.00	810,000.00	405,000.00	50.0
51-40-560 BAD DEBT	.00	25.24	2,000.00	1,974.76	1.3
51-40-570 COLLECTION COSTS	78.82	78.82	400.00	321.18	19.7
51-40-690 SERVICES NOT CLASSIFIED	.00	6,724.56	400.00	(6,324.56)	1681.1
51-40-695 CREDIT CARD FEES	591.52	3,460.83	8,000.00	4,539.17	43.3
51-40-700 SMALL EQUIPMENT	.00	.00	10,900.00	10,900.00	.0
51-40-740 PURCHASE EQUIPMENT	.00	.00	242,000.00	242,000.00	.0
51-40-750 CAPITAL PROJECTS	9,275.67	184,644.48	3,132,000.00	2,947,355.52	5.9
51-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(3,374,000.00)	(3,374,000.00)	.0
51-40-900 ADMIN FEE - GENERAL FUND	71,399.50	142,799.00	285,598.00	142,799.00	50.0
TOTAL FUND EXPENDITURES	377,183.21	1,350,423.51	2,437,748.00	1,087,324.49	55.4

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
NET REVENUE OVER EXPENDITURES	(153,942.54)	124,546.52	874,493.00	749,946.48	14.2

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

SEWER FUND

ASSETS

CURRENT ASSETS

52-11900	COMBINED INVESTMENTS	1,583,714.42	
52-13110	ACCOUNTS RECEIVABLE	179,064.95	
52-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(6,985.33)	
52-15115	DEFERRED OUTFLOWS - PENSION	18,412.00	
	TOTAL CURRENT ASSETS		1,774,206.04

PROPERTY & EQUIPMENT

52-16215	CONSTRUCTION IN PROGRESS	689,439.19	
52-16310	SEWER SYSTEM	3,531,670.82	
52-16311	SEWER SYSTEM (CONTRIBUTED)	8,866,583.70	
52-16320	ALLOW FOR DEPRECIATION	(4,204,645.88)	
52-16520	MACHINERY & EQUIPMENT	613,968.25	
	TOTAL PROPERTY & EQUIPMENT		9,497,016.08
	TOTAL ASSETS		11,271,222.12

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	121,544.05	
52-21316	CONSTRUCTION RETENTION PAYABLE	3,172.12	
52-21320	COMPENSATED ABSENCES PAYABLE	15,357.43	
52-22110	WAGES PAYABLE	(.01)	
52-24110	NET PENSION LIABILITY	4,454.00	
52-24115	DEFERRED INFLOWS - PENSION	31,613.00	
	TOTAL LIABILITIES		176,140.59

FUND EQUITY

52-28210	CONTRIBUTION BY MUNICIPALITY	175,659.44	
	UNAPPROPRIATED FUND BALANCE:		
52-29500	UNRESERVED BEGINNING OF YEAR	10,786,876.02	
	REVENUE OVER EXPENDITURES - YTD	132,546.07	
	BALANCE - CURRENT DATE	10,919,422.09	
	TOTAL FUND EQUITY		11,095,081.53
	TOTAL LIABILITIES AND EQUITY		11,271,222.12

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
52-36-100 INTEREST INCOME	426.91	2,706.32	15,000.00	12,293.68	18.0
52-36-400 SALE OF ASSETS	.00	.00	81,987.00	81,987.00	.0
52-36-500 MISCELLANEOUS REVENUE	.00	1,355.38	.00	(1,355.38)	.0
52-37-110 UTILITY BILLING	200,702.71	1,188,835.09	2,401,428.00	1,212,592.91	49.5
52-37-350 CONNECTION FEES	728.00	5,208.00	7,000.00	1,792.00	74.4
TOTAL FUND REVENUE	201,857.62	1,198,104.79	2,505,415.00	1,307,310.21	47.8
<u>EXPENDITURES</u>					
52-40-110 SALARIES	7,489.44	49,297.61	150,317.00	101,019.39	32.8
52-40-115 PART-TIME WAGES	1,727.48	9,766.38	17,632.00	7,865.62	55.4
52-40-130 EMPLOYEE BENEFITS	4,378.19	27,121.45	105,762.00	78,640.55	25.6
52-40-140 UNIFORM ALLOWANCE	88.11	911.50	2,700.00	1,788.50	33.8
52-40-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	2,700.00	2,500.00	(200.00)	108.0
52-40-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
52-40-230 TRAVEL & TRAINING	100.00	1,291.40	3,995.00	2,703.60	32.3
52-40-240 OFFICE SUPPLIES	58.26	58.26	2,280.00	2,221.74	2.6
52-40-245 POSTAGE & MAILING SERVICES	785.55	6,231.91	10,000.00	3,768.09	62.3
52-40-250 MOTOR POOL LEASE	2,956.00	17,756.00	35,512.00	17,756.00	50.0
52-40-251 FUEL & PARTS	10.38	6,335.47	12,400.00	6,064.53	51.1
52-40-255 COMPUTER SERVICES	.00	.00	1,546.00	1,546.00	.0
52-40-281 TELEPHONE	109.86	617.40	2,800.00	2,182.60	22.1
52-40-330 ENGINEER SERVICES	600.00	600.00	2,000.00	1,400.00	30.0
52-40-370 CENTRAL WEBER SEWER DISTRICT	.00	622,681.00	1,308,426.00	685,745.00	47.6
52-40-375 SEWER CHARGES OGDEN CITY	.00	11,327.46	20,000.00	8,672.54	56.6
52-40-440 SEWER LINE MAINTENANCE	510.00	20,402.14	52,000.00	31,597.86	39.2
52-40-441 ASPHALT/PATCH REPAIRS	4,930.00	6,510.00	10,000.00	3,490.00	65.1
52-40-450 DEPARTMENT SUPPLIES	107.99	902.91	8,000.00	7,097.09	11.3
52-40-550 DEPRECIATION	70,000.00	140,000.00	280,000.00	140,000.00	50.0
52-40-560 BAD DEBT	.00	.00	6,600.00	6,600.00	.0
52-40-570 COLLECTION COSTS	.00	.00	200.00	200.00	.0
52-40-690 SERVICES NOT CLASSIFIED	.00	248.00	500.00	252.00	49.6
52-40-695 CREDIT CARD FEES	473.22	2,768.66	5,000.00	2,231.34	55.4
52-40-700 SMALL EQUIPMENT	.00	694.93	1,200.00	505.07	57.9
52-40-740 PURCHASE EQUIPMENT	.00	.00	84,500.00	84,500.00	.0
52-40-755 CAPITAL PROJECTS	1,260.00	21,016.74	377,000.00	355,983.26	5.6
52-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(461,500.00)	(461,500.00)	.0
52-40-900 ADMIN FEE - GENERAL FUND	58,159.75	116,319.50	232,639.00	116,319.50	50.0
TOTAL FUND EXPENDITURES	153,744.23	1,065,558.72	2,275,009.00	1,209,450.28	46.8
NET REVENUE OVER EXPENDITURES	48,113.39	132,546.07	230,406.00	97,859.93	57.5

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

53-11900	COMBINED INVESTMENTS	1,796,670.96	
53-13110	ACCOUNTS RECEIVABLE	63,585.35	
53-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(3,450.59)	
53-14230	DUE FROM OTHER GOVERNMENTS	51,903.50	
53-15115	DEFERRED OUTFLOWS - PENSION	20,766.00	
TOTAL CURRENT ASSETS			1,929,475.22

PROPERTY & EQUIPMENT

53-16110	LAND	98,983.17	
53-16215	CONSTRUCTION IN PROGRESS	867,412.66	
53-16310	STORM DRAIN SYSTEM	5,079,688.24	
53-16311	STORM WATER SYS (CONTRIBUTED)	9,835,505.40	
53-16320	ALLOW FOR DEPRECIATION	(5,325,847.11)	
53-16520	MACHINERY & EQUIPMENT	1,236,119.63	
TOTAL PROPERTY & EQUIPMENT			11,791,861.99
TOTAL ASSETS			13,721,337.21

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	27,991.53	
53-21316	CONSTRUCTION RETENTION PAYABLE	8,379.47	
53-21320	COMPENSATED ABSENCES PAYABLE	15,233.11	
53-22110	WAGES PAYABLE	(.01)	
53-24110	NET PENSION LIABILITY	5,024.00	
53-24115	DEFERRED INFLOWS - PENSION	35,654.00	
TOTAL LIABILITIES			92,282.10

FUND EQUITY

53-28210	CONTRIBUTION BY MUNICIPALITY	200,000.00	
UNAPPROPRIATED FUND BALANCE:			
53-29500	BEGINNING OF YEAR	13,371,412.80	
	REVENUE OVER EXPENDITURES - YTD	57,642.31	
BALANCE - CURRENT DATE		13,429,055.11	
TOTAL FUND EQUITY			13,629,055.11
TOTAL LIABILITIES AND EQUITY			13,721,337.21

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
53-36-100 INTEREST EARNED	484.31	2,929.09	8,000.00	5,070.91	36.6
53-36-400 SALE OF ASSETS	.00	36,400.00	130,487.00	94,087.00	27.9
53-36-500 MISCELLANEOUS REVENUE	.00	1,300.26	.00	(1,300.26)	.0
53-36-560 GRANT REVENUE	.00	.00	2,718,304.00	2,718,304.00	.0
53-37-110 UTILITY BILLING	96,040.77	572,885.19	1,167,282.00	594,396.81	49.1
53-39-010 TRANSFER FROM STORM IMPACT FEE	.00	.00	313,000.00	313,000.00	.0
TOTAL FUND REVENUE	96,525.08	613,514.54	4,337,073.00	3,723,558.46	14.2
<u>EXPENDITURES</u>					
53-40-110 SALARIES	12,957.03	74,604.46	165,419.00	90,814.54	45.1
53-40-130 EMPLOYEE BENEFITS	6,476.45	36,880.62	92,524.00	55,643.38	39.9
53-40-140 UNIFORM	202.35	1,656.19	2,850.00	1,193.81	58.1
53-40-210 SUBSCRIPTIONS & MEMBERSHIPS	6,200.00	7,104.00	2,700.00	(4,404.00)	263.1
53-40-230 TRAVEL & TRAINING	.00	1,203.46	2,795.00	1,591.54	43.1
53-40-240 OFFICE SUPPLIES	.00	.00	2,280.00	2,280.00	.0
53-40-245 MAILING SERVICES	785.55	6,248.41	12,500.00	6,251.59	50.0
53-40-250 MOTOR POOL LEASE	3,859.00	23,209.00	46,418.00	23,209.00	50.0
53-40-251 FUEL & PARTS	.00	4,550.07	16,800.00	12,249.93	27.1
53-40-255 COMPUTER SERVICES	.00	.00	9,400.00	9,400.00	.0
53-40-281 TELEPHONE	158.60	576.50	3,000.00	2,423.50	19.2
53-40-310 PROFESSIONAL SERVICES	.00	.00	3,000.00	3,000.00	.0
53-40-330 ENGINEER SERVICE	.00	3,585.00	10,000.00	6,415.00	35.9
53-40-370 PINEVIEW WATER ASSESSMENT	.00	5,378.36	4,500.00	(878.36)	119.5
53-40-372 NORTH OGDEN CANAL CO	20,000.00	20,000.00	20,000.00	.00	100.0
53-40-375 STORM WATER CHARGES OGDEN CITY	.00	1,060.62	10,000.00	8,939.38	10.6
53-40-410 PREVENTATIVE MAINTENANCE	.00	3,876.28	15,000.00	11,123.72	25.8
53-40-450 DEPARTMENT SUPPLIES	52.45	2,446.72	9,250.00	6,803.28	26.5
53-40-550 DEPRECIATION	81,250.00	162,500.00	325,000.00	162,500.00	50.0
53-40-560 BAD DEBT	.00	.00	2,200.00	2,200.00	.0
53-40-690 SERVICES NOT CLASSIFIED	.00	88.00	33,500.00	33,412.00	.3
53-40-695 CREDIT CARD FEES	248.44	1,453.54	3,000.00	1,546.46	48.5
53-40-700 SMALL EQUIPMENT	.00	1,075.98	3,240.00	2,164.02	33.2
53-40-740 PURCHASE EQUIPMENT	.00	.00	548,375.00	548,375.00	.0
53-40-750 CAPITAL PROJECTS	885.50	64,235.52	3,101,304.00	3,037,068.48	2.1
53-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(3,649,679.00)	(3,649,679.00)	.0
53-40-900 ADMIN FEE - GENERAL FUND	67,069.75	134,139.50	268,279.00	134,139.50	50.0
TOTAL FUND EXPENDITURES	200,145.12	555,872.23	1,063,655.00	507,782.77	52.3
NET REVENUE OVER EXPENDITURES	(103,620.04)	57,642.31	3,273,418.00	3,215,775.69	1.8

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

58-11900	COMBINED INVESTMENTS	335,724.49	
58-13110	ACCOUNTS RECEIVABLE	90,040.21	
58-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(3,550.46)	
58-15115	DEFERRED OUTFLOWS - PENSION	13,936.00	
	TOTAL CURRENT ASSETS		436,150.24

PROPERTY & EQUIPMENT

58-16210	BUILDINGS	72,476.36	
58-16320	ALLOW FOR DEPRECIATION	(1,126,715.41)	
58-16520	MACHINERY & EQUIPMENT	1,225,699.66	
	TOTAL PROPERTY & EQUIPMENT		171,460.61
	TOTAL ASSETS		607,610.85

LIABILITIES AND EQUITY

LIABILITIES

58-21310	ACCOUNTS PAYABLE	144,171.33	
58-21320	COMPENSATED ABSENCES PAYABLE	12,366.84	
58-22110	WAGES PAYABLE	(.01)	
58-24110	NET PENSION LIABILITY	3,371.00	
58-24115	DEFERRED INFLOWS - PENSION	23,927.00	
	TOTAL LIABILITIES		183,836.16

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
58-29500	BEGINNING OF YEAR	493,860.26	
	REVENUE OVER EXPENDITURES - YTD	(70,085.57)	
	BALANCE - CURRENT DATE	423,774.69	
	TOTAL FUND EQUITY		423,774.69
	TOTAL LIABILITIES AND EQUITY		607,610.85

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

SOLID WASTE & DISPOSAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
58-36-100 INTEREST INCOME	90.50	597.92	5,000.00	4,402.08	12.0
58-36-400 SALE OF ASSETS	.00	.00	36,000.00	36,000.00	.0
58-36-500 MISCELLANEOUS REVENUE	25.00	6,097.00	18,000.00	11,903.00	33.9
58-37-110 UTILITY BILLING	98,926.71	589,501.15	1,168,009.00	578,507.85	50.5
58-39-010 SPECIAL FEES BUILDERS	2,600.00	21,500.00	50,000.00	28,500.00	43.0
TOTAL FUND REVENUE	101,642.21	617,696.07	1,277,009.00	659,312.93	48.4
<u>EXPENDITURES</u>					
58-40-110 SALARIES	.00	.00	33,225.00	33,225.00	.0
58-40-115 PART TIME EMPLOYEE WAGES	.00	2,051.50	6,240.00	4,188.50	32.9
58-40-130 EMPLOYEE BENEFITS	.00	174.68	28,401.00	28,226.32	.6
58-40-140 UNIFORM ALLOWANCE	247.91	612.99	950.00	337.01	64.5
58-40-230 TRAVEL & TRAINING	50.00	520.11	1,600.00	1,079.89	32.5
58-40-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
58-40-245 POSTAGE & MAILING SERVICES	785.55	6,231.87	12,500.00	6,268.13	49.9
58-40-250 MOTOR POOL LEASE	2,956.00	17,756.00	35,512.00	17,756.00	50.0
58-40-251 FUEL & PARTS	.00	1,024.70	2,000.00	975.30	51.2
58-40-280 TELEPHONE	139.85	533.23	2,100.00	1,566.77	25.4
58-40-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
58-40-360 SPRING CLEANUP	.00	.00	12,000.00	12,000.00	.0
58-40-370 TRANSFER STATION FEES	.00	217,886.44	360,000.00	142,113.56	60.5
58-40-390 WASTE HAULING	45,170.00	304,351.05	535,707.00	231,355.95	56.8
58-40-395 MULCHING	.00	.00	11,300.00	11,300.00	.0
58-40-400 GARBAGE CAN REPLACEMENT	.00	37,439.80	50,000.00	12,560.20	74.9
58-40-450 DEPARTMENT SUPPLIES	.00	2,823.25	4,000.00	1,176.75	70.6
58-40-550 DEPRECIATION	12,000.00	24,000.00	48,000.00	24,000.00	50.0
58-40-560 BAD DEBT	.00	.00	1,000.00	1,000.00	.0
58-40-690 SERVICES NOT CLASSIFIED	.00	52.21	1,000.00	947.79	5.2
58-40-695 CREDIT CARD FEES	508.71	2,976.31	5,500.00	2,523.69	54.1
58-40-740 PURCHASE EQUIPMENT	.00	.00	36,000.00	36,000.00	.0
58-40-760 CAPITAL TO BALANCE SHEET	.00	.00	(36,000.00)	(36,000.00)	.0
58-40-900 ADMIN FEE - GENERAL FUND	34,673.75	69,347.50	138,695.00	69,347.50	50.0
TOTAL FUND EXPENDITURES	96,531.77	687,781.64	1,292,730.00	604,948.36	53.2
NET REVENUE OVER EXPENDITURES	5,110.44	(70,085.57)	(15,721.00)	54,364.57	(445.8)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

61-11900	COMBINED INVESTMENTS	32,197.38	
61-14311	INVENTORY	38,393.91	
61-14400	UNLEADED FUEL INVENTORY	4,871.47	
61-14401	DIESEL FUEL INVENTORY	13,024.97	
61-15115	DEFERRED OUTFLOWS - PENSION	26,857.00	
TOTAL CURRENT ASSETS			115,344.73

PROPERTY & EQUIPMENT

61-16210	BUILDINGS & STRUCTURES	337,565.37	
61-16320	ALLOW FOR DEPRECIATION	(1,862,539.10)	
61-16520	VEHICLES & EQUIPMENT	3,116,936.54	
TOTAL PROPERTY & EQUIPMENT			1,591,962.81
TOTAL ASSETS			1,707,307.54

LIABILITIES AND EQUITY

LIABILITIES

61-21310	ACCOUNTS PAYABLE	5,623.43	
61-21320	COMPENSATED ABSENCES PAYABLE	7,089.57	
61-22535	LEASE PURCHASE PAYABLE	77,638.73	
61-22600	INTEREST PAYABLE - LEASES	1,009.31	
61-24110	NET PENSION LIABILITY	6,497.00	
61-24115	DEFERRED INFLOWS - PENSION	46,112.00	
TOTAL LIABILITIES			143,970.04

FUND EQUITY

61-28210	CONTRIBUTION BY MUNICIPALITY	1,649,243.98	
UNAPPROPRIATED FUND BALANCE:			
61-29500	BEGINNING OF YEAR	(50,352.79)	
	REVENUE OVER EXPENDITURES - YTD	(35,553.69)	
BALANCE - CURRENT DATE		(85,906.48)	
TOTAL FUND EQUITY			1,563,337.50
TOTAL LIABILITIES AND EQUITY			1,707,307.54

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
61-36-100 INTEREST INCOME	8.68	11.83	.00	(11.83)	.0
61-36-400 SALE OF ASSETS	.00	.00	358,661.00	358,661.00	.0
61-36-500 SALE OF MATERIALS & SUPPLIES	.00	1,178.78	14,000.00	12,821.22	8.4
61-36-550 VEHICLE PROGRAM	231.00	1,374.00	.00	(1,374.00)	.0
61-37-800 LEASE CONTRACT GENERAL FUND	18,886.50	113,461.50	226,923.00	113,461.50	50.0
61-37-810 LEASE CONTRACT WATER UTILITY	3,443.00	20,718.00	41,436.00	20,718.00	50.0
61-37-820 LEASE CONTRACT SEWER UTILITY	2,956.00	17,756.00	35,512.00	17,756.00	50.0
61-37-830 LEASE CONTRACT STRM WA UTILITY	3,859.00	23,209.00	46,418.00	23,209.00	50.0
61-37-840 LEASE CONTRACT - SOLID WASTE	2,956.00	17,756.00	35,512.00	17,756.00	50.0
61-38-120 CONTRIBUTION FROM FUND #62	3,657.90	21,947.50	43,895.00	21,947.50	50.0
61-38-811 UNFUNDED DEPRECIATION	.00	.00	137,000.00	137,000.00	.0
TOTAL FUND REVENUE	35,998.08	217,412.61	939,357.00	721,944.39	23.1
<u>EXPENDITURES</u>					
61-40-110 SALARIES	14,491.47	81,430.38	163,919.00	82,488.62	49.7
61-40-130 EMPLOYEE BENEFITS	7,365.96	43,369.83	87,814.00	44,444.17	49.4
61-40-140 UNIFORM ALLOWANCE	235.83	1,681.70	2,850.00	1,168.30	59.0
61-40-205 SUBSCRIPTIONS & MEMBERSHIPS	.00	1,200.00	3,100.00	1,900.00	38.7
61-40-230 TRAVEL & TRAINING	.00	432.17	1,600.00	1,167.83	27.0
61-40-250 VEHICLE MAINTENANCE	(127.11)	2,021.48	800.00	(1,221.48)	252.7
61-40-260 FUEL PURCHASES	56.42	177.27	14,000.00	13,822.73	1.3
61-40-280 TELEPHONE	118.95	401.07	4,600.00	4,198.93	8.7
61-40-450 DEPARTMENT SUPPLIES	1,684.02	7,990.68	17,000.00	9,009.32	47.0
61-40-550 DEPRECIATION - SHOP	14,933.00	14,933.00	29,866.00	14,933.00	50.0
61-40-551 DEPRECIATION - GENERAL	54,000.00	54,000.00	108,000.00	54,000.00	50.0
61-40-700 SMALL EQUIPMENT	.00	.00	2,700.00	2,700.00	.0
61-40-725 EQUIPMENT LEASES	108.26	43,814.76	114,097.00	70,282.24	38.4
61-40-740 CAPITAL EQUIPMENT	.00	.00	386,040.00	386,040.00	.0
61-40-820 INTEREST EXPENSE	.00	1,513.96	2,971.00	1,457.04	51.0
TOTAL FUND EXPENDITURES	92,866.80	252,966.30	939,357.00	686,390.70	26.9
NET REVENUE OVER EXPENDITURES	(56,868.72)	(35,553.69)	.00	35,553.69	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

62-11900	COMBINED INVESTMENTS	56,519.72	
	TOTAL CURRENT ASSETS		56,519.72

PROPERTY & EQUIPMENT

62-16320	ALLOW FOR DEPRECIATION	(718,932.33)	
62-16520	VEHICLES	943,446.89	
	TOTAL PROPERTY & EQUIPMENT		224,514.56
	TOTAL ASSETS		281,034.28

LIABILITIES AND EQUITY

LIABILITIES

62-21310	ACCOUNTS PAYABLE	3,019.26	
	TOTAL LIABILITIES		3,019.26

FUND EQUITY

62-28210	CONTRIBUTION BY MUNICIPALITY	297,340.56	
	UNAPPROPRIATED FUND BALANCE:		
62-29500	BEGINNING OF YEAR	92,474.27	
	REVENUE OVER EXPENDITURES - YTD	(111,799.81)	
	BALANCE - CURRENT DATE	(19,325.54)	
	TOTAL FUND EQUITY		278,015.02
	TOTAL LIABILITIES AND EQUITY		281,034.28

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

POLICE MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
62-36-100 INTEREST INCOME	15.54	92.73	.00	(92.73)	.0
62-36-400 SALE OF ASSETS	.00	.00	20,000.00	20,000.00	.0
62-37-800 CHARGE TO GF - POLICE	21,497.50	128,997.50	257,995.00	128,997.50	50.0
62-38-810 APPROPRIATE FUND BALANCE	.00	.00	120,000.00	120,000.00	.0
62-38-811 UNFUNDED DEPRECIATION	.00	.00	120,000.00	120,000.00	.0
TOTAL FUND REVENUE	21,513.04	129,090.23	517,995.00	388,904.77	24.9
<u>EXPENDITURES</u>					
62-40-250 VEHICLE MAINTENANCE	2,282.05	40,703.21	60,000.00	19,296.79	67.8
62-40-550 DEPRECIATION	60,000.00	60,000.00	120,000.00	60,000.00	50.0
62-40-740 CAPITAL EQUIPMENT	907.89	118,239.33	294,100.00	175,860.67	40.2
62-40-800 TRANSFER TO FUND #61	3,657.90	21,947.50	43,895.00	21,947.50	50.0
TOTAL FUND EXPENDITURES	66,847.84	240,890.04	517,995.00	277,104.96	46.5
NET REVENUE OVER EXPENDITURES	(45,334.80)	(111,799.81)	.00	111,799.81	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

65-11900	COMBINED INVESTMENTS	1,745,710.87	
65-13110	ACCOUNTS RECEIVABLE	10,260.87	
65-13111	PROPERTY TAX RECEIVABLE	81,400.00	
65-13112	DUE FROM CDA	410,000.00	
	TOTAL CURRENT ASSETS		2,247,371.74
	TOTAL ASSETS		2,247,371.74

LIABILITIES AND EQUITY

LIABILITIES

65-23310	DEFERRED REVENUE	81,400.00	
	TOTAL LIABILITIES		81,400.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
65-29500	BEGINNING OF YEAR	1,544,709.52	
	REVENUE OVER EXPENDITURES - YTD	621,262.22	
	BALANCE - CURRENT DATE	2,165,971.74	
	TOTAL FUND EQUITY		2,165,971.74
	TOTAL LIABILITIES AND EQUITY		2,247,371.74

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

REDEVELOPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
65-31-100 PROPERTY TAX	612,132.46	630,577.45	730,000.00	99,422.55	86.4
65-36-100 INTEREST	470.58	1,976.04	5,000.00	3,023.96	39.5
TOTAL FUND REVENUE	612,603.04	632,553.49	735,000.00	102,446.51	86.1
<u>EXPENDITURES</u>					
65-40-420 OFFSITE IMPROVEMENTS	.00	291.27	35,000.00	34,708.73	.8
65-40-690 PROJECT RESERVE	.00	.00	440,719.00	440,719.00	.0
65-40-700 OTHER FINANCING USES	.00	.00	60,000.00	60,000.00	.0
65-40-814 TRANSFER TO GENERAL FUND	.00	11,000.00	11,000.00	.00	100.0
65-40-815 TRANSFER TO AQUATIC CENTER	.00	.00	188,281.00	188,281.00	.0
TOTAL FUND EXPENDITURES	.00	11,291.27	735,000.00	723,708.73	1.5
NET REVENUE OVER EXPENDITURES	612,603.04	621,262.22	.00	(621,262.22)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

66-11900	COMBINED INVESTMENTS	100,377.79	
66-13110	ACCOUNTS RECEIVABLE	1,281.72	
66-13111	PROPERTY TAX RECEIVABLE	13,815.00	
	TOTAL CURRENT ASSETS		115,474.51
	TOTAL ASSETS		115,474.51

LIABILITIES AND EQUITY

LIABILITIES

66-21312	DUE TO RDA	410,000.00	
66-23310	DEFERRED INFLOW - PROPERTY TAX	13,815.00	
	TOTAL LIABILITIES		423,815.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
66-29500	UNRESERVED - BEGINNING OF YEAR	(393,430.14)	
	REVENUE OVER EXPENDITURES - YTD	85,089.65	
	BALANCE - CURRENT DATE	(308,340.49)	
	TOTAL FUND EQUITY		(308,340.49)
	TOTAL LIABILITIES AND EQUITY		115,474.51

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2021

COMMUNITY DEVELOPMENT AREA

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
66-31-100 PROPERTY TAX	82,737.04	85,040.63	100,000.00	14,959.37	85.0
66-36-100 INTEREST	27.06	49.02	.00	(49.02)	.0
TOTAL FUND REVENUE	82,764.10	85,089.65	100,000.00	14,910.35	85.1
<u>EXPENDITURES</u>					
66-40-690 PROJECT RESERVE	.00	.00	95,000.00	95,000.00	.0
66-40-710 BUDGETED INC. TO FUND BALAN	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	82,764.10	85,089.65	.00	(85,089.65)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2021

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, 2021

LONG TERM DEBT

ASSETS

PROPERTY & EQUIPMENT

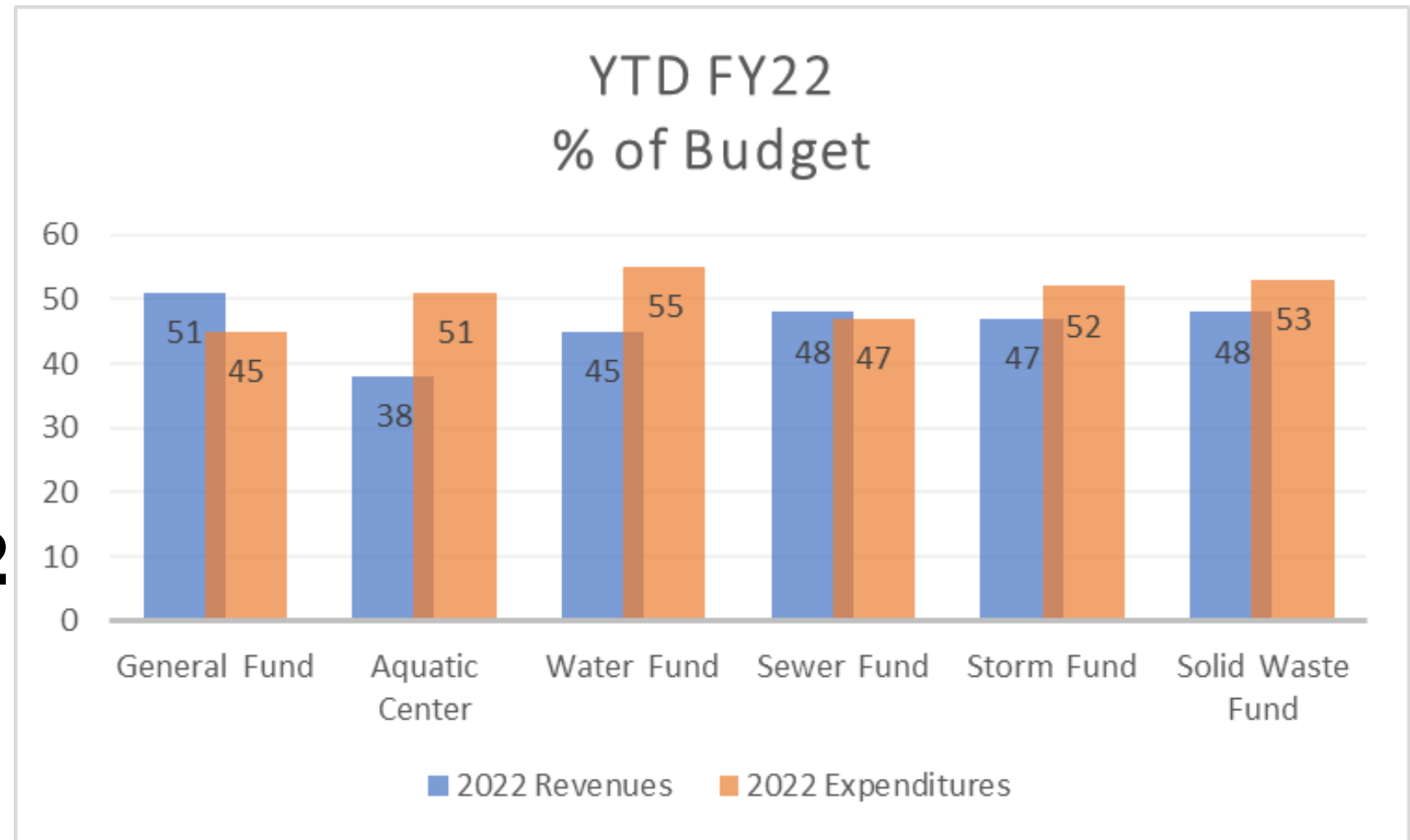
95-18410	L T DEBT-RESOURCES TO BE PROVI	1,616,269.01	
	TOTAL PROPERTY & EQUIPMENT		1,616,269.01
	TOTAL ASSETS		1,616,269.01

LIABILITIES AND EQUITY

LIABILITIES

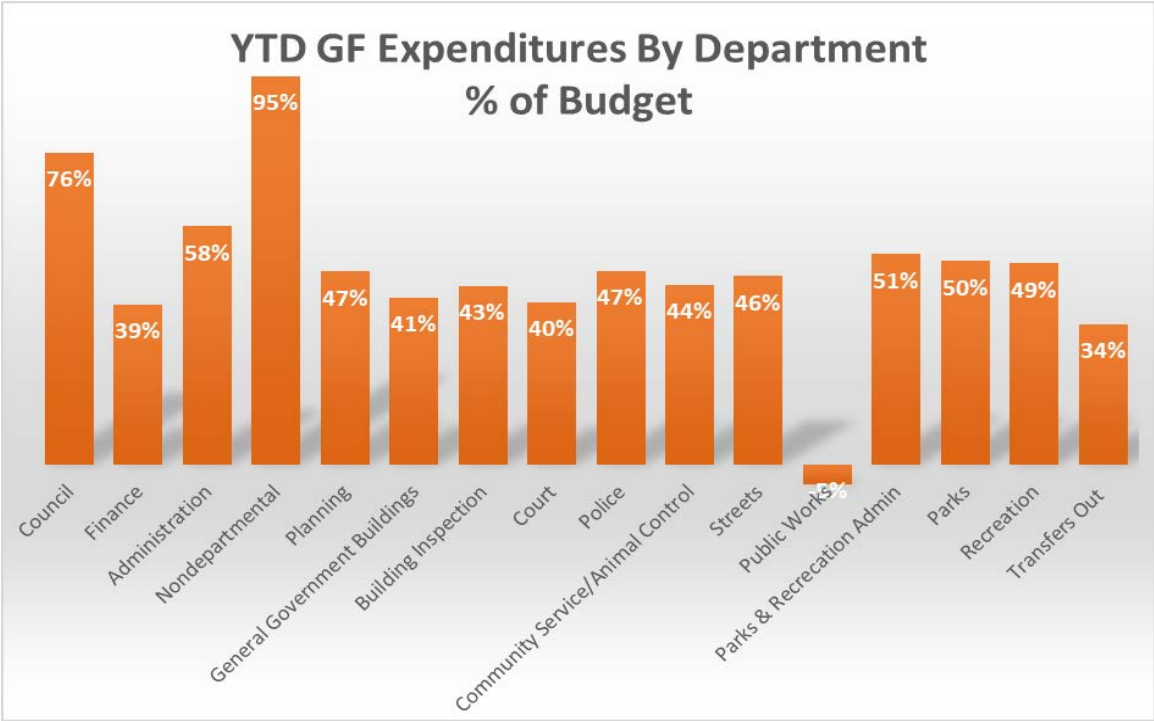
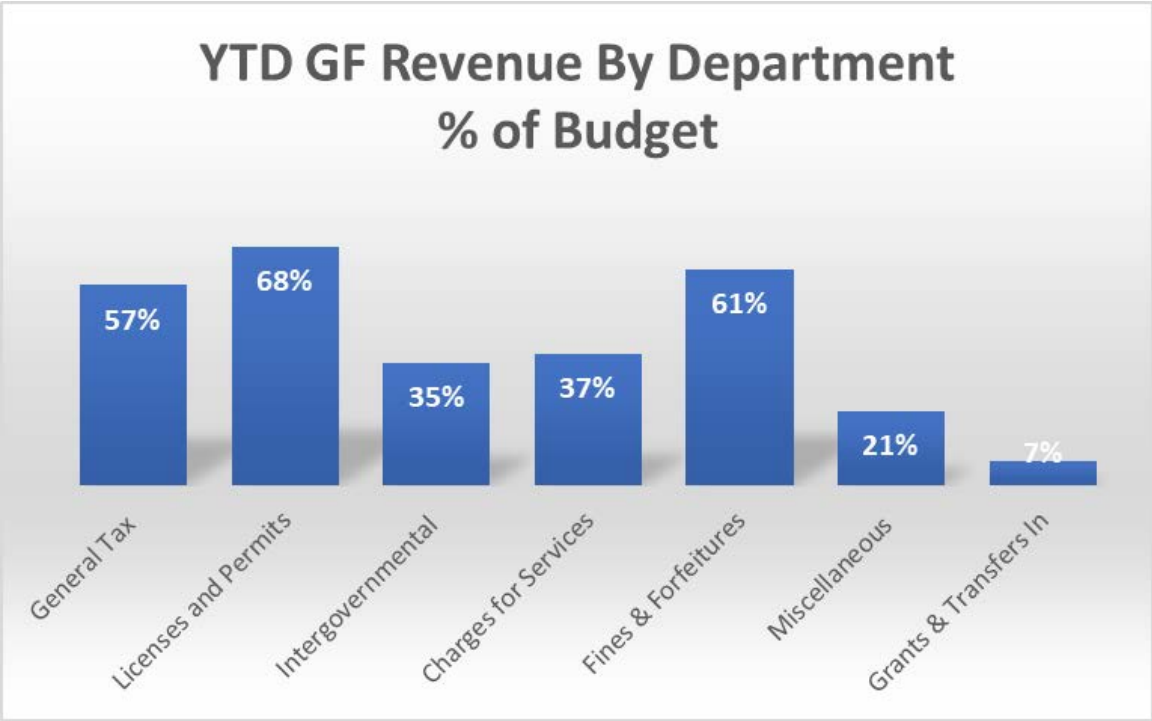
95-21000	PROVIDE FOR BOND RETIREMENT	(6,750,000.00)	
95-23802	DEFERRED OUTFLOW - PENSION	(606,966.00)	
95-23803	DEFERRED INFLOW - PENSION	591,470.00	
95-23804	NET PENSION LIABILITY	1,384,737.00	
95-23811	NET PENSION POSITION	(1,369,241.00)	
95-25311	BOND SERIES 2021	6,750,000.00	
95-25350	REFUNDING BOND 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

2nd Qtr - YTD
50% lapsed
FY 2021-2022



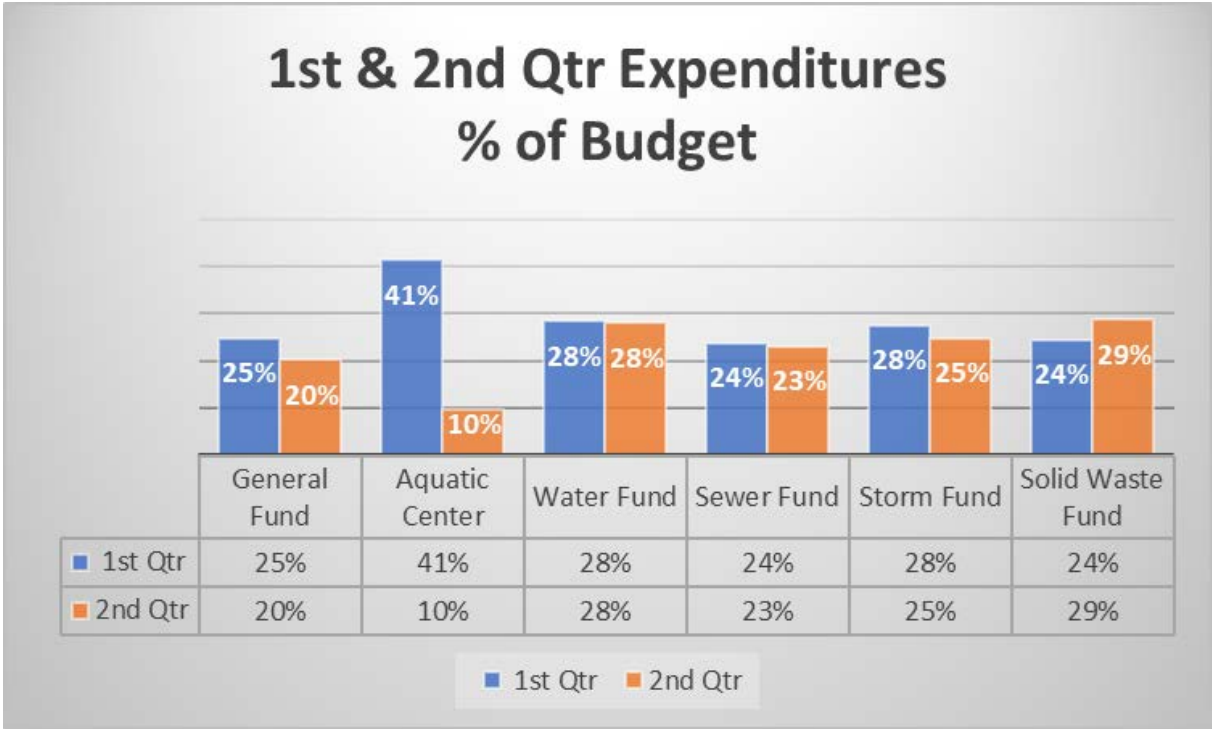
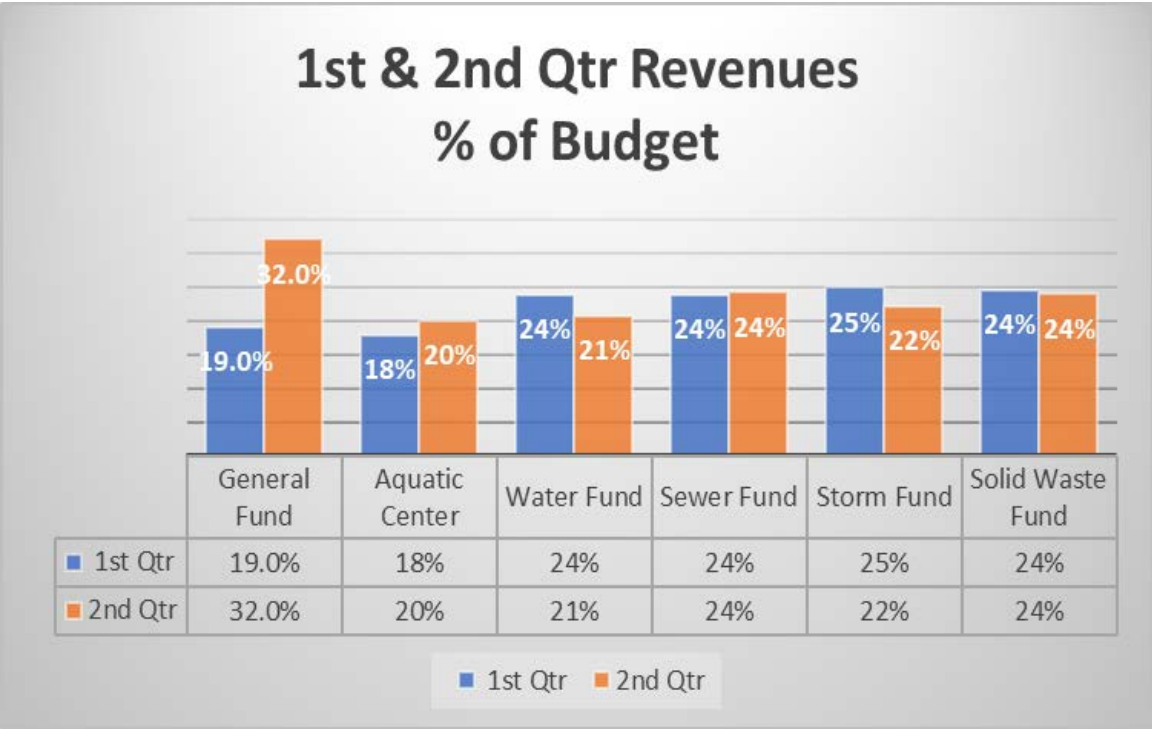
YTD = July 1 - Dec 31, 2021

General Fund



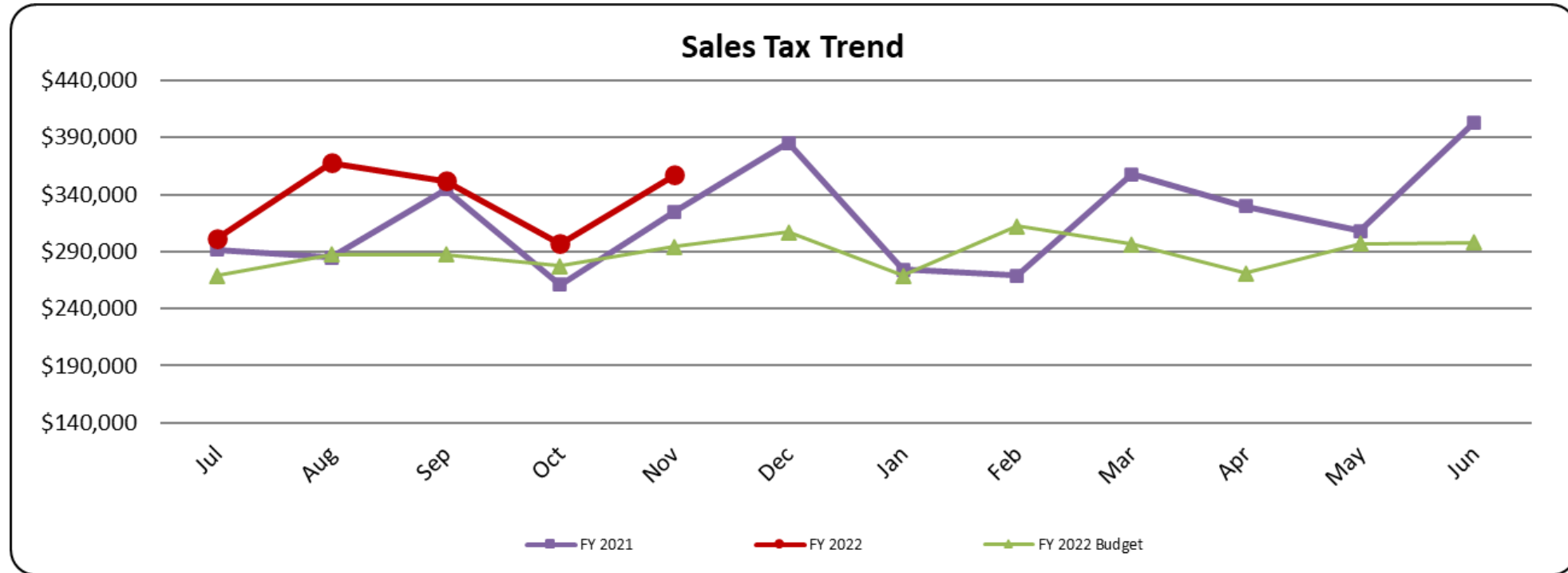
YTD = July - Dec 2021

Comparing 1st Qtr & 2nd Qtr FY 2021-2022



YTD = July - Dec 2021

YTD Quarter Sales Tax FY 2021-2022



YTD Total Receipts \$1,675,112
YTD Projected Budget \$1,415,673
Variance \$ 259,439 or **18.33%**

Finance Department Update

- New accountant
- Budget Preparation
- Fraud Risk Assessment - review next meeting
- Fraud Hotline available
 - fraud@nogden.org
 - Contact Mayor, City Council
 - Additional information on the city website
www.northogdencity.com/finance