



AUDIT COMMITTEE MEETING AGENDA
APRIL 28, 2022 AT 6:00 PM
505 EAST 2600 NORTH
NORTH OGDEN, UT 84414

PUBLIC CAN ATTEND BY:

In person or

Click the link below to join the webinar: <https://us02web.zoom.us/j/81143896597> Webinar ID: 811 4389 6597

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/UCriqbePBxTucXEzRr6fclhQ/videos>

Welcome: Chairman Swanson

Invocation & Pledge of Allegiance: By Invitation

CONSENT AGENDA

1. Discussion and/or action to consider February 17, 2022, Audit Committee meeting minutes

ACTIVE AGENDA

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

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

The Council at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. In compliance with the American with Disabilities Act, needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify the City Recorder at 801-782-7211 at least 48 hours prior to the meeting. In accordance with State Statute, City Ordinance, and Council Policy, one or more Council Members may be connected via speakerphone or may by two-thirds vote to go into a closed meeting

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the North Ogden City limits on this 21st day of April, 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 Committee and/or Chairman concerning matters pertaining to City business.
- b. When a member of the audience addresses the Chairman and/or Committee, he or she will come to the podium and state his or her name and resident city.
- c. Citizens will be asked to limit their remarks/questions to five (5) minutes each.
- d. The Chairman 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 Chairman will inform a citizen when he or she has used the allotted time.

**NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES**

February 17, 2022

The North Ogden City Audit Committee convened electronically-only on Zoom at 6:02 p.m.

Recording can be found on YouTube:

<https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>. 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 February 14, 2022. Notice of the annual meeting schedule was published in the Standard-Examiner on December 16, 2021.

Committee:

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

Staff:

Jon Call	City Manager/Attorney
Jami Jones	Finance Director

Visitors:

NONE

Chairman Swanson called the meeting to order, and Committee Member Ekstrom offered the prayer and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. DISCUSSION AND/OR ACTION TO CONSIDER DECEMBER 21, 2021, AUDIT COMMITTEE MEETING MINUTES

Committee Member Winn moved to approve the December 21, 2021, Audit Committee Meeting minutes. Committee Member Ekstrom seconded the motion.

The motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

There were no public comments.

3. DISCUSSION ON THE QUARTERLY REPORT

Finance Director Jones presented the 2nd quarter fiscal report utilizing a slide show, including year-to-date numbers. The report showed revenues at 51% and expenses at 45%. She commented that the 51% was mainly due to property taxes received in December. She then reviewed the Aquatic Center, stating that their season opens on Memorial Day, which straddles a fiscal year, and with revenues coming in at the end of April. Next was the Water Fund, with a 45% on revenues and a 55% on expenditures. She mentioned there had been a lot of water line main breaks. Power pumping costs came in at about 60%. There were also line items for new meters for homes, expensed at 88%. Next was Storm Water at 47% revenues and 52% expenses, and Solid Waste at 48% revenues and 53% expenses. She mentioned that the increase on the expense side was waste hauling and transfer station fees. She commented that this was above what they had budgeted, and she predicted they would be off budget on the bottom line on just about every one of their enterprise funds, though she was not too concerned just yet.

Finance Director Jones continued by stating that Licenses and Permits was at 68%; Building Permits were at 79% for the year; Entered Governmental revenues were at 35%. They were waiting on the victims advocate grant, which had had received about \$9,000 this past week. She mentioned the B&C Road money. She also mentioned changing the adjustments for the Aquatic Center, and a sports site clearing account that helped to identify clearly where the funds should be allocated. The Council was at 76% right now, due to the election fees collected right at the beginning of the year. She mentioned Liability Insurance, and Administration. Administration was undergoing a staff shuffle, with one position not currently filled. Public Works was a negative, but was slowly becoming a positive.

Moving to slide #3, Finance Director Jones commented that the General Fund jumps with the property taxes coming in, but the rest of the funds were stable. There was an outlier for the Aquatic Center because most operations were run in the first quarter. There was a huge expenditure in Storm Water, skewing its numbers.

On the next slide, year-to-date quarterly sales taxes were at 18%, reflecting revenues received in November. Finance Director Jones commented that it looked like a very close estimation, and it seemed like they were not coming close to the actual. They were pleasantly surprised with the sales tax revenue, and felt that maybe they should have estimated it a little closer.

City Manager/Attorney Call mentioned that they had not increased the projection to make sure they had cushions. They hadn't increased over last year's budget. It was conservative, which was wise.

Finance Director Jones gave an update on the Financial Department, stating they had hired a new accountant, named Kristi. She was a fantastic addition. Jones also stated she wanted to review the fraud risk assessment for the next meeting. It would be due in June. She also reminded everyone of the fraud helpline information that was available on the website.

Committee Chairman Swanson opened the floor to questions. City Manager/Attorney Call praised Finance Director Jones for her fine work. Committee Member/Mayor Berube asked for some refreshing on the Capital Projects. Finance Director Jones reviewed those numbers. Berube stated they would have a good start for the long term projects they were looking at. He then asked if they had started spending money on the public safety building. Jones stated they had spent about \$400,000 on that project so far.

4. **DISCUSSION ON 2021 FISCAL YEAR AUDIT**

(Included in the discussion above.)

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

The next meeting was set at April 28, 2022, at 6:00 p.m. Committee Member Nance stated she would send out a notice to the group.

6. **PUBLIC COMMENTS**

There were no public comments.

7. **COMMITTEE MEMBERS/STAFF COMMENTS**

Finance Director Jones commented that if there was anything she needed to prepare for next meeting to please let her know. She would plan to review fraud risk assessments.

When asked about the ethics policy, City Manager/Attorney Call stated he had modified it significantly. He would send it to Committee Chairman Swenson and Committee Member/Mayor Berube. There was then a brief conversation about inflation and that the City would need to assess property taxes and salary increases.

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 6:35 p.m.

Phil Swanson, Committee Chairman

Susan L. Nance, CMC
City Recorder/Committee Member

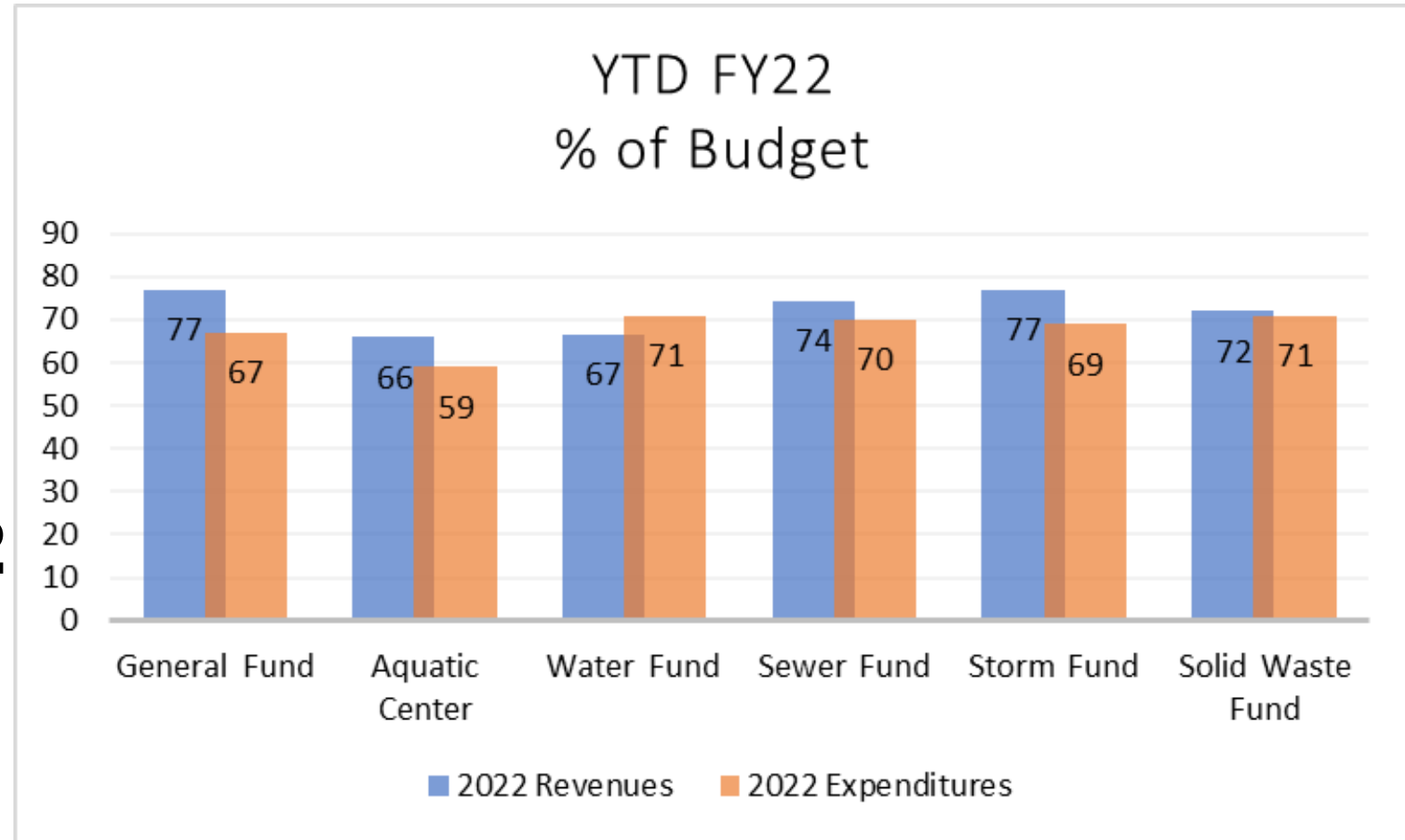
Date Approved

Not Approved

3rd Qtr - YTD

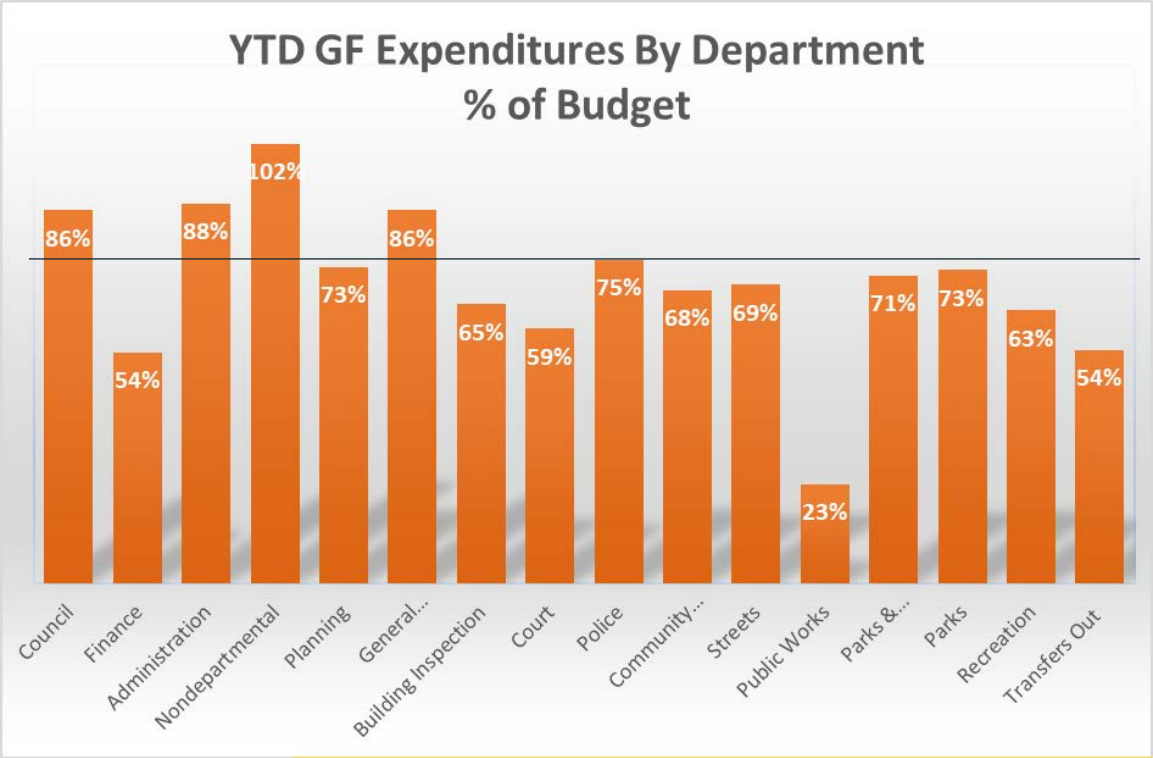
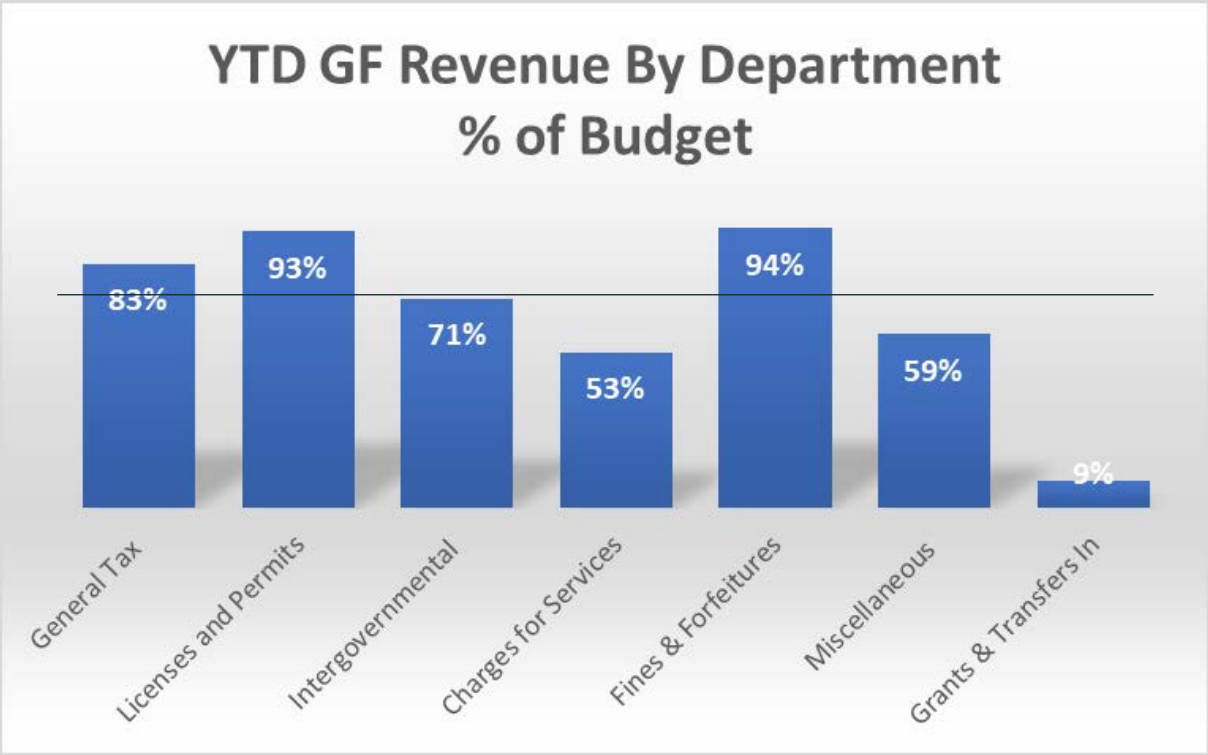
75% lapsed

FY 2021-2022



YTD = July 1, 2021 - Mar 31, 2022

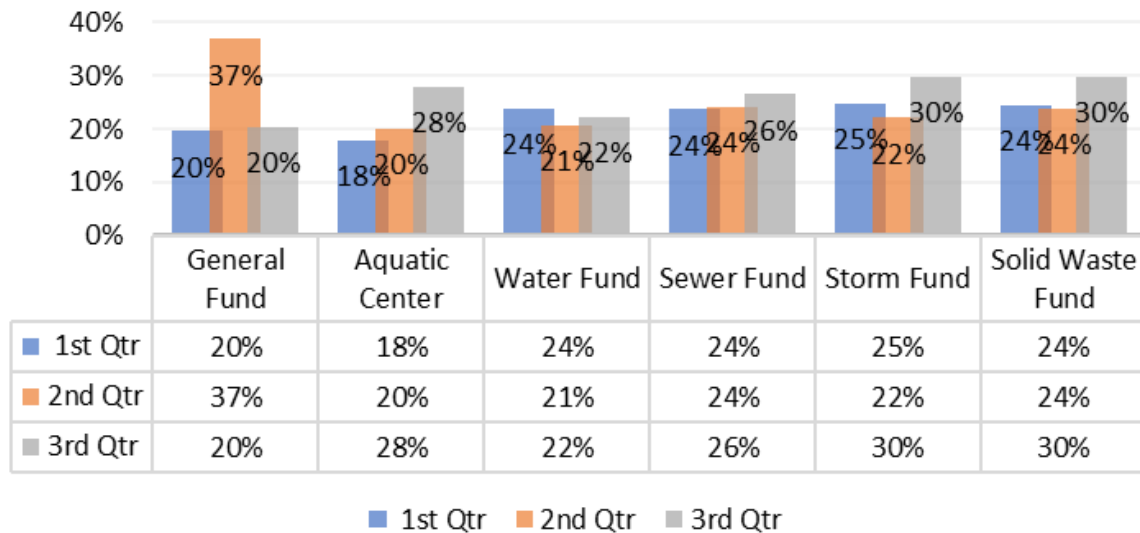
General Fund



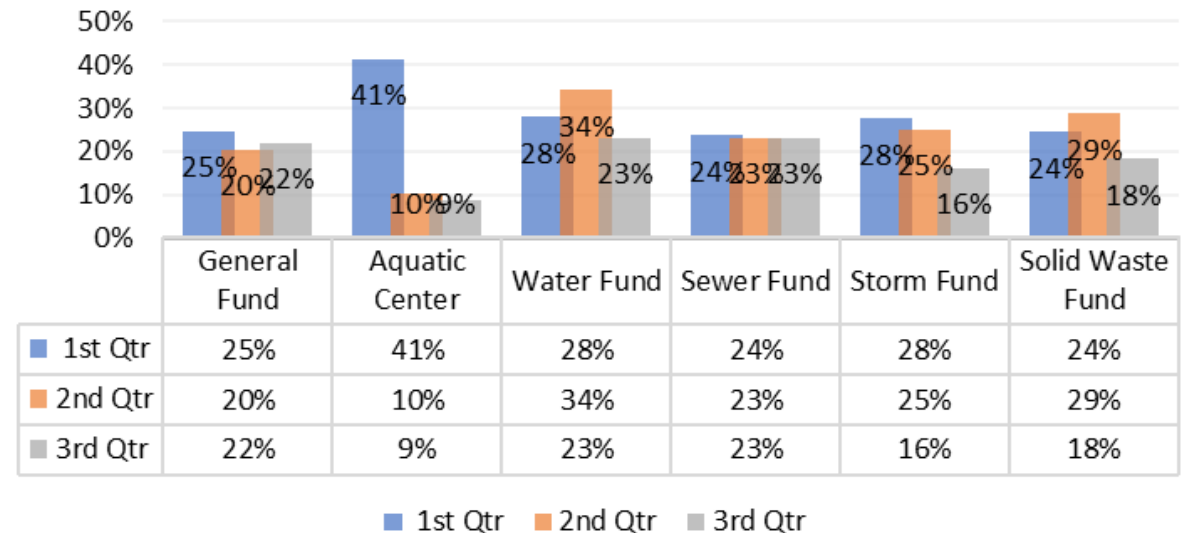
YTD = July 1, 2021 - Mar 31, 2022

Comparing 1st 2nd & 3rd Quarters for All Major Funds FY 2021-2022

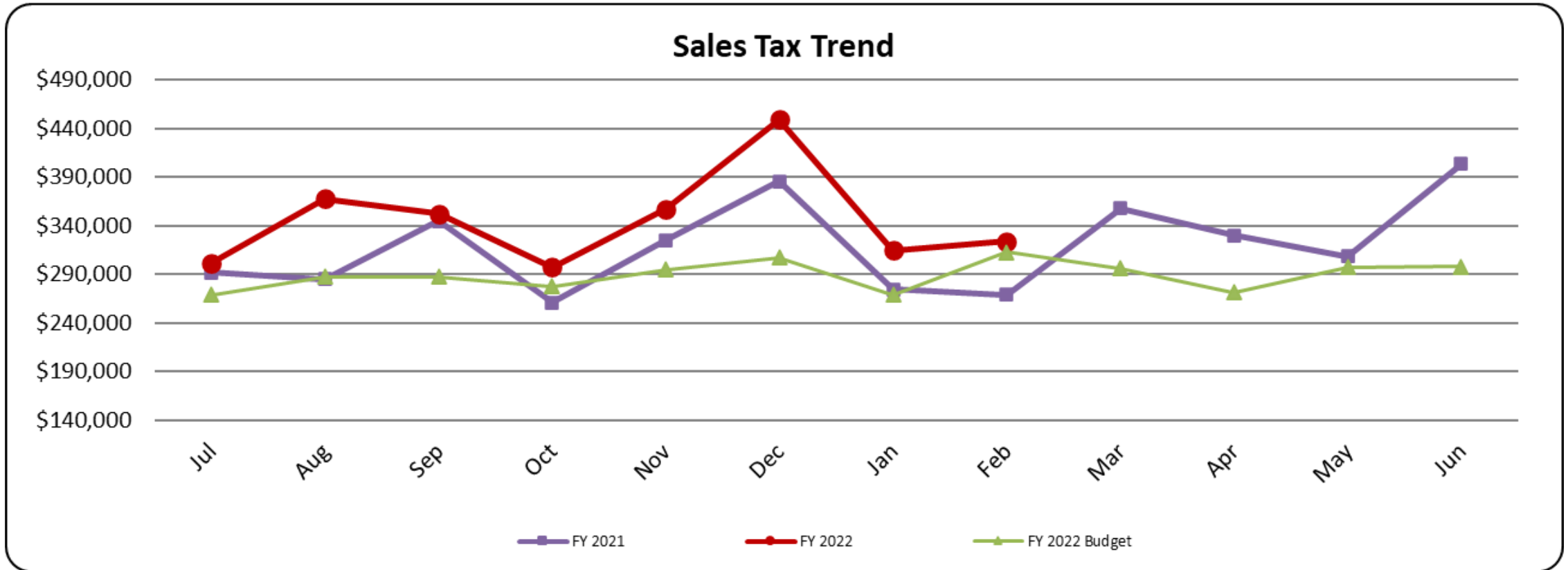
1st, 2nd, & 3rd Qtr Revenues
% of Budget



1st, 2nd, & 3rd Qtr Expenditures
% of Budget



YTD Quarter Sales Tax FY 2021-2022



YTD Total Receipts \$2,762,627
YTD Projected Budget \$2,304,166
Variance \$ 458,461 or **19.90%**

Finance Department Update

- Budget season
- Fraud Hotline available
 - fraud@nogden.org
 - Contact Mayor, City Council
 - Additional information on the city website
www.northogdencity.com/finance

NORTH OGDEN CITY CORPORATION
COMBINED CASH INVESTMENT
MARCH 31, 2022

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	2,331,539.28
10-11115	XPRESS DEPOSIT ACCOUNT	204,158.24
10-11310	PETTY CASH	1,748.25
10-11610	INVESTMENTS - STATE POOL	24,159,023.09
10-11615	INVESTMENT PTIF - ESC PS BLDG	6,758,886.42
10-11740	RECREATION CLEARING	(25,694.38)
	TOTAL COMBINED CASH	33,429,660.90
10-11900	CASH ALLOCATION TO OTHER FUNDS	(21,684,555.31)
TOTAL GENERAL FUND CASH		11,745,105.59

CASH ALLOCATION RECONCILIATION

22	ALLOCATION TO AQUATIC CENTER FUND	214,807.14
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	591,905.00
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	603,223.71
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	1,468,010.16
32	ALLOCATION TO SEWER IMPACT FEE FUND	695,947.57
33	ALLOCATION TO STORM IMPACT FEE FUND	2,030,964.46
40	ALLOCATION TO CAPITAL IMPROVEMENT FUND	5,654,628.45
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	421,765.17
51	ALLOCATION TO WATER FUND	4,306,388.27
52	ALLOCATION TO SEWER FUND	1,648,548.84
53	ALLOCATION TO STORM WATER UTILITY FUND	1,906,338.97
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	335,377.98
61	ALLOCATION TO MOTOR POOL FUND	196,407.62
62	ALLOCATION TO POLICE MOTOR POOL FUND	(4,085.67)
65	ALLOCATION TO REDEVELOPMENT FUND	1,512,578.07
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	101,749.57
	TOTAL ALLOCATIONS TO OTHER FUNDS	21,684,555.31
	ALLOCATION FROM GENERAL FUND - 10-11900	(21,684,555.31)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

NORTH OGDEN CITY CORPORATION

BALANCE SHEET

MARCH 31, 2022

GENERAL FUND

ASSETSCURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	2,331,539.28	
10-11115	XPRESS DEPOSIT ACCOUNT	204,158.24	
10-11310	PETTY CASH	1,748.25	
10-11610	INVESTMENTS - STATE POOL	24,159,023.09	
10-11615	INVESTMENT PTIF - ESC PS BLDG	6,758,886.42	
10-11740	RECREATION CLEARING	(25,694.38)	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(21,684,555.31)	
10-12140	OVERS AND SHORTS	(25.45)	
10-13110	ACCOUNTS RECEIVABLE	334,286.04	
10-13111	PROPERTY TAX RECEIVABLE	1,795,970.00	
10-13112	FRUITLAND DRIVE RECEIVABLE	(.10)	
10-13116	XPRESS BILLPAY RECEIVABLE	(20.00)	
10-14310	PREPAID EXPENSES	6,408.31	
10-15800	MISC RECEIVABLES	(2,095.00)	
	TOTAL CURRENT ASSETS		13,879,629.39
	TOTAL ASSETS		13,879,629.39

NORTH OGDEN CITY CORPORATION

BALANCE SHEET

MARCH 31, 2022

GENERAL FUND

LIABILITIES AND EQUITYLIABILITIESCURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	20,190.27	
10-21316	DEVEL PMT IN LIEU OF ESCROW	129,890.87	
10-21318	DEVELOPER PMT FOR CHIP & SEAL	112,832.42	
10-21330	STATE BLDG PERMIT ASSESSMENT	8.53	
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	2,003.05	
10-22210	WITHHOLDING TAX	12,886.51	
10-22230	FLEX BENEFITS PAYABLE	13,314.08	
10-22250	HEALTH SAVINGS ACCOUNT PAYABLE	2,287.06	
10-22310	FICA	27,007.65	
10-22320	STATE TAX	56,110.45	
10-22330	HEALTH INSURANCE PREMIUMS	45,570.04	
10-22390	AFLAC	2,831.95	
10-22415	WCLFOOP	383.76	
10-22420	DENTAL PLAN	(65.46)	
10-22425	VISION PLAN	185.21	
10-22445	INFO ARMOR	668.27	
10-22450	WORKER'S COMPENSATION PAYABLE	(11,412.70)	
10-22460	STATE RETIREMENT PAYABLE	35,444.11	
10-22470	LIFE INSURANCE/ADD/LTD	(4,530.91)	
10-22480	401K PLAN ICMA	33,497.69	
10-22490	457 ICMA	756.11	
10-22493	401K URS	2,521.89	
10-22497	ROTH IRA ICMA	100.00	
10-22500	EMPLOYEE FUND - CITY	356.00	
10-22510	EMPLOYEE FUND - POLICE	114.50	
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	319,450.00	
10-24130	RENTAL SECURITY DEPOSITS	200.00	
10-24145	KIDS KORNER	1,663.92	
TOTAL CURRENT LIABILITIES		2,608,692.67	
TOTAL LIABILITIES			2,608,692.67
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
10-29500	FUND BALANCE UNAPPROPRIATED	2,436,574.77	
	REVENUE OVER EXPENDITURES - YTD	8,834,361.95	
BALANCE - CURRENT DATE			11,270,936.72

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

GENERAL FUND

TOTAL FUND EQUITY	11,270,936.72
TOTAL LIABILITIES AND EQUITY	13,879,629.39

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAX	1,805,645.46	1,805,645.46	1,795,970.00	(9,675.46)	100.5
10-31-200 DELINQUENT PROPERTY TAX	14,507.47	14,507.47	16,000.00	1,492.53	90.7
10-31-300 SALES TAX	2,762,627.25	2,762,627.25	3,466,145.00	703,517.75	79.7
10-31-400 UTILITY REVENUE TAX	733,233.18	733,233.18	1,105,649.00	372,415.82	66.3
10-31-700 MOTOR VEHICLE TAX	64,613.70	64,613.70	130,000.00	65,386.30	49.7
TOTAL TAXES	5,380,627.06	5,380,627.06	6,513,764.00	1,133,136.94	82.6
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSES	27,193.75	27,193.75	30,000.00	2,806.25	90.7
10-32-150 BUSINESS LICENSES - LANDLORDS	2,855.00	2,855.00	2,000.00	(855.00)	142.8
10-32-210 BUILDING PERMITS	374,626.10	374,626.10	401,000.00	26,373.90	93.4
10-32-250 ANIMAL LIC & IMP FEES	6,679.00	6,679.00	7,000.00	321.00	95.4
10-32-255 CHICKEN LICENSES	5.00	5.00	.00	(5.00)	.0
TOTAL LICENSES & PERMITS	411,358.85	411,358.85	440,000.00	28,641.15	93.5
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-560 STATE ROAD ALLOTMENT	583,056.96	583,056.96	800,000.00	216,943.04	72.9
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	3,561.22	3,561.22	15,500.00	11,938.78	23.0
10-33-585 VICTIM ADVOCATE GRANT	8,453.41	8,453.41	35,000.00	26,546.59	24.2
10-33-590 WEBER COUNTY SCHOOL DISTRICT	35,156.25	35,156.25	46,875.00	11,718.75	75.0
10-33-592 EMERGENCY MGMT - ARPA	1,217,946.50	1,217,946.50	2,435,893.00	1,217,946.50	50.0
TOTAL INTERGOVERNMENTAL REVENUE	1,863,661.02	1,863,661.02	3,348,268.00	1,484,606.98	55.7
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	31,740.00	31,740.00	36,000.00	4,260.00	88.2
10-34-140 PLAN CHECKING FEES	154,697.60	154,697.60	200,500.00	45,802.40	77.2
10-34-145 ANNEXATION FEES	1,870.00	1,870.00	2,000.00	130.00	93.5
10-34-190 CREDIT CARD SERVICE FEE	3,989.84	3,989.84	101,000.00	97,010.16	4.0
10-34-312 EXCAVATION PERMIT FEE	12,165.00	12,165.00	4,000.00	(8,165.00)	304.1
10-34-313 DEVELOPER PAYMENTS	3,800.00	3,800.00	.00	(3,800.00)	.0
10-34-314 DEVELOPER STREET SIGNS	2,100.00	2,100.00	3,000.00	900.00	70.0
10-34-700 RECREATION	31,630.87	31,630.87	80,000.00	48,369.13	39.5
10-34-750 PARK RENTAL FEES	277.00	277.00	5,000.00	4,723.00	5.5
10-34-790 CHERRY DAYS	2,145.35	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	244,415.66	244,415.66	465,500.00	221,084.34	52.5

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>						
10-35-110	COURT	154,391.26	154,391.26	165,000.00	10,608.74	93.6
10-35-150	YOUTH CITY COURT	1,900.00	1,900.00	1,800.00	(100.00)	105.6
10-35-200	CODE ENFORCEMENT	1,300.00	1,300.00	.00	(1,300.00)	.0
	TOTAL FINES & FORFEITURES	157,591.26	157,591.26	166,800.00	9,208.74	94.5
<u>MISCELLANEOUS</u>						
10-36-100	INTEREST EARNINGS	27,808.45	27,808.45	25,000.00	(2,808.45)	111.2
10-36-200	RENTS	4,608.80	4,608.80	.00	(4,608.80)	.0
10-36-210	NORTHVIEW COMMUNITY CENTER RES	.00	.00	3,000.00	3,000.00	.0
10-36-300	REPORTS PRINTS & COPIES	37.78	37.78	100.00	62.22	37.8
10-36-310	POLICE REPORTS	4,814.40	4,814.40	7,500.00	2,685.60	64.2
10-36-500	MISCELLANEOUS REVENUE	2,761.73	2,761.73	25,740.00	22,978.27	10.7
10-36-530	TRAFFIC SCHOOL	.00	.00	7,000.00	7,000.00	.0
10-36-600	COMMUNITY GARDEN	25.00	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	6,790,056.16	6,790,056.16	68,340.00	(6,721,716.16)	9935.7
<u>CONTRIBUTIONS & TRANSFERS</u>						
10-38-110	GRANTS	17,843.97	17,843.97	86,691.00	68,847.03	20.6
10-38-121	TRANSFER FROM RDA	11,000.00	11,000.00	11,000.00	.00	100.0
10-38-130	DONATIONS	5,000.00	5,000.00	5,000.00	.00	100.0
10-38-132	DONATIONS - PARKS & REC	679.00	679.00	20,000.00	19,321.00	3.4
10-38-133	DONATIONS - POLICE	3,820.00	3,820.00	15,000.00	11,180.00	25.5
10-38-900	BEG BAL TO BE APPROPRIATED	.00	.00	300,000.00	300,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	38,342.97	38,342.97	437,691.00	399,348.03	8.8
	TOTAL FUND REVENUE	14,886,052.98	14,886,052.98	11,440,363.00	(3,445,689.98)	130.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-41-115 LEGISLATIVE WAGES	38,024.80	38,024.80	50,820.00	12,795.20	74.8
10-41-130 EMPLOYEE BENEFITS	3,058.40	3,058.40	4,219.00	1,160.60	72.5
10-41-210 SUBSCRIPTION & MEMBERSHIPS	11,420.65	11,420.65	12,349.00	928.35	92.5
10-41-220 PUBLIC NOTICES	1,718.40	1,718.40	5,000.00	3,281.60	34.4
10-41-230 TRAVEL & TRAINING	237.00	237.00	5,000.00	4,763.00	4.7
10-41-240 OFFICE SUPPLIES	194.37	194.37	700.00	505.63	27.8
10-41-280 TELEPHONE	1,008.33	1,008.33	2,100.00	1,091.67	48.0
10-41-300 ELECTIONS	32,801.40	32,801.40	22,000.00	(10,801.40)	149.1
10-41-690 SERVICES NOT CLASSIFIED	5,665.09	5,665.09	10,500.00	4,834.91	54.0
10-41-990 ADMIN FEE OFFSET	(21,297.75)	(21,297.75)	(28,397.00)	(7,099.25)	(75.0)
TOTAL COUNCIL	72,830.69	72,830.69	84,291.00	11,460.31	86.4
<u>JUDICIAL</u>					
10-42-110 SALARIES	42,839.12	42,839.12	54,437.00	11,597.88	78.7
10-42-115 PART TIME EMPLOYEE WAGES	17,121.12	17,121.12	60,300.00	43,178.88	28.4
10-42-130 EMPLOYEE BENEFITS	28,271.58	28,271.58	48,589.00	20,317.42	58.2
10-42-210 SUBSCRIPTION & MEMBERSHIPS	.00	.00	145.00	145.00	.0
10-42-230 TRAVEL & TRAINING	393.54	393.54	2,000.00	1,606.46	19.7
10-42-240 OFFICE SUPPLIES	1,051.02	1,051.02	2,000.00	948.98	52.6
10-42-245 POSTAGE	516.90	516.90	1,000.00	483.10	51.7
10-42-280 TELEPHONE	270.00	270.00	360.00	90.00	75.0
10-42-310 ATTORNEY SERVICES	26,049.14	26,049.14	15,500.00	(10,549.14)	168.1
10-42-620 WITNESS & JURY FEES	55.50	55.50	2,160.00	2,104.50	2.6
10-42-630 WARRANTS	750.00	750.00	7,500.00	6,750.00	10.0
10-42-640 BAILIFF	5,773.47	5,773.47	14,600.00	8,826.53	39.5
10-42-650 CREDIT CARD FEES	3,889.94	3,889.94	6,000.00	2,110.06	64.8
10-42-700 SMALL EQUIPMENT	.00	.00	500.00	500.00	.0
TOTAL JUDICIAL	126,981.33	126,981.33	215,091.00	88,109.67	59.0
<u>FINANCE</u>					
10-45-110 SALARIES	140,299.54	140,299.54	188,915.00	48,615.46	74.3
10-45-130 EMPLOYEE BENEFITS	64,491.74	64,491.74	84,958.00	20,466.26	75.9
10-45-210 SUBSCRIPTION & MEMBERSHIPS	241.15	241.15	350.00	108.85	68.9
10-45-230 TRAVEL & TRAINING	59.39	59.39	4,100.00	4,040.61	1.5
10-45-240 OFFICE SUPPLIES	2,479.78	2,479.78	2,500.00	20.22	99.2
10-45-245 POSTAGE	1,123.66	1,123.66	2,200.00	1,076.34	51.1
10-45-280 TELEPHONE	300.00	300.00	1,080.00	780.00	27.8
10-45-310 PROFESSIONAL SERVICES	25,055.00	25,055.00	29,000.00	3,945.00	86.4
10-45-695 CREDIT CARD FEES	19,201.00	19,201.00	122,000.00	102,799.00	15.7
10-45-700 SMALL EQUIPMENT	2,671.64	2,671.64	800.00	(1,871.64)	334.0
10-45-990 ADMIN FEE OFFSET	(79,096.50)	(79,096.50)	(105,462.00)	(26,365.50)	(75.0)
TOTAL FINANCE	176,826.40	176,826.40	330,441.00	153,614.60	53.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-47-110 SALARIES	266,484.88	266,484.88	285,662.00	19,177.12	93.3
10-47-115 PART TIME EMPLOYEE WAGES	64,343.44	64,343.44	90,147.00	25,803.56	71.4
10-47-130 EMPLOYEE BENEFITS	138,578.01	138,578.01	167,686.00	29,107.99	82.6
10-47-210 SUBSCRIPTION & MEMBERSHIPS	1,842.54	1,842.54	1,230.00	(612.54)	149.8
10-47-220 PUBLIC NOTICES	49.00	49.00	2,000.00	1,951.00	2.5
10-47-230 TRAVEL & TRAINING	5,380.90	5,380.90	3,000.00	(2,380.90)	179.4
10-47-240 OFFICE SUPPLIES	3,312.15	3,312.15	2,000.00	(1,312.15)	165.6
10-47-245 POSTAGE	266.70	266.70	400.00	133.30	66.7
10-47-250 MOTOR POOL LEASE	8,501.25	8,501.25	11,335.00	2,833.75	75.0
10-47-251 FUEL & PARTS	1,852.88	1,852.88	4,000.00	2,147.12	46.3
10-47-255 COMPUTER SERVICES	410.35	410.35	.00	(410.35)	.0
10-47-260 EQUIPMENT MAINTENANCE	1,210.00	1,210.00	.00	(1,210.00)	.0
10-47-280 TELEPHONE	492.88	492.88	1,860.00	1,367.12	26.5
10-47-330 ENGINEERING SERVICES	66.00	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	216.74	216.74	300.00	83.26	72.3
10-47-695 PERSONNEL RELATED COSTS	99.33	99.33	.00	(99.33)	.0
10-47-700 SMALL EQUIPMENT	(2,388.93)	(2,388.93)	.00	2,388.93	.0
10-47-990 ADMIN FEE OFFSET	(67,686.75)	(67,686.75)	(90,249.00)	(22,562.25)	(75.0)
TOTAL ADMINISTRATIVE	423,031.37	423,031.37	481,371.00	58,339.63	87.9
<u>NON-DEPARTMENTAL</u>					
10-49-210 SUBSCRIPTIONS & MEMBERSHIPS	382.24	382.24	219.00	(163.24)	174.5
10-49-230 TRAVEL & TRAINING	999.00	999.00	2,500.00	1,501.00	40.0
10-49-250 UNEMPLOYMENT	95.83	95.83	1,500.00	1,404.17	6.4
10-49-255 COMPUTER SERVICES	38,557.89	38,557.89	21,046.00	(17,511.89)	183.2
10-49-330 PROFESSIONAL SERVICES	71,877.08	71,877.08	89,013.00	17,135.92	80.8
10-49-510 INSURANCE & SURETY BONDS	280,577.00	280,577.00	285,817.00	5,240.00	98.2
10-49-600 COMMUNITY PROGRAMS/PUBLIC REL	8,000.00	8,000.00	10,000.00	2,000.00	80.0
10-49-625 MAYOR'S PUBLIC RELATION FUND	230.20	230.20	400.00	169.80	57.6
10-49-630 YOUTH COUNCIL	4,062.00	4,062.00	5,500.00	1,438.00	73.9
10-49-640 PERSONNEL RELATED COSTS	25,666.04	25,666.04	40,200.00	14,533.96	63.9
10-49-690 MISCELLANEOUS	15,817.76	15,817.76	1,500.00	(14,317.76)	1054.5
10-49-700 SMALL EQUIPMENT	240.38	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	(88,856.25)	(88,856.25)	(118,475.00)	(29,618.75)	(75.0)
TOTAL NON-DEPARTMENTAL	357,649.17	357,649.17	351,220.00	(6,429.17)	101.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-260 BUILDING MAINTENANCE	20,318.19	20,318.19	29,836.00	9,517.81	68.1
10-51-261 UTILITIES - CITY HALL/POLICE	27,603.90	27,603.90	22,000.00	(5,603.90)	125.5
10-51-270 BUILDING MAINT - PUBLIC WORKS	5,578.67	5,578.67	19,300.00	13,721.33	28.9
10-51-271 UTILITIES - PUBLIC WORKS	45,829.17	45,829.17	40,800.00	(5,029.17)	112.3
10-51-280 BUILDING MAINT - SENIOR CENTER	12,665.46	12,665.46	17,826.00	5,160.54	71.1
10-51-281 UTILITIES - SENIOR CENTER	18,726.63	18,726.63	18,000.00	(726.63)	104.0
10-51-310 SENIOR CITIZEN PERSONNEL COSTS	16,002.30	16,002.30	28,000.00	11,997.70	57.2
10-51-990 ADMIN FEE OFFSET	(33,355.50)	(33,355.50)	(44,474.00)	(11,118.50)	(75.0)
TOTAL GENERAL GOVERNMENT BUILDINGS	113,368.82	113,368.82	131,288.00	17,919.18	86.4
<u>POLICE DEPARTMENT</u>					
10-54-110 SALARIES	1,208,845.49	1,208,845.49	1,619,752.00	410,906.51	74.6
10-54-115 PART TIME EMPLOYEE WAGES	30,295.23	30,295.23	47,568.00	17,272.77	63.7
10-54-120 BEER TAX WAGES	2,767.24	2,767.24	6,000.00	3,232.76	46.1
10-54-121 HWY SAFETY GRANT WAGES	10,014.90	10,014.90	10,000.00	(14.90)	100.2
10-54-130 EMPLOYEE BENEFITS	691,257.64	691,257.64	1,001,414.00	310,156.36	69.0
10-54-140 UNIFORM ALLOWANCE	18,332.52	18,332.52	23,760.00	5,427.48	77.2
10-54-210 SUBSCRIPTION & MEMBERSHIPS	7,951.47	7,951.47	7,755.00	(196.47)	102.5
10-54-220 PUBLIC NOTICES	343.00	343.00	500.00	157.00	68.6
10-54-230 TRAVEL & TRAINING	8,612.09	8,612.09	15,500.00	6,887.91	55.6
10-54-240 OFFICE EXPENSE	3,754.28	3,754.28	6,500.00	2,745.72	57.8
10-54-245 POSTAGE	511.29	511.29	800.00	288.71	63.9
10-54-250 MOTOR POOL LEASE	257,995.00	257,995.00	257,995.00	.00	100.0
10-54-255 COMPUTER SERVICES	3,770.40	3,770.40	4,440.00	669.60	84.9
10-54-260 EQUIPMENT MAINTENANCE	999.71	999.71	4,000.00	3,000.29	25.0
10-54-280 TELEPHONE	5,130.03	5,130.03	14,900.00	9,769.97	34.4
10-54-292 DONATIONS - CONTINGENT	1,623.15	1,623.15	10,000.00	8,376.85	16.2
10-54-300 INVESTIGATIONS	120.00	120.00	1,700.00	1,580.00	7.1
10-54-350 FORENSIC SERVICES	30,871.00	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	87.74	87.74	1,800.00	1,712.26	4.9
10-54-395 K-9 EQUIPMENT/TRAINING	.00	.00	1,000.00	1,000.00	.0
10-54-400 STRIKE FORCE	21,877.00	21,877.00	21,800.00	(77.00)	100.4
10-54-450 DEPARTMENT SUPPLIES	6,213.11	6,213.11	7,310.00	1,096.89	85.0
10-54-640 HOMELAND SECURITY	2,398.44	2,398.44	5,000.00	2,601.56	48.0
10-54-690 SERVICES NOT CLASSIFIED	4,936.03	4,936.03	5,200.00	263.97	94.9
10-54-700 SMALL EQUIPMENT	62,036.91	62,036.91	61,100.00	(936.91)	101.5
10-54-701 BEER TAX EXPENSE	9,052.87	9,052.87	9,000.00	(52.87)	100.6
10-54-702 VICTIM ADVOCATE	1,995.61	1,995.61	5,000.00	3,004.39	39.9
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	5,156.00	5,156.00	4,400.00	(756.00)	117.2
TOTAL POLICE DEPARTMENT	2,400,446.15	2,400,446.15	3,202,194.00	801,747.85	75.0

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-55-110 SALARIES	131,472.92	131,472.92	175,358.00	43,885.08	75.0
10-55-130 EMPLOYEE BENEFITS	70,680.73	70,680.73	90,851.00	20,170.27	77.8
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	734.22	734.22	5,985.00	5,250.78	12.3
10-55-240 OFFICE SUPPLIES	123.25	123.25	1,000.00	876.75	12.3
10-55-245 POSTAGE	74.88	74.88	500.00	425.12	15.0
10-55-255 COMPUTER SERVICES	259.70	259.70	1,225.00	965.30	21.2
10-55-280 TELEPHONE	1,115.11	1,115.11	4,000.00	2,884.89	27.9
10-55-310 PROFESSIONAL SERVICES	3,200.00	3,200.00	4,500.00	1,300.00	71.1
10-55-340 PLAN COM & BD OF ADJ	275.00	275.00	1,000.00	725.00	27.5
10-55-450 DEPARTMENT SUPPLIES	157.73	157.73	.00	(157.73)	.0
10-55-645 PUBLIC RELATIONS	61.23	61.23	500.00	438.77	12.3
10-55-700 SMALL EQUIPMENT	2,736.10	2,736.10	800.00	(1,936.10)	342.0
TOTAL PLANNING	211,365.87	211,365.87	288,489.00	77,123.13	73.3
<u>BUILDING INSPECTION</u>					
10-56-110 SALARIES	119,590.83	119,590.83	201,076.00	81,485.17	59.5
10-56-115 PART-TIME WAGES	11,046.40	11,046.40	15,000.00	3,953.60	73.6
10-56-130 EMPLOYEE BENEFITS	68,950.45	68,950.45	114,820.00	45,869.55	60.1
10-56-140 UNIFORM ALLOWANCE	209.95	209.95	.00	(209.95)	.0
10-56-210 SUBSCRIPTIONS & MEMBERSHIPS	1,558.00	1,558.00	1,302.00	(256.00)	119.7
10-56-230 TRAVEL & TRAINING	137.90	137.90	2,788.00	2,650.10	5.0
10-56-240 OFFICE SUPPLIES	459.62	459.62	1,000.00	540.38	46.0
10-56-245 POSTAGE	722.86	722.86	900.00	177.14	80.3
10-56-255 COMPUTER SERVICES	13,680.00	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	6,365.03	6,365.03	5,500.00	(865.03)	115.7
10-56-310 PROFESSIONAL SERVICES	12,305.29	12,305.29	7,500.00	(4,805.29)	164.1
10-56-450 DEPARTMENT SUPPLIES	1,453.56	1,453.56	450.00	(1,003.56)	323.0
10-56-690 SERVICES NOT CLASSIFIED	30.00	30.00	.00	(30.00)	.0
10-56-700 SMALL EQUIPMENT	492.28	492.28	.00	(492.28)	.0
TOTAL BUILDING INSPECTION	237,002.17	237,002.17	366,976.00	129,973.83	64.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-57-110 SALARIES	45,454.05	45,454.05	69,888.00	24,433.95	65.0
10-57-130 EMPLOYEE BENEFITS	22,938.32	22,938.32	32,905.00	9,966.68	69.7
10-57-230 TRAVEL & TRAINING	.00	.00	2,200.00	2,200.00	.0
10-57-240 OFFICE SUPPLIES	741.62	741.62	800.00	58.38	92.7
10-57-255 COMPUTER SERVICES	.00	.00	100.00	100.00	.0
10-57-260 EQUIPMENT MAINTENANCE	.00	.00	150.00	150.00	.0
10-57-280 TELEPHONE	470.40	470.40	1,000.00	529.60	47.0
10-57-370 ANIMAL SHELTER	29,043.00	29,043.00	38,722.00	9,679.00	75.0
10-57-450 DEPARTMENT SUPPLIES	67.40	67.40	900.00	832.60	7.5
10-57-700 SMALL EQUIPMENT	2,690.92	2,690.92	2,750.00	59.08	97.9
TOTAL COMMUNITY SERVICE	101,405.71	101,405.71	149,415.00	48,009.29	67.9
<u>STREETS & HIGHWAY</u>					
10-60-110 SALARIES	167,790.22	167,790.22	249,178.00	81,387.78	67.3
10-60-130 EMPLOYEE BENEFITS	89,466.22	89,466.22	119,056.00	29,589.78	75.2
10-60-135 SNOW REMOVAL PERSONNEL	16,364.48	16,364.48	.00	(16,364.48)	.0
10-60-140 UNIFORM ALLOWANCE	1,338.65	1,338.65	1,900.00	561.35	70.5
10-60-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230 TRAVEL & TRAINING	2,294.49	2,294.49	1,600.00	(694.49)	143.4
10-60-240 OFFICE SUPPLIES	1,239.52	1,239.52	2,280.00	1,040.48	54.4
10-60-250 MOTOR POOL LEASE	98,981.25	98,981.25	131,975.00	32,993.75	75.0
10-60-251 FUEL & PARTS	19,793.27	19,793.27	23,500.00	3,706.73	84.2
10-60-255 COMPUTER SERVICES	237.77	237.77	.00	(237.77)	.0
10-60-260 EQUIPMENT MAINTENANCE	1,277.26	1,277.26	2,900.00	1,622.74	44.0
10-60-275 SAFETY TRAINING	1,890.24	1,890.24	1,900.00	9.76	99.5
10-60-280 TELEPHONE	2,246.44	2,246.44	8,000.00	5,753.56	28.1
10-60-285 UTILITIES/STREET LIGHTS	6,144.36	6,144.36	14,500.00	8,355.64	42.4
10-60-290 STREET LIGHT MAINTENANCE	12,680.93	12,680.93	15,000.00	2,319.07	84.5
10-60-330 ENGINEERING SERVICES	3,888.77	3,888.77	7,000.00	3,111.23	55.6
10-60-420 STREET MAINTENANCE	15,483.62	15,483.62	50,000.00	34,516.38	31.0
10-60-440 SIDEWALK REPAIRS/RAMPS	65,821.00	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	1,958.82	1,958.82	2,800.00	841.18	70.0
10-60-451 HEROS BOULEVARD	658.00	658.00	.00	(658.00)	.0
10-60-500 SNOW REMOVAL	23,873.81	23,873.81	50,000.00	26,126.19	47.8
10-60-510 STREET SIGNS & SIGNAL LIGHTS	7,678.41	7,678.41	13,000.00	5,321.59	59.1
10-60-515 INSURANCE CLAIM CONTINGENCY	595.48	595.48	.00	(595.48)	.0
10-60-520 PAINT SUPPLIES	14,736.37	14,736.37	15,000.00	263.63	98.2
10-60-690 SERVICES NOT CLASSIFIED	5,845.30	5,845.30	10,000.00	4,154.70	58.5
10-60-990 ADMIN FEE OFFSET	(163,569.00)	(163,569.00)	(218,092.00)	(54,523.00)	(75.0)
TOTAL STREETS & HIGHWAY	398,715.68	398,715.68	576,747.00	178,031.32	69.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-61-110 SALARIES	152,831.52	152,831.52	221,667.00	68,835.48	69.0
10-61-130 EMPLOYEE BENEFITS	72,427.99	72,427.99	120,942.00	48,514.01	59.9
10-61-140 UNIFORM ALLOWANCE	2,244.28	2,244.28	2,850.00	605.72	78.8
10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS	4,391.77	4,391.77	8,700.00	4,308.23	50.5
10-61-230 TRAVEL & TRAINING	2,466.10	2,466.10	9,800.00	7,333.90	25.2
10-61-240 OFFICE SUPPLIES	2,332.20	2,332.20	3,000.00	667.80	77.7
10-61-250 MOTOR POOL	7,764.75	7,764.75	10,353.00	2,588.25	75.0
10-61-251 FUEL & PARTS	5,776.14	5,776.14	10,000.00	4,223.86	57.8
10-61-280 TELEPHONE	1,458.94	1,458.94	4,600.00	3,141.06	31.7
10-61-690 SERVICES NOT CLASSIFIED	1,609.38	1,609.38	.00	(1,609.38)	.0
10-61-700 SMALL EQUIPMENT	97.09	97.09	.00	(97.09)	.0
10-61-990 ADMIN FEE OFFSET	(235,546.50)	(235,546.50)	(314,062.00)	(78,515.50)	(75.0)
TOTAL PUBLIC WORKS	17,853.66	17,853.66	77,850.00	59,996.34	22.9
<u>PARKS & REC ADMIN</u>					
10-62-110 SALARIES	101,952.67	101,952.67	137,182.00	35,229.33	74.3
10-62-115 PART TIME EMPLOYEE WAGES	.00	.00	2,500.00	2,500.00	.0
10-62-130 EMPLOYEE BENEFITS	64,445.50	64,445.50	92,941.00	28,495.50	69.3
10-62-210 SUBSCRIPTION & MEMBERSHIPS	3,214.47	3,214.47	5,280.00	2,065.53	60.9
10-62-230 TRAVEL & TRAINING	391.86	391.86	2,700.00	2,308.14	14.5
10-62-240 OFFICE SUPPLIES	1,288.16	1,288.16	1,200.00	(88.16)	107.4
10-62-255 COMPUTER SERVICES	1,500.00	1,500.00	2,000.00	500.00	75.0
10-62-260 EQUIPMENT MAINTENANCE	259.48	259.48	4,000.00	3,740.52	6.5
10-62-285 TELEPHONE & UTILITIES	12,025.00	12,025.00	9,500.00	(2,525.00)	126.6
10-62-410 UNIFORM MAINTENANCE	110.18	110.18	750.00	639.82	14.7
10-62-420 COMMUNITY BAND	5,843.67	5,843.67	.00	(5,843.67)	.0
10-62-450 DEPARTMENT SUPPLIES	227.01	227.01	2,500.00	2,272.99	9.1
10-62-500 MISCELLANEOUS PROGRAMS	4,631.69	4,631.69	7,250.00	2,618.31	63.9
10-62-510 MUNICIPALITIES RAMP PROGRAMS	25,750.25	25,750.25	18,791.00	(6,959.25)	137.0
10-62-605 CHERRY DAYS	22,464.98	22,464.98	24,000.00	1,535.02	93.6
10-62-627 AMPHITHEATER PROGRAMS	.00	.00	30,000.00	30,000.00	.0
10-62-690 SERVICES NOT CLASSIFIED	397.42	397.42	600.00	202.58	66.2
10-62-695 CREDIT CARD FEES	7.54	7.54	1,200.00	1,192.46	.6
10-62-700 SMALL EQUIPMENT	.00	.00	750.00	750.00	.0
TOTAL PARKS & REC ADMIN	244,509.88	244,509.88	343,144.00	98,634.12	71.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-110 SALARIES	240,864.46	240,864.46	331,330.00	90,465.54	72.7
10-64-115 PART TIME EMPLOYEE WAGES	51,217.60	51,217.60	62,000.00	10,782.40	82.6
10-64-130 EMPLOYEE BENEFITS	134,195.42	134,195.42	177,123.00	42,927.58	75.8
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	5,475.60	5,475.60	6,400.00	924.40	85.6
10-64-240 OFFICE SUPPLIES	58.41	58.41	200.00	141.59	29.2
10-64-250 MOTOR POOL LEASE	54,945.00	54,945.00	73,260.00	18,315.00	75.0
10-64-251 FUEL & PARTS	15,026.57	15,026.57	20,200.00	5,173.43	74.4
10-64-255 COMPUTER SERVICES	1,500.00	1,500.00	1,500.00	.00	100.0
10-64-260 EQUIPMENT MAINTENANCE	834.47	834.47	2,500.00	1,665.53	33.4
10-64-265 BUILDING MAINTENANCE	23,268.09	23,268.09	11,000.00	(12,268.09)	211.5
10-64-285 TELEPHONE & UTILITIES	14,215.58	14,215.58	33,000.00	18,784.42	43.1
10-64-290 PINEVIEW WATER ASSESSMENT	23,299.51	23,299.51	21,000.00	(2,299.51)	111.0
10-64-292 DONATIONS - CONTINGENT	.00	.00	20,000.00	20,000.00	.0
10-64-295 GARBAGE	457.73	457.73	.00	(457.73)	.0
10-64-310 PROFESSIONAL SERVICES	1,000.00	1,000.00	1,000.00	.00	100.0
10-64-330 ENGINEERING FEES	540.00	540.00	.00	(540.00)	.0
10-64-410 UNIFORM MAINTENANCE	2,648.98	2,648.98	5,700.00	3,051.02	46.5
10-64-420 FIELD MAINTENANCE	58.32	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	11,506.75	11,506.75	21,500.00	9,993.25	53.5
10-64-440 IRRIGATION SUPPLIES	1,215.87	1,215.87	8,500.00	7,284.13	14.3
10-64-450 DEPARTMENT SUPPLIES	6,236.42	6,236.42	8,000.00	1,763.58	78.0
10-64-465 FORESTRY-TREE REMOVAL	(68.25)	(68.25)	4,500.00	4,568.25	(1.5)
10-64-475 GRAFFITTI REMOVAL	78.04	78.04	1,000.00	921.96	7.8
10-64-480 PLAYGROUND MAINTENANCE	898.25	898.25	5,000.00	4,101.75	18.0
10-64-485 RESTROOM RENOVATION	940.00	940.00	1,500.00	560.00	62.7
10-64-610 RENTAL OF EQUIPMENT	6,745.23	6,745.23	4,000.00	(2,745.23)	168.6
10-64-615 HOLIDAY DECORATIONS	4,518.78	4,518.78	4,500.00	(18.78)	100.4
10-64-690 SERVICES NOT CLASSIFIED	648.05	648.05	900.00	251.95	72.0
10-64-695 CREDIT CARD FEES	.00	.00	300.00	300.00	.0
10-64-700 SMALL EQUIPMENT	5,737.11	5,737.11	3,300.00	(2,437.11)	173.9
10-64-990 ADMIN FEE OFFSET	(4,500.00)	(4,500.00)	(6,000.00)	(1,500.00)	(75.0)
TOTAL PARKS	603,561.99	603,561.99	832,588.00	229,026.01	72.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-68-110 SALARIES	58,365.38	58,365.38	79,538.00	21,172.62	73.4
10-68-115 PART TIME EMPLOYEE WAGES	6,097.11	6,097.11	23,000.00	16,902.89	26.5
10-68-130 EMPLOYEE BENEFITS	22,832.52	22,832.52	29,303.00	6,470.48	77.9
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	1,500.00	1,500.00	1,500.00	.00	100.0
10-68-410 UNIFORMS	235.79	235.79	250.00	14.21	94.3
10-68-450 DEPARTMENT SUPPLIES	223.30	223.30	1,000.00	776.70	22.3
10-68-500 COMMUNITY PROGRAMS	3,815.17	3,815.17	2,500.00	(1,315.17)	152.6
10-68-501 SUMMER CAMPS	11,202.83	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	24,122.48	24,122.48	18,500.00	(5,622.48)	130.4
10-68-660 BASKETBALL	3,859.92	3,859.92	15,500.00	11,640.08	24.9
10-68-690 SERVICES NOT CLASSIFIED	1,035.00	1,035.00	2,500.00	1,465.00	41.4
10-68-695 CREDIT CARD FEES	18.80	18.80	3,500.00	3,481.20	.5
TOTAL RECREATION	133,308.30	133,308.30	210,991.00	77,682.70	63.2
TOTAL DEPT EXPENDITURES	5,618,857.19	5,618,857.19	7,642,096.00	2,023,238.81	73.5
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-80-230 TRANS TO CAPITAL IMPROV FUND	.00	.00	2,998,267.00	2,998,267.00	.0
10-80-235 TRANS TO CAP IMPROVE - CLASS C	432,833.84	432,833.84	800,000.00	367,166.16	54.1
TOTAL CONTRIBUTIONS AND TRANSFERS	432,833.84	432,833.84	3,798,267.00	3,365,433.16	11.4
TOTAL FUND EXPENDITURES	6,051,691.03	6,051,691.03	11,440,363.00	5,388,671.97	52.9
NET REVENUE OVER EXPENDITURES	8,834,361.95	8,834,361.95	.00	(8,834,361.95)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	214,807.14	
	TOTAL CURRENT ASSETS		214,807.14
	TOTAL ASSETS		214,807.14

LIABILITIES AND EQUITY

LIABILITIES

22-21310	ACCOUNTS PAYABLE	248.54	
	TOTAL LIABILITIES		248.54

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
22-29500	UNRESERVED - BEGINNING OF YEAR	176,207.49	
	REVENUE OVER EXPENDITURES - YTD	38,351.11	
	BALANCE - CURRENT DATE	214,558.60	
	TOTAL FUND EQUITY		214,558.60
	TOTAL LIABILITIES AND EQUITY		214,807.14

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

AQUATIC CENTER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
22-36-500 ADMISSION FEES	178,808.57	178,808.57	230,000.00	51,191.43	77.7
22-36-600 GROUP RESERVATIONS	17,529.95	17,529.95	40,000.00	22,470.05	43.8
22-36-700 SWIM LESSONS	9,862.00	9,862.00	70,000.00	60,138.00	14.1
22-36-800 CONCESSIONS	12,574.03	12,574.03	10,000.00	(2,574.03)	125.7
22-36-850 BOWERY RENTALS	814.00	814.00	2,400.00	1,586.00	33.9
22-36-900 MERCHANDISE	144.00	144.00	5,000.00	4,856.00	2.9
22-36-950 MISCELLANEOUS REVENUE	1,646.33	1,646.33	4,765.00	3,118.67	34.6
22-38-200 TRANSFER IN - RDA FUND	141,210.75	141,210.75	188,281.00	47,070.25	75.0
TOTAL FUND REVENUE	362,589.63	362,589.63	550,446.00	187,856.37	65.9
<u>EXPENDITURES</u>					
22-69-110 SALARIES	57,400.57	57,400.57	79,912.00	22,511.43	71.8
22-69-115 PART TIME EMPLOYEE WAGES	127,764.85	127,764.85	198,000.00	70,235.15	64.5
22-69-130 EMPLOYEE BENEFITS	43,956.01	43,956.01	61,234.00	17,277.99	71.8
22-69-140 UNIFORM ALLOWANCE	1,029.89	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	67.55	67.55	600.00	532.45	11.3
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	1,594.03	1,594.03	1,800.00	205.97	88.6
22-69-240 OFFICE SUPPLIES	1,119.94	1,119.94	2,800.00	1,680.06	40.0
22-69-255 COMPUTER SERVICES	1,696.36	1,696.36	2,000.00	303.64	84.8
22-69-260 EQUIPMENT MAINTENANCE	3,638.00	3,638.00	7,000.00	3,362.00	52.0
22-69-265 BUILDING MAINTENANCE	2,810.69	2,810.69	4,500.00	1,689.31	62.5
22-69-285 TELEPHONE & UTILITIES	39,914.84	39,914.84	65,500.00	25,585.16	60.9
22-69-310 PROFESSIONAL & TECHNICAL	621.80	621.80	3,100.00	2,478.20	20.1
22-69-430 CHEMICALS	25,200.52	25,200.52	35,000.00	9,799.48	72.0
22-69-450 DEPARTMENT SUPPLIES	2,605.84	2,605.84	11,500.00	8,894.16	22.7
22-69-455 RETAIL SALES	4,381.69	4,381.69	5,000.00	618.31	87.6
22-69-550 POOL MAINTENANCE	2,348.16	2,348.16	25,500.00	23,151.84	9.2
22-69-690 SERVICES NOT CLASSIFIED	2,030.68	2,030.68	4,400.00	2,369.32	46.2
22-69-695 CREDIT CARD FEES	6,057.10	6,057.10	8,500.00	2,442.90	71.3
22-69-700 SMALL EQUIPMENT	.00	.00	2,950.00	2,950.00	.0
22-69-740 CAPITAL EQUIPMENT PURCHASES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	324,238.52	324,238.52	550,446.00	226,207.48	58.9
NET REVENUE OVER EXPENDITURES	38,351.11	38,351.11	.00	(38,351.11)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	591,905.00	
23-13110	ACCOUNTS RECEIVABLE	202,030.12	
	TOTAL CURRENT ASSETS		793,935.12
	TOTAL ASSETS		793,935.12

LIABILITIES AND EQUITY

LIABILITIES

23-21310	ACCOUNTS PAYABLE	72.00	
	TOTAL LIABILITIES		72.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-29500	UNRESERVED - BEGINNING OF YEAR	796,284.39	
	REVENUE OVER EXPENDITURES - YTD	(2,421.27)	
	BALANCE - CURRENT DATE	793,863.12	
	TOTAL FUND EQUITY		793,863.12
	TOTAL LIABILITIES AND EQUITY		793,935.12

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

TRANSPORTATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
23-36-100	INTEREST EARNED	1,508.03	1,508.03	.00	(1,508.03)	.0
	TOTAL FUND REVENUE	1,508.03	1,508.03	.00	(1,508.03)	.0
	<u>EXPENDITURES</u>					
23-40-562	FEE REFUNDS	3,929.30	3,929.30	.00	(3,929.30)	.0
	TOTAL FUND EXPENDITURES	3,929.30	3,929.30	.00	(3,929.30)	.0
	NET REVENUE OVER EXPENDITURES	(2,421.27)	(2,421.27)	.00	2,421.27	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	603,223.71	
	TOTAL CURRENT ASSETS		603,223.71
	TOTAL ASSETS		603,223.71

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
24-29500	UNRESERVED - BEGINNING OF YEAR	955,852.16	
	REVENUE OVER EXPENDITURES - YTD	(352,628.45)	
	BALANCE - CURRENT DATE	603,223.71	
	TOTAL FUND EQUITY		603,223.71
	TOTAL LIABILITIES AND EQUITY		603,223.71

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

TRANSPORTATION IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
24-37-100	INTEREST	2,683.18	2,683.18	3,500.00	816.82	76.7
24-37-110	TRANSPORTATION IMPACT FEE	294,688.37	294,688.37	395,684.00	100,995.63	74.5
24-37-120	APPROPRIATE FUND BALANCE	.00	.00	250,816.00	250,816.00	.0
	TOTAL FUND REVENUE	297,371.55	297,371.55	650,000.00	352,628.45	45.8
	<u>EXPENDITURES</u>					
24-40-800	TRANSFER TO CAPITAL PROJECTS	650,000.00	650,000.00	650,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	650,000.00	650,000.00	650,000.00	.00	100.0
	NET REVENUE OVER EXPENDITURES	(352,628.45)	(352,628.45)	.00	352,628.45	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS	1,468,010.16	
25-13110	ACCOUNTS RECEIVABLE	(2,470.56)	
	TOTAL CURRENT ASSETS		1,465,539.60
	TOTAL ASSETS		1,465,539.60

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
25-29500	UNRESERVED FUND BALANCE	1,255,579.41	
	REVENUE OVER EXPENDITURES - YTD	209,960.19	
	BALANCE - CURRENT DATE	1,465,539.60	
	TOTAL FUND EQUITY		1,465,539.60
	TOTAL LIABILITIES AND EQUITY		1,465,539.60

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

TRANSPORTATION SALES TAX FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
25-36-100	INTEREST EARNED	2,971.36	2,971.36	2,000.00	(971.36)	148.6
25-37-110	TRANSPORT. SALES TAX REVENUE	206,988.83	206,988.83	249,000.00	42,011.17	83.1
25-37-120	APPROPRIATE FUND BALANCE	.00	.00	470,000.00	470,000.00	.0
	TOTAL FUND REVENUE	209,960.19	209,960.19	721,000.00	511,039.81	29.1
	<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	209,960.19	209,960.19	.00	(209,960.19)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	695,947.57	
	TOTAL CURRENT ASSETS		695,947.57
	TOTAL ASSETS		695,947.57

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
32-29500	UNRESERVED BEGINNING OF YEAR	625,407.15	
	REVENUE OVER EXPENDITURES - YTD	70,540.42	
	BALANCE - CURRENT DATE	695,947.57	
	TOTAL FUND EQUITY		695,947.57
	TOTAL LIABILITIES AND EQUITY		695,947.57

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

SEWER IMPACT FEE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
32-36-100	INTEREST EARNED	1,520.18	1,520.18	1,000.00	(520.18)	152.0
32-37-110	SEWER IMPACT FEE REVENUE	70,338.45	70,338.45	102,375.00	32,036.55	68.7
	TOTAL FUND REVENUE	71,858.63	71,858.63	103,375.00	31,516.37	69.5
	<u>EXPENDITURES</u>					
32-40-310	PROFESSIONAL SERVICES	1,318.21	1,318.21	40,000.00	38,681.79	3.3
32-40-810	PROJECT RESERVE	.00	.00	63,375.00	63,375.00	.0
	TOTAL FUND EXPENDITURES	1,318.21	1,318.21	103,375.00	102,056.79	1.3
	NET REVENUE OVER EXPENDITURES	70,540.42	70,540.42	.00	(70,540.42)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	2,030,964.46	
	TOTAL CURRENT ASSETS		2,030,964.46
	TOTAL ASSETS		2,030,964.46

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
33-29500	UNRESERVED BEGINNING OF YEAR	1,867,077.91	
	REVENUE OVER EXPENDITURES - YTD	163,886.55	
	BALANCE - CURRENT DATE	2,030,964.46	
	TOTAL FUND EQUITY		2,030,964.46
	TOTAL LIABILITIES AND EQUITY		2,030,964.46

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

STORM IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
33-36-100 INTEREST EARNED	4,495.16	4,495.16	5,000.00	504.84	89.9
33-37-110 STORM WATER IMPACT FEE REVENUE	160,709.60	160,709.60	226,928.00	66,218.40	70.8
33-37-120 APPROPRIATE FUND BALANCE	.00	.00	121,072.00	121,072.00	.0
TOTAL FUND REVENUE	165,204.76	165,204.76	353,000.00	187,795.24	46.8
<u>EXPENDITURES</u>					
33-40-305 PROFESSIONAL SERVICES	1,318.21	1,318.21	40,000.00	38,681.79	3.3
33-40-800 TRANSFER TO OTHER FUNDS	.00	.00	313,000.00	313,000.00	.0
TOTAL FUND EXPENDITURES	1,318.21	1,318.21	353,000.00	351,681.79	.4
NET REVENUE OVER EXPENDITURES	163,886.55	163,886.55	.00	(163,886.55)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	5,654,628.45	
40-13110	ACCOUNTS RECEIVABLE	120.00	
40-14110	GRANTS RECEIVABLE	335,177.75	
	TOTAL CURRENT ASSETS		5,989,926.20
	TOTAL ASSETS		5,989,926.20

LIABILITIES AND EQUITY

LIABILITIES

40-21310	ACCOUNTS PAYABLE	12,815.11	
40-21315	CONSTRUCTION RETENTION PAYABLE	173,801.22	
	TOTAL LIABILITIES		186,616.33

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
40-29500	UNRESERVED BEGINNING OF YEAR	6,132,064.87	
	REVENUE OVER EXPENDITURES - YTD	(328,755.00)	
	BALANCE - CURRENT DATE	5,803,309.87	
	TOTAL FUND EQUITY		5,803,309.87
	TOTAL LIABILITIES AND EQUITY		5,989,926.20

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
40-30-100 INTEREST INCOME	7,767.82	7,767.82	.00	(7,767.82)	.0
40-30-101 MISCELLANEOUS REVENUE	45,074.66	45,074.66	.00	(45,074.66)	.0
40-30-105 GRANT INCOME	1,855,798.73	1,855,798.73	4,224,639.00	2,368,840.27	43.9
40-30-110 RAMP GRANT	20,916.00	20,916.00	.00	(20,916.00)	.0
40-30-220 PARK IMPACT FEE	291,793.00	291,793.00	481,340.00	189,547.00	60.6
40-38-120 TRANSFER FROM GENERAL FUND	.00	.00	2,998,267.00	2,998,267.00	.0
40-38-125 TRANSFER FROM CLASS C FUNDS	432,833.84	432,833.84	800,000.00	367,166.16	54.1
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	650,000.00	650,000.00	650,000.00	.00	100.0
40-38-900 BEG FUND BALANCE	.00	.00	437,856.00	437,856.00	.0
TOTAL FUND REVENUE	3,304,184.05	3,304,184.05	10,313,102.00	7,008,917.95	32.0
<u>EXPENDITURES</u>					
40-40-119 TRAILS	270.00	270.00	.00	(270.00)	.0
40-40-130 CITY BUILDING IMPROVEMENTS	.00	.00	13,557.00	13,557.00	.0
40-40-131 PUBLIC SAFETY BUILDING	411,915.88	411,915.88	400,000.00	(11,915.88)	103.0
40-40-147 MCGRIFF PARK	3,222.58	3,222.58	80,000.00	76,777.42	4.0
40-40-154 COMMUNITY POND	3,244.69	3,244.69	1,651,278.00	1,648,033.31	.2
40-40-206 CAPITAL FACILITIES/IMPACT FEE	5,582.12	5,582.12	.00	(5,582.12)	.0
40-40-310 PROFESSIONAL SERVICES	.00	.00	60,000.00	60,000.00	.0
40-40-402 ROAD RECONSTRUCTION/REPAIR	503,959.86	503,959.86	800,000.00	296,040.14	63.0
40-40-405 MONROE BLVD ROW EXPENDITURES	1,848.00	1,848.00	.00	(1,848.00)	.0
40-40-406 400/450 EAST ROW	5,039.95	5,039.95	.00	(5,039.95)	.0
40-40-407 2600 N. INTERSECTION	215,364.30	215,364.30	284,000.00	68,635.70	75.8
40-40-409 400/450 E WIDENING	2,482,491.67	2,482,491.67	4,486,000.00	2,003,508.33	55.3
40-40-810 APPROPRIATE FUND BALANCE	.00	.00	2,538,267.00	2,538,267.00	.0
TOTAL FUND EXPENDITURES	3,632,939.05	3,632,939.05	10,313,102.00	6,680,162.95	35.2
NET REVENUE OVER EXPENDITURES	(328,755.00)	(328,755.00)	.00	328,755.00	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	421,765.17	
41-13100	PROPERTY MANAGEMENT TRUST	15,580.63	
41-13110	ACCOUNTS RECEIVABLE	(8,655.00)	
41-13115	ALLIANCE CASH CLEARING	(58,888.37)	
	TOTAL CURRENT ASSETS		369,802.43
	TOTAL ASSETS		369,802.43

LIABILITIES AND EQUITY

LIABILITIES

41-21310	ACCOUNTS PAYABLE	141.81	
41-21315	RENTAL DEPOSITS	13,180.88	
41-21316	PREPAID RENT	2,399.75	
	TOTAL LIABILITIES		15,722.44

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
41-29500	UNRESERVED BEGINNING OF YEAR	348,070.86	
	REVENUE OVER EXPENDITURES - YTD	6,009.13	
	BALANCE - CURRENT DATE	354,079.99	
	TOTAL FUND EQUITY		354,079.99
	TOTAL LIABILITIES AND EQUITY		369,802.43

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

400/450 EAST IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41-30-100 INTEREST INCOME	856.42	856.42	800.00	(56.42)	107.1
41-30-110 RENTAL PROPERTY REVENUE	8,958.40	8,958.40	135,000.00	126,041.60	6.6
TOTAL FUND REVENUE	9,814.82	9,814.82	135,800.00	125,985.18	7.2
<u>EXPENDITURES</u>					
41-40-410 RENTAL PROPERTY EXPENSE	3,805.69	3,805.69	40,000.00	36,194.31	9.5
41-40-710 FUND BALANCE RESERVE	.00	.00	95,800.00	95,800.00	.0
TOTAL FUND EXPENDITURES	3,805.69	3,805.69	135,800.00	131,994.31	2.8
NET REVENUE OVER EXPENDITURES	6,009.13	6,009.13	.00	(6,009.13)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

WATER FUND

ASSETS

CURRENT ASSETS

51-11900	COMBINED INVESTMENTS	4,306,388.27	
51-13110	ACCOUNTS RECEIVABLE	117,528.78	
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			4,675,809.52
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PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	2,122,287.07	
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	(13,435,642.28)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	2,046,843.74	

TOTAL PROPERTY & EQUIPMENT			21,993,996.31
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TOTAL ASSETS			26,669,805.83
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LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	154,149.24	
51-21314	FIRE HYDRANT RENTALS	8,229.60	
51-21315	UTILITY DEPOSITS	220.00	
51-21316	CONSTRUCTION RETENTION PAYABLE	11,518.26	
51-21320	COMPENSATED ABSENCES PAYABLE	31,315.89	
51-21330	THE COVE-WATER SYSTEM REIMB	26,498.32	
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			1,584,460.00
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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
MARCH 31, 2022

WATER FUND

UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	23,084,594.60	
	REVENUE OVER EXPENDITURES - YTD	<u>482,805.77</u>	
	BALANCE - CURRENT DATE		<u>23,567,400.37</u>
	TOTAL FUND EQUITY		<u>25,085,345.83</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>26,669,805.83</u></u>

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
51-36-100 INTEREST EARNED	10,126.45	10,126.45	32,000.00	21,873.55	31.7
51-36-400 SALE OF ASSETS	102,424.00	102,424.00	237,000.00	134,576.00	43.2
51-36-495 METER RENTALS	790.00	790.00	900.00	110.00	87.8
51-36-500 MISCELLANEOUS REVENUE	47,501.25	47,501.25	39,000.00	(8,501.25)	121.8
51-37-110 UTILITY BILLING	1,677,160.61	1,677,160.61	2,292,341.00	615,180.39	73.2
51-37-200 WATER CONSTRUCTION FEES	.00	.00	10,000.00	10,000.00	.0
51-37-350 CONNECTION FEES	64,718.00	64,718.00	80,000.00	15,282.00	80.9
51-39-010 IMPACT FEES	307,463.21	307,463.21	621,000.00	313,536.79	49.5
TOTAL FUND REVENUE	2,210,183.52	2,210,183.52	3,312,241.00	1,102,057.48	66.7
<u>EXPENDITURES</u>					
51-40-110 SALARIES	285,224.75	285,224.75	371,548.00	86,323.25	76.8
51-40-130 EMPLOYEE BENEFITS	159,179.28	159,179.28	211,536.00	52,356.72	75.3
51-40-140 UNIFORM ALLOWANCE	3,001.33	3,001.33	6,650.00	3,648.67	45.1
51-40-210 SUBSCRIPTION & MEMBERSHIPS	22,712.54	22,712.54	24,650.00	1,937.46	92.1
51-40-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
51-40-230 TRAVEL	8,230.96	8,230.96	9,600.00	1,369.04	85.7
51-40-240 OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
51-40-245 POSTAGE & MAILING SERVICES	12,025.72	12,025.72	12,000.00	(25.72)	100.2
51-40-250 MOTOR POOL LEASE	31,077.00	31,077.00	41,436.00	10,359.00	75.0
51-40-251 FUEL & PARTS	13,734.57	13,734.57	20,000.00	6,265.43	68.7
51-40-280 TAX ASSESMENT	12,568.12	12,568.12	7,500.00	(5,068.12)	167.6
51-40-281 TELEPHONE	1,331.00	1,331.00	9,530.00	8,199.00	14.0
51-40-290 POWER FOR PUMPING	86,761.80	86,761.80	93,500.00	6,738.20	92.8
51-40-310 PROFESSIONAL SERVICES	.00	.00	58,000.00	58,000.00	.0
51-40-330 ENGINEER SERVICES	15,685.71	15,685.71	10,000.00	(5,685.71)	156.9
51-40-409 BUILDING MAINTENANCE	13,658.25	13,658.25	77,000.00	63,341.75	17.7
51-40-410 PREVENTATIVE MAINTENANCE	49,856.20	49,856.20	133,900.00	84,043.80	37.2
51-40-411 ASPHALT/PATCH REPAIRS	26,104.00	26,104.00	30,000.00	3,896.00	87.0
51-40-412 REVOLVING PUMP REPAIRS	.00	.00	10,000.00	10,000.00	.0
51-40-450 DEPARTMENT SUPPLIES	66,892.38	66,892.38	79,600.00	12,707.62	84.0
51-40-454 METERS - NEW CONNECTIONS	74,685.72	74,685.72	75,000.00	314.28	99.6
51-40-455 METERS - CHANGE OUT	1,643.99	1,643.99	20,000.00	18,356.01	8.2
51-40-490 WATER SAMPLE TESTING	6,488.00	6,488.00	15,000.00	8,512.00	43.3
51-40-515 INSURANCE CLAIM CONTINGENCY	1,500.00	1,500.00	.00	(1,500.00)	.0
51-40-550 DEPRECIATION	607,500.00	607,500.00	810,000.00	202,500.00	75.0
51-40-560 BAD DEBT	350.53	350.53	2,000.00	1,649.47	17.5
51-40-570 COLLECTION COSTS	78.82	78.82	400.00	321.18	19.7
51-40-690 SERVICES NOT CLASSIFIED	6,724.56	6,724.56	400.00	(6,324.56)	1681.1
51-40-695 CREDIT CARD FEES	4,630.91	4,630.91	8,000.00	3,369.09	57.9
51-40-700 SMALL EQUIPMENT	1,533.11	1,533.11	10,900.00	9,366.89	14.1
51-40-740 PURCHASE EQUIPMENT	96,495.00	96,495.00	242,000.00	145,505.00	39.9
51-40-750 CAPITAL PROJECTS	533,553.93	533,553.93	3,132,000.00	2,598,446.07	17.0
51-40-751 CAP PRO - FRTLND DR WATERLINE	78,153.15	78,153.15	.00	(78,153.15)	.0
51-40-760 CAPITAL TO BALANCE SHEET	(708,202.08)	(708,202.08)	(3,374,000.00)	(2,665,797.92)	(21.0)
51-40-900 ADMIN FEE - GENERAL FUND	214,198.50	214,198.50	285,598.00	71,399.50	75.0

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

	WATER FUND				
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL FUND EXPENDITURES	1,727,377.75	1,727,377.75	2,437,748.00	710,370.25	70.9
NET REVENUE OVER EXPENDITURES	482,805.77	482,805.77	874,493.00	391,687.23	55.2

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

SEWER FUND

ASSETS

CURRENT ASSETS

52-11900	COMBINED INVESTMENTS	1,648,548.84	
52-13110	ACCOUNTS RECEIVABLE	175,811.25	
52-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(6,985.33)	
52-15115	DEFERRED OUTFLOWS - PENSION	18,412.00	
	TOTAL CURRENT ASSETS		1,835,786.76

PROPERTY & EQUIPMENT

52-16215	CONSTRUCTION IN PROGRESS	758,510.93	
52-16310	SEWER SYSTEM	3,531,670.82	
52-16311	SEWER SYSTEM (CONTRIBUTED)	8,866,583.70	
52-16320	ALLOW FOR DEPRECIATION	(4,318,011.88)	
52-16520	MACHINERY & EQUIPMENT	661,743.25	
	TOTAL PROPERTY & EQUIPMENT		9,500,496.82
	TOTAL ASSETS		11,336,283.58

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	52,430.64	
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		107,027.18

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	266,720.94	
	BALANCE - CURRENT DATE	11,053,596.96	
	TOTAL FUND EQUITY		11,229,256.40
	TOTAL LIABILITIES AND EQUITY		11,336,283.58

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
52-36-100 INTEREST INCOME	3,733.55	3,733.55	15,000.00	11,266.45	24.9
52-36-400 SALE OF ASSETS	46,287.00	46,287.00	81,987.00	35,700.00	56.5
52-36-500 MISCELLANEOUS REVENUE	9,357.53	9,357.53	.00	(9,357.53)	.0
52-37-110 UTILITY BILLING	1,795,117.82	1,795,117.82	2,401,428.00	606,310.18	74.8
52-37-350 CONNECTION FEES	6,720.68	6,720.68	7,000.00	279.32	96.0
TOTAL FUND REVENUE	1,861,216.58	1,861,216.58	2,505,415.00	644,198.42	74.3
<u>EXPENDITURES</u>					
52-40-110 SALARIES	76,451.90	76,451.90	150,317.00	73,865.10	50.9
52-40-115 PART-TIME WAGES	13,419.11	13,419.11	17,632.00	4,212.89	76.1
52-40-130 EMPLOYEE BENEFITS	41,448.43	41,448.43	105,762.00	64,313.57	39.2
52-40-140 UNIFORM ALLOWANCE	1,104.94	1,104.94	2,700.00	1,595.06	40.9
52-40-210 SUBSCRIPTIONS & MEMBERSHIPS	2,700.00	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	1,872.84	1,872.84	3,995.00	2,122.16	46.9
52-40-240 OFFICE SUPPLIES	58.26	58.26	2,280.00	2,221.74	2.6
52-40-245 POSTAGE & MAILING SERVICES	11,546.32	11,546.32	10,000.00	(1,546.32)	115.5
52-40-250 MOTOR POOL LEASE	26,634.00	26,634.00	35,512.00	8,878.00	75.0
52-40-251 FUEL & PARTS	7,906.20	7,906.20	12,400.00	4,493.80	63.8
52-40-255 COMPUTER SERVICES	.00	.00	1,546.00	1,546.00	.0
52-40-281 TELEPHONE	947.70	947.70	2,800.00	1,852.30	33.9
52-40-330 ENGINEER SERVICES	1,708.25	1,708.25	2,000.00	291.75	85.4
52-40-370 CENTRAL WEBER SEWER DISTRICT	928,817.00	928,817.00	1,308,426.00	379,609.00	71.0
52-40-375 SEWER CHARGES OGDEN CITY	14,608.98	14,608.98	20,000.00	5,391.02	73.0
52-40-440 SEWER LINE MAINTENANCE	21,084.92	21,084.92	52,000.00	30,915.08	40.6
52-40-441 ASPHALT/PATCH REPAIRS	6,510.00	6,510.00	10,000.00	3,490.00	65.1
52-40-450 DEPARTMENT SUPPLIES	1,291.61	1,291.61	8,000.00	6,708.39	16.2
52-40-520 LIABILITY INS DEDUCTIBLE	2,247.44	2,247.44	.00	(2,247.44)	.0
52-40-550 DEPRECIATION	253,366.00	253,366.00	280,000.00	26,634.00	90.5
52-40-560 BAD DEBT	81.73	81.73	6,600.00	6,518.27	1.2
52-40-570 COLLECTION COSTS	.00	.00	200.00	200.00	.0
52-40-690 SERVICES NOT CLASSIFIED	278.00	278.00	500.00	222.00	55.6
52-40-695 CREDIT CARD FEES	3,704.72	3,704.72	5,000.00	1,295.28	74.1
52-40-700 SMALL EQUIPMENT	2,228.04	2,228.04	1,200.00	(1,028.04)	185.7
52-40-740 PURCHASE EQUIPMENT	47,775.00	47,775.00	84,500.00	36,725.00	56.5
52-40-755 CAPITAL PROJECTS	69,071.74	69,071.74	377,000.00	307,928.26	18.3
52-40-760 CAPITAL TO BALANCE SHEET	(116,846.74)	(116,846.74)	(461,500.00)	(344,653.26)	(25.3)
52-40-900 ADMIN FEE - GENERAL FUND	174,479.25	174,479.25	232,639.00	58,159.75	75.0
TOTAL FUND EXPENDITURES	1,594,495.64	1,594,495.64	2,275,009.00	680,513.36	70.1
NET REVENUE OVER EXPENDITURES	266,720.94	266,720.94	230,406.00	(36,314.94)	115.8

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

53-11900	COMBINED INVESTMENTS	1,906,338.97	
53-13110	ACCOUNTS RECEIVABLE	61,624.30	
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			2,037,182.18

PROPERTY & EQUIPMENT

53-16110	LAND	98,983.17	
53-16215	CONSTRUCTION IN PROGRESS	931,648.18	
53-16310	STORM DRAIN SYSTEM	5,079,688.24	
53-16311	STORM WATER SYS (CONTRIBUTED)	9,835,505.40	
53-16320	ALLOW FOR DEPRECIATION	(5,407,097.11)	
53-16520	MACHINERY & EQUIPMENT	1,663,564.63	
TOTAL PROPERTY & EQUIPMENT			12,202,292.51
TOTAL ASSETS			14,239,474.69

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	330,531.51	
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			394,822.08

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	273,239.81	
BALANCE - CURRENT DATE		13,644,652.61	
TOTAL FUND EQUITY			13,844,652.61
TOTAL LIABILITIES AND EQUITY			14,239,474.69

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

STORM WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
53-36-100 INTEREST EARNED	4,155.86	4,155.86	8,000.00	3,844.14	52.0
53-36-400 SALE OF ASSETS	133,899.00	133,899.00	130,487.00	(3,412.00)	102.6
53-36-500 MISCELLANEOUS REVENUE	1,300.26	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	863,105.29	863,105.29	1,167,282.00	304,176.71	73.9
53-39-010 TRANSFER FROM STORM IMPACT FEE	.00	.00	313,000.00	313,000.00	.0
TOTAL FUND REVENUE	1,002,460.41	1,002,460.41	4,337,073.00	3,334,612.59	23.1
<u>EXPENDITURES</u>					
53-40-110 SALARIES	117,910.12	117,910.12	165,419.00	47,508.88	71.3
53-40-130 EMPLOYEE BENEFITS	57,559.10	57,559.10	92,524.00	34,964.90	62.2
53-40-140 UNIFORM	1,816.12	1,816.12	2,850.00	1,033.88	63.7
53-40-210 SUBSCRIPTIONS & MEMBERSHIPS	4,824.00	4,824.00	2,700.00	(2,124.00)	178.7
53-40-230 TRAVEL & TRAINING	2,244.96	2,244.96	2,795.00	550.04	80.3
53-40-240 OFFICE SUPPLIES	.00	.00	2,280.00	2,280.00	.0
53-40-245 MAILING SERVICES	8,622.25	8,622.25	12,500.00	3,877.75	69.0
53-40-250 MOTOR POOL LEASE	34,813.50	34,813.50	46,418.00	11,604.50	75.0
53-40-251 FUEL & PARTS	6,908.40	6,908.40	16,800.00	9,891.60	41.1
53-40-255 COMPUTER SERVICES	.00	.00	9,400.00	9,400.00	.0
53-40-281 TELEPHONE	1,053.26	1,053.26	3,000.00	1,946.74	35.1
53-40-310 PROFESSIONAL SERVICES	.00	.00	3,000.00	3,000.00	.0
53-40-330 ENGINEER SERVICE	3,881.25	3,881.25	10,000.00	6,118.75	38.8
53-40-370 PINEVIEW WATER ASSESSMENT	5,339.29	5,339.29	4,500.00	(839.29)	118.7
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	1,767.70	1,767.70	10,000.00	8,232.30	17.7
53-40-410 PREVENTATIVE MAINTENANCE	10,446.28	10,446.28	15,000.00	4,553.72	69.6
53-40-450 DEPARTMENT SUPPLIES	3,930.42	3,930.42	9,250.00	5,319.58	42.5
53-40-550 DEPRECIATION	243,750.00	243,750.00	325,000.00	81,250.00	75.0
53-40-560 BAD DEBT	35.75	35.75	2,200.00	2,164.25	1.6
53-40-690 SERVICES NOT CLASSIFIED	88.00	88.00	33,500.00	33,412.00	.3
53-40-695 CREDIT CARD FEES	1,944.97	1,944.97	3,000.00	1,055.03	64.8
53-40-700 SMALL EQUIPMENT	1,075.98	1,075.98	3,240.00	2,164.02	33.2
53-40-740 PURCHASE EQUIPMENT	427,445.00	427,445.00	548,375.00	120,930.00	78.0
53-40-750 CAPITAL PROJECTS	64,235.52	64,235.52	3,101,304.00	3,037,068.48	2.1
53-40-760 CAPITAL TO BALANCE SHEET	(491,680.52)	(491,680.52)	(3,649,679.00)	(3,157,998.48)	(13.5)
53-40-900 ADMIN FEE - GENERAL FUND	201,209.25	201,209.25	268,279.00	67,069.75	75.0
TOTAL FUND EXPENDITURES	729,220.60	729,220.60	1,063,655.00	334,434.40	68.6
NET REVENUE OVER EXPENDITURES	273,239.81	273,239.81	3,273,418.00	3,000,178.19	8.4

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

58-11900	COMBINED INVESTMENTS	335,377.98	
58-13110	ACCOUNTS RECEIVABLE	87,670.87	
58-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(3,550.46)	
58-15115	DEFERRED OUTFLOWS - PENSION	13,936.00	
	TOTAL CURRENT ASSETS		433,434.39

PROPERTY & EQUIPMENT

58-16210	BUILDINGS	72,476.36	
58-16320	ALLOW FOR DEPRECIATION	(1,138,715.41)	
58-16520	MACHINERY & EQUIPMENT	1,225,699.66	
	TOTAL PROPERTY & EQUIPMENT		159,460.61
	TOTAL ASSETS		592,895.00

LIABILITIES AND EQUITY

LIABILITIES

58-21310	ACCOUNTS PAYABLE	59,378.43	
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		99,043.26

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
58-29500	BEGINNING OF YEAR	493,860.26	
	REVENUE OVER EXPENDITURES - YTD	(8.52)	
	BALANCE - CURRENT DATE	493,851.74	
	TOTAL FUND EQUITY		493,851.74
	TOTAL LIABILITIES AND EQUITY		592,895.00

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

SOLID WASTE & DISPOSAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
58-36-100 INTEREST INCOME	795.71	795.71	5,000.00	4,204.29	15.9
58-36-400 SALE OF ASSETS	.00	.00	36,000.00	36,000.00	.0
58-36-500 MISCELLANEOUS REVENUE	6,650.00	6,650.00	18,000.00	11,350.00	36.9
58-37-110 UTILITY BILLING	888,640.04	888,640.04	1,168,009.00	279,368.96	76.1
58-39-010 SPECIAL FEES BUILDERS	26,900.00	26,900.00	50,000.00	23,100.00	53.8
TOTAL FUND REVENUE	922,985.75	922,985.75	1,277,009.00	354,023.25	72.3
<u>EXPENDITURES</u>					
58-40-110 SALARIES	.00	.00	33,225.00	33,225.00	.0
58-40-115 PART TIME EMPLOYEE WAGES	2,051.50	2,051.50	6,240.00	4,188.50	32.9
58-40-130 EMPLOYEE BENEFITS	174.68	174.68	28,401.00	28,226.32	.6
58-40-140 UNIFORM ALLOWANCE	772.77	772.77	950.00	177.23	81.3
58-40-230 TRAVEL & TRAINING	520.11	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	8,605.72	8,605.72	12,500.00	3,894.28	68.9
58-40-250 MOTOR POOL LEASE	26,634.00	26,634.00	35,512.00	8,878.00	75.0
58-40-251 FUEL & PARTS	1,712.74	1,712.74	2,000.00	287.26	85.6
58-40-280 TELEPHONE	953.74	953.74	2,100.00	1,146.26	45.4
58-40-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
58-40-360 SPRING CLEANUP	193.80	193.80	12,000.00	11,806.20	1.6
58-40-370 TRANSFER STATION FEES	242,526.30	242,526.30	360,000.00	117,473.70	67.4
58-40-390 WASTE HAULING	454,392.60	454,392.60	535,707.00	81,314.40	84.8
58-40-395 MULCHING	.00	.00	11,300.00	11,300.00	.0
58-40-400 GARBAGE CAN REPLACEMENT	37,439.80	37,439.80	50,000.00	12,560.20	74.9
58-40-450 DEPARTMENT SUPPLIES	2,923.88	2,923.88	4,000.00	1,076.12	73.1
58-40-550 DEPRECIATION	36,000.00	36,000.00	48,000.00	12,000.00	75.0
58-40-560 BAD DEBT	36.61	36.61	1,000.00	963.39	3.7
58-40-690 SERVICES NOT CLASSIFIED	52.21	52.21	1,000.00	947.79	5.2
58-40-695 CREDIT CARD FEES	3,982.56	3,982.56	5,500.00	1,517.44	72.4
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	104,021.25	104,021.25	138,695.00	34,673.75	75.0
TOTAL FUND EXPENDITURES	922,994.27	922,994.27	1,292,730.00	369,735.73	71.4
NET REVENUE OVER EXPENDITURES	(8.52)	(8.52)	(15,721.00)	(15,712.48)	(.1)

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

61-11900	COMBINED INVESTMENTS	196,407.62	
61-14311	INVENTORY	38,393.91	
61-14400	UNLEADED FUEL INVENTORY	4,871.47	
61-14401	DIESEL FUEL INVENTORY	17,719.38	
61-15115	DEFERRED OUTFLOWS - PENSION	26,857.00	
TOTAL CURRENT ASSETS			284,249.38

PROPERTY & EQUIPMENT

61-16210	BUILDINGS & STRUCTURES	337,565.37	
61-16320	ALLOW FOR DEPRECIATION	(1,897,005.60)	
61-16520	VEHICLES & EQUIPMENT	3,116,936.54	
TOTAL PROPERTY & EQUIPMENT			1,557,496.31

TOTAL ASSETS			1,841,745.69
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LIABILITIES AND EQUITY

LIABILITIES

61-21310	ACCOUNTS PAYABLE	97,511.09	
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			235,857.70

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	6,996.80	
BALANCE - CURRENT DATE		(43,355.99)	
TOTAL FUND EQUITY			1,605,887.99
TOTAL LIABILITIES AND EQUITY			1,841,745.69

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
61-36-100 INTEREST INCOME	74.13	74.13	.00	(74.13)	.0
61-36-400 SALE OF ASSETS	153,636.00	153,636.00	358,661.00	205,025.00	42.8
61-36-500 SALE OF MATERIALS & SUPPLIES	1,853.60	1,853.60	14,000.00	12,146.40	13.2
61-36-550 VEHICLE PROGRAM	2,263.50	2,263.50	.00	(2,263.50)	.0
61-37-800 LEASE CONTRACT GENERAL FUND	170,192.25	170,192.25	226,923.00	56,730.75	75.0
61-37-810 LEASE CONTRACT WATER UTILITY	31,077.00	31,077.00	41,436.00	10,359.00	75.0
61-37-820 LEASE CONTRACT SEWER UTILITY	26,634.00	26,634.00	35,512.00	8,878.00	75.0
61-37-830 LEASE CONTRACT STRM WA UTILITY	34,813.50	34,813.50	46,418.00	11,604.50	75.0
61-37-840 LEASE CONTRACT - SOLID WASTE	26,634.00	26,634.00	35,512.00	8,878.00	75.0
61-38-120 CONTRIBUTION FROM FUND #62	43,895.00	43,895.00	43,895.00	.00	100.0
61-38-811 UNFUNDED DEPRECIATION	.00	.00	137,000.00	137,000.00	.0
TOTAL FUND REVENUE	491,072.98	491,072.98	939,357.00	448,284.02	52.3
<u>EXPENDITURES</u>					
61-40-110 SALARIES	127,346.00	127,346.00	163,919.00	36,573.00	77.7
61-40-130 EMPLOYEE BENEFITS	65,986.28	65,986.28	87,814.00	21,827.72	75.1
61-40-140 UNIFORM ALLOWANCE	1,991.35	1,991.35	2,850.00	858.65	69.9
61-40-205 SUBSCRIPTIONS & MEMBERSHIPS	3,554.13	3,554.13	3,100.00	(454.13)	114.7
61-40-230 TRAVEL & TRAINING	993.67	993.67	1,600.00	606.33	62.1
61-40-250 VEHICLE MAINTENANCE	4,318.25	4,318.25	800.00	(3,518.25)	539.8
61-40-260 FUEL PURCHASES	177.27	177.27	14,000.00	13,822.73	1.3
61-40-280 TELEPHONE	783.84	783.84	4,600.00	3,816.16	17.0
61-40-450 DEPARTMENT SUPPLIES	9,503.31	9,503.31	17,000.00	7,496.69	55.9
61-40-550 DEPRECIATION - SHOP	22,399.50	22,399.50	29,866.00	7,466.50	75.0
61-40-551 DEPRECIATION - GENERAL	81,000.00	81,000.00	108,000.00	27,000.00	75.0
61-40-700 SMALL EQUIPMENT	346.24	346.24	2,700.00	2,353.76	12.8
61-40-725 EQUIPMENT LEASES	67,667.38	67,667.38	114,097.00	46,429.62	59.3
61-40-740 CAPITAL EQUIPMENT	96,495.00	96,495.00	386,040.00	289,545.00	25.0
61-40-820 INTEREST EXPENSE	1,513.96	1,513.96	2,971.00	1,457.04	51.0
TOTAL FUND EXPENDITURES	484,076.18	484,076.18	939,357.00	455,280.82	51.5
NET REVENUE OVER EXPENDITURES	6,996.80	6,996.80	.00	(6,996.80)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

62-11900	COMBINED INVESTMENTS	(	4,085.67)	
	TOTAL CURRENT ASSETS		(	4,085.67)

PROPERTY & EQUIPMENT

62-16320	ALLOW FOR DEPRECIATION	(	748,932.33)	
62-16520	VEHICLES		943,446.89	
	TOTAL PROPERTY & EQUIPMENT			194,514.56
	TOTAL ASSETS			190,428.89

LIABILITIES AND EQUITY

LIABILITIES

62-21310	ACCOUNTS PAYABLE	(	950.32)	
	TOTAL LIABILITIES		(	950.32)

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	(	198,435.62)	
	BALANCE - CURRENT DATE	(	105,961.35)	
	TOTAL FUND EQUITY			191,379.21
	TOTAL LIABILITIES AND EQUITY			190,428.89

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

POLICE MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
62-36-100 INTEREST INCOME	113.79	113.79	.00	(113.79)	.0
62-36-400 SALE OF ASSETS	.00	.00	20,000.00	20,000.00	.0
62-37-800 CHARGE TO GF - POLICE	257,995.00	257,995.00	257,995.00	.00	100.0
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	258,108.79	258,108.79	517,995.00	259,886.21	49.8
<u>EXPENDITURES</u>					
62-40-250 VEHICLE MAINTENANCE	62,493.43	62,493.43	60,000.00	(2,493.43)	104.2
62-40-550 DEPRECIATION	90,000.00	90,000.00	120,000.00	30,000.00	75.0
62-40-740 CAPITAL EQUIPMENT	260,155.98	260,155.98	294,100.00	33,944.02	88.5
62-40-800 TRANSFER TO FUND #61	43,895.00	43,895.00	43,895.00	.00	100.0
TOTAL FUND EXPENDITURES	456,544.41	456,544.41	517,995.00	61,450.59	88.1
NET REVENUE OVER EXPENDITURES	(198,435.62)	(198,435.62)	.00	198,435.62	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

65-11900	COMBINED INVESTMENTS	1,512,578.07	
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		2,014,238.94
	TOTAL ASSETS		2,014,238.94

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	388,129.42	
	BALANCE - CURRENT DATE	1,932,838.94	
	TOTAL FUND EQUITY		1,932,838.94
	TOTAL LIABILITIES AND EQUITY		2,014,238.94

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

REDEVELOPMENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
65-31-100	PROPERTY TAX	640,293.94	640,293.94	730,000.00	89,706.06	87.7
65-36-100	INTEREST	3,105.55	3,105.55	5,000.00	1,894.45	62.1
	TOTAL FUND REVENUE	643,399.49	643,399.49	735,000.00	91,600.51	87.5
	<u>EXPENDITURES</u>					
65-40-420	OFFSITE IMPROVEMENTS	32,659.32	32,659.32	35,000.00	2,340.68	93.3
65-40-690	PROJECT RESERVE	.00	.00	440,719.00	440,719.00	.0
65-40-700	OTHER FINANCING USES	70,400.00	70,400.00	60,000.00	(10,400.00)	117.3
65-40-814	TRANSFER TO GENERAL FUND	11,000.00	11,000.00	11,000.00	.00	100.0
65-40-815	TRANSFER TO AQUATIC CENTER	141,210.75	141,210.75	188,281.00	47,070.25	75.0
	TOTAL FUND EXPENDITURES	255,270.07	255,270.07	735,000.00	479,729.93	34.7
	NET REVENUE OVER EXPENDITURES	388,129.42	388,129.42	.00	(388,129.42)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

66-11900	COMBINED INVESTMENTS	101,749.57	
66-13110	ACCOUNTS RECEIVABLE	1,281.72	
66-13111	PROPERTY TAX RECEIVABLE	13,815.00	
	TOTAL CURRENT ASSETS		116,846.29
	TOTAL ASSETS		116,846.29

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	86,461.43	
	BALANCE - CURRENT DATE	(306,968.71)	
	TOTAL FUND EQUITY		(306,968.71)
	TOTAL LIABILITIES AND EQUITY		116,846.29

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2022

COMMUNITY DEVELOPMENT AREA

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>REVENUE</u>					
66-31-100	PROPERTY TAX	86,345.02	86,345.02	100,000.00	13,654.98	86.4
66-36-100	INTEREST	116.41	116.41	.00	(116.41)	.0
	TOTAL FUND REVENUE	86,461.43	86,461.43	100,000.00	13,538.57	86.5
	<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	86,461.43	86,461.43	.00	(86,461.43)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
MARCH 31, 2022

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
MARCH 31, 2022

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

Fraud Risk Assessment

Continued

*Total Points Earned: 370 /395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: North Ogden City

*Completed for Fiscal Year Ending: 2022 *Completion Date: _____

*CAO Name: S. Neal Berube *CFO Name: Jami Jones

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control