



**AUDIT COMMITTEE MEETING AGENDA
FEBRUARY 02, 2023 AT 6:00 PM
505 EAST 2600 NORTH
NORTH OGDEN, UT 84414**

PUBLIC CAN ATTEND IN PERSON OR:

Click the link below to join the webinar: <https://us02web.zoom.us/j/86762874133> Webinar ID: 867 6287 4133

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 December 15, 2022, 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, 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 26th day of January, 2023 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <http://www.northogden.com>. The 2023 meeting schedule was also provided to the Standard Examiner on December 16, 2022. Susan L. Nance, MMC, City Recorder

Public Comments/Questions

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

**NORTH OGDEN CITY
AUDIT COMMITTEE
MEETING MINUTES**

December 15, 2022

The North Ogden City Audit Committee convened in the Council Chambers at 6 p.m. on December 15, 2022, at the North Ogden City Office located at 505 East 2600 North. The meeting was also on Zoom. 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 December 7, 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
Randy Winn	Committee Member
Susan Nance	Committee Member/City Recorder

Staff:

Jami Jones	Finance Director
Bryce Nelson	Administrative Services Manager/Treasurer

Visitors:

Consultant Gary Keddington and Ben Bailey with Keddington and Christensen
Auditor Ron Stewart with Stewart & Gilbert
Chris Pulver
Kevin Burns
Stefanie Casey

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

CONSENT AGENDA

1. DISCUSSION AND/OR ACTION TO CONSIDER AUGUST 25, 2022, AUDIT COMMITTEE MEETING MINUTES

Committee Member Winn motioned to approve the August 25, 2022, Audit Committee Meeting minutes. Committee Member Shafer seconded the motion.

Motion passed unanimously.

ACTIVE AGENDA

2. PUBLIC COMMENTS

No public comments.

3. DISCUSSION ON 2021-2022 FISCAL YEAR AUDIT

Auditor Ron Stewart with Gilbert & Stewart began the discussion as to what they do as Auditors. There are three areas of focus on a City; the first being that Financial Statements are materially correct, second is they evaluate internal controls and make sure they are designed, implemented, and are effectively working, and the third area of focus is with State law, to make sure the City is in compliance with the State Auditor.

Auditor Stewart explained the type of different Audit procedures on the books of the City. A significant sample is pulled for invoices, receipts, accounts payable, and things of this nature. We are making sure these transactions are being properly calculated and that balances are being depreciated. A lot of time is spent on recalculations of the Financial Statements to make sure those things are balancing. There is also a lot of time spent on analytic reviews; we look at the differences from the year before. We ask questions and test balances, such as cash from this year against last year. As the Auditors, we came to the conclusion or opinion that your Financial Statements are materially correct, and you receive an unmodified opinion, which is a clean opinion or the best opinion you can

receive. This can be found in the Audit under Financial Statements under the opinion portion.

Auditor Stewart stated they do not give an opinion on internal controls but check to see if controls are being followed. This happens by several procedures being tested and sampled to see if the controls and procedures are being followed. With all of our checks done, nothing was found to be considered as material weaknesses or significant insufficiency. Your controls are adequate and are working and safeguarding the assets of the City.

State Compliance is the last thing that is looked at. The State Auditor has certain procedures to do on an annual basis. This year we looked at budgetary compliance, fund balance, fraud risk assessment, Justice Court, restricted taxes, government fees, cash management, and Utah State Retirement systems. The only finding we discovered this year was that the City overspent on debt service in the General Fund. State law says you need to budget for what you spend. This is one minor compliance issue.

Committee Member Berube had a question regarding Planning fees, such as revenues not exceeding cost, based on discussions with other cities being under non-compliance. Auditor Stewart stated there really is no legislation, but it's a great idea to track those revenues.

Committee Member Berube mentioned several financial and legal obligations and questions regarding these. Discussion ensued regarding outstanding commitments the City has and the pursuit of being transparent. The decision was made to put a commitment in the footnotes of the Management Letter for the contingency on the commitment to build the parking lot, with which we have an agreement with weber county library.

Committee Member Shafer commends the Finance department and City's efforts in turning around the audit from two years ago. Committee Member Berube stated the City Council supported the investment in getting the resources necessary for the Finance department to be successful. Committee Member Winn mentioned the City was in growing pains and sometimes it's hard to recognize when things need to be changed.

Finance Director Jones pointed out several items to the Committee from the Audit, including the City is at 23.5% fund balance, \$529,000 ahead of budget, which equates to the 23.5% fund balance. The Water Department has experienced depreciation, which has caused a deficit. Committee Member Berube wanted to note the Water Department also has ARPA funds with a large dollar amount in their fund to build a new water tank, which seems excessive, but in fact is to pay for this new tank.

4. **DISCUSSION ON QUARTERLY FINANCIALS**

Finance Director Jones discussed that the first quarter from July to September, or 25% of our year has lapsed. She presented a PowerPoint to the group about revenues and expenditures on the different funds. She noted that sales tax and property tax is still filtering in and she will have a better representative of this at the next quarterly Audit meeting. Finance Director Jones made mention of the Aquatic Center being higher than the rest as they straddle two different budget years and they finish their season at the beginning of the first quarter.

The next slide discussed by the group was General Fund revenues. Most funds are on track and she noted Miscellaneous Revenues are at 101% and the large interest earning is at 324%. We budgeted \$20,000 and because of the interest rate it has come in much higher than budgeted. This is also the amount before we started to buy Treasury Bills. Treasurer Bryce Nelson discussed the overall investment portfolio the City is currently involved in. We currently have two Treasury Bills and a 3rd one to finish out the year to invest the money in a higher yield option.

An overview of the General Fund Expenditures was discussed. Finance Director Jones mentioned the non-departmental expenditure being the outlier with 67%, as the liability insurance is paid up front at the beginning of the fiscal year. An Overview was given on the 1st quarter sales tax being posted at 7.51% of projected sales tax or an additional \$77,673. Committee member Winn asked several clarifying questions regarding the quarterly numbers. Discussion ensued about the sales tax received for internet sales within the City limits.

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

The 2nd quarter Audit Committee meeting was scheduled for Thursday, February 2, 2023, at 6 pm.

6. **PUBLIC COMMENTS**

Chris Pulver, North Ogden resident, had several clarifying questions so he could understand how the slides read when referring to the different funds and percentages.

7. **COMMITTEE MEMBERS/STAFF COMMENTS**

Chairman Swanson brought attention to the newly added Budget Review Subcommittee to this Audit Committee, which was newly formed with eight members of citizens, including Randy Winn acting as liaison between the group.

8. **ADJOURNMENT**

Committee Member Shafer motioned to adjourn the meeting. Committee Member Ekstrom seconded the motion. All in attendance voted in favor.

The motion passed unanimously.

The meeting adjourned at 8:22 p.m.

Phil Swanson, Committee Chairman

Susan L. Nance, MMC
City Recorder/Committee Member

Date Approved

NORTH OGDEN CITY CORPORATION
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2022

COMBINED CASH ACCOUNTS

10-11110	CHECKING-WELLS FARGO	2,848,151.19
10-11115	XPRESS DEPOSIT ACCOUNT	173,553.92
10-11125	INVESTMENT-WELLS FARGO T BILLS	6,837,425.15
10-11310	PETTY CASH	1,750.00
10-11610	INVESTMENTS - STATE POOL	20,464,007.20
10-11615	INVESTMENT PTIF - 2021 SALES T	4,797,085.27
10-11625	INVESTMENT PTIF - 2022 SALES T	2,405,510.07
10-11720	AR CLEARING	(16,303.75)
10-11740	RECREATION CLEARING	(326.16)
	TOTAL COMBINED CASH	37,510,852.89
10-11900	CASH ALLOCATION TO OTHER FUNDS	(33,179,126.60)
	TOTAL GENERAL FUND CASH	4,331,726.29

CASH ALLOCATION RECONCILIATION

22	ALLOCATION TO AQUATIC CENTER FUND	113,157.63
23	ALLOCATION TO TRANSPORTATION UTILITY FUND	792,933.58
24	ALLOCATION TO TRANSPORTATION IMPACT FEE FUND	1,599,665.83
25	ALLOCATION TO TRANSPORTATION SALES TAX FUND	1,016,844.52
31	ALLOCATION TO WATER IMPACT FEE	164,096.46
32	ALLOCATION TO SEWER IMPACT FEE FUND	734,223.52
33	ALLOCATION TO STORM IMPACT FEE FUND	2,216,177.00
40	ALLOCATION TO CAPITAL IMPROVEMENT FUND	13,691,697.98
41	ALLOCATION TO 400/450 EAST IMPROVEMENT FUND	503,072.80
51	ALLOCATION TO WATER FUND	5,477,420.81
52	ALLOCATION TO SEWER FUND	1,690,895.81
53	ALLOCATION TO STORM WATER UTILITY FUND	1,713,064.23
58	ALLOCATION TO SOLID WASTE & DISPOSAL FUND	252,561.08
61	ALLOCATION TO MOTOR POOL FUND	149,284.30
62	ALLOCATION TO POLICE MOTOR POOL FUND	225,098.30
65	ALLOCATION TO REDEVELOPMENT FUND	2,527,471.54
66	ALLOCATION TO COMMUNITY DEVELOPMENT AREA	311,461.21
	TOTAL ALLOCATIONS TO OTHER FUNDS	33,179,126.60
	ALLOCATION FROM GENERAL FUND - 10-11900	(33,179,126.60)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

GENERAL FUND

ASSETS

CURRENT ASSETS

10-11110	CHECKING-WELLS FARGO	2,848,151.19	
10-11115	XPRESS DEPOSIT ACCOUNT	173,553.92	
10-11125	INVESTMENT-WELLS FARGO T BILLS	6,837,425.15	
10-11310	PETTY CASH	1,750.00	
10-11610	INVESTMENTS - STATE POOL	20,464,007.20	
10-11615	INVESTMENT PTIF - 2021 SALES T	4,797,085.27	
10-11625	INVESTMENT PTIF - 2022 SALES T	2,405,510.07	
10-11720	AR CLEARING	(16,303.75)	
10-11740	RECREATION CLEARING	(326.16)	
10-11900	CASH ALLOCATION TO OTHER FUNDS	(33,179,126.60)	
10-12140	OVERS AND SHORTS	(.80)	
10-13110	ACCOUNTS RECEIVABLE	555,729.98	
10-13111	PROPERTY TAX RECEIVABLE	2,329,093.00	
10-13130	ACCOUNTS RECEIVABLE	56,261.50	
10-14310	PREPAID EXPENSES	12,168.65	
10-15800	MISC RECEIVABLES	(1,000.00)	
	TOTAL CURRENT ASSETS		7,283,978.62
	TOTAL ASSETS		7,283,978.62

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

10-21310	ACCOUNTS PAYABLE	112,786.49	
10-21316	DEVEL PMT IN LIEU OF ESCROW	127,476.88	
10-21318	DEVELOPER PMT FOR CHIP & SEAL	112,832.42	
10-21330	STATE BLDG PERMIT ASSESSMENT	1,942.88	
10-21340	MUSEUM FUNDS	30.00	
10-21360	DOG PARK RESERVE	4,135.40	
10-21362	GOLD STAR MEMORIAL DONATIONS	850.00	
10-21375	HERO'S BLVD	290.00	
10-21552	WEBER COUNTY PAYABLE	970.00	
10-22110	WAGES PAYABLE	149,534.84	
10-22210	WITHHOLDING TAX	15,370.27	
10-22230	FLEX BENEFITS PAYABLE	2,798.94	
10-22310	FICA	29,584.80	
10-22320	STATE TAX	8,646.53	
10-22330	HEALTH INSURANCE PREMIUMS	(4,173.87)	
10-22390	ALLSTATE VOL ACC & CRIT ILL	32.28	
10-22410	GARNISHMENTS	719.24	
10-22415	WCLFOOP	298.48	
10-22420	DENTAL PLAN	81.18	
10-22425	VISION PLAN	705.78	
10-22445	INFO ARMOR	627.06	
10-22450	WORKER'S COMPENSATION PAYABLE	(22,146.10)	
10-22460	STATE RETIREMENT PAYABLE	38,053.44	
10-22470	LIFE INSURANCE/ADD/LTD	5,689.27	
10-22480	401K PLAN ICMA	18,172.34	
10-22490	457 ICMA	774.66	
10-22493	401K URS	2,949.27	
10-22497	ROTH IRA ICMA	100.00	
10-23310	DEFERRED REVENUE-PROPERTY TAX	2,329,093.00	
10-23330	STREET EXCAVATION BOND DEPOSIT	1,250.00	
10-23350	TEMP BUS & SOLICITORS DEPOSITS	(100.00)	
10-23370	OFF SITE IMPROVEMENTS DEPOSITS	322,950.00	
10-23375	ESCROW BLDG PERMIT SEC WATER	9,000.00	
10-24110	ESCHEATS PAYABLE	9,967.27	
10-24120	SENIOR CITIZEN PAYABLE	400.00	
10-24125	C OF O TEMPORARY DEPOSITS/BOND	11,000.00	
10-24130	RENTAL SECURITY DEPOSITS	62.00	
		3,292,754.75	
	TOTAL CURRENT LIABILITIES		3,292,754.75
	TOTAL LIABILITIES		3,292,754.75

FUND EQUITY

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-29500	FUND BALANCE UNAPPROPRIATED	2,443,336.93	
10-29620	FUND BALANCE STATE ROAD	562,167.98	
	REVENUE OVER EXPENDITURES - YTD	985,718.96	
	BALANCE - CURRENT DATE		3,991,223.87
	TOTAL FUND EQUITY		3,991,223.87
	TOTAL LIABILITIES AND EQUITY		7,283,978.62

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 PROPERTY TAX	2,420,348.99	2,442,040.30	2,337,740.00	(104,300.30)	104.5
10-31-200 DELINQUENT PROPERTY TAX	4,713.13	15,522.14	20,000.00	4,477.86	77.6
10-31-300 SALES TAX	759,001.08	1,871,486.81	4,267,925.00	2,396,438.19	43.9
10-31-400 UTILITY REVENUE TAX	226,312.20	518,426.09	1,105,649.00	587,222.91	46.9
10-31-700 MOTOR VEHICLE TAX	25,792.67	77,977.44	130,000.00	52,022.56	60.0
TOTAL TAXES	3,436,168.07	4,925,452.78	7,861,314.00	2,935,861.22	62.7
<u>LICENSES & PERMITS</u>					
10-32-100 BUSINESS LICENSES	11,093.75	15,231.25	30,000.00	14,768.75	50.8
10-32-150 BUSINESS LICENSES - LANDLORDS	1,075.00	2,175.00	3,000.00	825.00	72.5
10-32-210 BUILDING PERMITS	96,152.42	197,081.71	500,000.00	302,918.29	39.4
10-32-250 ANIMAL LIC & IMP FEES	3,367.00	4,091.00	9,000.00	4,909.00	45.5
10-32-255 CHICKEN LICENSES	.00	.00	200.00	200.00	.0
TOTAL LICENSES & PERMITS	111,688.17	218,578.96	542,200.00	323,621.04	40.3
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-550 NORTH VIEW SENIOR CENTER CONTR	381.00	14,381.00	12,000.00	(2,381.00)	119.8
10-33-560 STATE ROAD ALLOTMENT	177,460.06	296,285.56	850,000.00	553,714.44	34.9
10-33-580 STATE LIQUOR ALLOTMENT	18,417.34	18,417.34	15,000.00	(3,417.34)	122.8
10-33-581 HWY SAFETY GRANT	6,186.08	6,186.08	15,500.00	9,313.92	39.9
10-33-585 VICTIM ADVOCATE GRANT	7,528.62	16,006.62	35,000.00	18,993.38	45.7
10-33-590 WEBER COUNTY SCHOOL DISTRICT	11,718.75	35,156.25	46,875.00	11,718.75	75.0
TOTAL INTERGOVERNMENTAL REVENUE	221,691.85	386,432.85	974,375.00	587,942.15	39.7
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING & SUBDIVISION FEES	5,185.00	14,240.00	45,000.00	30,760.00	31.6
10-34-140 PLAN CHECKING FEES	23,431.42	53,924.72	300,000.00	246,075.28	18.0
10-34-145 ANNEXATION FEES	935.00	935.00	2,000.00	1,065.00	46.8
10-34-190 CREDIT CARD SERVICE FEE	1,375.82	3,146.33	6,000.00	2,853.67	52.4
10-34-312 EXCAVATION PERMIT FEE	14,749.00	17,727.00	4,000.00	(13,727.00)	443.2
10-34-314 DEVELOPER STREET SIGNS	.00	.00	3,000.00	3,000.00	.0
10-34-700 RECREATION	10,960.42	66,744.65	80,000.00	13,255.35	83.4
10-34-750 PARK RENTAL FEES	661.00	2,939.00	5,000.00	2,061.00	58.8
10-34-790 CHERRY DAYS	13,183.92	26,902.92	4,000.00	(22,902.92)	672.6
10-34-820 AMPHITHEATER REVENUE	(450.50)	902.50	30,000.00	29,097.50	3.0
TOTAL CHARGES FOR SERVICES	70,031.08	187,462.12	479,000.00	291,537.88	39.1

NORTH OGDEN CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES & FORFEITURES</u>					
10-35-110 COURT	39,671.94	91,664.65	180,000.00	88,335.35	50.9
10-35-150 YOUTH CITY COURT	700.00	1,550.00	1,800.00	250.00	86.1
10-35-200 CODE ENFORCEMENT	1,025.00	1,125.00	1,800.00	675.00	62.5
TOTAL FINES & FORFEITURES	41,396.94	94,339.65	183,600.00	89,260.35	51.4
<u>MISCELLANEOUS</u>					
10-36-100 INTEREST EARNINGS	21,797.35	38,341.99	20,000.00	(18,341.99)	191.7
10-36-101 INTEREST EARNINGS - PTIF BOND	64,708.21	112,914.18	.00	(112,914.18)	.0
10-36-200 RENTS	2,044.35	4,088.70	.00	(4,088.70)	.0
10-36-210 NORTHVIEW COMMUNITY CENTER RES	452.00	1,161.00	3,000.00	1,839.00	38.7
10-36-225 LEASE AGREEMENT LOT 2	1,062.00	1,062.00	.00	(1,062.00)	.0
10-36-300 REPORTS PRINTS & COPIES	37.00	44.77	100.00	55.23	44.8
10-36-310 POLICE REPORTS	2,762.00	5,580.00	7,500.00	1,920.00	74.4
10-36-500 MISCELLANEOUS REVENUE	7,702.93	22,860.50	10,000.00	(12,860.50)	228.6
TOTAL MISCELLANEOUS	100,565.84	186,053.14	40,600.00	(145,453.14)	458.3
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-38-110 GRANTS	.00	3,700.19	127,916.00	124,215.81	2.9
10-38-121 TRANSFER FROM RDA	.00	18,000.00	26,000.00	8,000.00	69.2
10-38-130 DONATIONS	5,000.00	5,050.00	5,000.00	(50.00)	101.0
10-38-132 DONATIONS - PARKS & REC	2,000.00	2,000.00	20,000.00	18,000.00	10.0
10-38-133 DONATIONS - POLICE	100.00	950.00	10,000.00	9,050.00	9.5
10-38-134 DONATIONS - RAMP MATCH	.00	230.10	75,000.00	74,769.90	.3
TOTAL CONTRIBUTIONS & TRANSFERS	7,100.00	29,930.29	263,916.00	233,985.71	11.3
TOTAL FUND REVENUE	3,988,641.95	6,028,249.79	10,345,005.00	4,316,755.21	58.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COUNCIL</u>					
10-41-115	12,835.42	21,621.13	50,820.00	29,198.87	42.5
10-41-130	1,111.09	1,804.57	4,219.00	2,414.43	42.8
10-41-210	85.80	12,728.91	12,349.00	(379.91)	103.1
10-41-220	(368.40)	1,191.60	5,000.00	3,808.40	23.8
10-41-230	31.78	31.78	5,000.00	4,968.22	.6
10-41-240	159.90	215.57	700.00	484.43	30.8
10-41-280	144.00	288.00	2,100.00	1,812.00	13.7
10-41-690	190.41	247.31	5,521.00	5,273.69	4.5
10-41-990	(7,247.69)	(14,307.94)	(28,241.00)	(13,933.06)	(50.7)
TOTAL COUNCIL	6,942.31	23,820.93	57,468.00	33,647.07	41.5
<u>JUDICIAL</u>					
10-42-110	16,567.55	31,222.70	59,152.00	27,929.30	52.8
10-42-115	12,327.21	23,439.18	49,261.00	25,821.82	47.6
10-42-130	11,039.07	21,717.24	52,350.00	30,632.76	41.5
10-42-210	.00	.00	145.00	145.00	.0
10-42-230	336.41	1,040.82	2,500.00	1,459.18	41.6
10-42-240	840.05	982.13	2,000.00	1,017.87	49.1
10-42-245	47.05	256.73	1,000.00	743.27	25.7
10-42-280	90.00	180.00	360.00	180.00	50.0
10-42-310	4,472.30	6,524.92	22,003.00	15,478.08	29.7
10-42-620	.00	.00	2,160.00	2,160.00	.0
10-42-630	1,080.00	1,740.00	7,500.00	5,760.00	23.2
10-42-640	1,980.67	3,690.85	14,600.00	10,909.15	25.3
10-42-650	471.03	2,066.22	6,000.00	3,933.78	34.4
10-42-700	.00	.00	2,000.00	2,000.00	.0
TOTAL JUDICIAL	49,251.34	92,860.79	221,031.00	128,170.21	42.0
<u>RECORDER</u>					
10-43-115	21,690.23	40,413.57	78,108.00	37,694.43	51.7
10-43-130	6,872.28	15,085.10	25,146.00	10,060.90	60.0
10-43-210	250.00	550.00	575.00	25.00	95.7
10-43-220	.00	.00	2,000.00	2,000.00	.0
10-43-230	540.18	1,058.82	3,250.00	2,191.18	32.6
10-43-240	198.30	724.54	2,250.00	1,525.46	32.2
10-43-245	.00	14.48	400.00	385.52	3.6
10-43-255	1,589.56	1,589.56	4,760.00	3,170.44	33.4
10-43-280	90.00	180.00	360.00	180.00	50.0
10-43-310	1,385.00	9,602.00	14,500.00	4,898.00	66.2
10-43-690	30.17	30.17	3,483.00	3,452.83	.9
10-43-990	(5,106.64)	(10,080.64)	(19,896.00)	(9,815.36)	(50.7)
TOTAL RECORDER	27,539.08	59,167.60	114,936.00	55,768.40	51.5

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-45-110 SALARIES	47,066.00	88,635.48	179,395.00	90,759.52	49.4
10-45-130 EMPLOYEE BENEFITS	17,718.26	32,856.12	70,905.00	38,048.88	46.3
10-45-210 SUBSCRIPTION & MEMBERSHIPS	289.60	321.90	350.00	28.10	92.0
10-45-230 TRAVEL & TRAINING	20.00	951.89	4,100.00	3,148.11	23.2
10-45-240 OFFICE SUPPLIES	216.45	420.02	2,500.00	2,079.98	16.8
10-45-245 POSTAGE	114.48	273.30	2,200.00	1,926.70	12.4
10-45-280 TELEPHONE	90.00	180.00	720.00	540.00	25.0
10-45-310 PROFESSIONAL SERVICES	11,000.00	11,000.00	31,000.00	20,000.00	35.5
10-45-695 CREDIT CARD FEES	2,353.49	11,298.99	32,000.00	20,701.01	35.3
10-45-700 SMALL EQUIPMENT	.00	696.15	1,165.00	468.85	59.8
10-45-990 ADMIN FEE OFFSET	(36,252.51)	(72,505.01)	(145,010.00)	(72,504.99)	(50.0)
TOTAL FINANCE	42,615.77	74,128.84	179,325.00	105,196.16	41.3
<u>ADMINISTRATIVE</u>					
10-47-110 SALARIES	77,597.58	142,822.66	263,113.00	120,290.34	54.3
10-47-115 PART TIME EMPLOYEE WAGES	3,369.00	7,422.68	8,580.00	1,157.32	86.5
10-47-130 EMPLOYEE BENEFITS	33,429.47	62,379.33	125,992.00	63,612.67	49.5
10-47-210 SUBSCRIPTION & MEMBERSHIPS	98.64	346.96	875.00	528.04	39.7
10-47-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-47-230 TRAVEL & TRAINING	1,923.34	4,254.33	5,040.00	785.67	84.4
10-47-240 OFFICE SUPPLIES	651.60	1,576.70	1,500.00	(76.70)	105.1
10-47-245 POSTAGE	14.13	74.89	400.00	325.11	18.7
10-47-280 TELEPHONE	118.80	237.60	720.00	482.40	33.0
10-47-690 SERVICES NOT CLASSIFIED	678.47	2,519.37	4,100.00	1,580.63	61.5
10-47-700 SMALL EQUIPMENT	489.99	489.99	.00	(489.99)	.0
10-47-990 ADMIN FEE OFFSET	(35,831.76)	(71,663.51)	(143,327.00)	(71,663.49)	(50.0)
TOTAL ADMINISTRATIVE	82,539.26	150,461.00	267,193.00	116,732.00	56.3
<u>HUMAN RESOURCES</u>					
10-48-110 SALARIES	17,276.83	32,079.14	66,648.00	34,568.86	48.1
10-48-130 EMPLOYEE BENEFITS	10,283.57	18,175.64	40,481.00	22,305.36	44.9
10-48-210 SUBSCRIPTION & MEMBERSHIPS	184.31	563.31	219.00	(344.31)	257.2
10-48-230 TRAVEL & TRAINING	52.50	52.50	2,500.00	2,447.50	2.1
10-48-240 OFFICE SUPPLIES	.00	58.70	500.00	441.30	11.7
10-48-245 POSTAGE	.00	.00	100.00	100.00	.0
10-48-280 TELEPHONE	90.00	180.00	360.00	180.00	50.0
10-48-640 PERSONNEL RELATED COSTS	12,352.77	14,316.54	19,924.00	5,607.46	71.9
10-48-990 ADMIN FEE OFFSET	(4,789.02)	(9,578.02)	(19,156.00)	(9,577.98)	(50.0)
TOTAL HUMAN RESOURCES	35,450.96	55,847.81	111,576.00	55,728.19	50.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
10-49-250 UNEMPLOYMENT	.00	586.70	1,500.00	913.30	39.1
10-49-255 COMPUTER SERVICES	7,108.45	11,836.33	34,340.00	22,503.67	34.5
10-49-330 PROFESSIONAL SERVICES	7,343.52	46,359.02	88,950.00	42,590.98	52.1
10-49-510 INSURANCE & SURETY BONDS	.00	326,658.00	312,000.00	(14,658.00)	104.7
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	.00	400.00	400.00	.0
10-49-630 YOUTH COUNCIL	.00	.00	5,500.00	5,500.00	.0
10-49-640 PERSONNEL RELATED COSTS	.00	.00	100,000.00	100,000.00	.0
10-49-690 MISCELLANEOUS	6,294.05	6,854.51	5,472.00	(1,382.51)	125.3
10-49-990 ADMIN FEE OFFSET	(32,013.97)	(117,276.84)	(122,631.00)	(5,354.16)	(95.6)
TOTAL NON-DEPARTMENTAL	(11,267.95)	283,017.72	435,531.00	152,513.28	65.0
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-260 BUILDING MAINTENANCE	8,088.42	15,667.14	29,836.00	14,168.86	52.5
10-51-261 UTILITIES - CITY HALL/POLICE	11,675.83	21,643.29	22,000.00	356.71	98.4
10-51-270 BUILDING MAINT - PUBLIC WORKS	4,904.97	13,036.60	19,300.00	6,263.40	67.6
10-51-271 UTILITIES - PUBLIC WORKS	30,937.65	43,021.86	40,800.00	(2,221.86)	105.5
10-51-280 BUILDING MAINT - SENIOR CENTER	13,526.81	16,038.57	17,826.00	1,787.43	90.0
10-51-281 UTILITIES - SENIOR CENTER	9,958.03	15,531.69	18,000.00	2,468.31	86.3
10-51-310 SENIOR CITIZEN PERSONNEL COSTS	16,285.56	16,285.56	28,000.00	11,714.44	58.2
10-51-990 ADMIN FEE OFFSET	(11,268.75)	(22,537.50)	(45,075.00)	(22,537.50)	(50.0)
TOTAL GENERAL GOVERNMENT BUILDINGS	84,108.52	118,687.21	130,687.00	11,999.79	90.8

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-54-110 SALARIES	548,317.04	1,001,776.62	1,965,343.00	963,566.38	51.0
10-54-115 PART TIME EMPLOYEE WAGES	11,460.20	15,396.64	31,500.00	16,103.36	48.9
10-54-120 BEER TAX WAGES	.00	.00	6,000.00	6,000.00	.0
10-54-121 HWY SAFETY GRANT WAGES	6,402.64	11,623.71	10,000.00	(1,623.71)	116.2
10-54-130 EMPLOYEE BENEFITS	291,657.11	552,828.67	1,120,801.00	567,972.33	49.3
10-54-140 UNIFORM ALLOWANCE	3,044.53	17,574.71	26,400.00	8,825.29	66.6
10-54-210 SUBSCRIPTION & MEMBERSHIPS	190.00	668.01	7,985.00	7,316.99	8.4
10-54-220 PUBLIC NOTICES	.00	49.00	500.00	451.00	9.8
10-54-230 TRAVEL & TRAINING	3,393.81	10,549.24	17,820.00	7,270.76	59.2
10-54-240 OFFICE EXPENSE	2,271.82	4,181.33	6,500.00	2,318.67	64.3
10-54-245 POSTAGE	75.62	259.81	800.00	540.19	32.5
10-54-250 MOTOR POOL LEASE	143,734.00	283,734.00	560,000.00	276,266.00	50.7
10-54-255 COMPUTER SERVICES	2,532.98	3,908.02	10,140.00	6,231.98	38.5
10-54-260 EQUIPMENT MAINTENANCE	504.18	1,856.71	3,200.00	1,343.29	58.0
10-54-280 TELEPHONE	2,233.69	4,169.11	16,400.00	12,230.89	25.4
10-54-292 DONATIONS - CONTINGENT	.00	836.03	10,000.00	9,163.97	8.4
10-54-300 INVESTIGATIONS	109.21	232.85	1,700.00	1,467.15	13.7
10-54-350 FORENSIC SERVICES	1,784.00	35,242.00	33,500.00	(1,742.00)	105.2
10-54-390 YOUTH CITY COURT	19.40	699.62	1,800.00	1,100.38	38.9
10-54-395 K-9 EQUIPMENT/TRAINING	.00	348.29	1,000.00	651.71	34.8
10-54-400 STRIKE FORCE	.00	23,960.00	22,000.00	(1,960.00)	108.9
10-54-450 DEPARTMENT SUPPLIES	2,910.29	4,881.05	7,350.00	2,468.95	66.4
10-54-640 HOMELAND SECURITY	464.32	464.32	5,000.00	4,535.68	9.3
10-54-690 SERVICES NOT CLASSIFIED	1,006.58	1,992.56	5,200.00	3,207.44	38.3
10-54-700 SMALL EQUIPMENT	16,042.03	42,461.71	52,000.00	9,538.29	81.7
10-54-701 BEER TAX EXPENSE	75.00	2,985.81	9,000.00	6,014.19	33.2
10-54-702 VICTIM ADVOCATE	1,890.59	1,955.43	5,100.00	3,144.57	38.3
10-54-703 HWY SAFETY GRANT EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
10-54-704 JAG BLOCK GRANT	3,565.00	3,565.00	3,500.00	(65.00)	101.9
10-54-705 BULLET PROOF VEST GRANT	.00	.00	5,600.00	5,600.00	.0
10-54-810 PS BOND PRINCIPAL EXPENSE	416,000.00	416,000.00	416,000.00	.00	100.0
10-54-820 PS BOND INTEREST EXPENSE	87,213.61	87,213.61	187,834.00	100,620.39	46.4
TOTAL POLICE DEPARTMENT	1,546,897.65	2,531,413.86	4,553,473.00	2,022,059.14	55.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-55-110 SALARIES	45,508.38	89,226.47	193,698.00	104,471.53	46.1
10-55-115 PART TIME EMPLOYEE WAGES	80.00	80.00	.00	(80.00)	.0
10-55-130 EMPLOYEE BENEFITS	22,891.74	47,425.62	97,698.00	50,272.38	48.5
10-55-210 SUBSCRIPTIONS & MEMBERSHIPS	699.53	699.53	1,652.00	952.47	42.3
10-55-220 PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-55-230 TRAVEL & TRAINING	1,717.25	1,717.25	5,671.00	3,953.75	30.3
10-55-240 OFFICE SUPPLIES	102.79	306.20	1,000.00	693.80	30.6
10-55-245 POSTAGE	.00	.00	500.00	500.00	.0
10-55-255 COMPUTER SERVICES	335.18	783.18	1,225.00	441.82	63.9
10-55-280 TELEPHONE	150.00	300.00	1,605.00	1,305.00	18.7
10-55-310 PROFESSIONAL SERVICES	.00	18,000.00	15,000.00	(3,000.00)	120.0
10-55-340 PLAN COM & BD OF ADJ	.00	.00	1,000.00	1,000.00	.0
10-55-645 PUBLIC RELATIONS	.00	.00	500.00	500.00	.0
10-55-690 SERVICES NOT CLASSIFIED	30.00	30.00	.00	(30.00)	.0
10-55-700 SMALL EQUIPMENT	.00	319.98	800.00	480.02	40.0
TOTAL PLANNING	71,514.87	158,888.23	321,349.00	162,460.77	49.4
<u>BUILDING INSPECTION</u>					
10-56-110 SALARIES	64,928.84	125,467.43	260,859.00	135,391.57	48.1
10-56-115 PART-TIME WAGES	2,688.43	7,388.06	15,000.00	7,611.94	49.3
10-56-130 EMPLOYEE BENEFITS	34,504.73	69,659.25	155,948.00	86,288.75	44.7
10-56-140 UNIFORM ALLOWANCE	.00	590.73	500.00	(90.73)	118.2
10-56-210 SUBSCRIPTIONS & MEMBERSHIPS	.00	.00	1,302.00	1,302.00	.0
10-56-230 TRAVEL & TRAINING	.00	1,265.00	2,788.00	1,523.00	45.4
10-56-240 OFFICE SUPPLIES	73.27	1,599.03	750.00	(849.03)	213.2
10-56-245 POSTAGE	59.14	326.14	900.00	573.86	36.2
10-56-250 MOTOR POOL LEASE	2,450.67	5,193.49	9,800.00	4,606.51	53.0
10-56-251 FUEL & PARTS	3,176.21	7,188.34	5,000.00	(2,188.34)	143.8
10-56-255 COMPUTER SERVICES	1,087.00	11,587.00	18,000.00	6,413.00	64.4
10-56-280 TELEPHONE	658.80	1,311.15	5,500.00	4,188.85	23.8
10-56-310 PROFESSIONAL SERVICES	4,835.00	11,550.00	10,000.00	(1,550.00)	115.5
10-56-450 DEPARTMENT SUPPLIES	218.32	745.76	2,438.00	1,692.24	30.6
10-56-690 SERVICES NOT CLASSIFIED	53.86	553.86	100.00	(453.86)	553.9
10-56-700 SMALL EQUIPMENT	.00	1,619.20	.00	(1,619.20)	.0
TOTAL BUILDING INSPECTION	114,734.27	246,044.44	488,885.00	242,840.56	50.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY SERVICE</u>					
10-57-110 SALARIES	19,537.94	39,920.10	94,115.00	54,194.90	42.4
10-57-130 EMPLOYEE BENEFITS	5,896.41	16,327.75	61,978.00	45,650.25	26.3
10-57-230 TRAVEL & TRAINING	.00	.00	2,200.00	2,200.00	.0
10-57-240 OFFICE SUPPLIES	104.86	104.86	800.00	695.14	13.1
10-57-255 COMPUTER SERVICES	.00	.00	100.00	100.00	.0
10-57-260 EQUIPMENT MAINTENANCE	.00	.00	150.00	150.00	.0
10-57-280 TELEPHONE	176.40	352.80	1,000.00	647.20	35.3
10-57-370 ANIMAL SHELTER	11,219.00	22,438.00	45,600.00	23,162.00	49.2
10-57-450 DEPARTMENT SUPPLIES	631.94	801.94	900.00	98.06	89.1
TOTAL COMMUNITY SERVICE	37,566.55	79,945.45	206,843.00	126,897.55	38.7
<u>STREETS & HIGHWAY</u>					
10-60-110 SALARIES	74,552.30	138,002.35	244,579.00	106,576.65	56.4
10-60-130 EMPLOYEE BENEFITS	37,956.60	68,348.73	117,493.00	49,144.27	58.2
10-60-135 SNOW REMOVAL PERSONNEL	12,991.78	12,991.78	21,500.00	8,508.22	60.4
10-60-140 UNIFORM ALLOWANCE	430.93	1,001.94	1,900.00	898.06	52.7
10-60-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
10-60-230 TRAVEL & TRAINING	146.05	146.05	3,250.00	3,103.95	4.5
10-60-240 OFFICE SUPPLIES	547.16	1,259.99	2,280.00	1,020.01	55.3
10-60-250 MOTOR POOL LEASE	67,060.30	132,377.80	261,270.00	128,892.20	50.7
10-60-251 FUEL & PARTS	7,470.33	13,365.87	34,000.00	20,634.13	39.3
10-60-255 COMPUTER SERVICES	389.14	2,286.88	2,100.00	(186.88)	108.9
10-60-260 EQUIPMENT MAINTENANCE	.00	.00	2,900.00	2,900.00	.0
10-60-275 SAFETY TRAINING	.00	.00	1,900.00	1,900.00	.0
10-60-280 TELEPHONE	448.08	896.16	6,400.00	5,503.84	14.0
10-60-285 UTILITIES/STREET LIGHTS	2,648.51	4,630.42	14,500.00	9,869.58	31.9
10-60-290 STREET LIGHT MAINTENANCE	10,177.11	13,958.51	18,000.00	4,041.49	77.6
10-60-330 ENGINEERING SERVICES	.00	.00	7,000.00	7,000.00	.0
10-60-420 STREET MAINTENANCE	453.67	14,278.86	50,000.00	35,721.14	28.6
10-60-440 SIDEWALK REPAIRS/RAMPS	.00	.00	70,000.00	70,000.00	.0
10-60-445 SAFE SIDEWALK	.00	.00	10,000.00	10,000.00	.0
10-60-450 DEPARTMENT SUPPLIES	329.88	476.63	3,000.00	2,523.37	15.9
10-60-451 HEROS BOULEVARD	595.50	595.50	.00	(595.50)	.0
10-60-500 SNOW REMOVAL	17,434.29	17,434.29	59,500.00	42,065.71	29.3
10-60-510 STREET SIGNS & SIGNAL LIGHTS	4,214.50	5,781.18	16,000.00	10,218.82	36.1
10-60-520 PAINT SUPPLIES	.00	30,025.00	25,000.00	(5,025.00)	120.1
10-60-690 SERVICES NOT CLASSIFIED	2,214.28	4,983.64	10,000.00	5,016.36	49.8
10-60-740 PURCHASE EQUIPMENT	.00	18,815.84	24,000.00	5,184.16	78.4
10-60-990 ADMIN FEE OFFSET	(48,041.01)	(96,082.01)	(192,164.00)	(96,081.99)	(50.0)
TOTAL STREETS & HIGHWAY	192,019.40	385,575.41	814,658.00	429,082.59	47.3

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS</u>					
10-61-110 SALARIES	64,620.42	123,450.77	249,851.00	126,400.23	49.4
10-61-130 EMPLOYEE BENEFITS	28,660.17	60,995.97	131,134.00	70,138.03	46.5
10-61-140 UNIFORM ALLOWANCE	837.29	2,432.13	2,850.00	417.87	85.3
10-61-210 SUBSCRIPTIONS AND MEMBERSHIPS	1,239.73	2,768.43	8,700.00	5,931.57	31.8
10-61-230 TRAVEL & TRAINING	410.00	3,108.99	9,800.00	6,691.01	31.7
10-61-240 OFFICE SUPPLIES	289.48	974.43	800.00	(174.43)	121.8
10-61-250 MOTOR POOL	5,499.33	10,999.33	22,000.00	11,000.67	50.0
10-61-251 FUEL & PARTS	14.34	14.34	14,500.00	14,485.66	.1
10-61-255 COMPUTER SERVICES	60.00	60.00	.00	(60.00)	.0
10-61-280 TELEPHONE	1,033.66	1,952.24	4,600.00	2,647.76	42.4
10-61-450 DEPARTMENT SUPPLIES	.00	595.50	2,200.00	1,604.50	27.1
10-61-690 SERVICES NOT CLASSIFIED	.00	92.94	300.00	207.06	31.0
10-61-700 SMALL EQUIPMENT	.00	.00	2,638.00	2,638.00	.0
10-61-990 ADMIN FEE OFFSET	(86,031.16)	(172,014.66)	(344,221.00)	(172,206.34)	(50.0)
TOTAL PUBLIC WORKS	16,633.26	35,430.41	105,152.00	69,721.59	33.7
<u>PARKS & REC ADMIN</u>					
10-62-110 SALARIES	23,662.51	49,076.75	122,907.00	73,830.25	39.9
10-62-115 PART TIME EMPLOYEE WAGES	446.23	590.98	2,500.00	1,909.02	23.6
10-62-130 EMPLOYEE BENEFITS	14,527.84	30,533.83	67,723.00	37,189.17	45.1
10-62-210 SUBSCRIPTION & MEMBERSHIPS	158.00	1,276.11	5,356.00	4,079.89	23.8
10-62-230 TRAVEL & TRAINING	.00	455.00	2,700.00	2,245.00	16.9
10-62-240 OFFICE SUPPLIES	46.86	337.32	1,200.00	862.68	28.1
10-62-255 COMPUTER SERVICES	.00	1,500.00	2,000.00	500.00	75.0
10-62-260 EQUIPMENT MAINTENANCE	98.89	270.89	4,000.00	3,729.11	6.8
10-62-285 TELEPHONE & UTILITIES	4,141.42	5,764.46	9,500.00	3,735.54	60.7
10-62-410 UNIFORM MAINTENANCE	.00	384.51	750.00	365.49	51.3
10-62-420 COMMUNITY BAND	.00	771.09	.00	(771.09)	.0
10-62-450 DEPARTMENT SUPPLIES	(29.99)	637.10	2,500.00	1,862.90	25.5
10-62-500 MISCELLANEOUS PROGRAMS	10,385.05	10,385.05	7,250.00	(3,135.05)	143.2
10-62-510 MUNICIPALITIES RAMP PROGRAMS	3,960.40	12,681.91	20,916.00	8,234.09	60.6
10-62-605 CHERRY DAYS	.00	43,917.01	50,000.00	6,082.99	87.8
10-62-627 AMPHITHEATER PROGRAMS	.00	.00	30,000.00	30,000.00	.0
10-62-690 SERVICES NOT CLASSIFIED	163.11	611.09	600.00	(11.09)	101.9
10-62-695 CREDIT CARD FEES	71.97	342.46	1,200.00	857.54	28.5
10-62-700 SMALL EQUIPMENT	.00	.00	750.00	750.00	.0
TOTAL PARKS & REC ADMIN	57,632.29	159,535.56	331,852.00	172,316.44	48.1

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-110 SALARIES	92,049.62	165,922.08	350,322.00	184,399.92	47.4
10-64-115 PART TIME EMPLOYEE WAGES	9,854.83	39,575.72	75,000.00	35,424.28	52.8
10-64-130 EMPLOYEE BENEFITS	45,089.28	82,233.03	184,768.00	102,534.97	44.5
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	.00	6,400.00	6,400.00	.0
10-64-240 OFFICE SUPPLIES	168.95	174.49	200.00	25.51	87.3
10-64-250 MOTOR POOL LEASE	24,813.00	49,626.00	99,252.00	49,626.00	50.0
10-64-251 FUEL & PARTS	6,257.71	21,630.33	24,200.00	2,569.67	89.4
10-64-255 COMPUTER SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-64-260 EQUIPMENT MAINTENANCE	1,081.51	1,800.26	2,500.00	699.74	72.0
10-64-265 BUILDING MAINTENANCE	7,259.95	12,214.42	11,000.00	(1,214.42)	111.0
10-64-285 TELEPHONE & UTILITIES	3,598.96	6,623.03	33,000.00	26,376.97	20.1
10-64-290 PINEVIEW WATER ASSESSMENT	.00	.00	21,000.00	21,000.00	.0
10-64-292 DONATIONS - CONTINGENT	500.00	.00	20,000.00	20,000.00	.0
10-64-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
10-64-410 UNIFORM MAINTENANCE	2,458.50	3,399.92	5,700.00	2,300.08	59.7
10-64-420 FIELD MAINTENANCE	2,770.00	3,369.23	5,500.00	2,130.77	61.3
10-64-425 TRAIL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
10-64-430 CHEMICALS	1,212.83	1,763.23	31,500.00	29,736.77	5.6
10-64-440 IRRIGATION SUPPLIES	2.11	5,490.72	8,500.00	3,009.28	64.6
10-64-450 DEPARTMENT SUPPLIES	422.40	3,023.79	8,000.00	4,976.21	37.8
10-64-465 FORESTRY-TREE REMOVAL	284.99	284.99	4,500.00	4,215.01	6.3
10-64-475 GRAFFITTI REMOVAL	.00	47.30	1,000.00	952.70	4.7
10-64-480 PLAYGROUND MAINTENANCE	.00	3,000.00	5,000.00	2,000.00	60.0
10-64-485 RESTROOM RENOVATION	.00	1,112.94	1,500.00	387.06	74.2
10-64-610 RENTAL OF EQUIPMENT	3,062.50	3,869.07	4,000.00	130.93	96.7
10-64-615 HOLIDAY DECORATIONS	294.86	294.86	4,500.00	4,205.14	6.6
10-64-690 SERVICES NOT CLASSIFIED	45.00	693.75	900.00	206.25	77.1
10-64-695 CREDIT CARD FEES	123.80	372.87	300.00	(72.87)	124.3
10-64-700 SMALL EQUIPMENT	24.39	1,363.20	3,300.00	1,936.80	41.3
10-64-990 ADMIN FEE OFFSET	(1,500.00)	(3,000.00)	(6,000.00)	(3,000.00)	(50.0)
TOTAL PARKS	199,875.19	406,385.23	912,217.00	505,831.77	44.6

NORTH OGDEN CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-68-110 SALARIES	18,840.45	38,411.00	86,078.00	47,667.00	44.6
10-68-115 PART TIME EMPLOYEE WAGES	1,917.98	5,884.44	12,000.00	6,115.56	49.0
10-68-130 EMPLOYEE BENEFITS	6,536.45	14,256.94	33,265.00	19,008.06	42.9
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	.00	1,500.00	1,500.00	.00	100.0
10-68-410 UNIFORMS	139.07	267.72	250.00	(17.72)	107.1
10-68-450 DEPARTMENT SUPPLIES	150.90	150.90	1,000.00	849.10	15.1
10-68-500 COMMUNITY PROGRAMS	.00	113.60	2,500.00	2,386.40	4.5
10-68-501 SUMMER CAMPS	.00	478.13	600.00	121.87	79.7
10-68-630 BASEBALL	144.14	13,284.70	16,000.00	2,715.30	83.0
10-68-650 FOOTBALL	9,937.00	30,099.27	26,500.00	(3,599.27)	113.6
10-68-660 BASKETBALL	1,645.00	1,960.00	15,500.00	13,540.00	12.7
10-68-690 SERVICES NOT CLASSIFIED	195.00	675.00	2,500.00	1,825.00	27.0
10-68-695 CREDIT CARD FEES	438.07	786.21	3,500.00	2,713.79	22.5
TOTAL RECREATION	39,944.06	107,867.91	201,843.00	93,975.09	53.4
TOTAL DEPT EXPENDITURES	2,593,996.83	4,969,078.40	9,454,019.00	4,484,940.60	52.6
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-80-230 TRANS TO CAPITAL IMPROV FUND	.00	.00	375,000.00	375,000.00	.0
10-80-235 TRANS TO CAP IMPROVE - CLASS C	73,452.43	73,452.43	415,986.00	342,533.57	17.7
10-80-800 TRANSFERS TO OTHER FUNDS	.00	.00	100,000.00	100,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	73,452.43	73,452.43	890,986.00	817,533.57	8.2
TOTAL FUND EXPENDITURES	2,667,449.26	5,042,530.83	10,345,005.00	5,302,474.17	48.7
NET REVENUE OVER EXPENDITURES	1,321,192.69	985,718.96	.00	(985,718.96)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	113,157.63	
22-14300	MISC RECEIVABLE	5,090.81	
	TOTAL CURRENT ASSETS		118,248.44
	TOTAL ASSETS		118,248.44

LIABILITIES AND EQUITY

LIABILITIES

22-21310	ACCOUNTS PAYABLE	2,283.31	
	TOTAL LIABILITIES		2,283.31

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
22-29500	UNRESERVED - BEGINNING OF YEAR	176,213.08	
	REVENUE OVER EXPENDITURES - YTD	(60,247.95)	
	BALANCE - CURRENT DATE		115,965.13
	TOTAL FUND EQUITY		115,965.13
	TOTAL LIABILITIES AND EQUITY		118,248.44

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

AQUATIC CENTER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
22-36-500	(9,977.53)	171,796.33	275,000.00	103,203.67	62.5
22-36-600	(300.00)	4,713.00	40,000.00	35,287.00	11.8
22-36-700	.00	48,317.00	90,000.00	41,683.00	53.7
22-36-800	13,880.57	13,880.57	10,000.00	(3,880.57)	138.8
22-36-850	.00	705.00	6,000.00	5,295.00	11.8
22-36-900	.00	371.00	5,000.00	4,629.00	7.4
22-36-950	1,672.98	3,130.21	4,000.00	869.79	78.3
22-38-200	.00	.00	180,000.00	180,000.00	.0
TOTAL FUND REVENUE	5,276.02	242,913.11	610,000.00	367,086.89	39.8
<u>EXPENDITURES</u>					
22-69-110	20,940.86	45,423.39	86,254.00	40,830.61	52.7
22-69-115	839.99	120,299.66	210,673.00	90,373.34	57.1
22-69-130	10,922.77	33,000.00	65,220.00	32,220.00	50.6
22-69-140	539.39	1,168.06	4,700.00	3,531.94	24.9
22-69-210	177.00	253.29	500.00	246.71	50.7
22-69-225	.00	.00	1,132.00	1,132.00	.0
22-69-230	304.00	839.74	1,800.00	960.26	46.7
22-69-240	.00	783.42	2,500.00	1,716.58	31.3
22-69-255	.00	1,500.00	2,000.00	500.00	75.0
22-69-260	984.35	4,489.45	7,000.00	2,510.55	64.1
22-69-265	516.76	(711.78)	4,500.00	5,211.78	(15.8)
22-69-285	10,114.66	39,256.44	64,000.00	24,743.56	61.3
22-69-310	.00	687.00	3,100.00	2,413.00	22.2
22-69-430	.00	30,602.80	40,000.00	9,397.20	76.5
22-69-450	377.94	2,086.61	11,500.00	9,413.39	18.1
22-69-455	4,317.78	4,317.78	5,000.00	682.22	86.4
22-69-550	380.13	13,033.69	25,500.00	12,466.31	51.1
22-69-690	.00	70.00	4,400.00	4,330.00	1.6
22-69-695	337.79	6,042.53	8,500.00	2,457.47	71.1
22-69-700	18.98	18.98	1,721.00	1,702.02	1.1
22-69-740	.00	.00	60,000.00	60,000.00	.0
TOTAL FUND EXPENDITURES	50,772.40	303,161.06	610,000.00	306,838.94	49.7
NET REVENUE OVER EXPENDITURES	(45,496.38)	(60,247.95)	.00	60,247.95	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	792,933.58	
23-13110	ACCOUNTS RECEIVABLE	81.44	
	TOTAL CURRENT ASSETS		793,015.02
	TOTAL ASSETS		793,015.02

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
23-29500	UNRESERVED - BEGINNING OF YEAR	784,154.64	
	REVENUE OVER EXPENDITURES - YTD	8,860.38	
	BALANCE - CURRENT DATE		793,015.02
	TOTAL FUND EQUITY		793,015.02
	TOTAL LIABILITIES AND EQUITY		793,015.02

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

TRANSPORTATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
23-36-100 INTEREST EARNED	5,384.03	9,305.19	.00	(9,305.19)	.0
TOTAL FUND REVENUE	5,384.03	9,305.19	.00	(9,305.19)	.0
<u>EXPENDITURES</u>					
23-40-560 BAD DEBT	(.52)	(.52)	.00	.52	.0
23-40-562 FEE REFUNDS	267.40	445.33	.00	(445.33)	.0
TOTAL FUND EXPENDITURES	266.88	444.81	.00	(444.81)	.0
NET REVENUE OVER EXPENDITURES	5,117.15	8,860.38	.00	(8,860.38)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	1,599,665.83	
	TOTAL CURRENT ASSETS		1,599,665.83
	TOTAL ASSETS		1,599,665.83

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
24-29500	UNRESERVED - BEGINNING OF YEAR	1,309,841.81	
	REVENUE OVER EXPENDITURES - YTD	289,824.02	
	BALANCE - CURRENT DATE	1,599,665.83	
	TOTAL FUND EQUITY		1,599,665.83
	TOTAL LIABILITIES AND EQUITY		1,599,665.83

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

TRANSPORTATION IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
24-37-100 INTEREST	10,327.74	13,751.47	3,500.00	(10,251.47)	392.9
24-37-110 TRANSPORTATION IMPACT FEE	234,719.89	276,072.55	393,000.00	116,927.45	70.3
TOTAL FUND REVENUE	245,047.63	289,824.02	396,500.00	106,675.98	73.1
<u>EXPENDITURES</u>					
24-40-810 PROJECT RESERVES	.00	.00	396,500.00	396,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	396,500.00	396,500.00	.0
NET REVENUE OVER EXPENDITURES	245,047.63	289,824.02	.00	(289,824.02)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

25-11900	COMBINED INVESTMENTS	1,016,844.52	
25-13110	ACCOUNTS RECEIVABLE	74,435.80	
	TOTAL CURRENT ASSETS		1,091,280.32
	TOTAL ASSETS		1,091,280.32

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
25-29500	UNRESERVED FUND BALANCE	913,993.02	
	REVENUE OVER EXPENDITURES - YTD	177,287.30	
	BALANCE - CURRENT DATE		1,091,280.32
	TOTAL FUND EQUITY		1,091,280.32
	TOTAL LIABILITIES AND EQUITY		1,091,280.32

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

TRANSPORTATION SALES TAX FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
25-36-100 INTEREST EARNED	6,701.27	14,741.16	2,000.00	(12,741.16)	737.1
25-37-110 TRANSPORT. SALES TAX REVENUE	66,514.43	162,546.14	260,000.00	97,453.86	62.5
TOTAL FUND REVENUE	<u>73,215.70</u>	<u>177,287.30</u>	<u>262,000.00</u>	<u>84,712.70</u>	<u>67.7</u>
<u>EXPENDITURES</u>					
25-40-810 PROJECT RESERVES	.00	.00	262,000.00	262,000.00	.0
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>262,000.00</u>	<u>262,000.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>73,215.70</u>	<u>177,287.30</u>	<u>.00</u>	<u>(177,287.30)</u>	<u>.0</u>

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

WATER IMPACT FEE

ASSETS

CURRENT ASSETS

31-11900	COMBINED INVESTMENTS	164,096.46	
	TOTAL CURRENT ASSETS		164,096.46
	TOTAL ASSETS		164,096.46

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
31-29500	UNRESERVED BEGINNING OF YEAR	(5,000.00)	
	REVENUE OVER EXPENDITURES - YTD	169,096.46	
	BALANCE - CURRENT DATE	164,096.46	
	TOTAL FUND EQUITY		164,096.46
	TOTAL LIABILITIES AND EQUITY		164,096.46

NORTH OGDEN CITY CORPORATION
REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER IMPACT FEE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
31-36-100 INTEREST EARNED	854.48	929.38	.00	(929.38)	.0
31-37-110 WATER IMPACT FEE REVENUE	124,045.02	170,417.08	410,000.00	239,582.92	41.6
31-37-120 APPROPRIATE FUND BALANCE	.00	.00	180,000.00	180,000.00	.0
TOTAL FUND REVENUE	124,899.50	171,346.46	590,000.00	418,653.54	29.0
<u>EXPENDITURES</u>					
31-40-305 PROFESSIONAL SERVICES	.00	2,250.00	40,000.00	37,750.00	5.6
31-40-310 PROJECTS	.00	.00	550,000.00	550,000.00	.0
TOTAL FUND EXPENDITURES	.00	2,250.00	590,000.00	587,750.00	.4
NET REVENUE OVER EXPENDITURES	124,899.50	169,096.46	.00	(169,096.46)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	734,223.52	
	TOTAL CURRENT ASSETS		734,223.52
	TOTAL ASSETS		734,223.52

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
32-29500	UNRESERVED BEGINNING OF YEAR	702,175.47	
	REVENUE OVER EXPENDITURES - YTD	32,048.05	
	BALANCE - CURRENT DATE		734,223.52
	TOTAL FUND EQUITY		734,223.52
	TOTAL LIABILITIES AND EQUITY		734,223.52

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
32-36-100 INTEREST EARNED	4,951.09	8,491.10	1,000.00	(7,491.10)	849.1
32-37-110 SEWER IMPACT FEE REVENUE	22,631.70	33,005.70	94,000.00	60,994.30	35.1
TOTAL FUND REVENUE	27,582.79	41,496.80	95,000.00	53,503.20	43.7
<u>EXPENDITURES</u>					
32-40-310 PROFESSIONAL SERVICES	.00	2,113.25	40,000.00	37,886.75	5.3
32-40-330 ENGINEER SERVICES	7,335.50	7,335.50	.00	(7,335.50)	.0
32-40-810 PROJECT RESERVE	.00	.00	55,000.00	55,000.00	.0
TOTAL FUND EXPENDITURES	7,335.50	9,448.75	95,000.00	85,551.25	10.0
NET REVENUE OVER EXPENDITURES	20,247.29	32,048.05	.00	(32,048.05)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	2,216,177.00	
	TOTAL CURRENT ASSETS		2,216,177.00
	TOTAL ASSETS		2,216,177.00

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
33-29500	UNRESERVED BEGINNING OF YEAR	2,126,356.74	
	REVENUE OVER EXPENDITURES - YTD	89,820.26	
	BALANCE - CURRENT DATE		2,216,177.00
	TOTAL FUND EQUITY		2,216,177.00
	TOTAL LIABILITIES AND EQUITY		2,216,177.00

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

STORM IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
33-36-100 INTEREST EARNED	14,977.18	25,691.55	5,000.00	(20,691.55)	513.8
33-37-110 STORM WATER IMPACT FEE REVENUE	37,589.51	64,128.71	215,000.00	150,871.29	29.8
TOTAL FUND REVENUE	52,566.69	89,820.26	220,000.00	130,179.74	40.8
<u>EXPENDITURES</u>					
33-40-305 PROFESSIONAL SERVICES	.00	.00	40,000.00	40,000.00	.0
33-40-810 PROJECT RESERVE	.00	.00	180,000.00	180,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	220,000.00	220,000.00	.0
NET REVENUE OVER EXPENDITURES	52,566.69	89,820.26	.00	(89,820.26)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	13,691,697.98	
40-13110	ACCOUNTS RECEIVABLE	80.00	
	TOTAL CURRENT ASSETS		13,691,777.98
	TOTAL ASSETS		13,691,777.98

LIABILITIES AND EQUITY

LIABILITIES

40-21310	ACCOUNTS PAYABLE	551,797.97	
40-21315	CONSTRUCTION RETENTION PAYABLE	194,326.85	
	TOTAL LIABILITIES		746,124.82

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
40-29500	UNRESERVED BEGINNING OF YEAR	15,675,698.02	
	REVENUE OVER EXPENDITURES - YTD	(2,730,044.86)	
	BALANCE - CURRENT DATE		12,945,653.16
	TOTAL FUND EQUITY		12,945,653.16
	TOTAL LIABILITIES AND EQUITY		13,691,777.98

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

CAPITAL IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
40-30-100 INTEREST INCOME	45,388.04	74,104.79	6,000.00	(68,104.79)	1235.1
40-30-101 MISCELLANEOUS REVENUE	.00	638,295.00	.00	(638,295.00)	.0
40-30-104 2600 NORTH GRANT	.00	.00	318,000.00	318,000.00	.0
40-30-110 RAMP GRANT	.00	.00	268,515.00	268,515.00	.0
40-30-220 PARK IMPACT FEE	24,093.00	72,279.00	390,000.00	317,721.00	18.5
40-38-120 TRANSFER FROM GENERAL FUND	.00	.00	375,000.00	375,000.00	.0
40-38-125 TRANSFER FROM CLASS C FUNDS	73,452.43	73,452.43	415,986.00	342,533.57	17.7
40-38-900 BEG FUND BALANCE	.00	.00	13,653,395.00	13,653,395.00	.0
TOTAL FUND REVENUE	142,933.47	858,131.22	15,426,896.00	14,568,764.78	5.6
<u>EXPENDITURES</u>					
40-40-116 BARKER PARK AMPHITHEATER	.00	.00	295,000.00	295,000.00	.0
40-40-119 MTN ROAD TRAILHEAD PROJECT	.00	.00	238,000.00	238,000.00	.0
40-40-131 PUBLIC SAFETY BUILDING	2,008,868.68	3,510,241.65	14,000,000.00	10,489,758.35	25.1
40-40-144 WADMAN PARK	.00	.00	100,000.00	100,000.00	.0
40-40-154 COMMUNITY POND	2,500.00	2,500.00	.00	(2,500.00)	.0
40-40-310 PROFESSIONAL SERVICES	.00	.00	60,000.00	60,000.00	.0
40-40-402 ROAD RECONSTRUCTION/REPAIR	(411.00)	73,452.43	415,896.00	342,443.57	17.7
40-40-407 2600 N. INTERSECTION	.00	.00	318,000.00	318,000.00	.0
40-40-409 400/450 E WIDENING	700.00	1,982.00	.00	(1,982.00)	.0
TOTAL FUND EXPENDITURES	2,011,657.68	3,588,176.08	15,426,896.00	11,838,719.92	23.3
NET REVENUE OVER EXPENDITURES	(1,868,724.21)	(2,730,044.86)	.00	2,730,044.86	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	503,072.80	
41-13100	PROPERTY MANAGEMENT TRUST	22,356.00	
41-13110	ACCOUNTS RECEIVABLE	9,195.00	
41-13115	ALLIANCE CASH CLEARING	(42,235.19)	
	TOTAL CURRENT ASSETS		492,388.61
	TOTAL ASSETS		492,388.61

LIABILITIES AND EQUITY

LIABILITIES

41-21310	ACCOUNTS PAYABLE	209.04	
41-21315	RENTAL DEPOSITS	18,146.50	
41-21316	PREPAID RENT	4,209.50	
	TOTAL LIABILITIES		22,565.04

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
41-29500	UNRESERVED BEGINNING OF YEAR	454,911.50	
	REVENUE OVER EXPENDITURES - YTD	14,912.07	
	BALANCE - CURRENT DATE	469,823.57	
	TOTAL FUND EQUITY		469,823.57
	TOTAL LIABILITIES AND EQUITY		492,388.61

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

400/450 EAST IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41-30-100 INTEREST INCOME	3,344.04	5,660.60	1,200.00	(4,460.60)	471.7
41-30-110 RENTAL PROPERTY REVENUE	10,695.00	10,695.00	135,000.00	124,305.00	7.9
TOTAL FUND REVENUE	14,039.04	16,355.60	136,200.00	119,844.40	12.0
<u>EXPENDITURES</u>					
41-40-410 RENTAL PROPERTY EXPENSE	635.11	1,284.30	40,000.00	38,715.70	3.2
41-40-450 UTILITIES	159.23	159.23	.00	(159.23)	.0
41-40-710 FUND BALANCE RESERVE	.00	.00	96,200.00	96,200.00	.0
TOTAL FUND EXPENDITURES	794.34	1,443.53	136,200.00	134,756.47	1.1
NET REVENUE OVER EXPENDITURES	13,244.70	14,912.07	.00	(14,912.07)	.0

NORTH OGDEN CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2022

WATER FUND

ASSETS

CURRENT ASSETS

51-11720	AR CLEARING	3,220.00	
51-11900	COMBINED INVESTMENTS	5,477,420.81	
51-13110	ACCOUNTS RECEIVABLE	201,937.79	
51-13111	ALLOWANCE FOR DOUBTFUL ACCTS	(5,100.00)	
51-13130	ACCOUNTS RECEIVABLE	22,163.25	
51-14310	PREPAID EXPENSE	3,673.59	
51-14311	INVENTORY	33,794.27	
51-15110	PENSION ASSET	160,385.00	
51-15115	DEFERRED OUTFLOWS - PENSION	74,929.00	

TOTAL CURRENT ASSETS 5,972,423.71

PROPERTY & EQUIPMENT

51-16110	LAND	135,775.33	
51-16210	BUILDINGS & STRUCTURES	345,948.94	
51-16215	CONSTRUCTION IN PROGRESS	3,030,418.24	
51-16300	WATER STOCK	6,250.00	
51-16310	WATER SYSTEM & WELLS	20,283,239.28	
51-16311	WATER SYSTEM (CONTRIBUTED)	11,433,014.73	
51-16320	ALLOW FOR DEPRECIATION	(14,048,230.09)	
51-16321	DEPR ALLOW-FIXED BASED METERS	(11,314.93)	
51-16520	MACHINERY & EQUIPMENT	2,001,080.95	

TOTAL PROPERTY & EQUIPMENT 23,176,182.45

TOTAL ASSETS 29,148,606.16

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	195,588.15	
51-21314	FIRE HYDRANT RENTALS	3,729.60	
51-21316	CONSTRUCTION RETENTION PAYABLE	13,420.12	
51-21320	COMPENSATED ABSENCES PAYABLE	50,028.56	
51-21330	THE COVE-WATER SYSTEM REIMB	(3,312.29)	
51-21335	COVE RESERVOIR PAYABLE	1,141,654.82	
51-24115	DEFERRED INFLOWS - PENSION	220,923.00	
51-24120	UNEARNED REVENUE	2,435,893.00	

TOTAL LIABILITIES 4,057,924.96

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, 2022

WATER FUND

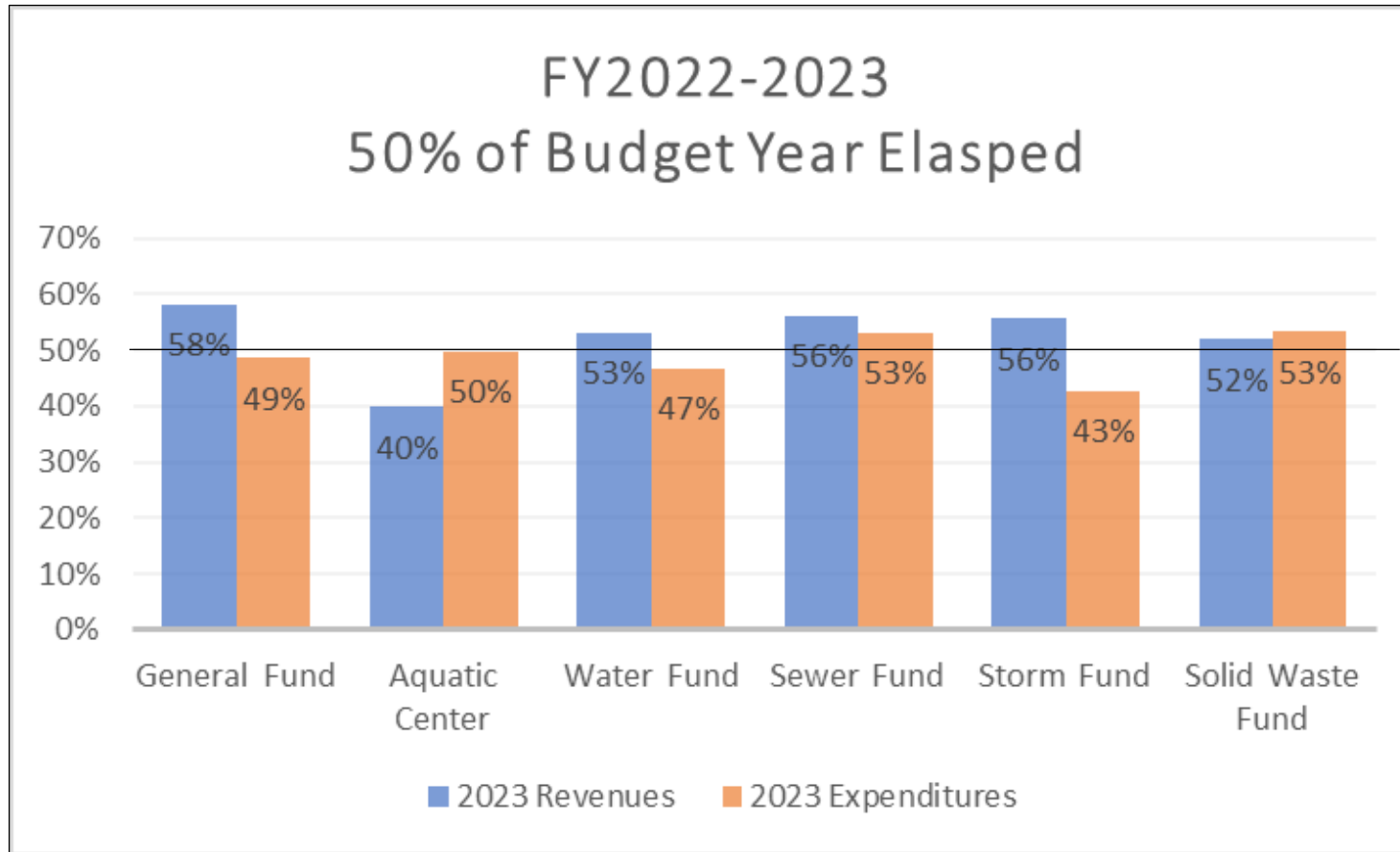
UNAPPROPRIATED FUND BALANCE:			
51-29500	UNRESERVED BEGINNING OF YEAR	23,406,427.03	
	REVENUE OVER EXPENDITURES - YTD	<u>166,308.71</u>	
	BALANCE - CURRENT DATE		<u>23,572,735.74</u>
	TOTAL FUND EQUITY		<u>25,090,681.20</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>29,148,606.16</u></u>

NORTH OGDEN CITY CORPORATION
 REVENUES AND EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2022

WATER FUND

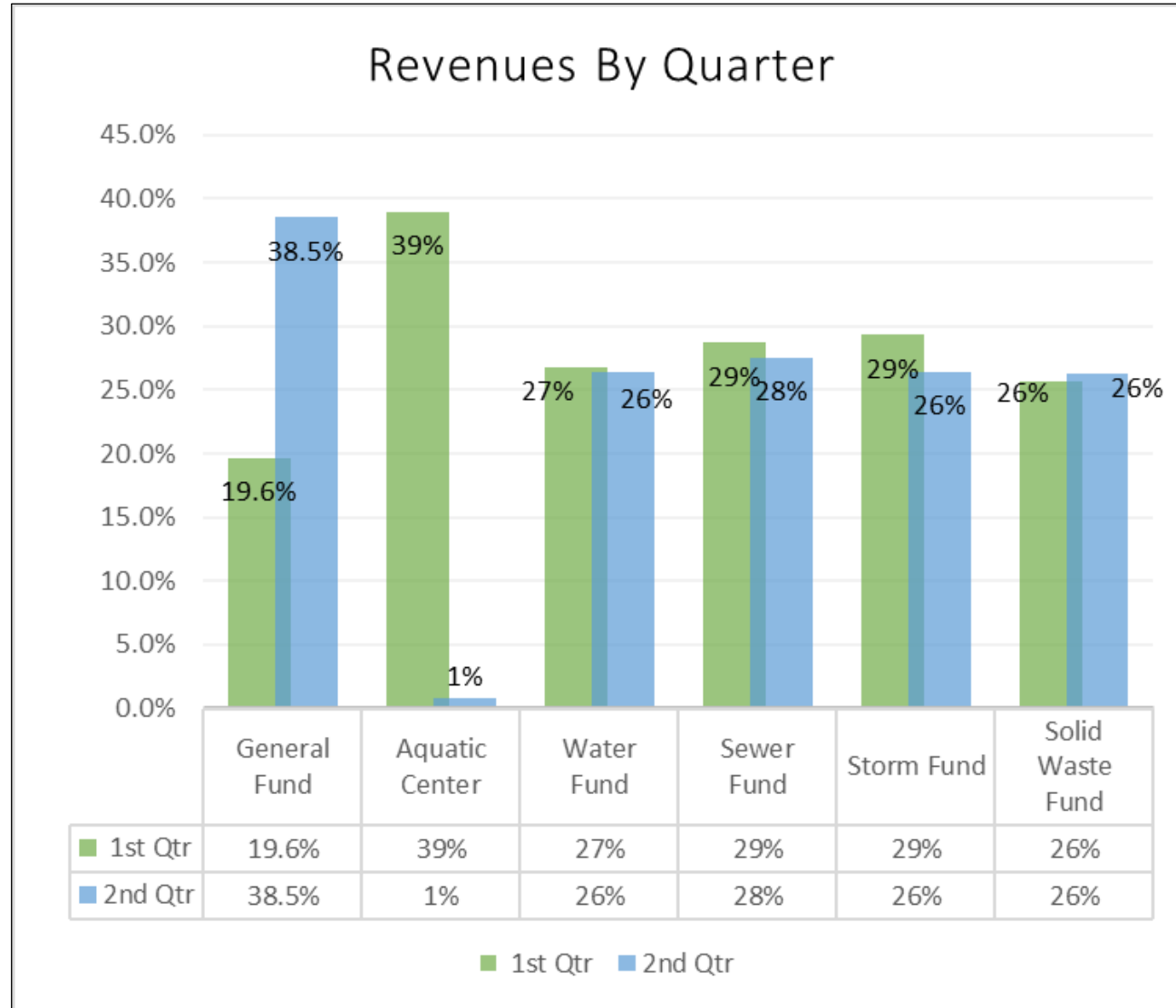
	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
51-36-100 INTEREST EARNED	40,296.50	71,806.41	20,000.00	(51,806.41)	359.0
51-36-400 SALE OF ASSETS	.00	33,000.00	.00	(33,000.00)	.0
51-36-495 METER RENTALS	5,850.00	6,845.00	5,000.00	(1,845.00)	136.9
51-36-500 MISCELLANEOUS REVENUE	11,704.89	22,065.52	60,000.00	37,934.48	36.8
51-37-110 UTILITY BILLING	598,490.83	1,203,211.51	2,374,841.00	1,171,629.49	50.7
51-37-350 CONNECTION FEES	24,728.00	34,228.00	120,000.00	85,772.00	28.5
TOTAL FUND REVENUE	681,070.22	1,371,156.44	2,579,841.00	1,208,684.56	53.2

FY 2022-2023 2nd Quarter Review



July - Dec 2022

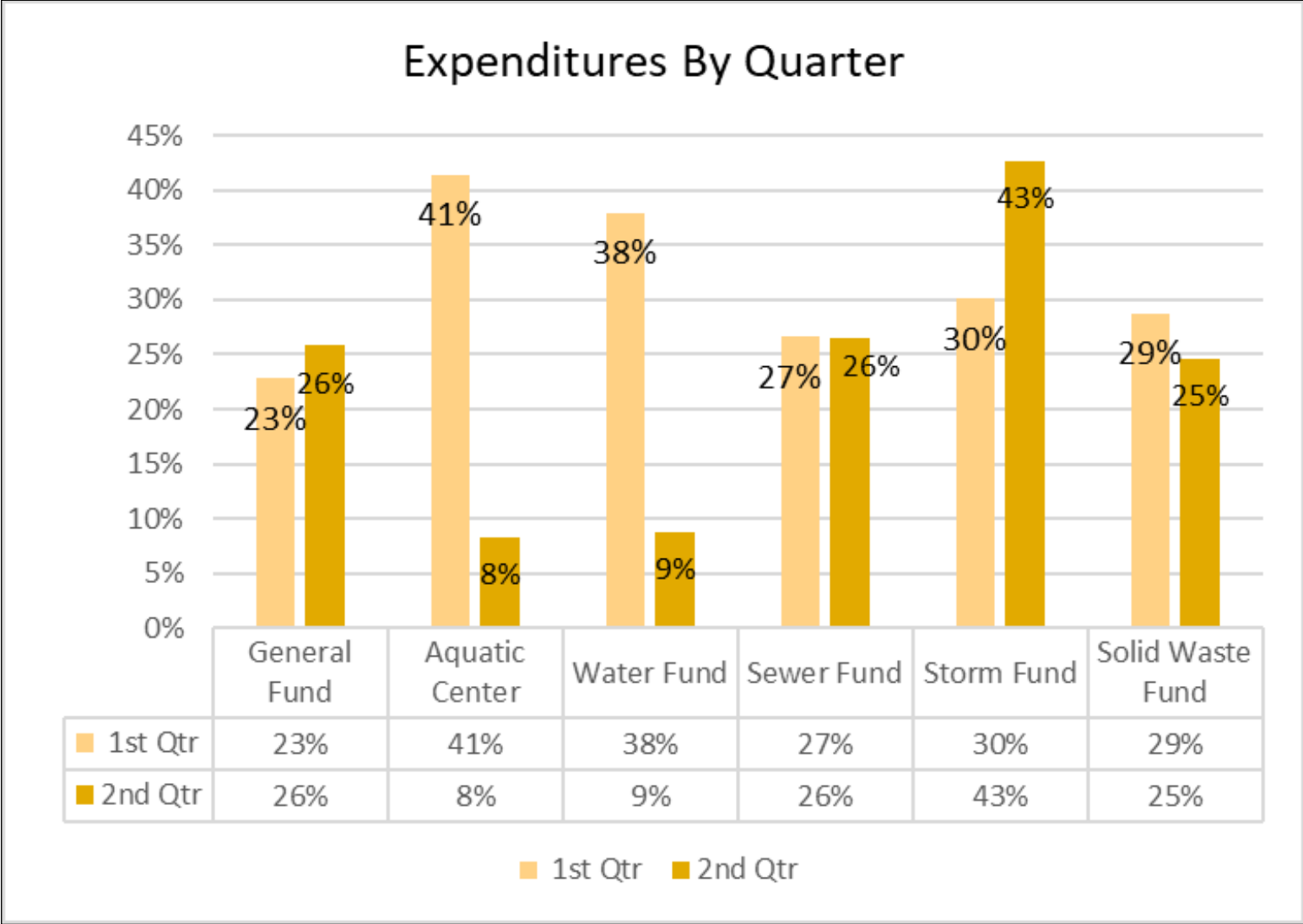
Compare 1st and 2nd Quarter Revenues



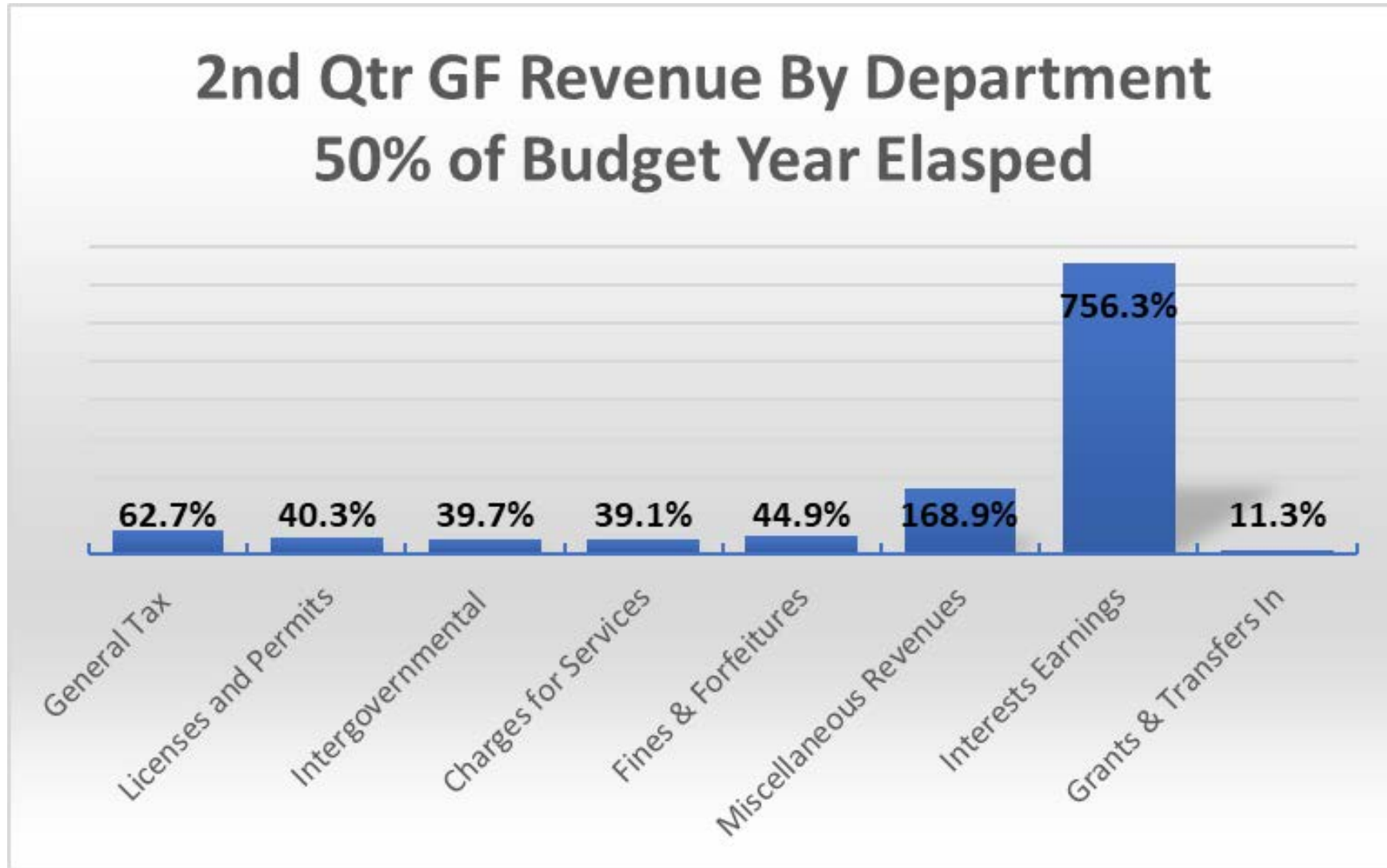
1st Qtr - July - Sept
2nd Qtr - Oct-Dec

Compare 1st and 2nd Quarter Expenditures

1st Qtr - July - Sept
2nd Qtr - Oct-Dec

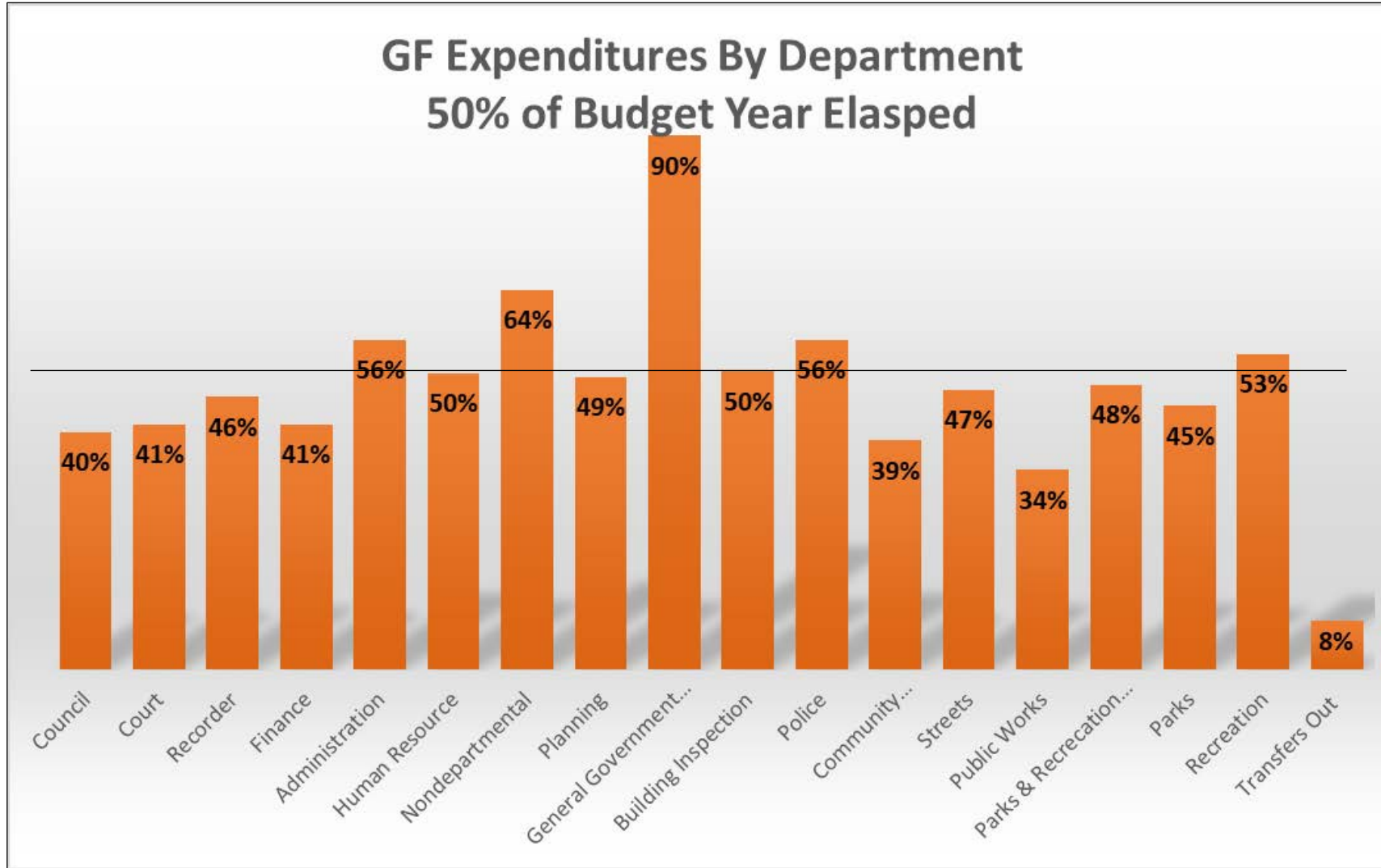


General Fund Revenues



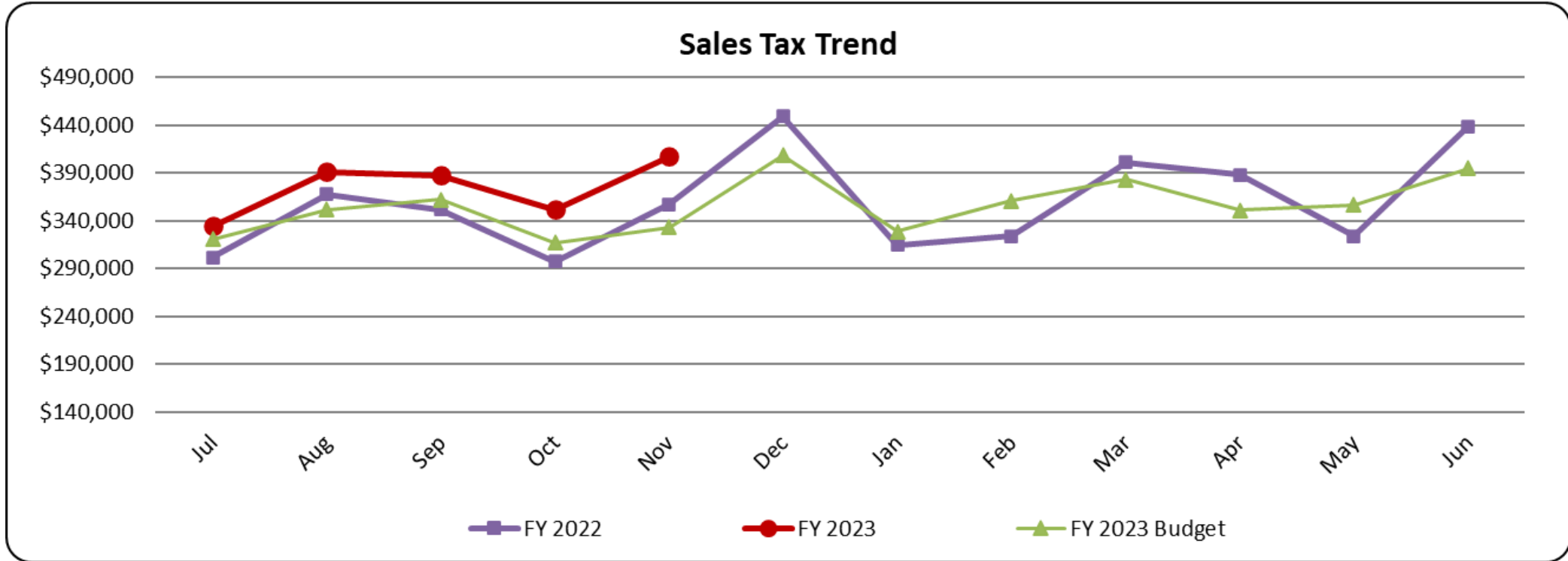
July - Dec 2022

General Fund Expenditures



July - Dec 2022

Sales Tax as of November 2022



YTD Total Receipts	\$1,871,487
Projected Budget	<u>\$1,685,131</u>
Variance	\$ 186,356 or 11.06%

Finance Department Update

- Budget FY 2023-2024
- Budget Amendment - Public Hearing set for February 7th
- Items for next meeting
 - Fraud Risk Assessment
 - Purchasing Policy review
 - Credit Card/Purchase Card (P-Card) Policy
- Fraud Hotline available
 - fraud@nogden.org
 - Contact Mayor, City Council
 - Additional information on the city website

www.northogdencity.com