

**NORTH OGDEN CITY  
AUDIT COMMITTEE  
MEETING MINUTES**

April 25, 2024

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

**Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube:**

<https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>

**or by requesting a copy of the audio file from the office of the North Ogden City Recorder.**

Committee:

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

Staff:

Jon Call	City Manager/Attorney
Jami Jones	Finance Director

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

**CONSENT AGENDA**

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

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

Motion passed unanimously.

## **ACTIVE AGENDA**

### **2. PUBLIC COMMENTS**

0:01:53 No public comment was made.

### **3. DISCUSSION ON THE QUARTERLY FINANCIALS**

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

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

Committee Members also discussed fines and forfeitures, noting a decline in citations issued, which may lead to a potential downgrade in the Justice Court tier, possibly influenced by factors such as COVID-19 and changes in policing strategies.

Miscellaneous revenues were reported to be higher than budgeted, primarily due to unanticipated income. Discussions on General Fund expenditures by department

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

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

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

It was noted that sales tax revenues exceeded projections by 6%, amounting to \$200,000 higher than expected and 5% higher than the previous year. The Committee reflected on the City's sales tax performance relative to the State's overall sales tax revenues, observing a consistent trend where the City's earnings comprised approximately 30% of the State's total sales tax revenue. The discussion touched upon factors influencing this trend, including the pace of commercial development in the City compared to other areas. Deliberations ensued regarding budgetary considerations for the upcoming fiscal year. The need for careful budget planning amidst economic uncertainties, particularly concerning potential property tax increases was acknowledged. While previous years had seen incremental adjustments in expenditures and salaries, the importance of striking a balance between financial prudence and addressing essential expenses and employee compensation was emphasized. The dialogue underscored the challenges faced in navigating budgetary constraints while striving to meet the needs of the City and its residents. Committee Member Winn suggested that the City Council consider limiting the property tax increase to a range of 3-5% for the upcoming year, particularly in light of significant increases observed over the past two years.

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

#### **4. DISCUSSION ON THE NORTH OGDEN CITY CREDIT CARD POLICY**

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

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

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

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

*(See Attachment B: Credit Card Policy Amendment)*

## **5. DISCUSSION ON THE 2024 FRAUD RISK ASSESSMENT**

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

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

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

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

*(See Attachment C: Fraud Risk Assessment 2024)*

## **6. PUBLIC COMMENTS**

0:44:23 No public comment was made.

7. **COMMITTEE MEMBERS/STAFF COMMENTS**

0:45:03 Mayor/Committee Member Berube informed the group about the City's investment policy, which was approved some time ago. The policy allowed for longer-term investments to maintain interest income, which would relieve budget pressure. Over 5 million dollars is invested primarily in high-rated commercial paper, treasuries, and other conservative options managed through a State-approved group.

Mayor/Committee Member Berube explained the concept of "mark to market," where investments must be valued at their current market price at the end of the fiscal year. Due to this accounting practice, there is currently a paper loss of about \$33,000, despite the investment generating close to \$200,000 annually. It was emphasized that as long as the investments are held to maturity, the loss is only on paper and should not affect operations.

8. **ADJOURNMENT**

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

**The motion passed unanimously.**

**The meeting adjourned at 6:50 p.m.**

**ATTACHMENTS**

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

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

Ryan Barker, Committee Chairman

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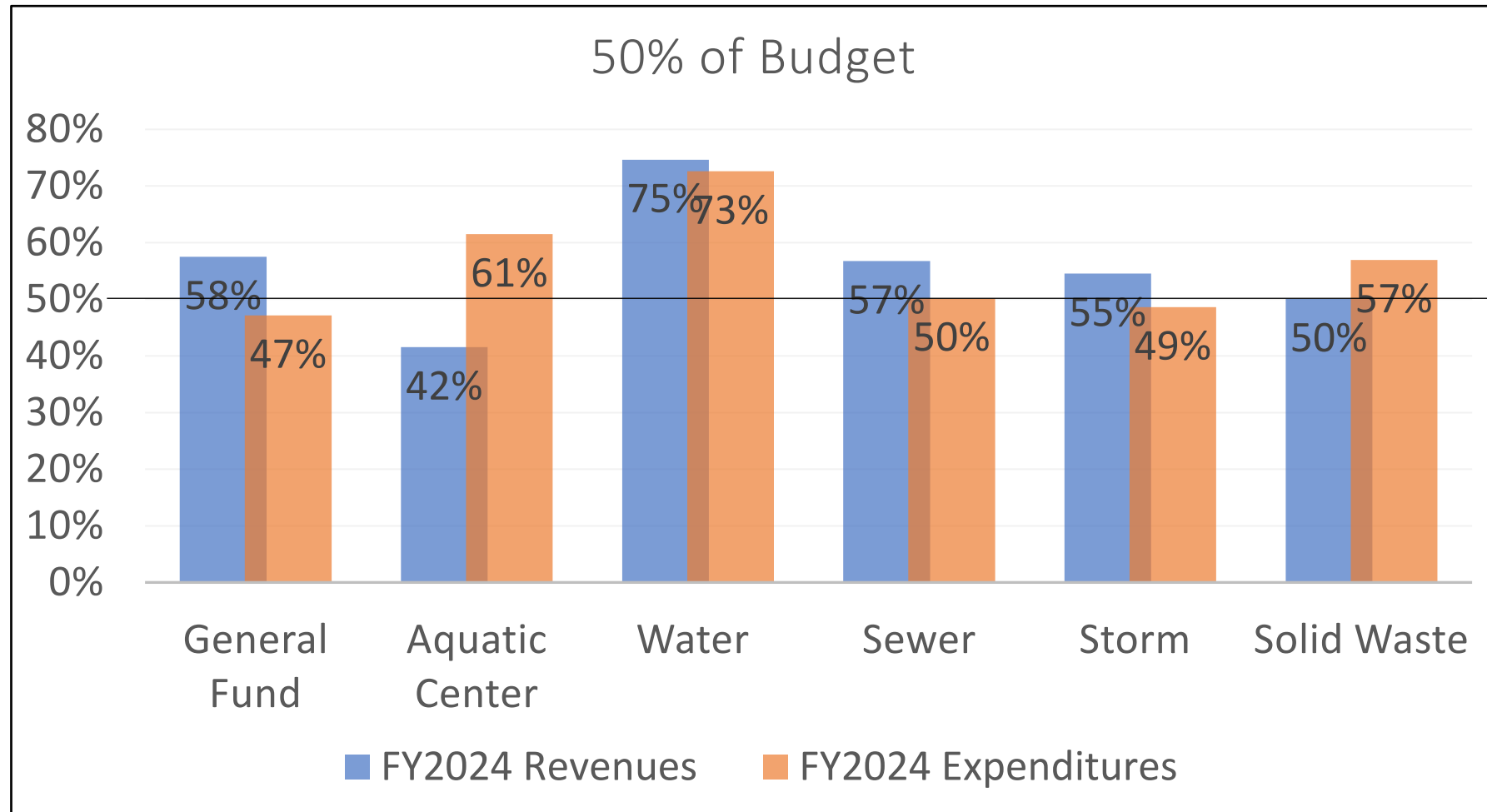
Rian Santoro  
City Recorder/Committee Member

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Date Approved

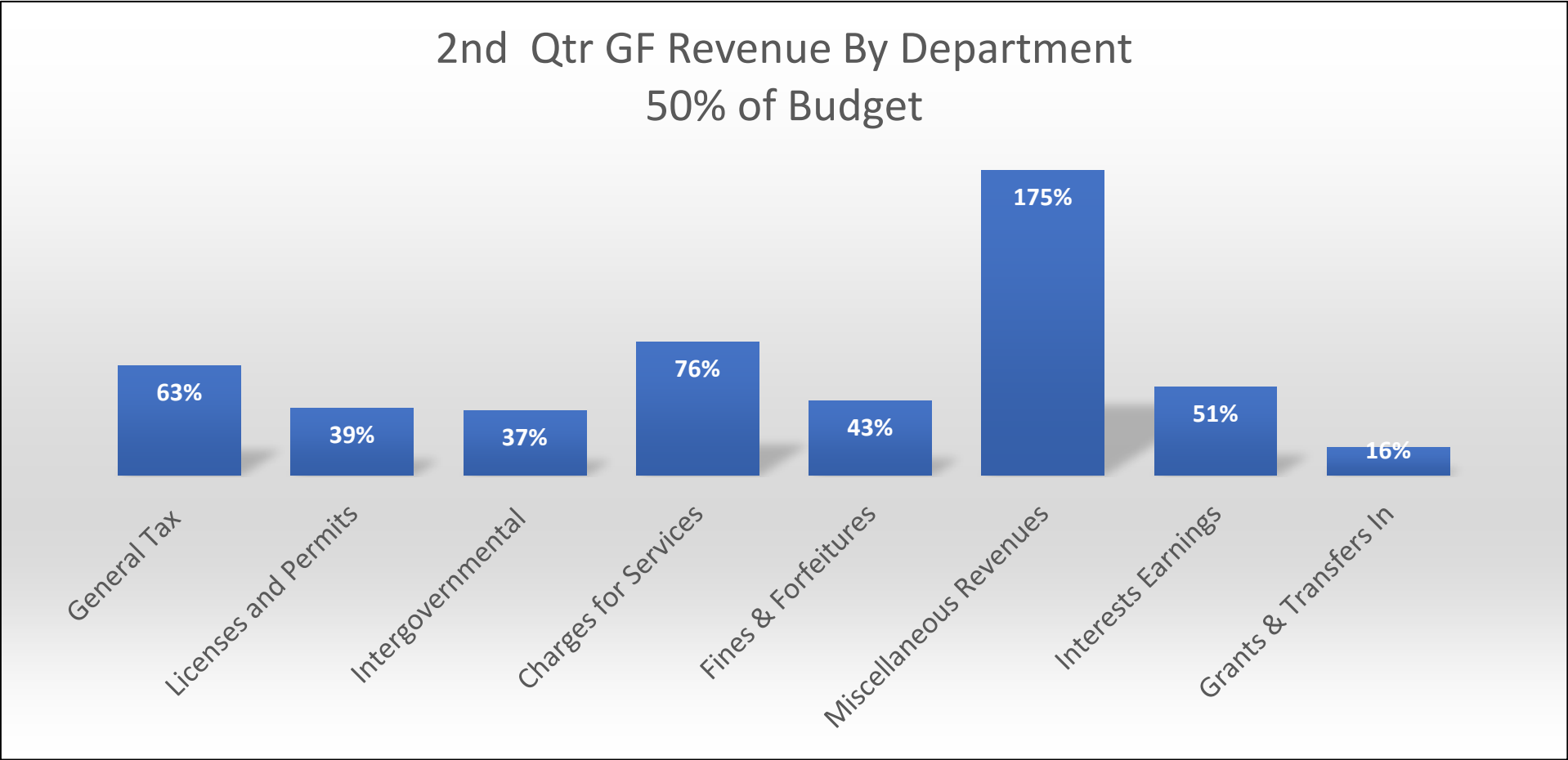
DRAFT

# FY 2023-2024 2<sup>nd</sup> Quarter Review



Oct - Dec 2023

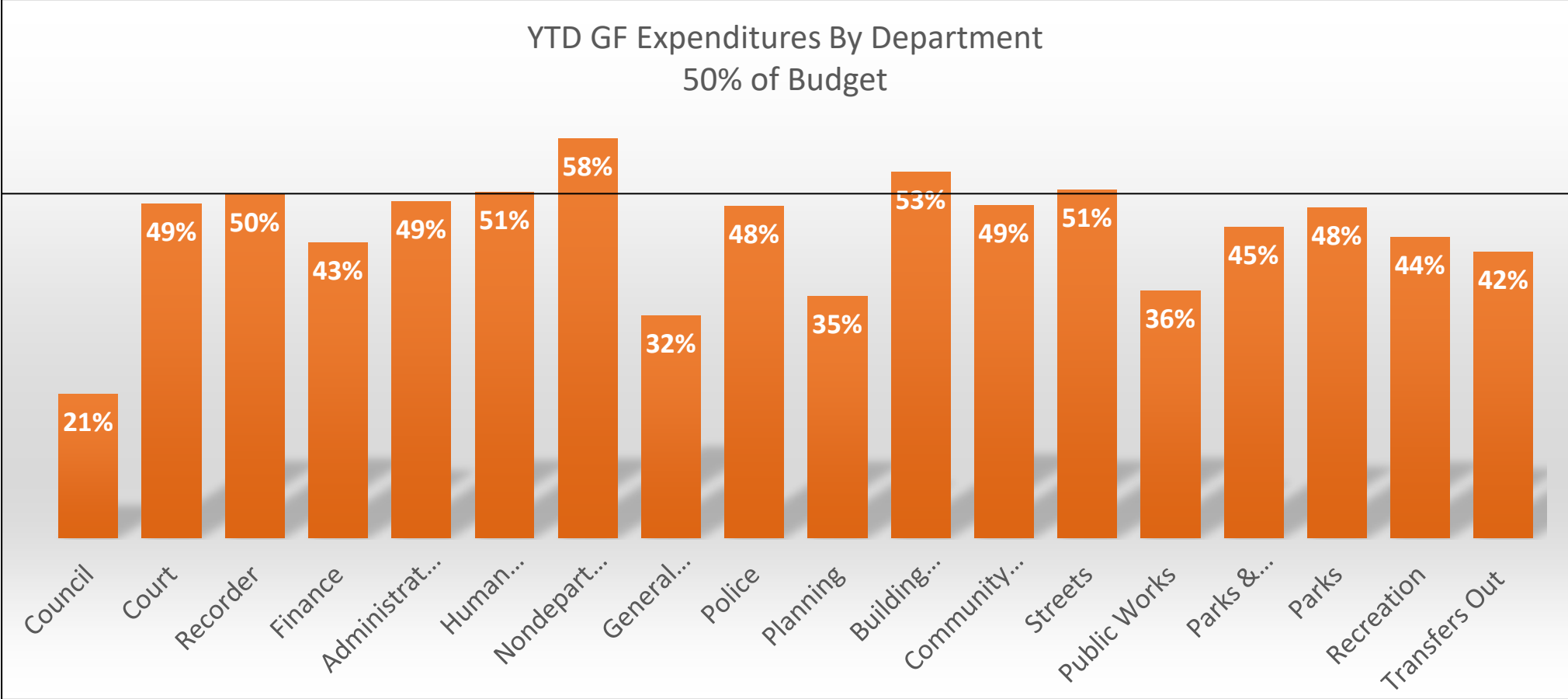
# General Fund Revenues by Department



Oct - Dec 2023

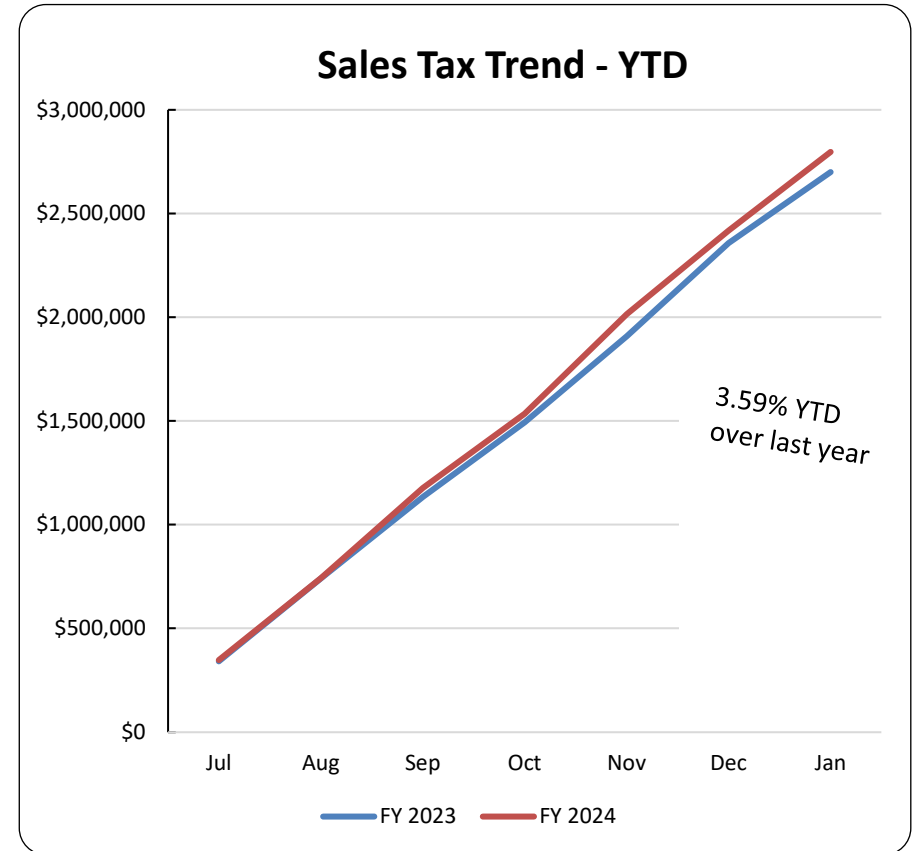
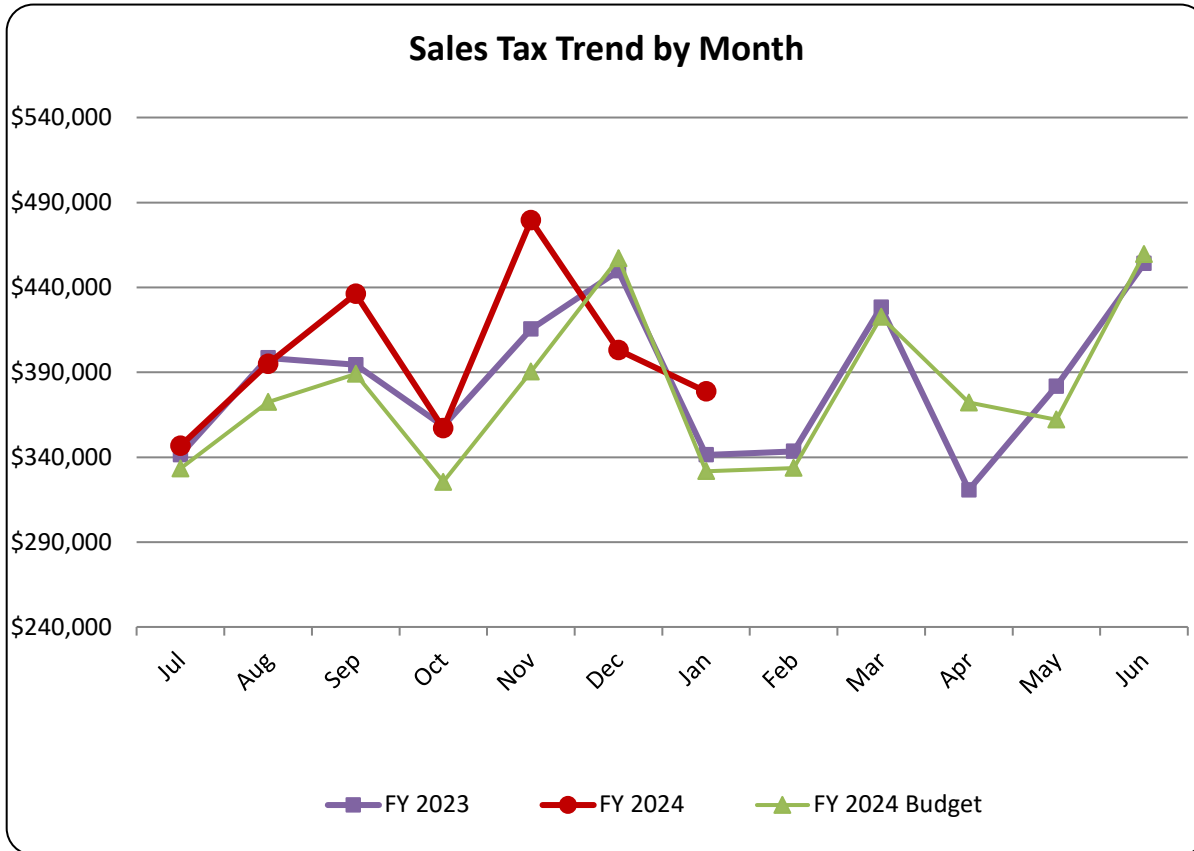


# General Fund Expenditures by Department



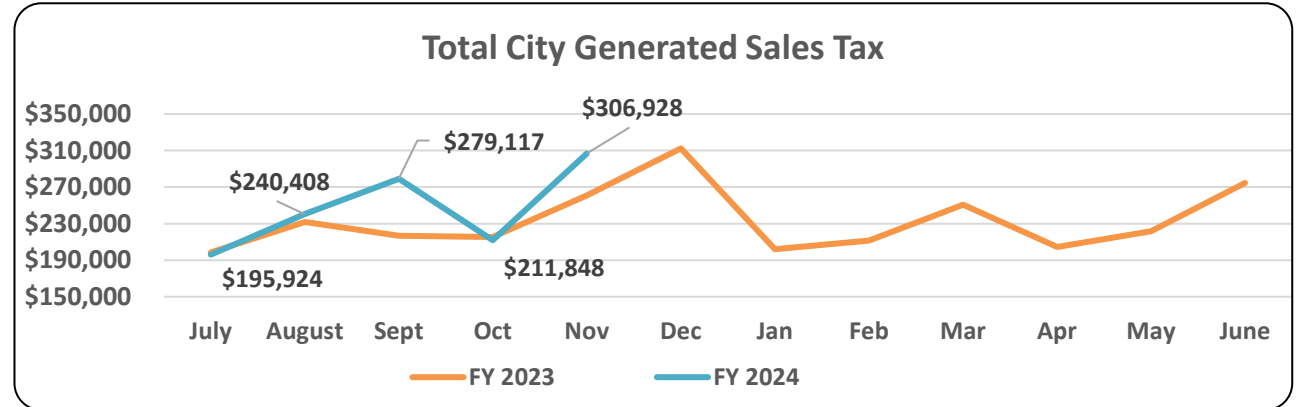
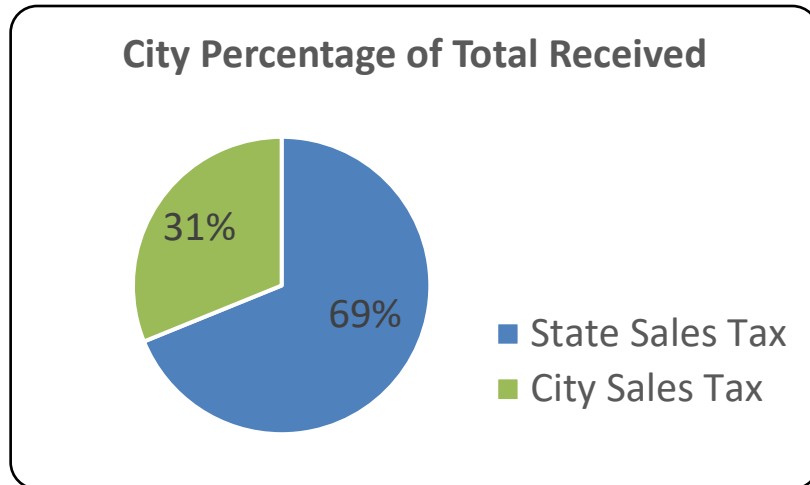
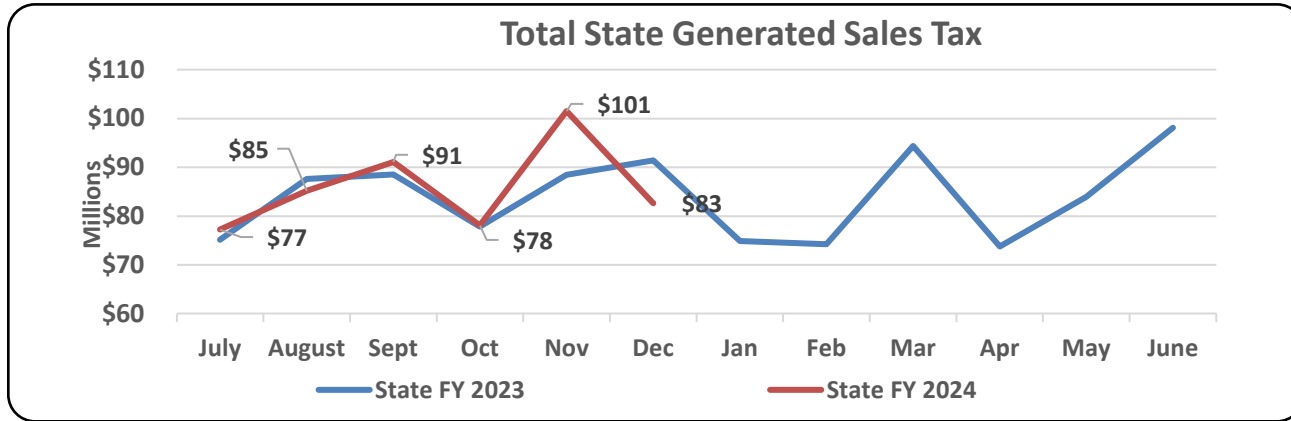
Oct - Dec 2023

# Sales Tax as of Dec 2023



YTD Total Receipts	\$2,417,554
Projected Budget	<u>\$2,267,853</u>
Variance	\$ 149,701 or 6%

# More on Sales Tax



# Finance Department Update

- FY 2024-2025 Budget
- Items for next meeting
- **Fraud Hotline available**
  - [fraud@nogden.org](mailto:fraud@nogden.org)
  - Contact Mayor, City Council
  - Additional information on the city website  
[www.northogdencity.com](http://www.northogdencity.com)

NORTH OGDEN CITY CORPORATION  
 COMBINED CASH INVESTMENT  
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

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

CASH ALLOCATION RECONCILIATION

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

ASSETS

CURRENT ASSETS

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

CURRENT LIABILITIES

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

TOTAL FUND EQUITY	<hr/>	4,986,377.26
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>



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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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



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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

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

GENERAL FUND

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

NORTH OGDEN CITY CORPORATION  
 BALANCE SHEET  
 DECEMBER 31, 2023

DEBT SERVICE FUND

ASSETS

CURRENT ASSETS

11-11900	COMBINED INVESTMENTS	64,215.39	
	TOTAL CURRENT ASSETS		64,215.39
	TOTAL ASSETS		64,215.39

LIABILITIES AND EQUITY

FUND EQUITY

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

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

DEBT SERVICE FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

CHERRY DAYS

ASSETS

CURRENT ASSETS

15-11900	COMBINED INVESTMENTS	18,074.60	
	TOTAL CURRENT ASSETS		18,074.60
	TOTAL ASSETS		18,074.60

LIABILITIES AND EQUITY

LIABILITIES

15-21310	ACCOUNTS PAYABLE	758.62	
	TOTAL LIABILITIES		758.62

FUND EQUITY

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

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

CHERRY DAYS

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



NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

AQUATIC CENTER FUND

ASSETS

CURRENT ASSETS

22-11900	COMBINED INVESTMENTS	58,254.28	
	TOTAL CURRENT ASSETS		58,254.28
	TOTAL ASSETS		58,254.28

LIABILITIES AND EQUITY

LIABILITIES

22-21310	ACCOUNTS PAYABLE	2,717.49	
22-22110	WAGES PAYABLE	( .01)	
	TOTAL LIABILITIES		2,717.48

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
22-29500	UNRESERVED - BEGINNING OF YEAR	176,213.08	
	REVENUE OVER EXPENDITURES - YTD	( 120,676.28)	
	BALANCE - CURRENT DATE		55,536.80
	TOTAL FUND EQUITY		55,536.80
	TOTAL LIABILITIES AND EQUITY		58,254.28

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

AQUATIC CENTER FUND

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

NORTH OGDEN CITY CORPORATION  
 BALANCE SHEET  
 DECEMBER 31, 2023

TRANSPORTATION UTILITY FUND

ASSETS

CURRENT ASSETS

23-11900	COMBINED INVESTMENTS	829,035.59	
	TOTAL CURRENT ASSETS		829,035.59
	TOTAL ASSETS		829,035.59

LIABILITIES AND EQUITY

FUND EQUITY

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

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

TRANSPORTATION UTILITY FUND

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

NORTH OGDEN CITY CORPORATION  
 BALANCE SHEET  
 DECEMBER 31, 2023

TRANSPORTATION IMPACT FEE FUND

ASSETS

CURRENT ASSETS

24-11900	COMBINED INVESTMENTS	1,917,531.28	
	TOTAL CURRENT ASSETS		1,917,531.28
	TOTAL ASSETS		1,917,531.28

LIABILITIES AND EQUITY

FUND EQUITY

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

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

TRANSPORTATION IMPACT FEE FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

TRANSPORTATION SALES TAX FUND

ASSETS

CURRENT ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

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

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

TRANSPORTATION SALES TAX FUND

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



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

PUBLIC SAFETY IMPACT FEE FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

WATER IMPACT FEE

ASSETS

CURRENT ASSETS

31-11900	COMBINED INVESTMENTS	473,335.09	
	TOTAL CURRENT ASSETS	473,335.09	473,335.09
	TOTAL ASSETS		473,335.09

LIABILITIES AND EQUITY

FUND EQUITY

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

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

WATER IMPACT FEE

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

NORTH OGDEN CITY CORPORATION  
 BALANCE SHEET  
 DECEMBER 31, 2023

SEWER IMPACT FEE FUND

ASSETS

CURRENT ASSETS

32-11900	COMBINED INVESTMENTS	781,719.27	
	TOTAL CURRENT ASSETS		781,719.27
	TOTAL ASSETS		781,719.27

LIABILITIES AND EQUITY

FUND EQUITY

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

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

SEWER IMPACT FEE FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

STORM IMPACT FEE FUND

ASSETS

CURRENT ASSETS

33-11900	COMBINED INVESTMENTS	2,415,657.86	
	TOTAL CURRENT ASSETS		2,415,657.86
	TOTAL ASSETS		2,415,657.86

LIABILITIES AND EQUITY

FUND EQUITY

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

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

STORM IMPACT FEE FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

CAPITAL IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

40-11900	COMBINED INVESTMENTS	7,061,588.31	
40-13110	ACCOUNTS RECEIVABLE	120.00	
	TOTAL CURRENT ASSETS		7,061,708.31
	TOTAL ASSETS		7,061,708.31

LIABILITIES AND EQUITY

LIABILITIES

40-21310	ACCOUNTS PAYABLE	572,630.19	
40-21315	CONSTRUCTION RETENTION PAYABLE	573,933.86	
	TOTAL LIABILITIES		1,146,564.05

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
40-29500	UNRESERVED BEGINNING OF YEAR	10,879,143.00	
	REVENUE OVER EXPENDITURES - YTD	( 4,963,998.74)	
	BALANCE - CURRENT DATE		5,915,144.26
	TOTAL FUND EQUITY		5,915,144.26
	TOTAL LIABILITIES AND EQUITY		7,061,708.31



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

CAPITAL IMPROVEMENT FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

400/450 EAST IMPROVEMENT FUND

ASSETS

CURRENT ASSETS

41-11900	COMBINED INVESTMENTS	654,327.89	
41-13100	PROPERTY MANAGEMENT TRUST	15,726.65	
41-13130	ACCOUNTS RECEIVABLE - INVOICES	16,195.00	
	TOTAL CURRENT ASSETS		686,249.54
	TOTAL ASSETS		686,249.54

LIABILITIES AND EQUITY

LIABILITIES

41-21310	ACCOUNTS PAYABLE	346.29	
41-21315	RENTAL DEPOSITS	11,562.13	
41-21316	PREPAID RENT	4,209.50	
	TOTAL LIABILITIES		16,117.92

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
41-29500	UNRESERVED BEGINNING OF YEAR	600,162.29	
	REVENUE OVER EXPENDITURES - YTD	69,969.33	
	BALANCE - CURRENT DATE		670,131.62
	TOTAL FUND EQUITY		670,131.62
	TOTAL LIABILITIES AND EQUITY		686,249.54

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

400/450 EAST IMPROVEMENT FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

WATER FUND

ASSETS

CURRENT ASSETS

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

	TOTAL CURRENT ASSETS		3,290,773.92
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PROPERTY & EQUIPMENT

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

	TOTAL PROPERTY & EQUIPMENT		24,472,837.63
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	TOTAL ASSETS		27,763,611.55
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LIABILITIES AND EQUITY

LIABILITIES

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

	TOTAL LIABILITIES		1,640,961.98
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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  
DECEMBER 31, 2023

WATER FUND

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

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

WATER FUND

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

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

WATER FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

SEWER FUND

ASSETS

CURRENT ASSETS

52-11900	COMBINED INVESTMENTS	1,772,171.49	
52-13110	ACCOUNTS RECEIVABLE - UB	271,391.34	
52-13111	ALLOWANCE FOR DOUBTFUL ACCTS	( 8,200.00)	
52-15115	DEFERRED OUTFLOWS - PENSION	26,680.00	
	TOTAL CURRENT ASSETS		2,062,042.83

PROPERTY & EQUIPMENT

52-16310	SEWER SYSTEM	4,978,866.75	
52-16311	SEWER SYSTEM (CONTRIBUTED)	9,737,821.55	
52-16320	ALLOW FOR DEPRECIATION	( 4,848,461.63)	
52-16520	MACHINERY & EQUIPMENT	617,678.41	
	TOTAL PROPERTY & EQUIPMENT		10,485,905.08

TOTAL ASSETS			12,547,947.91
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LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	30,208.37	
52-21320	COMPENSATED ABSENCES PAYABLE	23,931.14	
52-21340	CENTRAL WEBER IMPACT FEES	( 2,578.00)	
52-24110	NET PENSION LIABILITY	14,809.00	
52-24115	DEFERRED INFLOWS - PENSION	249.00	
	TOTAL LIABILITIES		66,619.51

FUND EQUITY

52-28210	CONTRIBUTION BY MUNICIPALITY	175,659.44	
	UNAPPROPRIATED FUND BALANCE:		
52-29500	UNRESERVED BEGINNING OF YEAR	12,133,713.49	
	REVENUE OVER EXPENDITURES - YTD	171,955.47	
	BALANCE - CURRENT DATE	12,305,668.96	
	TOTAL FUND EQUITY		12,481,328.40
	TOTAL LIABILITIES AND EQUITY		12,547,947.91



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

SEWER FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

STORM WATER UTILITY FUND

ASSETS

CURRENT ASSETS

53-11900	COMBINED INVESTMENTS	1,773,478.87	
53-13110	ACCOUNTS RECEIVABLE - UB	104,461.15	
53-13111	ALLOWANCE FOR DOUBTFUL ACCTS	( 3,500.00)	
53-13130	ACCOUNTS RECEIVABLE - INVOICES	2,130.00	
53-14230	DUE FROM OTHER GOVERNMENTS	51,903.50	
53-14310	PREPAID EXPENSES	3,000.00	
53-15115	DEFERRED OUTFLOWS - PENSION	42,247.00	
	TOTAL CURRENT ASSETS		1,973,720.52

PROPERTY & EQUIPMENT

53-16110	LAND	212,183.17	
53-16215	CONSTRUCTION IN PROGRESS	949,096.25	
53-16310	STORM DRAIN SYSTEM	5,574,293.62	
53-16311	STORM WATER SYS (CONTRIBUTED)	10,907,177.13	
53-16320	ALLOW FOR DEPRECIATION	( 6,070,149.11)	
53-16520	MACHINERY & EQUIPMENT	1,550,987.63	
	TOTAL PROPERTY & EQUIPMENT		13,123,588.69
	TOTAL ASSETS		15,097,309.21

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	3,870.63	
53-21318	DEVELOPER PMT FOR STORM DRAIN	10,000.00	
53-21320	COMPENSATED ABSENCES PAYABLE	18,730.40	
53-22110	WAGES PAYABLE	( .01)	
53-24110	NET PENSION LIABILITY	23,449.00	
53-24115	DEFERRED INFLOWS - PENSION	394.00	
	TOTAL LIABILITIES		56,444.02

FUND EQUITY

53-28210	CONTRIBUTION BY MUNICIPALITY	200,000.00	
	UNAPPROPRIATED FUND BALANCE:		
53-29500	BEGINNING OF YEAR	14,775,760.91	
	REVENUE OVER EXPENDITURES - YTD	65,104.28	
	BALANCE - CURRENT DATE	14,840,865.19	
	TOTAL FUND EQUITY		15,040,865.19
	TOTAL LIABILITIES AND EQUITY		15,097,309.21

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

STORM WATER UTILITY FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

SOLID WASTE & DISPOSAL FUND

ASSETS

CURRENT ASSETS

58-11900	COMBINED INVESTMENTS	222,253.99	
58-13110	ACCOUNTS RECEIVABLE - UB	134,929.97	
58-13111	ALLOWANCE FOR DOUBTFUL ACCTS	( 4,200.00)	
58-15115	DEFERRED OUTFLOWS - PENSION	8,917.00	
	TOTAL CURRENT ASSETS		361,900.96

PROPERTY & EQUIPMENT

58-16210	BUILDINGS	72,476.36	
58-16320	ALLOW FOR DEPRECIATION	( 1,167,632.04)	
58-16520	MACHINERY & EQUIPMENT	1,189,008.66	
	TOTAL PROPERTY & EQUIPMENT		93,852.98

TOTAL ASSETS		455,753.94	
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LIABILITIES AND EQUITY

LIABILITIES

58-21310	ACCOUNTS PAYABLE	91,687.48	
58-21320	COMPENSATED ABSENCES PAYABLE	10,186.24	
58-22110	WAGES PAYABLE	( .01)	
58-24110	NET PENSION LIABILITY	4,949.00	
58-24115	DEFERRED INFLOWS - PENSION	83.00	
	TOTAL LIABILITIES		106,905.71

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-29500	BEGINNING OF YEAR	448,423.78	
	REVENUE OVER EXPENDITURES - YTD	( 99,575.55)	
	BALANCE - CURRENT DATE	348,848.23	
	TOTAL FUND EQUITY		348,848.23
	TOTAL LIABILITIES AND EQUITY		455,753.94

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

SOLID WASTE & DISPOSAL FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

MOTOR POOL FUND

ASSETS

CURRENT ASSETS

61-11900	COMBINED INVESTMENTS	373,890.35	
61-14311	INVENTORY	34,385.23	
61-14400	UNLEADED FUEL INVENTORY	4,962.42	
61-14401	DIESEL FUEL INVENTORY	22,828.08	
61-15115	DEFERRED OUTFLOWS - PENSION	47,119.00	
	TOTAL CURRENT ASSETS		483,185.08

PROPERTY & EQUIPMENT

61-16210	BUILDINGS & STRUCTURES	337,565.37	
61-16320	ALLOW FOR DEPRECIATION	( 2,098,779.92)	
61-16520	VEHICLES & EQUIPMENT	3,474,170.55	
	TOTAL PROPERTY & EQUIPMENT		1,712,956.00

TOTAL ASSETS

2,196,141.08

LIABILITIES AND EQUITY

LIABILITIES

61-21310	ACCOUNTS PAYABLE	102,008.79	
61-21320	COMPENSATED ABSENCES PAYABLE	13,503.18	
61-22110	WAGES PAYABLE	6,179.93	
61-22536	LEASE PURCHASE #2	248,652.04	
61-24110	NET PENSION LIABILITY	26,153.00	
61-24115	DEFERRED INFLOWS - PENSION	440.00	
	TOTAL LIABILITIES		396,936.94

FUND EQUITY

61-28210	CONTRIBUTION BY MUNICIPALITY	1,649,243.98	
	UNAPPROPRIATED FUND BALANCE:		
61-29500	BEGINNING OF YEAR	118,931.66	
	REVENUE OVER EXPENDITURES - YTD	31,028.50	
	BALANCE - CURRENT DATE	149,960.16	
	TOTAL FUND EQUITY		1,799,204.14
			2,196,141.08

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

MOTOR POOL FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

POLICE MOTOR POOL FUND

ASSETS

CURRENT ASSETS

62-11900	COMBINED INVESTMENTS	361,360.08	
	TOTAL CURRENT ASSETS		361,360.08

PROPERTY & EQUIPMENT

62-16320	ALLOW FOR DEPRECIATION	( 881,202.72)	
62-16520	VEHICLES	1,142,743.30	
	TOTAL PROPERTY & EQUIPMENT		261,540.58
	TOTAL ASSETS		622,900.66

LIABILITIES AND EQUITY

LIABILITIES

62-21310	ACCOUNTS PAYABLE	5,091.59	
	TOTAL LIABILITIES		5,091.59

FUND EQUITY

62-28210	CONTRIBUTION BY MUNICIPALITY	297,340.56	
	UNAPPROPRIATED FUND BALANCE:		
62-29500	BEGINNING OF YEAR	405,595.33	
	REVENUE OVER EXPENDITURES - YTD	( 85,126.82)	
	BALANCE - CURRENT DATE	320,468.51	
	TOTAL FUND EQUITY		617,809.07
	TOTAL LIABILITIES AND EQUITY		622,900.66



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

POLICE MOTOR POOL FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

REDEVELOPMENT FUND

ASSETS

CURRENT ASSETS

65-11900	COMBINED INVESTMENTS	3,427,021.47	
65-13110	ACCOUNTS RECEIVABLE	3,284.98	
65-13111	PROPERTY TAX RECEIVABLE	111,450.00	
65-13112	DUE FROM CDA	70,000.00	
	TOTAL CURRENT ASSETS		3,611,756.45
	TOTAL ASSETS		3,611,756.45

LIABILITIES AND EQUITY

LIABILITIES

65-23310	DEFERRED REVENUE	111,450.00	
	TOTAL LIABILITIES		111,450.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
65-29500	BEGINNING OF YEAR	2,625,394.11	
	REVENUE OVER EXPENDITURES - YTD	874,912.34	
	BALANCE - CURRENT DATE		3,500,306.45
	TOTAL FUND EQUITY		3,500,306.45
	TOTAL LIABILITIES AND EQUITY		3,611,756.45

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

REDEVELOPMENT FUND

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

COMMUNITY DEVELOPMENT AREA

ASSETS

CURRENT ASSETS

66-11900	COMBINED INVESTMENTS	328,075.52	
66-13110	ACCOUNTS RECEIVABLE	486.22	
66-13111	PROPERTY TAX RECEIVABLE	38,275.00	
	TOTAL CURRENT ASSETS		366,836.74
	TOTAL ASSETS		366,836.74

LIABILITIES AND EQUITY

LIABILITIES

66-21312	DUE TO RDA	70,000.00	
66-23310	DEFERRED INFLOW - PROPERTY TAX	38,275.00	
	TOTAL LIABILITIES		108,275.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
66-29500	UNRESERVED - BEGINNING OF YEAR	( 62,261.67)	
	REVENUE OVER EXPENDITURES - YTD	320,823.41	
	BALANCE - CURRENT DATE		258,561.74
	TOTAL FUND EQUITY		258,561.74
	TOTAL LIABILITIES AND EQUITY		366,836.74

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

COMMUNITY DEVELOPMENT AREA

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FIXED ASSET FUND

ASSETS

PROPERTY & EQUIPMENT

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

LIABILITIES AND EQUITY

FUND EQUITY

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

NORTH OGDEN CITY CORPORATION  
BALANCE SHEET  
DECEMBER 31, 2023

LONG TERM DEBT

ASSETS

PROPERTY & EQUIPMENT

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

LIABILITIES AND EQUITY

LIABILITIES

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

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**NORTH OGDEN CITY  
STAFF REPORT**

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**TO:** AUDIT COMMITTEE

**FROM:** JAMI JONES, FINANCE DIRECTOR

**SUBJECT:** CREDIT CARD POLICY AND PROCEDURES - AMENDMENT

**DATE:** 04/17/2024

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

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

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

Attachment B



## Entity Card Policy and Procedures

### Entity Credit Card Procedures

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

#### 1.10- To Obtain a Card:

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

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

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

#### 1.20 – Responsibilities:

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

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

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

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

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

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

#### 1.40 – Approved Entity Credit Card Purchases:

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

#### 1.50 – Prohibited Entity Credit Card Purchases:

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

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

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#### **1.60 – Built-In Restrictions:**

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

#### **1.70 – Reconciliation and Payment:**

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

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

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

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

#### **1.80 – Disputed Transactions:**

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

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

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

**1.90 – Separation of Employment:**

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

**Appendix A**

**ENTITY CREDIT CARD ACCEPTANCE AGREEMENT**

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

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

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

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

I HAVE READ AND I UNDERSTAND THE ABOVE CONDITIONS.

Name: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature: \_\_\_\_\_ Last Four # on Credit Card: \_\_\_\_\_

## Appendix B

### ENTITY CREDIT CARD MISSING RECEIPT FORM

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

#### \*Cardholder Information

<b>Cardholder Name:</b>		<b>Last Four # on Card:</b>	
<b>Department:</b>			

#### \*Why is the original receipt, packing list, invoice, or other appropriate substitute missing?

#### \*Supplier Information

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

*Item Description	Quantity	Unit Price
<b>* Order Total</b>		

**This City is exempt from sales tax in most instances.**

<b>*Cardholder Signature:</b>		<b>Date:</b>	
<b>*Supervisor:</b>		<b>Date:</b>	

*\* = Required Information*

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



OFFICE OF THE  
STATE AUDITOR

# Questionnaire

Revised December 2020

## Fraud Risk Assessment

### INSTRUCTIONS:

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

Attachment C

# Fraud Risk Assessment

Continued

\*Total Points Earned: 375/395 \*Risk Level: **Very Low** > 355    **Low** 316-355    **Moderate** 276-315    **High** 200-275    **Very High** < 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?	<input checked="" type="checkbox"/>	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	<input checked="" type="checkbox"/>	5
b. Procurement?	<input checked="" type="checkbox"/>	5
c. Ethical behavior?	<input checked="" type="checkbox"/>	5
d. Reporting fraud and abuse?	<input checked="" type="checkbox"/>	5
e. Travel?	<input checked="" type="checkbox"/>	5
f. Credit/Purchasing cards (where applicable)?	<input checked="" type="checkbox"/>	5
g. Personal use of entity assets?	<input checked="" type="checkbox"/>	5
h. IT and computer security?	<input checked="" type="checkbox"/>	5
i. Cash receipting and deposits?	<input checked="" type="checkbox"/>	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	<input checked="" type="checkbox"/>	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	<input checked="" type="checkbox"/>	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	<input checked="" type="checkbox"/>	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 ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	<input checked="" type="checkbox"/>	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?	<input checked="" type="checkbox"/>	20
7. Does the entity have or promote a fraud hotline?	<input checked="" type="checkbox"/>	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	<input checked="" type="checkbox"/>	20

\*Entity Name: North Ogden City

\*Completed for Fiscal Year Ending: 2024 \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required



# Basic Separation of Duties

See the following page for instructions and definitions.

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

\* MC = Mitigating Control

# Basic Separation of Duties

Continued

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

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

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

## Definitions:

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

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

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

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

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

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

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



## Fraud Risk Assessment

### Background

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

### Internal Controls as a Discipline

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

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

The COSO Framework includes five principles:

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

- Monitoring

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

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

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

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

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

### 2. Require a Commitment of Ethical Behavior

#### **Purpose**

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

#### **Overview**

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

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

## **Implementation**

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

### **3. Adopt and Put Into Practice Written Policies**

#### **Overview**

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

#### **a. Conflict of Interest**

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

b. Procurement

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

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

c. Ethical Behavior

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

d. Reporting Fraud and Abuse

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

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
  2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
  3. Establishes a reporting structure with senior management reporting to the governing body.
  4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
  5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
  6. Communicates the public nature of purchase records.
  7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
  8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
  2. Establishes procedures for independent review and reconciliation of each card.
  3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
  4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
  5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
  2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
  2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
  3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
  2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

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

## 4. Hire and Train Qualified Staff

### **Purpose**

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

### **Overview**

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

### **Implementation**

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



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

## 5. Provide Effective Training

### Overview

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

### Implementation

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

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

## 6. Implement a Hotline

### Definition

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

## Overview

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

## Implementation

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

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

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

## 7. Implement an Internal Audit Function

### Definition

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

## **Overview**

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

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

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

## **Implementation**

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

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

## **Adaptation for small entities**

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

## **8. Use an Audit Committee**

### **Purpose**

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

### **Membership**

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

## Functions

An audit committee must ensure the following:

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

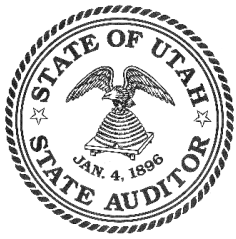
## Risk Score

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

The scale and corresponding levels are as follows:

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

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



## Fraud Risk Assessment

### INSTRUCTIONS:

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

# Fraud Risk Assessment

Continued

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

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

\*Entity Name: \_\_\_\_\_

\*Completed for Fiscal Year Ending: \_\_\_\_\_ \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

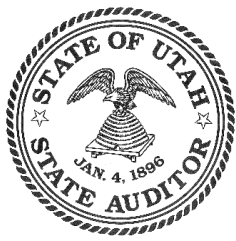
\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

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



## Basic Separation of Duties

Continued

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

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

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

### Definitions:

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

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

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

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

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

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

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