

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 FEBRUARY 29, 2024

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	395,539.67
01-1112000	XPRESS DEPOSIT ACCOUNT	84,200.73
01-1113000	PAYROLL CHECKING ACCOUNT	180,617.00
01-1151000	UNDESIGNATED CASH - PTIF	1,372,048.30
01-1151100	BANK OF UTAH	2,818,844.51
01-1151500	CACHE VALLEY BANK SAVINGS	11,066,628.93
01-1151710	PTIF SWR DEBT SERVICE #4099	189,913.29
01-1151720	PTIF-SWR O&M RESERVE #4100	229,738.55
01-1175000	UTILITY CASH CLEARING	(2,551.23)
	TOTAL COMBINED CASH	16,334,979.75
01-1801110	DESIGNATED CASH - SENIOR	(33,561.74)
01-1801120	DESIGNATED CASH - MUSEUM	(12,750.26)
01-1801130	DESIGNATED CASH - FIRST RESP.	(8,374.44)
01-1801140	DESIGNATED CASH - FIRE DEPT	(310,617.21)
01-1801240	REST CASH-SEWER DEBT SERVICE	(183,185.73)
01-1801250	REST CASH-SEWER O&M RESERVE	(221,600.21)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(15,564,890.16)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,591,503.12
45	ALLOCATION TO CAPITAL PROJECTS FUND	1,707,116.58
51	ALLOCATION TO WATER UTILITY FUND	2,791,442.20
52	ALLOCATION TO SEWER UTILITY FUND	4,314,715.70
53	ALLOCATION TO ELECTRIC UTILITY FUND	2,890,461.52
54	ALLOCATION TO IRRIGATION UTILITY FUND	326,260.67
55	ALLOCATION TO STORMWATER FUND	985,046.04
72	ALLOCATION TO COURT TRUST FUND	(41,655.67)
	TOTAL ALLOCATIONS TO OTHER FUNDS	15,564,890.16
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(15,564,890.16)

ZERO PROOF IF ALLOCATIONS BALANCE .00

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	2,591,503.12	
10-1131000	PETTY CASH	400.00	
10-1311000	ACCTS REC - UTILITIES	122,770.48	
10-1311001	ACCTS REC - PRIOR PERIOD	94,361.84	
10-1311410	LEVIED PROP TAXES RECEIVABLE	716,350.00	
10-1311411	LEVIED PROP TAXES REC 5 YEAR	6,417.85	
10-1311500	ACCTS REC - CLASS C ROADS	42,481.00	
10-1311997	SALES AND USE TAX RECEIVABLE	499,727.00	
10-1311998	MASS TRANSIT RECEIVABLE	73,337.00	
10-1311999	FRANCHISE TAXES AR	17,362.00	
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(874.49)	
10-1561101	PPD EXPENSE - STAMPS	1,980.10	
10-1571000	DEFERRED OUTFLOW OF RESOURCES	166,531.00	
10-1611000	LAND - GENERAL MUNICIPAL	1,343,999.91	
10-1621000	BUILDINGS - GENERAL MUNICIPAL	8,482,775.99	
10-1622000	DEPRECIATION - BUILDINGS	(5,859,393.39)	
10-1631000	IMPROVE - GEN MUNICIPAL	4,022,313.95	
10-1632000	DEPRECIATION - IMPROVEMENTS	(2,188,988.08)	
10-1651000	EQUIPMENT - GENERAL MUNICIPAL	4,321,425.52	
10-1652000	DEPRECIATION - EQUIPMENT	(2,957,561.98)	
10-1661000	INFRASTRUCTURE - ROADS	9,142,818.62	
10-1662000	DEPRECIATION - ROADS	(5,314,232.77)	
10-1671000	INFRASTRUCTURE-SIDEWALKS	2,263,146.88	
10-1672000	DEPRECIATION - SIDEWALKS	(1,815,658.61)	
10-1681000	INFRASTRUCTURE-CURB & GUTTER	1,242,632.31	
10-1682000	DEPRECIATION - CURB & GUTTER	(1,164,083.81)	
10-1711000	CONSTRUCTION IN PROGRESS	6,808,788.68	
10-1801110	DESIGNATED CASH - SENIOR	33,561.74	
10-1801120	DESIGNATED CASH - MUSEUM	12,750.26	
10-1801130	DESIGNATED CASH - FIRST RESP.	8,374.44	
10-1801140	DESIGNATED CASH - FIRE DEPT	310,617.21	
10-1841000	SPEC FUND AMTS TO BE PROVIDED	240,179.26	
		23,265,813.03	
	TOTAL ASSETS		23,265,813.03

LIABILITIES AND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

GENERAL FUND

LIABILITIES

10-2131110	ACCTS PAY - CONTRACTOR DEP	649,759.72	
10-2131130	ACCTS PAY - PARK DEPOSITS	1,915.00	
10-2131140	ACCTS PAY - DISPATCH	(590.76)	
10-2131150	ACCTS PAY - OTHER	7,662.47	
10-2131160	ZONING/SUBDIVISION DEPOSITS	353,679.33	
10-2211000	ACCRUED PAYROLL PAYABLE	53,400.00	
10-2220000	INSURANCE - CITY PORTION	(.04)	
10-2220200	ULGT INSURANCE - CITY PORTION	28.38	
10-2222000	DISABILITY INSURANCE PAYABLE	(.09)	
10-2224000	WORKER'S COMPENSATION PAYABLE	(26,864.49)	
10-2227000	TRUST INSURANCE-EMPLOYEE	193.11	
10-2228000	ACCRUED VAC PAY - GENERAL	66,777.85	
10-2228001	DEFERRED INFLOWS OF RESOURCES	513,396.00	
10-2228002	UNFUNDED PENSION PAYABLE	(376,207.00)	
10-2230100	ACCRUED SICK LEAVE - GENERAL	144,200.41	
10-2232000	FLEX PLAN	(15.09)	
10-2240000	UNEARNED PROPERTY TAXES	716,350.00	
10-2411050	STATE ASSESSMENT PAYABLE	(645.88)	
10-2411105	NON-UTILITY SALES TAX	(410.01)	
	TOTAL LIABILITIES		2,102,628.91

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2951000	GEN FUND - PRIOR YR UNAPPROP	1,660,937.03	
10-2951060	GENERAL FUND - DESIGNATED	365,303.65	
10-2971000	INVEST IN GENERAL FIXED ASSETS	18,327,983.22	
10-2971001	UNFUNDED PENSION ADJ.	(40,533.00)	
10-2972100	UNCOLLECTED PROPERTY TAX	105,493.85	
	REVENUE OVER EXPENDITURES - YTD	743,999.37	
	BALANCE - CURRENT DATE	21,163,184.12	
	TOTAL FUND EQUITY		21,163,184.12
	TOTAL LIABILITIES AND EQUITY		23,265,813.03

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	259.05	633,013.30	755,519.00	122,505.70	83.8
10-3115 FEE IN LIEU	3,859.99	28,691.10	50,000.00	21,308.90	57.4
10-3120 GEN PROP TAXES - DELINQUENT	.00	1,383.20	15,000.00	13,616.80	9.2
10-3130 GENERAL SALES TAX	155,509.94	1,480,828.30	2,100,000.00	619,171.70	70.5
10-3140 FRANCHISE TAXES	86,528.88	206,409.50	55,000.00	(151,409.50)	375.3
10-3145 ENERGY SALES AND USE TAX	11,372.28	20,030.50	800,000.00	779,969.50	2.5
10-3150 MASS TRANSIT TAX	.00	164,509.43	350,000.00	185,490.57	47.0
TOTAL TAXES	257,530.14	2,534,865.33	4,125,519.00	1,590,653.67	61.4
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	1,220.00	20,103.75	23,000.00	2,896.25	87.4
10-3221 BUILDING PERMITS	8,437.23	45,916.81	50,000.00	4,083.19	91.8
10-3225 ANIMAL LICENSES	4,668.00	7,809.50	11,000.00	3,190.50	71.0
TOTAL LICENSES AND PERMITS	14,325.23	73,830.06	84,000.00	10,169.94	87.9
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	200,000.00	211,195.00	855,000.00	643,805.00	24.7
10-3356 CLASS C ROAD ALLOTMENT	15,468.17	789,762.54	755,000.00	(34,762.54)	104.6
TOTAL INTERGOVERNMENTAL REVENUES	215,468.17	1,000,957.54	1,610,000.00	609,042.46	62.2
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	220.00	65,746.88	50,000.00	(15,746.88)	131.5
10-3415 SALE OF MAPS & PUBLICATIONS	65.60	268.84	1,000.00	731.16	26.9
10-3422 SPECIAL PROTECTIVE SERVICES	.00	.00	140,000.00	140,000.00	.0
10-3440 SOLID WASTE COLLECTION	86,644.90	699,361.86	1,090,000.00	390,638.14	64.2
10-3441 EMERGENCY MEDICAL SERVICES	16,880.18	134,705.53	200,000.00	65,294.47	67.4
10-3455 ANIMAL CONTROL FEES	.00	25.00	3,000.00	2,975.00	.8
10-3473 RECREATION REVENUES	444.00	4,669.00	20,000.00	15,331.00	23.4
10-3474 COMMUNITY PROGRESS REVENUES	.00	.00	2,000.00	2,000.00	.0
10-3475 YOUTH COUNCIL ACTIVITIES	.00	3,222.77	3,000.00	(222.77)	107.4
10-3476 LIBRARY USE FEES	533.00	4,669.00	55,000.00	50,331.00	8.5
10-3477 ROAD IMPACT FEES	.00	37,392.00	46,800.00	9,408.00	79.9
10-3479 PARK IMPACT FEES	8,868.00	146,322.00	177,400.00	31,078.00	82.5
10-3480 CEMETERY	8,500.00	66,050.00	80,000.00	13,950.00	82.6
10-3490 MISCELLANEOUS	19,834.08	122,080.14	100,000.00	(22,080.14)	122.1
TOTAL CHARGES FOR SERVICES	141,989.76	1,284,513.02	1,968,200.00	683,686.98	65.3

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	7,382.38	52,104.94	100,000.00	47,895.06	52.1
10-3512 LIBRARY FINES	290.85	3,394.57	6,500.00	3,105.43	52.2
10-3513 PARKING TICKETS	100.00	735.00	400.00	(335.00)	183.8
TOTAL FINES AND FORFEITURES	7,773.23	56,234.51	106,900.00	50,665.49	52.6
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	9,587.80	74,678.80	148,800.00	74,121.20	50.2
10-3620 BUILDING & FACILITY RENTS	8,541.25	48,014.25	60,000.00	11,985.75	80.0
10-3622 LIBRARY ROOM RENTAL FEES	.00	5.00	100.00	95.00	5.0
10-3640 SALE OF FIXED ASSETS	.00	10,600.00	35,000.00	24,400.00	30.3
10-3650 SALE OF MATERIAL & SUPPLIES	428.04	10,166.52	10,000.00	(166.52)	101.7
10-3651 SALE OF LIBRARY MAT'L & BOOKS	212.75	1,549.50	1,000.00	(549.50)	155.0
10-3652 LIBRARY COPY & LAMINATING FEES	165.20	1,579.25	2,000.00	420.75	79.0
TOTAL MISCELLANEOUS REVENUES	18,935.04	146,593.32	256,900.00	110,306.68	57.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3870 CONTRIBUTIONS - PRIVATE	896.89	4,366.67	10,000.00	5,633.33	43.7
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	15.00	165.00	10,000.00	9,835.00	1.7
10-3872 CONTRIBUTIONS - NEW LIBRARY	.00	624.91	2,000.00	1,375.09	31.3
10-3874 DONATIONS - ELITE HALL	.00	.00	10,000.00	10,000.00	.0
10-3875 CONTRIBUTIONS - MUSEUM	.00	50.00	20,000.00	19,950.00	.3
10-3876 CONTRIBUTIONS - MISC.	25.18	1,082.98	7,000.00	5,917.02	15.5
10-3891 CONTRIBUTIONS - DESIGNATED GF	.00	.00	32,000.00	32,000.00	.0
10-3893 TRANS FM/TO GEN FUND UNAPPROP	.00	.00	603,881.00	603,881.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	937.07	6,289.56	694,881.00	688,591.44	.9
TOTAL FUND REVENUE	656,958.64	5,103,283.34	8,846,400.00	3,743,116.66	57.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,500.00	20,000.00	30,000.00	10,000.00	66.7
10-4110-130 EMPLOYEE BENEFITS	191.25	1,530.00	3,300.00	1,770.00	46.4
10-4110-230 TRAVEL & MEETINGS	.00	1,218.22	10,000.00	8,781.78	12.2
10-4110-510 INSURANCE	.00	414.85	450.00	35.15	92.2
10-4110-610 MISCELLANEOUS	.00	19.45	300.00	280.55	6.5
TOTAL CITY COUNCIL	2,691.25	23,182.52	44,050.00	20,867.48	52.6
<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	4,345.32	33,760.91	89,300.00	55,539.09	37.8
10-4120-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130 EMPLOYEE BENEFITS	706.53	5,593.62	23,200.00	17,606.38	24.1
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,069.00	700.00	(369.00)	152.7
10-4120-230 TRAVEL & TRAINING	.00	397.07	4,000.00	3,602.93	9.9
10-4120-240 OFFICE SUPPLIES & EXPENSE	(4.82)	973.29	1,500.00	526.71	64.9
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	402.37	669.81	1,400.00	730.19	47.8
10-4120-280 TELEPHONE	40.01	280.07	1,000.00	719.93	28.0
10-4120-510 INSURANCE	.00	829.01	850.00	20.99	97.5
10-4120-620 WITNESS, JURY & BALIFF FEES	1,596.00	8,898.50	4,700.00	(4,198.50)	189.3
TOTAL J. P. COURT	7,085.41	52,471.28	126,750.00	74,278.72	41.4
<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	424.41	3,438.59	18,400.00	14,961.41	18.7
10-4130-130 EMPLOYEE BENEFITS	44.05	355.71	5,600.00	5,244.29	6.4
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	350.00	500.00	150.00	70.0
10-4130-230 TRAVEL & MEETINGS	.00	1,237.94	4,500.00	3,262.06	27.5
10-4130-240 OFFICE SUPPLIES & EXPENSE	.00	37.72	100.00	62.28	37.7
10-4130-280 TELEPHONE	2.50	20.00	.00	(20.00)	.0
10-4130-510 INSURANCE	.00	218.25	250.00	31.75	87.3
10-4130-610 MISCELLANEOUS	.00	28.70	500.00	471.30	5.7
TOTAL MAYOR	470.96	5,686.91	29,850.00	24,163.09	19.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	5,528.23	43,099.49	70,100.00	27,000.51	61.5
10-4140-115 OVERTIME	359.17	2,910.01	3,000.00	89.99	97.0
10-4140-130 EMPLOYEE BENEFITS	2,107.01	16,696.32	26,400.00	9,703.68	63.2
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	345.00	1,000.00	655.00	34.5
10-4140-220 PUBLIC NOTICES	.00	39.16	1,000.00	960.84	3.9
10-4140-230 TRAVEL & TRAINING	.00	1,498.44	2,500.00	1,001.56	59.9
10-4140-240 OFFICE SUPPLIES & EXPENSE	439.32	3,677.76	5,000.00	1,322.24	73.6
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	111.40	3,603.52	4,500.00	896.48	80.1
10-4140-280 TELEPHONE	204.06	1,469.91	2,000.00	530.09	73.5
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	4,178.09	31,834.41	35,000.00	3,165.59	91.0
10-4140-510 INSURANCE & BONDS	.00	1,842.40	1,800.00	(42.40)	102.4
10-4140-610 MISCELLANEOUS	.00	700.21	500.00	(200.21)	140.0
TOTAL ADMINISTRATION	12,927.28	107,716.63	153,800.00	46,083.37	70.0
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	5,734.76	5,000.00	(734.76)	114.7
10-4150-220 PUBLIC NOTICES	.00	1,611.38	8,000.00	6,388.62	20.1
10-4150-310 PROFESSIONAL SERVICES	397.58	5,796.40	5,000.00	(796.40)	115.9
10-4150-510 INSURANCE & BONDS	.00	.00	200.00	200.00	.0
TOTAL NON DEPARTMENTAL	397.58	13,142.54	18,200.00	5,057.46	72.2
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	940.89	6,392.06	13,900.00	7,507.94	46.0
10-4160-130 EMPLOYEE BENEFITS	256.17	1,999.27	4,900.00	2,900.73	40.8
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	152.86	2,000.00	1,847.14	7.6
10-4160-260 BLDG & GROUNDS SUP & MAINT	320.59	23,323.58	20,000.00	(3,323.58)	116.6
10-4160-270 UTILITIES	2,008.83	4,076.26	13,000.00	8,923.74	31.4
10-4160-510 INSURANCE	.00	8,162.15	8,000.00	(162.15)	102.0
10-4160-610 MISCELLANEOUS	.00	8.97	1,000.00	991.03	.9
10-4160-620 MISCELLANEOUS SERVICES	180.00	1,466.76	1,500.00	33.24	97.8
10-4160-720 BUILDING IMPROVEMENTS	.00	62,663.99	77,000.00	14,336.01	81.4
TOTAL GENERAL GOVERNMENT BUILDINGS	3,706.48	108,245.90	141,300.00	33,054.10	76.6
<u>ELECTION</u>					
10-4170-220 PUBLIC NOTICES	.00	53.35	500.00	446.65	10.7
10-4170-240 ELECTION SUPPLIES	.00	23,179.12	26,000.00	2,820.88	89.2
10-4170-620 ELECTION SERVICES	.00	.00	3,500.00	3,500.00	.0
TOTAL ELECTION	.00	23,232.47	30,000.00	6,767.53	77.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	3,654.40	28,155.77	46,500.00	18,344.23	60.6
10-4180-115 OVERTIME	.00	193.31	200.00	6.69	96.7
10-4180-130 EMPLOYEE BENEFITS	1,365.11	10,956.15	14,500.00	3,543.85	75.6
10-4180-220 PUBLIC NOTICES	.00	39.16	1,000.00	960.84	3.9
10-4180-230 TRAVEL & TRAINING	897.68	2,029.68	2,500.00	470.32	81.2
10-4180-240 OFFICE SUPPLIES & EXPENSE	.00	.00	200.00	200.00	.0
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	139.70	963.24	1,200.00	236.76	80.3
10-4180-280 TELEPHONE	48.05	356.62	800.00	443.38	44.6
10-4180-310 PROFESSIONAL SERVICES	.00	5,800.78	117,000.00	111,199.22	5.0
10-4180-510 INSURANCE	.00	684.97	700.00	15.03	97.9
TOTAL PLANNING COMMISSION	6,104.94	49,179.68	184,600.00	135,420.32	26.6
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	147,627.00	295,500.00	147,873.00	50.0
TOTAL LAW ENFORCEMENT	.00	147,627.00	295,500.00	147,873.00	50.0
<u>EMERGENCY MANAGMENT SERVICES</u>					
10-4212-110 SALARY & WAGES	.00	.00	5,600.00	5,600.00	.0
10-4212-130 EMPLOYEE BENEFITS	.00	.00	700.00	700.00	.0
10-4212-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230 TRAVEL & TRAINING	.00	895.50	1,000.00	104.50	89.6
10-4212-240 OFFICE SUPPLIES & EXPENSE	27.65	27.65	200.00	172.35	13.8
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	524.30	1,071.86	2,000.00	928.14	53.6
10-4212-310 PROFESSIONAL SERVICES	.00	74,491.00	188,000.00	113,509.00	39.6
10-4212-510 INSURANCE	.00	137.91	150.00	12.09	91.9
10-4212-610 MISCELLANEOUS	.00	.00	200.00	200.00	.0
10-4212-740 EQUIPMENT	.00	1,301.44	5,000.00	3,698.56	26.0
TOTAL EMERGENCY MANAGMENT SERVICE	551.95	77,925.36	202,950.00	125,024.64	38.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>					
10-4215-110 SALARY & WAGES	.00	23,136.00	12,000.00	(11,136.00)	192.8
10-4215-130 EMPLOYEE BENEFITS	.00	2,272.99	1,300.00	(972.99)	174.9
10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230 TRAVEL & TRAINING	2,489.35	3,863.56	10,300.00	6,436.44	37.5
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
10-4215-280 TELEPHONE	.00	.00	1,200.00	1,200.00	.0
10-4215-310 PROFESSIONAL SERVICES	.00	190.00	300.00	110.00	63.3
10-4215-510 INSURANCE	.00	3,664.57	3,600.00	(64.57)	101.8
10-4215-610 MISCELLANEOUS	.00	.00	400.00	400.00	.0
10-4215-740 EQUIPMENT	.00	5,773.03	5,000.00	(773.03)	115.5
TOTAL FIRST RESPONDERS	2,489.35	38,900.15	40,450.00	1,549.85	96.2
<u>FIRE DEPARTMENT</u>					
10-4220-110 SALARY & WAGES	.00	39,432.00	40,000.00	568.00	98.6
10-4220-130 EMPLOYEE BENEFITS	.00	2,513.53	7,800.00	5,286.47	32.2
10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	699.00	1,000.00	301.00	69.9
10-4220-230 TRAVEL & TRAINING	3,181.00	13,128.51	10,000.00	(3,128.51)	131.3
10-4220-240 OFFICE SUPPLIES & EXPENSE	.00	102.26	500.00	397.74	20.5
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	4,620.06	23,254.76	25,000.00	1,745.24	93.0
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	603.04	4,799.42	2,500.00	(2,299.42)	192.0
10-4220-270 UTILITIES	1,434.55	6,990.36	9,000.00	2,009.64	77.7
10-4220-280 TELEPHONE	120.03	966.43	2,500.00	1,533.57	38.7
10-4220-285 INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310 PROFESSIONAL SERVICES	193.00	(203.00)	103,000.00	103,203.00	(.2)
10-4220-510 INSURANCE	.00	17,483.32	17,100.00	(383.32)	102.2
10-4220-610 MISCELLANEOUS	.00	400.00	1,500.00	1,100.00	26.7
10-4220-740 EQUIPMENT	68,606.41	76,431.97	90,000.00	13,568.03	84.9
TOTAL FIRE DEPARTMENT	78,758.09	185,998.56	311,500.00	125,501.44	59.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	1,357.78	13,143.40	28,400.00	15,256.60	46.3
10-4253-130 EMPLOYEE BENEFITS	103.86	1,005.42	2,800.00	1,794.58	35.9
10-4253-210 MEMBERSHIPS	.00	.00	80.00	80.00	.0
10-4253-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4253-230 TRAVEL & TRAINING	.00	559.93	3,500.00	2,940.07	16.0
10-4253-250 EQUIP SUPPLIES & MAINTENANCE	.00	98.54	1,000.00	901.46	9.9
10-4253-280 TELEPHONE	40.00	400.00	1,000.00	600.00	40.0
10-4253-310 PROFESSIONAL SERVICES	.00	80.00	3,500.00	3,420.00	2.3
10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	255.99	350.00	94.01	73.1
10-4253-510 INSURANCE	.00	366.76	390.00	23.24	94.0
10-4253-610 MISCELLANEOUS	.00	288.89	.00	(288.89)	.0
10-4253-620 MISCELLANEOUS SERVICES	.00	214.11	490.00	275.89	43.7
TOTAL ANIMAL CONTROL	1,501.64	16,413.04	41,610.00	25,196.96	39.4
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	7,323.43	67,616.76	139,300.00	71,683.24	48.5
10-4410-115 OVERTIME	2,542.34	13,541.96	10,000.00	(3,541.96)	135.4
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130 EMPLOYEE BENEFITS	3,598.31	28,407.27	56,300.00	27,892.73	50.5
10-4410-230 TRAVEL	.00	.00	2,000.00	2,000.00	.0
10-4410-240 OFFICE SUPPLIES & EXPENSE	.00	34.65	100.00	65.35	34.7
10-4410-250 EQUIP SUPPLIES & MAINTENANCE	12,790.65	38,588.36	30,000.00	(8,588.36)	128.6
10-4410-260 BLDG & GROUNDS SUP & MAINT	.00	340.00	5,000.00	4,660.00	6.8
10-4410-280 TELEPHONE	55.00	458.75	800.00	341.25	57.3
10-4410-310 PROFESSIONAL SERVICES	.00	1,445.90	2,500.00	1,054.10	57.8
10-4410-410 ROAD MAINTENANCE	6,952.73	78,859.36	50,000.00	(28,859.36)	157.7
10-4410-450 PUBLIC SAFETY SUPPLIES	14,689.68	45,117.71	50,000.00	4,882.29	90.2
10-4410-480 SIDEWALK CONST & MAINT	.00	83,374.94	235,000.00	151,625.06	35.5
10-4410-481 STREET TREE MAINTENANCE	9,207.50	43,997.00	30,000.00	(13,997.00)	146.7
10-4410-482 CURB & GUTTER CONST & MAINT	.00	6,455.00	20,000.00	13,545.00	32.3
10-4410-510 INSURANCE	.00	11,431.66	11,200.00	(231.66)	102.1
10-4410-610 MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4410-720 BUILDING IMPROVEMENTS	.00	.00	520,000.00	520,000.00	.0
10-4410-730 PARK IMPR-RECYCLING/SKATEBOARD	(1,575.00)	.00	.00	.00	.0
10-4410-740 EQUIPMENT	.00	328,436.64	319,000.00	(9,436.64)	103.0
10-4410-750 OTHER IMPROVEMENTS	1,575.00	680,687.80	1,812,100.00	1,131,412.20	37.6
TOTAL ROADS	57,159.64	1,428,793.76	3,302,800.00	1,874,006.24	43.3
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	.00	.00	3,000.00	3,000.00	.0
10-4420-310 CONTRACT SERVICES	79,319.52	583,061.98	965,000.00	381,938.02	60.4
10-4420-311 COMMUNITY CLEAN UP	.00	.00	8,000.00	8,000.00	.0
TOTAL SOLID WASTE COLLECTION	79,319.52	583,061.98	976,000.00	392,938.02	59.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-110 SALARY & WAGES	1,334.00	10,295.98	13,700.00	3,404.02	75.2
10-4440-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4440-130 EMPLOYEE BENEFITS	686.28	5,552.77	9,000.00	3,447.23	61.7
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	149.77	10,166.56	10,000.00	(166.56)	101.7
10-4440-280 TELEPHONE	6.25	50.00	600.00	550.00	8.3
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	446.83	521.04	1,000.00	478.96	52.1
10-4440-510 INSURANCE	.00	542.49	550.00	7.51	98.6
10-4440-610 MISCELLANEOUS	.00	.00	100.00	100.00	.0
10-4440-740 EQUIPMENT	.00	40,995.50	50,000.00	9,004.50	82.0
TOTAL SHOP	2,623.13	68,124.34	85,050.00	16,925.66	80.1
<u>PARKS</u>					
10-4510-110 SALARY & WAGES	13,183.29	106,318.65	154,300.00	47,981.35	68.9
10-4510-115 OVERTIME	151.20	7,129.37	3,100.00	(4,029.37)	230.0
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	.00	38,371.75	50,000.00	11,628.25	76.7
10-4510-130 EMPLOYEE BENEFITS	6,809.72	58,930.86	89,000.00	30,069.14	66.2
10-4510-230 TRAVEL & TRAINING	.00	.00	300.00	300.00	.0
10-4510-250 EQUIPMENT SUPPLIES & MAINT	1,107.67	14,285.30	23,700.00	9,414.70	60.3
10-4510-252 CLOTHING AND PPC	.00	506.82	1,300.00	793.18	39.0
10-4510-260 BLDG & GROUNDS SUP & MAINT	1,557.89	27,934.35	60,000.00	32,065.65	46.6
10-4510-280 TELEPHONE	78.59	573.17	1,200.00	626.83	47.8
10-4510-310 PROFESSIONAL SERVICES	.00	51,738.00	50,000.00	(1,738.00)	103.5
10-4510-510 INSURANCE	.00	8,774.78	8,600.00	(174.78)	102.0
10-4510-610 MISCELLANEOUS SUPPLIES	.00	193.90	400.00	206.10	48.5
10-4510-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-730 PARK IMPROVEMENTS	.00	154,832.25	340,000.00	185,167.75	45.5
10-4510-740 EQUIPMENT	6,998.00	148,323.08	143,000.00	(5,323.08)	103.7
TOTAL PARKS	29,886.36	617,912.28	925,400.00	307,487.72	66.8
<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	1,141.04	9,429.84	31,400.00	21,970.16	30.0
10-4550-115 OVERTIME	.00	77.32	.00	(77.32)	.0
10-4550-130 EMPLOYEE BENEFITS	404.81	3,322.69	9,500.00	6,177.31	35.0
10-4550-210 BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230 TRAVEL & MEETINGS	240.00	1,085.20	1,500.00	414.80	72.4
10-4550-240 OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4550-250 EQUIP SUPPLIES & MAINTENANCE	74.93	4,137.50	10,000.00	5,862.50	41.4
10-4550-280 TELEPHONE	29.30	206.62	700.00	493.38	29.5
10-4550-310 PROFESSIONAL SERVICES	.00	.00	5,000.00	5,000.00	.0
10-4550-510 INSURANCE	.00	1,497.13	1,500.00	2.87	99.8
10-4550-610 MISCELLANEOUS	.00	.00	50.00	50.00	.0
TOTAL ENGINEERING	1,890.08	19,756.30	61,250.00	41,493.70	32.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-4561-120 SEASONAL/TEMPORARY EMPLOYEES	.00	4,410.50	8,600.00	4,189.50	51.3
10-4561-130 EMPLOYEE BENEFITS	.00	337.40	900.00	562.60	37.5
10-4561-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4561-240 OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4561-250 EQUIPMENT SUPPLIES & EXPENSE	.00	2,054.38	7,000.00	4,945.62	29.4
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	86.63	296.63	12,950.00	12,653.37	2.3
10-4561-481 FIELD PREPARATION SUPPLIES	.00	9,080.00	30,000.00	20,920.00	30.3
10-4561-510 INSURANCE	.00	2,323.67	2,300.00	(23.67)	101.0
10-4561-609 TOURNAMENT REGISTRATION	.00	.00	1,000.00	1,000.00	.0
10-4561-610 MISCELLANEOUS SUPPLIES	.00	.00	800.00	800.00	.0
10-4561-620 MISCELLANEOUS SERVICES	.00	540.00	10,000.00	9,460.00	5.4
10-4561-740 EQUIPMENT	.00	.00	27,500.00	27,500.00	.0
TOTAL RECREATION	86.63	19,042.58	101,350.00	82,307.42	18.8
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	5,725.04	40,366.84	51,700.00	11,333.16	78.1
10-4562-130 EMPLOYEE BENEFITS	1,119.18	8,137.21	9,400.00	1,262.79	86.6
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	89.95	369.95	600.00	230.05	61.7
10-4562-220 MUSEUM PROMOTION	42.59	873.10	600.00	(273.10)	145.5
10-4562-230 TRAVEL	616.20	6,855.83	2,500.00	(4,355.83)	274.2
10-4562-240 OFFICE SUPPLIES	56.45	333.56	500.00	166.44	66.7
10-4562-250 EQUIP SUPPLIES & MAINTENANCE	.00	439.34	750.00	310.66	58.6
10-4562-260 BLDG & GRNDS SUPPLIES & MAINT	79.05	144.05	100.00	(44.05)	144.1
10-4562-280 TELEPHONE	52.00	416.00	650.00	234.00	64.0
10-4562-480 MUSEUM ARTIFACTS & MATERIALS	44.96	184.99	1,000.00	815.01	18.5
10-4562-510 INSURANCE	.00	685.51	700.00	14.49	97.9
10-4562-610 MISCELLANEOUS	451.64	902.40	1,000.00	97.60	90.2
10-4562-720 BUILDING IMPROVEMENTS	73.80	9,088.53	10,000.00	911.47	90.9
TOTAL MUSEUM	8,350.86	68,797.31	79,500.00	10,702.69	86.5
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230 TRAVEL & TRAINING	2,851.39	2,851.39	5,000.00	2,148.61	57.0
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	500.00	500.00	.0
10-4563-610 MISCELLANEOUS SUPPLIES	.00	2,570.99	4,500.00	1,929.01	57.1
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	2,851.39	5,422.38	10,550.00	5,127.62	51.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	3,933.74	38,512.36	77,200.00	38,687.64	49.9
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,027.50	8,479.78	16,400.00	7,920.22	51.7
10-4564-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4564-230 TRAVEL & TRAINING	228.66	826.94	10,000.00	9,173.06	8.3
10-4564-240 OFFICE SUPPLIES	18.94	231.31	500.00	268.69	46.3
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	.00	995.44	6,000.00	5,004.56	16.6
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	3,343.00	2,000.00	(1,343.00)	167.2
10-4564-270 UTILITIES	443.84	1,481.58	1,500.00	18.42	98.8
10-4564-280 TELEPHONE	53.59	373.17	1,000.00	626.83	37.3
10-4564-285 INTERNET SERVICE	237.23	1,605.69	3,000.00	1,394.31	53.5
10-4564-480 FOOD COST	797.26	6,308.27	7,000.00	691.73	90.1
10-4564-510 INSURANCE	.00	4,784.41	4,700.00	(84.41)	101.8
10-4564-610 CRAFT FAIR	1,677.10	5,836.34	15,000.00	9,163.66	38.9
10-4564-620 MISCELLANEOUS SERVICES	150.00	1,044.00	11,500.00	10,456.00	9.1
10-4564-720 BUILDINGS	.00	17,586.09	10,500.00	(7,086.09)	167.5
TOTAL SENIOR CITIZENS	8,567.86	91,408.38	167,500.00	76,091.62	54.6

LIBRARY DEPARTMENT

10-4580-110 SALARY & WAGES	18,824.02	143,997.17	192,500.00	48,502.83	74.8
10-4580-130 EMPLOYEE BENEFITS	3,270.40	25,262.04	39,000.00	13,737.96	64.8
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	275.77	2,251.06	3,000.00	748.94	75.0
10-4580-220 LIBRARY PROMOTION	667.56	5,144.47	8,000.00	2,855.53	64.3
10-4580-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-4580-240 OFFICE SUPPLIES & EXPENSE	945.63	7,825.55	7,000.00	(825.55)	111.8
10-4580-250 EQUIPMENT SUPPLIES & MAINT	1,352.50	10,284.77	10,000.00	(284.77)	102.9
10-4580-260 BLDG SUPPLIES & MAINT	356.20	27,219.28	15,000.00	(12,219.28)	181.5
10-4580-270 UTILITIES	2,086.74	6,805.89	6,000.00	(805.89)	113.4
10-4580-280 TELEPHONE	204.11	1,469.56	3,000.00	1,530.44	49.0
10-4580-285 INTERNET SERVICE	123.20	1,210.62	3,500.00	2,289.38	34.6
10-4580-310 PROFESSIONAL SERVICES	.00	34.00	200.00	166.00	17.0
10-4580-480 LIBRARY BOOKS & MATERIALS	3,383.09	25,357.36	30,000.00	4,642.64	84.5
10-4580-481 LIBRARY TAPES	171.19	5,945.57	10,000.00	4,054.43	59.5
10-4580-510 INSURANCE	.00	13,461.83	13,200.00	(261.83)	102.0
10-4580-609 STATE GRANT	.00	.00	6,500.00	6,500.00	.0
10-4580-610 MISCELLANEOUS SUPPLIES	.00	117.00	500.00	383.00	23.4
10-4580-620 MISCELLANEOUS SERVICES	.00	50.00	500.00	450.00	10.0
10-4580-740 EQUIPMENT	.00	12,587.61	11,500.00	(1,087.61)	109.5
TOTAL LIBRARY DEPARTMENT	31,660.41	289,023.78	360,400.00	71,376.22	80.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-4590-110 SALARY & WAGES	1,858.01	14,285.54	28,100.00	13,814.46	50.8
10-4590-115 OVERTIME	264.34	1,629.71	3,000.00	1,370.29	54.3
10-4590-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	8,000.00	8,000.00	.0
10-4590-130 EMPLOYEE BENEFITS	1,017.46	8,039.98	12,000.00	3,960.02	67.0
10-4590-240 OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250 EQUIPMENT SUPPLIES & MAINT	.00	16.99	7,000.00	6,983.01	.2
10-4590-260 BLDG & GROUNDS SUP & MAINT	350.00	9,923.80	6,000.00	(3,923.80)	165.4
10-4590-280 TELEPHONE	10.00	80.00	90.00	10.00	88.9
10-4590-310 PROFESSIONAL SERVICES	.00	33,810.77	55,000.00	21,189.23	61.5
10-4590-510 INSURANCE	.00	1,566.09	1,600.00	33.91	97.9
10-4590-610 MISCELLANEOUS	.00	400.00	500.00	100.00	80.0
10-4590-730 CEMETERY IMPROVEMENTS	.00	.00	50,000.00	50,000.00	.0
10-4590-740 EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
TOTAL CEMETERY	3,499.81	69,752.88	181,590.00	111,837.12	38.4
<u>COMMUNITY PROGRESS</u>					
10-4620-210 NIGHT OUT AGAINST CRIME	.00	1,040.08	1,000.00	(40.08)	104.0
10-4620-211 EASTER EGG HUNT	979.84	979.84	1,000.00	20.16	98.0
10-4620-212 BUSINESS CONFERENCE	.00	.00	1,000.00	1,000.00	.0
10-4620-220 HOLIDAY AT HARDWARE	.00	2,043.65	1,000.00	(1,043.65)	204.4
10-4620-240 PHOTOGRAPHY & SCRAPBOOK	.00	.00	600.00	600.00	.0
10-4620-250 PARADE FLOAT SUPPLIES & PULL	.00	318.76	1,000.00	681.24	31.9
10-4620-510 INSURANCE	.00	323.10	350.00	26.90	92.3
10-4620-610 MISCELLANEOUS SUPPLIES	.00	233.20	3,000.00	2,766.80	7.8
10-4620-611 4TH OF JULY	.00	12,839.18	25,000.00	12,160.82	51.4
10-4620-612 ROYALTY PAGEANT	.00	(965.10)	2,500.00	3,465.10	(38.6)
10-4620-614 MASS TRANSIT-CVT	.00	164,509.43	340,000.00	175,490.57	48.4
10-4620-615 KILGORE TAX 50% TAX	.00	67,143.82	95,000.00	27,856.18	70.7
10-4620-620 MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
10-4620-621 HYRUM HORNETS	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY PROGRESS	979.84	248,465.96	474,450.00	225,984.04	52.4
<u>DEPARTMENT 5000</u>					
10-5000-921 TRANSFER TO ELECTRIC FUND	.00	.00	500,000.00	500,000.00	.0
TOTAL DEPARTMENT 5000	.00	.00	500,000.00	500,000.00	.0
TOTAL FUND EXPENDITURES	343,560.46	4,359,283.97	8,846,400.00	4,487,116.03	49.3
NET REVENUE OVER EXPENDITURES	313,398.18	743,999.37	.00	(743,999.37)	.0

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
45-1010000	CASH IN COMBINED FUND	1,707,116.58	
	TOTAL ASSETS		1,707,116.58
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
45-2131000	ACCTS PAY - CAPITAL PROJECTS	150,000.00	
	TOTAL LIABILITIES		150,000.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	2,260,226.23	
	REVENUE OVER EXPENDITURES - YTD	(703,109.65)	
	BALANCE - CURRENT DATE	1,557,116.58	
	TOTAL FUND EQUITY		1,557,116.58
	TOTAL LIABILITIES AND EQUITY		1,707,116.58

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS DONATIONS</u>					
45-3490 MISCELLANEOUS DONTATIONS	.00	21,000.00	450,000.00	429,000.00	4.7
TOTAL MISCELLANEOUS DONATIONS	.00	21,000.00	450,000.00	429,000.00	4.7
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	7,443.44	59,340.49	35,700.00	(23,640.49)	166.2
TOTAL MISCELLANEOUS REVENUES	7,443.44	59,340.49	35,700.00	(23,640.49)	166.2
<u>INTERGOVERNMENTAL REVENUE</u>					
45-3889 TRANS TO DESIG FND-FIRE ENGINE	.00	.00	300,000.00	300,000.00	.0
45-3895 TRANS FROM CAPITAL PROJ UNAP	.00	.00	1,833,100.00	1,833,100.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	2,133,100.00	2,133,100.00	.0
 TOTAL FUND REVENUE	 7,443.44	 80,340.49	 2,618,800.00	 2,538,459.51	 3.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
45-4220-720 NEW FIRE STATION	.00	2,325.82	50,000.00	47,674.18	4.7
45-4220-740 NEW FIRE ENGINE	39,022.13	339,022.13	750,000.00	410,977.87	45.2
TOTAL FIRE DEPARTMENT	39,022.13	341,347.95	800,000.00	458,652.05	42.7
<u>PARKS</u>					
45-4510-730 BLACKSMITH FORK PARK	49,830.00	442,102.19	200,000.00	(242,102.19)	221.1
45-4510-732 WEST PARK	.00	.00	1,618,800.00	1,618,800.00	.0
TOTAL PARKS	49,830.00	442,102.19	1,818,800.00	1,376,697.81	24.3
TOTAL FUND EXPENDITURES	88,852.13	783,450.14	2,618,800.00	1,835,349.86	29.9
NET REVENUE OVER EXPENDITURES	(81,408.69)	(703,109.65)	.00	703,109.65	.0

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,791,442.20	
51-1311000	ACCTS REC - UTILITIES	57,753.62	
51-1311001	ACCTS REC - PRIOR PERIOD	96,217.95	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(2,458.44)	
51-1511510	INVENTORY - WATER	59,304.20	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT	2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES	52,904.00	
51-1611000	LAND & STOCK - WATER UTILITY	1,008,142.00	
51-1621000	BUILDINGS - WATER UTILITY	440,701.72	
51-1622000	DEPRECIATION - WATER BUILDINGS	(276,686.96)	
51-1631000	WATER STORAGE & DIST SYSTEM	11,760,403.38	
51-1632000	DEPREC - WATER DIST SYSTEM	(6,878,391.65)	
51-1642000	WATER IMPROVEMENTS	(1,179,759.00)	
51-1651000	EQUIPMENT - WATER UTILITY	2,164,633.96	
51-1652000	DEPRECIATION - WATER EQUIPMENT	(1,243,442.54)	
51-1711000	CONSTRUCTION IN PROGRESS	548,868.68	
		9,401,883.12	
	TOTAL ASSETS		9,401,883.12

LIABILITIES AND EQUITY

LIABILITIES

51-2228000	ACCRUED VACATION - WATER	33,434.71	
51-2228001	DEFERRED INFLOWS OF RESOURCES	316.00	
51-2228002	UNFUNDED PENSION PAYABLE	29,369.00	
51-2230100	ACCRUED SICK LEAVE - WATER	60,980.38	
		124,100.09	
	TOTAL LIABILITIES		124,100.09

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	9,863,323.34	
51-2971001	UNFUNDED PENSION ADJ.	(76,159.00)	
	REVENUE OVER EXPENDITURES - YTD	(509,381.31)	
		9,277,783.03	
	BALANCE - CURRENT DATE		9,277,783.03
	TOTAL FUND EQUITY		9,277,783.03
	TOTAL LIABILITIES AND EQUITY		9,401,883.12

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	112,754.37	979,059.11	1,500,000.00	520,940.89	65.3
51-3714 NEW CONNECTION FEES	1,696.00	28,408.00	34,000.00	5,592.00	83.6
51-3718 SALE OF MATERIALS	.00	350.00	1,000.00	650.00	35.0
51-3719 MISCELLANEOUS REVENUES	.00	200.00	5,000.00	4,800.00	4.0
51-3721 INTEREST EARNINGS	12,148.90	108,983.58	157,500.00	48,516.42	69.2
51-3725 IMPACT FEE - "BUY-IN"	688.00	11,524.00	13,760.00	2,236.00	83.8
51-3726 IMPACT FEE - STORAGE	3,564.00	59,697.00	71,280.00	11,583.00	83.8
51-3727 IMPACT FEE - DISTRIBUTION	5,696.00	95,408.00	113,920.00	18,512.00	83.8
51-3729 IMPACT FEE - PROFESSIONAL SERV	44.00	748.00	880.00	132.00	85.0
51-3743 BOND/LOAN FUNDS	.00	(11.00)	.00	11.00	.0
TOTAL UTILITY REVENUES	136,591.27	1,284,366.69	1,897,340.00	612,973.31	67.7
TOTAL FUND REVENUE	136,591.27	1,284,366.69	1,897,340.00	612,973.31	67.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	20,021.87	174,864.13	286,700.00	111,835.87	61.0
51-5100-115 OVERTIME	870.81	12,479.20	4,000.00	(8,479.20)	312.0
51-5100-116 STANDBY TIME	778.25	6,488.66	10,000.00	3,511.34	64.9
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	8,863.67	79,365.60	139,900.00	60,534.40	56.7
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,540.00	1,500.00	(40.00)	102.7
51-5100-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230 TRAVEL & TRAINING	.00	1,270.00	10,000.00	8,730.00	12.7
51-5100-240 OFFICE SUPPLIES AND EXPENSE	1,107.70	4,698.89	5,000.00	301.11	94.0
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	8,095.48	35,020.08	41,100.00	6,079.92	85.2
51-5100-252 CLOTHING AND PPC	.00	2,915.38	3,900.00	984.62	74.8
51-5100-255 DISTRIB SYSTEM MAINTENANCE	29,923.68	291,875.80	260,000.00	(31,875.80)	112.3
51-5100-260 BLDG & GROUNDS SUP & MAINT	9,699.23	11,618.55	3,000.00	(8,618.55)	387.3
51-5100-270 UTILITIES	10,543.80	61,596.88	120,000.00	58,403.12	51.3
51-5100-280 TELEPHONE	328.21	2,477.76	3,000.00	522.24	82.6
51-5100-310 PROFESSIONAL SERVICES	4,763.92	19,897.68	20,000.00	102.32	99.5
51-5100-510 INSURANCE	.00	8,218.81	8,050.00	(168.81)	102.1
51-5100-610 MISCELLANEOUS SUPPLIES	.00	424.00	1,000.00	576.00	42.4
51-5100-740 EQUIPMENT	.00	42,270.92	40,000.00	(2,270.92)	105.7
51-5100-750 NEW CONSTRUCTION	194,099.50	1,036,725.66	1,498,000.00	461,274.34	69.2
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
TOTAL WATER DEPARTMENT	289,096.12	1,793,748.00	2,583,720.00	789,972.00	69.4
TOTAL FUND EXPENDITURES	289,096.12	1,793,748.00	2,583,720.00	789,972.00	69.4
NET REVENUE OVER EXPENDITURES	(152,504.85)	(509,381.31)	(686,380.00)	(176,998.69)	(74.2)

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	4,314,715.70	
52-1311000	ACCTS REC - UTILITIES	160,524.44	
52-1311001	ACCTS REC - PRIOR PERIOD	113,365.47	
52-1311002	LEASE RECEIVABLE	255,548.10	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(858.97)	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT	3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES	84,054.00	
52-1611000	LAND - SEWER UTILITY	587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY	14,085,849.21	
52-1622000	DEPRECIATION - SEWER PLANT	(7,652,946.53)	
52-1631000	SEWERAGE COLLECTION SYSTEM	3,283,195.77	
52-1632000	DEPREC - SEWER COLLECT SYSTEM	(197,204.49)	
52-1642000	DEPREC - SEWER IMPROVEMENTS	(3,141,898.00)	
52-1651000	EQUIPMENT - SEWER UTILITY	430,424.71	
52-1652000	DEPRECIATION - SEWER EQUIPMENT	(342,329.99)	
52-1711000	CONSTRUCTION IN PROGRESS	267,139.34	
52-1801240	RESTRICTED CASH-DEBT SERVICE	183,185.73	
52-1801250	RESTRICTED CASH-O&M RESERVE	221,600.21	
	TOTAL ASSETS		12,655,302.19

LIABILITIES AND EQUITY

LIABILITIES

52-2228000	ACCRUED VACATION - SEWER	38,504.85	
52-2228001	DEFERRED INFLOWS OF RESOURCES	501.00	
52-2228002	UNFUNDED PENSION PAYABLE	46,661.00	
52-2228003	DEFERRED INFLOWS OF RESOURCES-	231,189.20	
52-2230100	ACCRUED SICK LEAVE - SEWER	57,735.83	
52-2500001	BONDS PAYABLE-WWTP	2,310,304.27	
52-2551100	ACCRUED INT PAY - NEW PLANT	1,460.07	
	TOTAL LIABILITIES		2,686,356.22

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-2951000	SEWER FUND - UNAPPROPRIATED	9,016,711.31	
52-2951522	SEWER FUND - RESTRICTED	404,785.94	
52-2971001	UNFUNDED PENSION ADJ.	(101,846.00)	
	REVENUE OVER EXPENDITURES - YTD	649,294.72	
	BALANCE - CURRENT DATE		9,968,945.97
	TOTAL FUND EQUITY		9,968,945.97
	TOTAL LIABILITIES AND EQUITY		12,655,302.19

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	188,901.61	1,475,394.11	2,200,000.00	724,605.89	67.1
52-3740 CUSTOMER SERVICE FEES	200.00	3,350.00	5,000.00	1,650.00	67.0
52-3741 INTEREST EARNINGS	19,496.27	158,919.51	160,500.00	1,580.49	99.0
52-3742 RENT - NON-OPERATING PROPERTY	.00	17,361.94	17,400.00	38.06	99.8
52-3744 MISCELLANEOUS REVENUES	.00	51,540.00	5,000.00	(46,540.00)	1030.8
52-3747 IMPACT FEE - COLLECTION	1,744.00	29,212.00	34,960.00	5,748.00	83.6
52-3748 IMPACT FEE - TREATMENT	7,689.68	124,318.14	150,000.00	25,681.86	82.9
TOTAL UTILITY REVENUES	218,031.56	1,860,095.70	2,572,860.00	712,764.30	72.3
TOTAL FUND REVENUE	218,031.56	1,860,095.70	2,572,860.00	712,764.30	72.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	43,521.99	238,448.20	416,100.00	177,651.80	57.3
52-5200-115 OVERTIME	975.95	15,672.09	20,000.00	4,327.91	78.4
52-5200-116 ON CALL PAY	667.38	6,618.18	15,000.00	8,381.82	44.1
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	13,852.19	103,795.22	206,400.00	102,604.78	50.3
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	137.28	2,000.00	1,862.72	6.9
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	1,807.00	1,857.00	7,000.00	5,143.00	26.5
52-5200-240 OFFICE SUPPLIES & EXPENSE	1,532.70	7,318.80	6,000.00	(1,318.80)	122.0
52-5200-250 LAB SUPPLIES	370.57	2,467.38	5,000.00	2,532.62	49.4
52-5200-251 WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-252 CLOTHING AND PPC	.00	2,041.00	3,250.00	1,209.00	62.8
52-5200-254 PLANT EQUIP SUP & MAINT	7,907.07	34,167.46	250,000.00	215,832.54	13.7
52-5200-255 COLLECTION SYSTEM MAINTENANCE	.00	58,354.38	55,000.00	(3,354.38)	106.1
52-5200-256 MBR CLEANING CHEMICALS	.00	8,661.00	110,000.00	101,339.00	7.9
52-5200-257 ALUMINUM SULFATE	20,916.89	68,929.33	50,000.00	(18,929.33)	137.9
52-5200-260 BLDG & GROUNDS SUP & MAINT	225.16	2,370.80	500.00	(1,870.80)	474.2
52-5200-270 UTILITIES	33,074.64	224,651.89	240,000.00	15,348.11	93.6
52-5200-280 TELEPHONE	224.84	1,943.17	4,500.00	2,556.83	43.2
52-5200-285 INTERNET SERVICE	456.08	3,151.52	6,000.00	2,848.48	52.5
52-5200-310 PROFESSIONAL SERVICES	4,372.20	45,498.42	40,000.00	(5,498.42)	113.8
52-5200-311 PRETREATMENT PROGRAM	.00	.00	15,000.00	15,000.00	.0
52-5200-510 INSURANCE	.00	20,865.04	20,400.00	(465.04)	102.3
52-5200-610 MISCELLANEOUS	209.41	869.41	2,000.00	1,130.59	43.5
52-5200-700 AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-740 EQUIPMENT	.00	16,685.50	60,000.00	43,314.50	27.8
52-5200-750 NEW CONSTRUCTION	9,460.50	82,776.88	1,163,800.00	1,081,023.12	7.1
52-5200-753 ARPA FUNDS	.00	207,793.03	150,200.00	(57,593.03)	138.3
52-5200-812 DEBT SERVICE-WWTP	3,633.69	28,921.80	43,600.00	14,678.20	66.3
52-5200-822 DEBT SERVICE-INT. WWTP	3,332.31	26,806.20	40,100.00	13,293.80	66.9
TOTAL SEWER DEPARTMENT	146,540.57	1,210,800.98	2,937,850.00	1,727,049.02	41.2
TOTAL FUND EXPENDITURES	146,540.57	1,210,800.98	2,937,850.00	1,727,049.02	41.2
NET REVENUE OVER EXPENDITURES	71,490.99	649,294.72	(364,990.00)	(1,014,284.72)	177.9

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	2,890,461.52	
53-1311000	ACCTS REC - UTILITIES	589,822.90	
53-1311001	ACCTS REC - PRIOR PERIOD	702,945.93	
53-1311710	DEFERRED COLL. COST	(11,698.64)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(6,470.18)	
53-1511510	INVENTORY - ELECTRIC	2,108,262.41	
53-1565530	RIGHT OF USE ASSET	32,311.00	
53-1565531	ACCUMULATED AMORTIZATION	(21,304.76)	
53-1565532	ACC. AMORTIZATION-SAN JUAN	(1,730,129.00)	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	174,364.00	
53-1611000	LAND - ELECTRIC UTILITY	823,439.55	
53-1621000	BUILDINGS - ELECTRIC UTILITY	1,494,900.33	
53-1621100	SAN JUAN POWER PURCHASE	1,784,730.20	
53-1621500	PAYSON POWER PURCHASE	101,111.59	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(592,818.17)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	9,275,987.63	
53-1632000	DEPREC - POWER DIST SYSTEM	(4,504,318.95)	
53-1642000	DEPREC - ELECTRIC IMPROVEMENTS	(33,734.00)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	2,921,075.01	
53-1652000	DEPRECIATION - ELEC EQUIPMENT	(1,835,806.51)	
53-1711000	CONSTRUCTION IN PROGRESS	3,369,137.06	
	TOTAL ASSETS		17,532,268.92

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	589,955.54	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	480,869.46	
53-2228000	ACCRUED VACATION - ELECTRIC	97,701.63	
53-2228001	DEFERRED INFLOWS OF RESOURCES	1,040.00	
53-2228002	UNFUNDED PENSION PAYABLE	96,796.00	
53-2228003	LEASE LIABILITY	11,006.24	
53-2230100	ACCRUED SICK LEAVE - ELECTRIC	143,944.05	
53-2411100	STATE SALES TAX PAYABLE	18,084.24	
53-2411101	SALES TAX PAY - NON CURRENT	10,321.64	
53-2411102	SALES TAX - NON CITY	413.28	
	TOTAL LIABILITIES		1,450,132.08

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	16,097,585.22	
53-2971001	UNFUNDED PENSION ADJ.	(183,539.00)	
	REVENUE OVER EXPENDITURES - YTD	168,090.62	
	BALANCE - CURRENT DATE		16,082,136.84
	TOTAL FUND EQUITY		16,082,136.84

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

ELECTRIC UTILITY FUND

TOTAL LIABILITIES AND EQUITY

17,532,268.92

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	46,033.18	365,859.18	.00	(365,859.18)	.0
TOTAL UTILITY REVENUES ENERGY SALES	46,033.18	365,859.18	.00	(365,859.18)	.0
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	1,024,461.78	8,594,531.49	13,800,000.00	5,205,468.51	62.3
53-3752 ENERGY DISCOUNTS	(8,098.16)	(46,183.64)	(90,000.00)	(43,816.36)	(51.3)
53-3755 NEW CONNECTION FEES	3,500.00	8,261.82	85,000.00	76,738.18	9.7
53-3757 SALE OF MATERIALS	.00	49,576.30	500.00	(49,076.30)	9915.3
53-3758 CUSTOMER SERVICE & MISC	7,499.13	163,500.89	500,000.00	336,499.11	32.7
53-3761 INTEREST EARNINGS	12,988.42	99,257.57	105,500.00	6,242.43	94.1
53-3767 IMPACT FEE - DISTRIBUTION	3,795.00	89,815.00	101,200.00	11,385.00	88.8
TOTAL UTILITY REVENUES	1,044,146.17	8,958,759.43	14,502,200.00	5,543,440.57	61.8
<u>SOURCE 38</u>					
53-3855 TRANSFER - FROM GENERAL FUND	.00	.00	500,000.00	500,000.00	.0
TOTAL SOURCE 38	.00	.00	500,000.00	500,000.00	.0
TOTAL FUND REVENUE	1,090,179.35	9,324,618.61	15,002,200.00	5,677,581.39	62.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	70,983.83	562,684.45	874,800.00	312,115.55	64.3
53-5300-115 OVERTIME	9,685.84	74,751.35	55,000.00	(19,751.35)	135.9
53-5300-116 STANDBY TIME	813.76	6,233.43	10,000.00	3,766.57	62.3
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	3,814.98	20,000.00	16,185.02	19.1
53-5300-130 EMPLOYEE BENEFITS	34,613.18	268,084.90	397,500.00	129,415.10	67.4
53-5300-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
53-5300-220 PUBLIC NOTICES	.00	.00	300.00	300.00	.0
53-5300-230 TRAVEL & TRAINING	359.15	10,395.48	25,000.00	14,604.52	41.6
53-5300-240 OFFICE SUPPLIES AND EXPENSE	3,033.29	5,359.45	10,000.00	4,640.55	53.6
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	15,273.91	88,565.41	125,000.00	36,434.59	70.9
53-5300-252 CLOTHING AND PPC	.00	7,920.89	6,700.00	(1,220.89)	118.2
53-5300-255 GEN & DIST SYSTEM MAINTENANCE	35,916.46	777,198.37	750,000.00	(27,198.37)	103.6
53-5300-256 TREE CITY/CONSUMER ED.	.00	69,358.50	85,000.00	15,641.50	81.6
53-5300-257 DIESEL GENERATOR COSTS	.00	814,742.89	730,000.00	(84,742.89)	111.6
53-5300-258 CHRISTMAS DECORATIONS	.00	.00	10,000.00	10,000.00	.0
53-5300-259 HYDRO PLANT MAINTENANCE	1,835.33	1,835.33	10,000.00	8,164.67	18.4
53-5300-260 BLDGS & GROUNDS SUP & MAINT	11,719.40	26,716.69	35,000.00	8,283.31	76.3
53-5300-270 UTILITIES	10,132.42	24,321.75	8,000.00	(16,321.75)	304.0
53-5300-280 TELEPHONE	990.70	6,968.74	7,000.00	31.26	99.6
53-5300-285 INTERNET SERVICE	246.28	1,580.93	1,000.00	(580.93)	158.1
53-5300-310 PROFESSIONAL SERVICES	932.24	26,444.79	65,000.00	38,555.21	40.7
53-5300-510 INSURANCE	.00	26,159.80	25,500.00	(659.80)	102.6
53-5300-610 MISCELLANEOUS SUPPLIES	2,032.12	7,086.05	10,000.00	2,913.95	70.9
53-5300-620 MISCELLANEOUS SERVICES	5,284.68	39,109.83	33,000.00	(6,109.83)	118.5
53-5300-630 POWER PURCHASE	722,772.54	5,545,346.57	10,500,000.00	4,954,653.43	52.8
53-5300-735 CANYON PARK IMPROVEMENTS	.00	.00	3,500.00	3,500.00	.0
53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS	45,569.70	761,847.41	1,200,000.00	438,152.59	63.5
TOTAL ELECTRIC DEPARTMENT	972,194.83	9,156,527.99	14,997,500.00	5,840,972.01	61.1
TOTAL FUND EXPENDITURES	972,194.83	9,156,527.99	14,997,500.00	5,840,972.01	61.1
NET REVENUE OVER EXPENDITURES	117,984.52	168,090.62	4,700.00	(163,390.62)	3576.4

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND	326,260.67	
54-1311000	ACCTS REC - UTILITIES	22,067.53	
54-1311001	ACCTS REC - PRIOR PERIOD	19,080.98	
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(379.55)	
54-1511510	INVENTORY - IRRIGATION	5,969.45	
54-1571000	DEFERRED OUTFLOW OF RESOURCES	9,398.00	
54-1611000	LAND & STOCK - IRR UTILITY	1,245,261.09	
54-1631000	IRRIGATION DISTRIBUTION SYSTEM	6,869,736.93	
54-1632000	DEPRECIATION - IRRIG DIST SYS	(5,294,047.97)	
54-1651000	EQUIPMENT - IRRIGATION UTILITY	146,095.47	
54-1652000	DEPRECIATION - IRRI EQUIPMENT	(97,203.67)	
54-1711000	CONSTRUCTION IN PROGRESS	795.00	
	TOTAL ASSETS		3,253,033.93

LIABILITIES AND EQUITY

LIABILITIES

54-2131000	ACCTS PAY - IRRIGATION	11,448.00	
54-2228000	ACCRUED VAC PAY - IRRIGATION	6,139.84	
54-2228001	DEFERRED INFLOWS OF RESOURCES	56.00	
54-2228002	UNFUNDED PENSION PAYABLE	5,217.00	
54-2230100	ACCRUED SICK LEAVE - IRRIGATIO	9,465.87	
	TOTAL LIABILITIES		32,326.71

FUND EQUITY

54-2811540	CONTRIBUTED CAPITAL	4,101,602.62	
	UNAPPROPRIATED FUND BALANCE:		
54-2951000	IRR FUND - UNAPPROPRIATED	(359,368.02)	
54-2971001	UNFUNDED PENSION ADJ.	(14,791.00)	
	REVENUE OVER EXPENDITURES - YTD	(506,736.38)	
	BALANCE - CURRENT DATE	(880,895.40)	
	TOTAL FUND EQUITY		3,220,707.22
	TOTAL LIABILITIES AND EQUITY		3,253,033.93

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
54-3340 STATE - FEDERAL GRANTS	.00	.00	866,300.00	866,300.00	.0
TOTAL SOURCE 33	.00	.00	866,300.00	866,300.00	.0
<u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	30,026.43	240,670.18	360,000.00	119,329.82	66.9
54-3775 NEW CONNECTION FEES	.00	2,717.00	1,000.00	(1,717.00)	271.7
54-3779 MISCELLANEOUS REVENUES	.00	4,487.50	5,000.00	512.50	89.8
54-3781 INTEREST EARNINGS	3,133.88	28,642.24	38,000.00	9,357.76	75.4
54-3785 IMPACT FEE - "BUY-IN"	1,588.00	42,082.00	47,700.00	5,618.00	88.2
TOTAL UTILITY REVENUES	34,748.31	318,598.92	451,700.00	133,101.08	70.5
<u>CONTRIBUTIONS AND TRANSFERS</u>					
54-3830 TRANSFER FROM GENERAL FUND	.00	.00	510,032.00	510,032.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	510,032.00	510,032.00	.0
TOTAL FUND REVENUE	34,748.31	318,598.92	1,828,032.00	1,509,433.08	17.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	3,948.63	30,013.22	70,700.00	40,686.78	42.5
54-5400-115 OVERTIME	.00	1,533.41	2,000.00	466.59	76.7
54-5400-130 EMPLOYEE BENEFITS	1,521.80	13,879.84	41,100.00	27,220.16	33.8
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	1,107.70	2,918.17	4,500.00	1,581.83	64.9
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
54-5400-255 DISTRIB SYSTEM MAINTENANCE	2,202.98	72,186.28	30,000.00	(42,186.28)	240.6
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	375.00	1,000.00	625.00	37.5
54-5400-270 UTILITIES	81.01	634.50	85,000.00	84,365.50	.8
54-5400-280 TELEPHONE	35.00	280.00	50.00	(230.00)	560.0
54-5400-310 PROFESSIONAL SERVICES	.00	8,682.19	10,000.00	1,317.81	86.8
54-5400-510 INSURANCE	.00	4,196.89	4,100.00	(96.89)	102.4
54-5400-540 IRRIGATION ASSESSMENTS	.00	86,271.04	85,000.00	(1,271.04)	101.5
54-5400-740 EQUIPMENT	.00	35,819.00	40,000.00	4,181.00	89.6
54-5400-750 NEW CONSTRUCTION	451,844.58	568,545.76	1,435,000.00	866,454.24	39.6
TOTAL IRRIGATION DEPARTMENT	460,741.70	825,335.30	1,818,950.00	993,614.70	45.4
TOTAL FUND EXPENDITURES	460,741.70	825,335.30	1,818,950.00	993,614.70	45.4
NET REVENUE OVER EXPENDITURES	(425,993.39)	(506,736.38)	9,082.00	515,818.38	(5579.

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	985,046.04	
55-1311000	ACCTS REC - STORMWATER	25,693.63	
55-1311001	ACCTS REC - PRIOR PERIOD	17,774.52	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(66.80)	
55-1571000	DEFERRED OUTFLOW OF RESOURCES	4,519.00	
55-1611000	LAND & STOCK - STORM WATER	40,566.00	
55-1631000	STORM WATER IMPROVEMENTS	1,072,724.03	
55-1632000	DEPRECIATION - STORM WATER	(394,190.81)	
55-1651000	EQUIPMENT - STORMWATER UTILITY	225,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU	(181,545.92)	
55-1711000	CONSTRUCTION IN PROGRESS	20,475.86	
	TOTAL ASSETS		1,816,240.10

LIABILITIES AND EQUITY

LIABILITIES

55-2228000	ACCRUED VACATION - STORMWATER	4,396.56	
55-2228001	DEFERRED INFLOWS OF RESOURCES	27.00	
55-2228002	UNFUNDED PENSION PAYABLE	2,508.00	
55-2230100	ACCRUED SICK LEAVE - STORMWATE	8,603.71	
	TOTAL LIABILITIES		15,535.27

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	1,641,578.45	
55-2971001	UNFUNDED PENSION ADJ.	(4,347.00)	
	REVENUE OVER EXPENDITURES - YTD	163,473.38	
	BALANCE - CURRENT DATE	1,800,704.83	
	TOTAL FUND EQUITY		1,800,704.83
	TOTAL LIABILITIES AND EQUITY		1,816,240.10

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	600.00	10,050.00	15,000.00	4,950.00	67.0
55-3781 STORMWATER FEES	30,528.16	229,576.82	325,000.00	95,423.18	70.6
55-3791 INTEREST EARNINGS	4,030.69	31,952.30	34,000.00	2,047.70	94.0
TOTAL UTILITY REVENUES	35,158.85	271,579.12	374,000.00	102,420.88	72.6
TOTAL FUND REVENUE	35,158.85	271,579.12	374,000.00	102,420.88	72.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 29, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,912.41	14,662.27	20,500.00	5,837.73	71.5
55-5500-115 OVERTIME	209.00	1,400.92	1,000.00	(400.92)	140.1
55-5500-130 EMPLOYEE BENEFITS	750.76	6,667.80	10,100.00	3,432.20	66.0
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	300.00	300.00	1,000.00	700.00	30.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
55-5500-255 COLLECTION SYSTEM	3,611.10	17,544.84	15,000.00	(2,544.84)	117.0
55-5500-280 TELEPHONE	18.75	150.00	.00	(150.00)	.0
55-5500-310 PROFESSIONAL SERVICES	672.98	18,278.28	30,000.00	11,721.72	60.9
55-5500-450 FLOOD CONTROL	.00	.00	3,000.00	3,000.00	.0
55-5500-510 INSURANCE	.00	501.46	500.00	(1.46)	100.3
55-5500-750 NEW CONSTRUCTION	10,238.71	48,600.17	450,000.00	401,399.83	10.8
TOTAL STORMWATER DEPARTMENT	<u>17,713.71</u>	<u>108,105.74</u>	<u>534,100.00</u>	<u>425,994.26</u>	<u>20.2</u>
TOTAL FUND EXPENDITURES	<u>17,713.71</u>	<u>108,105.74</u>	<u>534,100.00</u>	<u>425,994.26</u>	<u>20.2</u>
NET REVENUE OVER EXPENDITURES	<u><u>17,445.14</u></u>	<u><u>163,473.38</u></u>	<u><u>(160,100.00)</u></u>	<u><u>(323,573.38)</u></u>	<u><u>102.1</u></u>

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(41,655.67)	
72-1111000	COURT BANK ACCOUNT		154,911.16	
72-1111001	FINES RECEIVABLE		117,138.00	
	TOTAL ASSETS			<u>230,393.49</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT		76,964.67	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		28,918.82	
72-2140000	PAYABLES TO OTHER ENTITIES		124,510.00	
	TOTAL LIABILITIES			<u>230,393.49</u>
	TOTAL LIABILITIES AND EQUITY			<u>230,393.49</u>

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

FUND 90

ASSETS

90-1632000	DEPRECIATION - IMPROVEMENTS	(81,743.00)	
90-1652000	DEPRECIATION - EQUIPMENT		81,743.00	
			<u> </u>	
	TOTAL ASSETS			<u> </u> <u> </u>

HYRUM CITY CORPORATION
BALANCE SHEET
FEBRUARY 29, 2024

FUND 95

ASSETS

95-1311411	LEVIED PROP TAXES REC 5 YEAR	(2,959.00)	
95-1571000	DEFERRED OUTFLOW OF RESOURCES	47,587.00	
95-1841000	SPEC FUND AMTS TO BE PROVIDED	(61,979.00)	
	TOTAL ASSETS		(17,351.00)

LIABILITIES AND EQUITY

LIABILITIES

95-2228000	ACCRUED VAC PAY - GENERAL	248.00	
95-2228001	DEFERRED INFLOWS OF RESOURCES	(512,118.00)	
95-2228002	UNFUNDED PENSION PAYABLE	495,072.00	
95-2230100	ACCRUED SICK LEAVE - GENERAL	2,406.00	
	TOTAL LIABILITIES		(14,392.00)

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
95-2971001	UNFUNDED PENSION ADJ.	99,076.00	
95-2972100	UNCOLLECTED PROPERTY TAX	(102,035.00)	
	BALANCE - CURRENT DATE		(2,959.00)
	TOTAL FUND EQUITY		(2,959.00)
	TOTAL LIABILITIES AND EQUITY		(17,351.00)