HYRUM CITY
Established 1860
60 West Main Street
Hyrum, Utah 84319
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City Council Agenda Information

To: Mayor Miller and City Council

From: Todd Perkins, Treasurer

Date: July 16, 2026

Subject: Consideration and Approval of a June 2026 Financial Report.

Summary: **The City Treasurer is informing the Mayor and Council of June 2026 Financial report.**

Summary:

A financial report is required by state law to be presented at a City council meeting each month Utah code 10-6-148. Below I have highlighted some areas that may be informative on the financial situation of the City. The Financial report covering 100% of the year. We will have revenue and Expenditures that were done in June that we will move back to June. This covers 100% of the year but is unaudited. We have also already made year-end budget adjustments. Happy New Year! It is a new Budget year hope to accomplish many new capital projects that will bless the lives of citizens of Hyrum.

- The General Fund decrease because of a transfer to The Capital Projects Fund to finish Libbie Springs Park.
- The Capital Projects Fund increased due to the General Fund Transfer. Contractors working on Libbie Springs were made and the project should be done very soon. We did a budget adjustment in 2026-27 Budget year for the transfer to complete the Park.
- The Sewer Treatment Fund and Sewer Collection Fund are in good shape and continue to build reserves.
- In the Electric Fund over 2 Million has been added to reserves in this current year. Reserves were up over last month due to UAMPS giving the power bill late. UAMPS made a change in the way they bill making the bill late. The power purchase from UAMPS will be moved back to June with a Journal entry.
- In the Water Fund and the Irrigation Fund we would like to see an increase in rates to build reserves and promote water conservation.

Recommendation:
Inform Mayor and Council on the financial health of the City.

Attachments:
1. June Financial Report.

HYRUM CITY CORPORATION
COMBINED CASH INVESTMENT
JUNE 30, 2026

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT		1,154,995.69
01-1112000	XPRESS DEPOSIT ACCOUNT		102,504.85
01-1113000	PAYROLL CHECKING ACCOUNT		145,517.60
01-1151000	UNDESIGNATED CASH - PTIF		1,567,597.58
01-1151100	BANK OF UTAH		3,138,140.07
01-1151500	CACHE VALLEY BANK SAVINGS		17,211,212.70
01-1151710	PTIF SWR DEBT SERVICE #4099		211,349.88
01-1151720	PTIF-SWR O&M RESERVE #4100		255,670.46
01-1175000	UTILITY CASH CLEARING		492.72
	TOTAL COMBINED CASH		23,787,481.55
01-1801110	DESIGNATED CASH - SENIOR	(	12,908.68)
01-1801120	DESIGNATED CASH - MUSEUM	(	37,592.89)
01-1801130	DESIGNATED CASH - FIRST RESP.	(	6,161.83)
01-1801140	DESIGNATED CASH - FIRE DEPT	(	236,631.23)
01-1801240	REST CASH-SEWER DEBT SERVICE	(	99,155.49)
01-1801250	REST CASH-SEWER O&M RESERVE	(	213,416.08)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(	23,181,615.35)
	TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND		1,922,156.48
45	ALLOCATION TO CAPITAL PROJECTS FUND		234,406.39
51	ALLOCATION TO WATER UTILITY FUND		2,141,370.73
52	ALLOCATION TO SEWER UTILITY FUND		7,683,953.61
53	ALLOCATION TO ELECTRIC UTILITY FUND		8,824,533.09
54	ALLOCATION TO IRRIGATION UTILITY FUND		754,949.15
55	ALLOCATION TO STORMWATER FUND		936,627.38
56	ALLOCATION TO SEWER FUND COLLECTIONS		733,004.80
72	ALLOCATION TO COURT TRUST FUND	(	49,386.28)
	TOTAL ALLOCATIONS TO OTHER FUNDS		23,181,615.35
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(	23,181,615.35)
	ZERO PROOF IF ALLOCATIONS BALANCE		.00

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	1,922,156.48	
10-1131000	PETTY CASH	400.00	
10-1311000	ACCTS REC - UTILITIES	129,674.51	
10-1311001	ACCTS REC - PRIOR PERIOD	72,698.65	
10-1311400	ACCTS REC - PROPERTY TAXES	(12,196.00)	
10-1311410	LEVIED PROP TAXES RECEIVABLE	1,035,529.00	
10-1311500	ACCTS REC - CLASS C ROADS	44,042.81	
10-1311700	ACCTS REC - OTHER	196.07	
10-1311997	SALES AND USE TAX RECEIVABLE	562,046.08	
10-1311998	MASS TRANSIT RECEIVABLE	101,714.27	
10-1311999	FRANCHISE TAXES AR	29,567.65	
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(262.19)	
10-1561101	PPD EXPENSE - STAMPS	652.10	
10-1571000	DEFERRED OUTFLOW OF RESOURCES	.01	
10-1801110	RESTRICTED CASH - SENIOR	12,908.68	
10-1801120	RESTRICTED CASH - MUSEUM	37,592.89	
10-1801130	RESTRICTED CASH - FIRST RESP.	6,161.83	
10-1801140	RESTRICTED CASH - FIRE DEPT	236,631.23	
	TOTAL ASSETS		4,179,514.07

LIABILITIES AND EQUITY

LIABILITIES

10-2131000	ACCTS PAY - GENERAL	2,462.70	
10-2131110	ACCTS PAY - CONTRACTOR DEP	521,499.72	
10-2131130	ACCTS PAY - PARK DEPOSITS	8,758.00	
10-2131140	ACCTS PAY - DISPATCH	(11,933.41)	
10-2131150	ACCTS PAY - OTHER	10,658.01	
10-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	(.02)	
10-2131160	ZONING/SUBDIVISION DEPOSITS	242,978.14	
10-2208000	FICA WITHHOLDING	10,049.57	
10-2209000	FEDERAL WITHHOLDING PAYABLE	5,969.82	
10-2210000	STATE WITHHOLDING PAYABLE	2,179.77	
10-2211000	ACCRUED PAYROLL PAYABLE	24,553.28	
10-2220000	INSURANCE - CITY PORTION	(6,413.01)	
10-2220200	ULGT INSURANCE - CITY PORTION	1.43	
10-2222000	DISABILITY INSURANCE PAYABLE	319.43	
10-2224000	WORKER'S COMPENSATION PAYABLE	(21,818.76)	
10-2226000	INSURANCE - EMPLOYEE PORTION	(465.30)	
10-2226211	PEHP LIFE INS CITY PORTION	9.61	
10-2227000	TRUST INSURANCE-EMPLOYEE	.60	
10-2231000	STATE RETIREMENT PAYABLE	11,587.96	
10-2233000	HEALTH EQUITY SAVINGS-CITY POR	(12.60)	
10-2240000	UNEARNED PROPERTY TAXES	1,035,529.00	
10-2411050	STATE ASSESSMENT PAYABLE	(704.93)	
10-2411105	NON-UTILITY SALES TAX	(78.75)	
	TOTAL LIABILITIES		1,835,130.26

FUND EQUITY

GENERAL FUND

	UNAPPROPRIATED FUND BALANCE:			
10-2951000	GEN FUND - PRIOR YR UNAPPROP	2,404,556.28		
10-2951060	GENERAL FUND - DESIGNATED	273,831.63		
	REVENUE OVER EXPENDITURES - YTD	(334,004.10)		
	BALANCE - CURRENT DATE		2,344,383.81	
	TOTAL FUND EQUITY			2,344,383.81
	TOTAL LIABILITIES AND EQUITY			4,179,514.07

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
10-3110	GEN PROPERTY TAXES - CURRENT	72,515.28	1,039,550.77	1,035,529.00	(4,021.77)	100.4
10-3115	FEE IN LIEU	5,399.35	61,614.68	55,000.00	(6,614.68)	112.0
10-3120	GEN PROP TAXES - DELINQUENT	3.18	5,840.28	15,000.00	9,159.72	38.9
10-3130	GENERAL SALES TAX	183,300.25	2,458,014.70	2,500,000.00	41,985.30	98.3
10-3140	FRANCHISE TAXES	572.90	42,970.08	55,000.00	12,029.92	78.1
10-3145	ENERGY SALES AND USE TAX	21,578.03	214,368.84	400,000.00	185,631.16	53.6
10-3150	MASS TRANSIT TAX	.00	194,406.35	350,000.00	155,593.65	55.5
10-3155	TRANSIENT ROOM TAX	373.16	2,789.77	5,000.00	2,210.23	55.8
	TOTAL TAXES	283,742.15	4,019,555.47	4,415,529.00	395,973.53	91.0
	LICENSES AND PERMITS					
10-3210	BUSINESS LICENSES	313.75	26,993.75	28,000.00	1,006.25	96.4
10-3221	BUILDING PERMITS	1,892.68	44,704.35	50,000.00	5,295.65	89.4
10-3225	ANIMAL LICENSES	126.00	8,064.00	11,000.00	2,936.00	73.3
	TOTAL LICENSES AND PERMITS	2,332.43	79,762.10	89,000.00	9,237.90	89.6
	INTERGOVERNMENTAL REVENUES					
10-3340	STATE - FEDERAL GRANTS	.00	217,241.00	650,000.00	432,759.00	33.4
10-3356	CLASS C ROAD ALLOTMENT	18,649.83	963,702.44	1,200,000.00	236,297.56	80.3
	TOTAL INTERGOVERNMENTAL REVENUES	18,649.83	1,180,943.44	1,850,000.00	669,056.56	63.8
	CHARGES FOR SERVICES					
10-3413	ZONING & SUBDIVISION FEES	1,455.00	61,950.96	50,000.00	(11,950.96)	123.9
10-3415	SALE OF MAPS & PUBLICATIONS	9.38	177.86	500.00	322.14	35.6
10-3422	SPECIAL PROTECTIVE SERVICES	.00	260,883.32	270,000.00	9,116.68	96.6
10-3431	STREET, SIDEWALK & CURB REPAIR	.00	11,861.70	12,000.00	138.30	98.9
10-3440	SOLID WASTE COLLECTION	104,175.07	1,213,734.65	1,200,000.00	(13,734.65)	101.1
10-3441	EMERGENCY MEDICAL SERVICES	17,715.46	210,426.77	210,000.00	(426.77)	100.2
10-3455	ANIMAL CONTROL FEES	12.00	24.00	100.00	76.00	24.0
10-3473	RECREATION REVENUES	1,500.00	63,546.00	60,000.00	(3,546.00)	105.9
10-3474	COMMUNITY PROGRESS REVENUES	20.00	20.00	4,000.00	3,980.00	.5
10-3475	YOUTH COUNCIL ACTIVITIES	3,181.18	6,076.46	3,000.00	(3,076.46)	202.6
10-3476	LIBRARY USE FEES	1,300.00	103,769.60	100,000.00	(3,769.60)	103.8
10-3477	ROAD IMPACT FEES	.00	35,834.00	23,400.00	(12,434.00)	153.1
10-3479	PARK IMPACT FEES	15,519.00	108,633.00	177,400.00	68,767.00	61.2
10-3480	CEMETERY	14,500.00	90,501.00	90,000.00	(501.00)	100.6
10-3490	MISCELLANEOUS	2,758.25	24,544.77	100,000.00	75,455.23	24.5
	TOTAL CHARGES FOR SERVICES	162,145.34	2,191,984.09	2,300,400.00	108,415.91	95.3

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	FINES AND FORFEITURES					
10-3510	COURT FINES	7,353.17	93,325.43	110,000.00	16,674.57	84.8
10-3512	LIBRARY FINES	666.95	4,794.96	6,500.00	1,705.04	73.8
10-3513	PARKING TICKETS	35.00	6,990.00	6,950.00	(40.00)	100.6
	TOTAL FINES AND FORFEITURES	8,055.12	105,110.39	123,450.00	18,339.61	85.1
	MISCELLANEOUS REVENUES					
10-3610	INTEREST EARNINGS	6,713.05	65,386.45	100,000.00	34,613.55	65.4
10-3620	BUILDING & FACILITY RENTS	7,695.00	86,928.00	90,000.00	3,072.00	96.6
10-3622	LIBRARY ROOM RENTAL FEES	.00	.00	100.00	100.00	.0
10-3640	SALE OF FIXED ASSETS	.00	30,202.25	10,000.00	(20,202.25)	302.0
10-3650	SALE OF MATERIAL & SUPPLIES	227.92	2,007.42	3,000.00	992.58	66.9
10-3651	SALE OF LIBRARY MAT'L & BOOKS	140.50	2,329.37	2,000.00	(329.37)	116.5
10-3652	LIBRARY COPY & LAMINATING FEES	165.10	2,602.75	2,000.00	(602.75)	130.1
	TOTAL MISCELLANEOUS REVENUES	14,941.57	189,456.24	207,100.00	17,643.76	91.5
	CONTRIBUTIONS AND TRANSFERS					
10-3869	CONTRIBUTIONS - SENIOR CENTER	1,500.00	1,600.00	.00	(1,600.00)	.0
10-3870	CONTRIBUTIONS - PRIVATE	5,952.12	18,946.58	13,000.00	(5,946.58)	145.7
10-3871	CONTRIBUTIONS - SR. CIT. TRIPS	4.00	1,711.00	5,000.00	3,289.00	34.2
10-3872	CONTRIBUTIONS - NEW LIBRARY	.00	.00	1,000.00	1,000.00	.0
10-3874	DONATIONS - ELITE HALL	.00	100.00	1,000.00	900.00	10.0
10-3875	CONTRIBUTIONS - MUSEUM	1,600.00	18,850.00	20,000.00	1,150.00	94.3
10-3876	CONTRIBUTIONS - MISC.	100.00	11,427.72	12,000.00	572.28	95.2
10-3891	CONTRIBUTIONS - DESIGNATED GF	.00	.00	22,400.00	22,400.00	.0
10-3893	TRANS FM/TO GEN FUND UNAPPROP	.00	.00	2,292,621.00	2,292,621.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	9,156.12	52,635.30	2,367,021.00	2,314,385.70	2.2
	TOTAL FUND REVENUE	499,022.56	7,819,447.03	11,352,500.00	3,533,052.97	68.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITY COUNCIL					
10-4110-110	SALARY & WAGES	2,500.00	29,750.00	33,000.00	3,250.00	90.2
10-4110-130	EMPLOYEE BENEFITS	191.25	2,275.88	3,100.00	824.12	73.4
10-4110-230	TRAVEL & MEETINGS	74.44	8,713.70	10,000.00	1,286.30	87.1
10-4110-510	INSURANCE	.00	559.72	550.00	(9.72)	101.8
10-4110-610	MISCELLANEOUS	171.48	1,319.57	600.00	(719.57)	219.9
	TOTAL CITY COUNCIL	2,937.17	42,618.87	47,250.00	4,631.13	90.2
	J. P. COURT					
10-4120-110	SALARY & WAGES	4,643.19	65,070.06	96,300.00	31,229.94	67.6
10-4120-115	OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130	EMPLOYEE BENEFITS	377.23	5,318.15	12,300.00	6,981.85	43.2
10-4120-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	144.72	1,400.00	1,255.28	10.3
10-4120-230	TRAVEL & TRAINING	.00	2,187.17	4,000.00	1,812.83	54.7
10-4120-240	OFFICE SUPPLIES & EXPENSE	78.00	1,845.83	1,500.00	(345.83)	123.1
10-4120-250	EQUIP SUPPLIES & MAINTENANCE	.00	3,595.98	2,400.00	(1,195.98)	149.8
10-4120-280	TELEPHONE	20.02	220.22	1,000.00	779.78	22.0
10-4120-310	ATTORNEY FEES	.00	1,634.07	.00	(1,634.07)	.0
10-4120-510	INSURANCE	.00	1,118.50	1,100.00	(18.50)	101.7
10-4120-610	MISCELLANEOUS SUPPLIES	.00	159.00	.00	(159.00)	.0
10-4120-620	WITNESS, JURY & BALIFF FEES	1,297.78	14,417.30	14,000.00	(417.30)	103.0
	TOTAL J. P. COURT	6,416.22	95,711.00	134,100.00	38,389.00	71.4
	MAYOR					
10-4130-110	SALARY & WAGES	1,500.00	9,119.63	18,400.00	9,280.37	49.6
10-4130-130	EMPLOYEE BENEFITS	114.75	790.27	5,600.00	4,809.73	14.1
10-4130-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	350.00	500.00	150.00	70.0
10-4130-230	TRAVEL & MEETINGS	239.23	3,048.69	4,500.00	1,451.31	67.8
10-4130-240	OFFICE SUPPLIES & EXPENSE	4.98	207.07	100.00	(107.07)	207.1
10-4130-280	TELEPHONE	.00	.00	50.00	50.00	.0
10-4130-510	INSURANCE	.00	294.46	300.00	5.54	98.2
10-4130-610	MISCELLANEOUS	73.29	811.48	600.00	(211.48)	135.3
	TOTAL MAYOR	1,932.25	14,621.60	30,050.00	15,428.40	48.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ADMINISTRATION					
10-4140-110	SALARY & WAGES	8,185.73	91,826.02	134,900.00	43,073.98	68.1
10-4140-115	OVERTIME	831.13	8,230.43	6,000.00	(2,230.43)	137.2
10-4140-130	EMPLOYEE BENEFITS	3,169.93	32,835.15	32,200.00	(635.15)	102.0
10-4140-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	470.00	1,000.00	530.00	47.0
10-4140-220	PUBLIC NOTICES	.00	.00	1,000.00	1,000.00	.0
10-4140-230	TRAVEL & TRAINING	18.88	4,721.85	2,500.00	(2,221.85)	188.9
10-4140-240	OFFICE SUPPLIES & EXPENSE	1,410.57	10,268.43	6,500.00	(3,768.43)	158.0
10-4140-250	EQUIP SUPPLIES & MAINTENANCE	6,313.99	15,872.00	6,500.00	(9,372.00)	244.2
10-4140-280	TELEPHONE	219.24	2,763.36	2,500.00	(263.36)	110.5
10-4140-285	INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310	PROFESSIONAL SERVICES	7,574.26	72,834.07	60,000.00	(12,834.07)	121.4
10-4140-510	INSURANCE & BONDS	.00	2,485.76	2,400.00	(85.76)	103.6
10-4140-610	MISCELLANEOUS	.00	474.43	500.00	25.57	94.9
	TOTAL ADMINISTRATION	27,723.73	242,781.50	257,000.00	14,218.50	94.5
	NON DEPARTMENTAL					
10-4150-210	MEMBERSHIPS	.00	6,634.18	6,500.00	(134.18)	102.1
10-4150-220	PUBLIC NOTICES	167.07	6,098.36	7,000.00	901.64	87.1
10-4150-310	PROFESSIONAL SERVICES	.00	5,059.96	5,000.00	(59.96)	101.2
10-4150-510	INSURANCE & BONDS	.00	292.60	200.00	(92.60)	146.3
	TOTAL NON DEPARTMENTAL	167.07	18,085.10	18,700.00	614.90	96.7
	GENERAL GOVERNMENT BUILDINGS					
10-4160-110	SALARY & WAGES	3,060.30	35,130.53	42,400.00	7,269.47	82.9
10-4160-115	OVERTIME	.00	63.00	.00	(63.00)	.0
10-4160-130	EMPLOYEE BENEFITS	1,193.59	14,329.43	16,700.00	2,370.57	85.8
10-4160-250	EQUIP SUPPLIES & MAINTENANCE	8.98	303.15	2,000.00	1,696.85	15.2
10-4160-260	BLDG & GROUNDS SUP & MAINT	5,512.82	52,221.16	35,000.00	(17,221.16)	149.2
10-4160-270	UTILITIES	82.98	5,402.81	13,000.00	7,597.19	41.6
10-4160-310	CONTRACT SERVICES	186.53	2,184.06	6,000.00	3,815.94	36.4
10-4160-510	INSURANCE	.00	11,012.33	10,500.00	(512.33)	104.9
10-4160-610	MISCELLANEOUS	.00	115.71	1,000.00	884.29	11.6
10-4160-620	MISCELLANEOUS SERVICES	180.00	4,955.00	3,000.00	(1,955.00)	165.2
10-4160-720	BUILDING IMPROVEMENTS	6,481.00	27,936.00	900,000.00	872,064.00	3.1
	TOTAL GENERAL GOVERNMENT BUILDINGS	16,706.20	153,653.18	1,029,600.00	875,946.82	14.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ELECTION					
10-4170-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-4170-240	ELECTION SUPPLIES	.00	24,802.89	25,000.00	197.11	99.2
10-4170-620	ELECTION SERVICES	.00	.00	3,500.00	3,500.00	.0
	TOTAL ELECTION	.00	24,802.89	29,000.00	4,197.11	85.5
	PLANNING COMMISSION					
10-4180-110	SALARY & WAGES	14,059.45	148,864.38	158,600.00	9,735.62	93.9
10-4180-115	OVERTIME	1,268.49	20,262.67	2,000.00	(18,262.67)	1013.1
10-4180-130	EMPLOYEE BENEFITS	6,523.81	70,168.30	75,000.00	4,831.70	93.6
10-4180-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-4180-220	PUBLIC NOTICES	.00	384.00	1,000.00	616.00	38.4
10-4180-230	TRAVEL & TRAINING	.00	2,160.49	3,000.00	839.51	72.0
10-4180-240	OFFICE SUPPLIES & EXPENSE	23.40	453.28	200.00	(253.28)	226.6
10-4180-250	EQUIPMENT SUPPLIES & MAINTENAN	.00	1,717.10	2,000.00	282.90	85.9
10-4180-280	TELEPHONE	86.17	786.04	800.00	13.96	98.3
10-4180-310	PROFESSIONAL SERVICES	9,051.47	168,374.64	190,000.00	21,625.36	88.6
10-4180-510	INSURANCE	.00	924.15	900.00	(24.15)	102.7
10-4180-610	MISCELLANEOUS	.00	100.00	.00	(100.00)	.0
	TOTAL PLANNING COMMISSION	31,012.79	414,195.05	434,500.00	20,304.95	95.3
	LAW ENFORCEMENT					
10-4210-310	CONTRACT SERVICES	.00	157,920.00	315,900.00	157,980.00	50.0
	TOTAL LAW ENFORCEMENT	.00	157,920.00	315,900.00	157,980.00	50.0
	EMERGENCY MANAGMENT SERVICES					
10-4212-110	SALARY & WAGES	.00	.00	5,900.00	5,900.00	.0
10-4212-130	EMPLOYEE BENEFITS	.00	.00	1,000.00	1,000.00	.0
10-4212-220	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230	TRAVEL & TRAINING	.00	(96.40)	1,000.00	1,096.40	(9.6)
10-4212-240	OFFICE SUPPLIES & EXPENSE	.00	14.99	200.00	185.01	7.5
10-4212-250	EQUIP SUPPLIES & MAINTENANCE	132.69	4,067.41	2,100.00	(1,967.41)	193.7
10-4212-310	PROFESSIONAL SERVICES	1,612.60	184,650.42	190,000.00	5,349.58	97.2
10-4212-510	INSURANCE	.00	186.07	200.00	13.93	93.0
10-4212-610	MISCELLANEOUS	.00	.00	200.00	200.00	.0
10-4212-740	EQUIPMENT	399.50	3,062.50	5,000.00	1,937.50	61.3
	TOTAL EMERGENCY MANAGMENT SERVICE	2,144.79	191,884.99	205,700.00	13,815.01	93.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	FIRST RESPONDERS					
10-4215-110	SALARY & WAGES	222.79	31,464.50	31,300.00	(164.50)	100.5
10-4215-116	STANDBY TIME	229.00	3,047.00	2,900.00	(147.00)	105.1
10-4215-130	EMPLOYEE BENEFITS	34.56	2,640.13	2,800.00	159.87	94.3
10-4215-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230	TRAVEL & TRAINING	100.00	6,740.66	10,800.00	4,059.34	62.4
10-4215-240	OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250	EQUIP SUPPLIES & MAINTENANCE	1,283.12	7,290.30	7,300.00	9.70	99.9
10-4215-280	TELEPHONE	35.00	350.00	1,200.00	850.00	29.2
10-4215-310	PROFESSIONAL SERVICES	.00	80.00	300.00	220.00	26.7
10-4215-510	INSURANCE	.00	4,462.38	4,750.00	287.62	93.9
10-4215-610	MISCELLANEOUS	.00	.00	400.00	400.00	.0
10-4215-740	EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
	TOTAL FIRST RESPONDERS	1,904.47	56,074.97	67,100.00	11,025.03	83.6
	FIRE DEPARTMENT					
10-4220-110	SALARY & WAGES	1,632.62	98,777.19	90,000.00	(8,777.19)	109.8
10-4220-116	ON CALL PAY	812.00	17,797.00	10,000.00	(7,797.00)	178.0
10-4220-130	EMPLOYEE BENEFITS	398.25	9,675.48	7,500.00	(2,175.48)	129.0
10-4220-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,647.15	1,000.00	(647.15)	164.7
10-4220-230	TRAVEL & TRAINING	405.12	24,398.82	15,000.00	(9,398.82)	162.7
10-4220-240	OFFICE SUPPLIES & EXPENSE	23.45	236.98	500.00	263.02	47.4
10-4220-250	EQUIP SUPPLIES & MAINTENANCE	2,987.96	24,066.13	30,000.00	5,933.87	80.2
10-4220-260	BLDG & GROUNDS SUPPLIES & MAIN	195.34	4,302.03	2,500.00	(1,802.03)	172.1
10-4220-270	UTILITIES	109.39	4,459.64	9,000.00	4,540.36	49.6
10-4220-280	TELEPHONE	134.31	2,333.41	2,500.00	166.59	93.3
10-4220-285	INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310	PROFESSIONAL SERVICES	161.50	171,697.12	200,000.00	28,302.88	85.9
10-4220-510	INSURANCE	.00	24,077.70	22,500.00	(1,577.70)	107.0
10-4220-610	MISCELLANEOUS	.00	606.49	1,500.00	893.51	40.4
10-4220-740	EQUIPMENT	.00	214,493.12	219,860.00	5,366.88	97.6
	TOTAL FIRE DEPARTMENT	6,859.94	598,568.26	613,460.00	14,891.74	97.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ANIMAL CONTROL					
10-4253-110	SALARY & WAGES	1,544.52	19,376.80	39,700.00	20,323.20	48.8
10-4253-130	EMPLOYEE BENEFITS	118.16	1,482.33	3,450.00	1,967.67	43.0
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	.00	3,500.00	3,500.00	.0
10-4253-250	EQUIP SUPPLIES & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-4253-280	TELEPHONE	40.00	480.00	1,000.00	520.00	48.0
10-4253-310	PROFESSIONAL SERVICES	.00	.00	3,500.00	3,500.00	.0
10-4253-480	SPECIAL DEPARTMENTAL SUPPLIES	.00	279.95	350.00	70.05	80.0
10-4253-510	INSURANCE	.00	494.83	500.00	5.17	99.0
10-4253-620	MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
	TOTAL ANIMAL CONTROL	1,702.68	22,113.91	53,670.00	31,556.09	41.2
	ROADS					
10-4410-110	SALARY & WAGES	4,966.35	80,549.69	97,000.00	16,450.31	83.0
10-4410-115	OVERTIME	138.94	4,082.37	10,000.00	5,917.63	40.8
10-4410-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130	EMPLOYEE BENEFITS	2,071.60	31,404.13	36,800.00	5,395.87	85.3
10-4410-230	TRAVEL	.00	.00	2,000.00	2,000.00	.0
10-4410-240	OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4410-250	EQUIP SUPPLIES & MAINTENANCE	1,530.55	36,199.28	45,000.00	8,800.72	80.4
10-4410-260	BLDG & GROUNDS SUP & MAINT	90.00	11,156.65	5,000.00	(6,156.65)	223.1
10-4410-280	TELEPHONE	23.50	705.75	800.00	94.25	88.2
10-4410-310	PROFESSIONAL SERVICES	.00	7,423.50	2,500.00	(4,923.50)	296.9
10-4410-410	ROAD MAINTENANCE	678.28	136,761.30	70,000.00	(66,761.30)	195.4
10-4410-450	PUBLIC SAFETY SUPPLIES	.00	10,737.17	60,000.00	49,262.83	17.9
10-4410-480	SIDEWALK CONST & MAINT	10,625.00	336,800.31	615,000.00	278,199.69	54.8
10-4410-481	STREET TREE MAINTENANCE	.00	47,477.00	100,000.00	52,523.00	47.5
10-4410-482	CURB & GUTTER CONST & MAINT	.00	80,819.36	100,000.00	19,180.64	80.8
10-4410-510	INSURANCE	.00	16,411.30	14,700.00	(1,711.30)	111.6
10-4410-610	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4410-720	BUILDING IMPROVEMENTS	.00	.00	525,000.00	525,000.00	.0
10-4410-740	EQUIPMENT	.00	305,526.92	340,000.00	34,473.08	89.9
10-4410-750	OTHER IMPROVEMENTS	.00	1,002,383.32	1,140,000.00	137,616.68	87.9
	TOTAL ROADS	20,124.22	2,108,438.05	3,173,400.00	1,064,961.95	66.4
	SOLID WASTE COLLECTION					
10-4420-240	OFFICE SUPPLIES & EXPENSE	.00	62.40	1,000.00	937.60	6.2
10-4420-310	CONTRACT SERVICES	97,856.35	1,044,988.57	1,100,000.00	55,011.43	95.0
10-4420-311	COMMUNITY CLEAN UP	9,302.76	14,815.06	11,000.00	(3,815.06)	134.7
	TOTAL SOLID WASTE COLLECTION	107,159.11	1,059,866.03	1,112,000.00	52,133.97	95.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SHOP					
10-4440-250	EQUIP SUPPLIES & MAINTENANCE	225.65	7,923.49	11,000.00	3,076.51	72.0
10-4440-280	TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480	SPECIAL DEPARTMENTAL SUPPLIES	1,475.28	2,535.00	1,000.00	(1,535.00)	253.5
10-4440-510	INSURANCE	.00	731.93	700.00	(31.93)	104.6
10-4440-610	MISCELLANEOUS	.00	.00	100.00	100.00	.0
10-4440-740	EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
	TOTAL SHOP	1,700.93	11,190.42	28,400.00	17,209.58	39.4
	PARKS					
10-4510-110	SALARY & WAGES	12,711.04	144,521.08	151,300.00	6,778.92	95.5
10-4510-115	OVERTIME	295.69	9,551.42	4,000.00	(5,551.42)	238.8
10-4510-120	SEASONAL/TEMPORARY EMPLOYEES	8,640.64	38,444.01	50,000.00	11,555.99	76.9
10-4510-130	EMPLOYEE BENEFITS	7,691.76	84,665.73	90,500.00	5,834.27	93.6
10-4510-230	TRAVEL & TRAINING	.00	87.68	1,500.00	1,412.32	5.9
10-4510-250	EQUIPMENT SUPPLIES & MAINT	1,711.92	17,841.75	23,700.00	5,858.25	75.3
10-4510-252	CLOTHING AND PPC	.00	1,202.57	1,300.00	97.43	92.5
10-4510-260	BLDG & GROUNDS SUP & MAINT	5,319.44	108,024.45	70,000.00	(38,024.45)	154.3
10-4510-280	TELEPHONE	89.42	1,242.25	1,200.00	(42.25)	103.5
10-4510-310	PROFESSIONAL SERVICES	382.89	96,506.18	75,000.00	(21,506.18)	128.7
10-4510-510	INSURANCE	.00	11,838.88	11,000.00	(838.88)	107.6
10-4510-610	MISCELLANEOUS SUPPLIES	.00	.00	400.00	400.00	.0
10-4510-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-730	PARK IMPROVEMENTS	3,512.50	677,220.34	1,225,000.00	547,779.66	55.3
	TOTAL PARKS	40,355.30	1,191,146.34	1,705,400.00	514,253.66	69.9
	ENGINEERING					
10-4550-110	SALARY & WAGES	1,086.80	28,015.79	56,700.00	28,684.21	49.4
10-4550-115	OVERTIME	60.94	1,815.87	2,000.00	184.13	90.8
10-4550-130	EMPLOYEE BENEFITS	473.52	7,990.51	13,500.00	5,509.49	59.2
10-4550-210	BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230	TRAVEL & MEETINGS	.00	1,196.08	1,500.00	303.92	79.7
10-4550-240	OFFICE SUPPLIES & EXPENSE	.00	96.23	100.00	3.77	96.2
10-4550-250	EQUIP SUPPLIES & MAINTENANCE	.00	878.18	5,000.00	4,121.82	17.6
10-4550-280	TELEPHONE	54.42	460.79	700.00	239.21	65.8
10-4550-310	PROFESSIONAL SERVICES	127.50	23,826.35	30,000.00	6,173.65	79.4
10-4550-510	INSURANCE	.00	2,019.92	1,950.00	(69.92)	103.6
10-4550-610	MISCELLANEOUS	.00	.00	50.00	50.00	.0
	TOTAL ENGINEERING	1,803.18	66,299.72	113,000.00	46,700.28	58.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	RECREATION					
10-4561-110	SALARY & WAGES	7,327.18	92,690.56	89,600.00	(3,090.56)	103.5
10-4561-120	SEASONAL/TEMPORARY EMPLOYEES	1,630.00	9,283.33	10,000.00	716.67	92.8
10-4561-130	EMPLOYEE BENEFITS	4,053.74	48,759.21	45,700.00	(3,059.21)	106.7
10-4561-220	PUBLIC NOTICES	.00	43.18	220.00	176.82	19.6
10-4561-230	TRAVEL	.00	69.21	1,000.00	930.79	6.9
10-4561-240	OFFICE SUPPLIES & EXPENSE	.00	181.44	1,000.00	818.56	18.1
10-4561-250	EQUIPMENT SUPPLIES & EXPENSE	832.88	7,441.10	11,000.00	3,558.90	67.7
10-4561-280	TELEPHONE	76.37	610.27	600.00	(10.27)	101.7
10-4561-480	SPECIAL DEPARTMENTAL SUPPLIES	4,932.08	20,494.45	24,000.00	3,505.55	85.4
10-4561-481	FIELD PREPARATION SUPPLIES	.00	.00	10,000.00	10,000.00	.0
10-4561-510	INSURANCE	.00	5,827.14	6,000.00	172.86	97.1
10-4561-609	TOURNAMENT REGISTRATION	.00	.00	1,000.00	1,000.00	.0
10-4561-610	MISCELLANEOUS SUPPLIES	709.68	2,969.26	4,600.00	1,630.74	64.6
10-4561-620	MISCELLANEOUS SERVICES	3,902.36	26,994.23	15,000.00	(11,994.23)	180.0
	TOTAL RECREATION	23,464.29	215,363.38	219,720.00	4,356.62	98.0
	MUSEUM					
10-4562-110	SALARY & WAGES	8,351.83	84,319.48	90,300.00	5,980.52	93.4
10-4562-130	EMPLOYEE BENEFITS	1,352.88	14,422.38	15,000.00	577.62	96.2
10-4562-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	715.32	750.00	34.68	95.4
10-4562-220	MUSEUM PROMOTION	159.14	865.97	1,000.00	134.03	86.6
10-4562-230	TRAVEL	1,279.43	7,038.35	7,100.00	61.65	99.1
10-4562-240	OFFICE SUPPLIES	.00	440.22	600.00	159.78	73.4
10-4562-250	EQUIP SUPPLIES & MAINTENANCE	237.44	1,192.64	1,750.00	557.36	68.2
10-4562-260	BLDG & GRNDS SUPPLIES & MAINT	.00	521.22	600.00	78.78	86.9
10-4562-280	TELEPHONE	139.00	1,564.00	1,750.00	186.00	89.4
10-4562-310	CONTRACT SERVICES	.00	125.26	.00	(125.26)	.0
10-4562-480	MUSEUM ARTIFACTS & MATERIALS	.00	423.96	1,000.00	576.04	42.4
10-4562-510	INSURANCE	.00	924.89	1,000.00	75.11	92.5
10-4562-610	MISCELLANEOUS	650.58	3,057.95	3,100.00	42.05	98.6
10-4562-720	BUILDING IMPROVEMENTS	967.92	4,992.49	10,000.00	5,007.51	49.9
	TOTAL MUSEUM	13,138.22	120,604.13	133,950.00	13,345.87	90.0
	YOUTH COUNCIL					
10-4563-210	MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230	TRAVEL & TRAINING	.00	4,124.03	5,000.00	875.97	82.5
10-4563-250	EQUIP SUPPLIES & MAINTENANCE	42.95	486.61	1,000.00	513.39	48.7
10-4563-610	MISCELLANEOUS SUPPLIES	2,798.09	6,068.08	5,000.00	(1,068.08)	121.4
10-4563-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
	TOTAL YOUTH COUNCIL	2,841.04	10,678.72	11,550.00	871.28	92.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SENIOR CITIZENS					
10-4564-110	SALARY & WAGES	6,878.49	74,587.34	73,900.00	(687.34)	100.9
10-4564-115	OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130	EMPLOYEE BENEFITS	1,337.03	13,881.39	12,900.00	(981.39)	107.6
10-4564-220	PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4564-230	TRAVEL & TRAINING	20.18	1,941.77	7,500.00	5,558.23	25.9
10-4564-240	OFFICE SUPPLIES	14.18	164.37	500.00	335.63	32.9
10-4564-250	EQUIP SUPPLIES & MAINTENANCE	.00	726.73	4,000.00	3,273.27	18.2
10-4564-260	BLDG & GROUNDS SUP & MAINT	.00	390.05	3,000.00	2,609.95	13.0
10-4564-270	UTILITIES	26.07	974.25	2,500.00	1,525.75	39.0
10-4564-280	TELEPHONE	78.07	907.40	1,000.00	92.60	90.7
10-4564-285	INTERNET SERVICE	89.95	989.45	1,500.00	510.55	66.0
10-4564-480	FOOD COST	422.19	2,347.55	10,000.00	7,652.45	23.5
10-4564-510	INSURANCE	.00	6,455.11	6,500.00	44.89	99.3
10-4564-610	MISCELLANEOUS SUPPLIES	1,138.19	10,078.68	12,000.00	1,921.32	84.0
10-4564-620	MISCELLANEOUS SERVICES	.00	929.00	6,000.00	5,071.00	15.5
10-4564-720	BUILDINGS	.00	179.97	14,000.00	13,820.03	1.3
	TOTAL SENIOR CITIZENS	10,004.35	114,553.06	156,700.00	42,146.94	73.1
	LIBRARY DEPARTMENT					
10-4580-110	SALARY & WAGES	21,400.71	231,798.87	262,500.00	30,701.13	88.3
10-4580-115	OVERTIME	.00	477.66	500.00	22.34	95.5
10-4580-130	EMPLOYEE BENEFITS	5,994.80	68,041.65	67,800.00	(241.65)	100.4
10-4580-210	BOOKS, SUBSCRIP & MEMBERSHIPS	311.89	3,017.12	3,000.00	(17.12)	100.6
10-4580-220	LIBRARY PROMOTION	1,328.14	11,092.37	11,100.00	7.63	99.9
10-4580-230	TRAVEL	411.12	1,791.79	1,800.00	8.21	99.5
10-4580-240	OFFICE SUPPLIES & EXPENSE	1,327.28	8,947.00	7,400.00	(1,547.00)	120.9
10-4580-250	EQUIPMENT SUPPLIES & MAINT	526.00	14,815.40	10,000.00	(4,815.40)	148.2
10-4580-260	BLDG SUPPLIES & MAINT	1,255.77	19,894.30	20,000.00	105.70	99.5
10-4580-270	UTILITIES	130.44	6,051.34	10,000.00	3,948.66	60.5
10-4580-280	TELEPHONE	212.47	3,859.05	3,000.00	(859.05)	128.6
10-4580-285	INTERNET SERVICE	94.50	1,024.50	1,000.00	(24.50)	102.5
10-4580-310	PROFESSIONAL SERVICES	264.54	3,858.39	2,700.00	(1,158.39)	142.9
10-4580-480	LIBRARY BOOKS & MATERIALS	1,022.65	30,913.55	35,000.00	4,086.45	88.3
10-4580-481	LIBRARY TAPES	81.81	8,651.93	10,000.00	1,348.07	86.5
10-4580-510	INSURANCE	.00	18,162.63	17,300.00	(862.63)	105.0
10-4580-609	STATE GRANT	.00	3,176.83	6,500.00	3,323.17	48.9
10-4580-610	MISCELLANEOUS SUPPLIES	.00	579.31	500.00	(79.31)	115.9
10-4580-620	MISCELLANEOUS SERVICES	.00	13.86	500.00	486.14	2.8
10-4580-740	EQUIPMENT	.00	7,830.08	8,400.00	569.92	93.2
	TOTAL LIBRARY DEPARTMENT	34,362.12	443,997.63	479,000.00	35,002.37	92.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CEMETERY					
10-4590-110	SALARY & WAGES	1,863.52	25,444.48	24,000.00	(1,444.48)	106.0
10-4590-115	OVERTIME	566.86	5,459.94	3,000.00	(2,459.94)	182.0
10-4590-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	10,000.00	10,000.00	.0
10-4590-130	EMPLOYEE BENEFITS	1,044.84	13,049.33	12,900.00	(149.33)	101.2
10-4590-240	OFFICE SUPPLIES & EXPENSE	20.09	254.84	300.00	45.16	85.0
10-4590-250	EQUIPMENT SUPPLIES & MAINT	293.75	2,851.17	7,000.00	4,148.83	40.7
10-4590-260	BLDG & GROUNDS SUP & MAINT	3,120.66	17,674.29	6,000.00	(11,674.29)	294.6
10-4590-280	TELEPHONE	14.75	292.50	150.00	(142.50)	195.0
10-4590-310	PROFESSIONAL SERVICES	370.04	55,342.54	55,000.00	(342.54)	100.6
10-4590-510	INSURANCE	.00	2,112.96	2,050.00	(62.96)	103.1
10-4590-610	MISCELLANEOUS	200.00	217.00	500.00	283.00	43.4
10-4590-730	CEMETERY IMPROVEMENTS	.00	11,077.00	35,000.00	23,923.00	31.7
	TOTAL CEMETERY	7,494.51	133,776.05	155,900.00	22,123.95	85.8
	COMMUNITY PROGRESS					
10-4620-210	NIGHT OUT AGAINST CRIME	.00	1,833.34	1,200.00	(633.34)	152.8
10-4620-211	EASTER EGG HUNT	.00	1,219.19	1,200.00	(19.19)	101.6
10-4620-220	HOLIDAY AT HARDWARE	.00	1,772.07	2,000.00	227.93	88.6
10-4620-240	PHOTOGRAPHY & SCRAPBOOK	.00	150.00	600.00	450.00	25.0
10-4620-250	PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-510	INSURANCE	.00	435.93	450.00	14.07	96.9
10-4620-610	MISCELLANEOUS SUPPLIES	137.17	275.37	3,000.00	2,724.63	9.2
10-4620-611	4TH OF JULY	6,766.71	27,014.17	30,000.00	2,985.83	90.1
10-4620-614	MASS TRANSIT-CVT	.00	194,049.35	340,000.00	145,950.65	57.1
10-4620-615	KILGORE TAX 50% TAX	.00	100,456.86	130,000.00	29,543.14	77.3
10-4620-620	MISCELLANEOUS SERVICES	.00	300.00	1,000.00	700.00	30.0
10-4620-621	HYRUM HORNETS	.00	2,000.00	2,000.00	.00	100.0
	TOTAL COMMUNITY PROGRESS	6,903.88	329,506.28	512,450.00	182,943.72	64.3
	CAPITAL PROJECT EXPENSE					
10-4800-921	CONTRIBUTION - CAPITAL PROJECT	315,000.00	315,000.00	315,000.00	.00	100.0
	TOTAL CAPITAL PROJECT EXPENSE	315,000.00	315,000.00	315,000.00	.00	100.0
	TOTAL FUND EXPENDITURES	683,858.46	8,153,451.13	11,352,500.00	3,199,048.87	71.8
	NET REVENUE OVER EXPENDITURES	(184,835.90)	(334,004.10)	.00	334,004.10	.0

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

CAPITAL PROJECTS FUND

	ASSETS			
45-1010000	CASH IN COMBINED FUND		234,406.39	
	TOTAL ASSETS			234,406.39
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	629,624.27		
	REVENUE OVER EXPENDITURES - YTD	(395,217.88)		
	BALANCE - CURRENT DATE		234,406.39	
	TOTAL FUND EQUITY			234,406.39
	TOTAL LIABILITIES AND EQUITY			234,406.39

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	GRANT REVENUE					
45-3342	GENERAL FUND TRANSFER	315,000.00	315,000.00	312,699.00	(2,301.00)	100.7
	TOTAL GRANT REVENUE	315,000.00	315,000.00	312,699.00	(2,301.00)	100.7
	MISCELLANEOUS REVENUES					
45-3620	INTEREST EARNINGS	249.91	14,267.55	38,000.00	23,732.45	37.6
	TOTAL MISCELLANEOUS REVENUES	249.91	14,267.55	38,000.00	23,732.45	37.6
	INTERGOVERNMENTAL REVENUE					
45-3895	TRANS FROM CAPITAL PROJ UNAP	.00	.00	614,301.00	614,301.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	614,301.00	614,301.00	.0
	TOTAL FUND REVENUE	315,249.91	329,267.55	965,000.00	635,732.45	34.1

CAPITAL PROJECTS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS					
45-4510-732	LIBBIE SPRINGS PARK	160,043.52	724,485.43	965,000.00	240,514.57	75.1
	TOTAL PARKS	160,043.52	724,485.43	965,000.00	240,514.57	75.1
	TOTAL FUND EXPENDITURES	160,043.52	724,485.43	965,000.00	240,514.57	75.1
	NET REVENUE OVER EXPENDITURES	155,206.39	(395,217.88)	.00	395,217.88	.0

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

WATER UTILITY FUND

	ASSETS			
51-1010000	CASH IN COMBINED FUND		2,141,370.73	
51-1311000	ACCTS REC - UTILITIES		71,124.90	
51-1311001	ACCTS REC - PRIOR PERIOD		106,372.54	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS		(2,060.27)	
51-1511510	INVENTORY - WATER		304,174.05	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT		2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES		70,346.00	
51-1611000	LAND & STOCK - WATER UTILITY		545,266.44	
51-1621000	BUILDINGS - WATER UTILITY		440,701.72	
51-1622000	DEPRECIATION - WATER BUILDINGS		(238,657.52)	
51-1631000	WATER STORAGE & DIST SYSTEM		12,950,332.72	
51-1632000	DEPREC - WATER DIST SYSTEM		(7,489,901.12)	
51-1642000	WATER IMPROVEMENTS		(1,179,759.00)	
51-1651000	EQUIPMENT - WATER UTILITY		2,742,181.52	
51-1652000	DEPRECIATION - WATER EQUIPMENT		(1,515,323.28)	
51-1691000	WATER SHARES		984,731.00	
51-1711000	CONSTRUCTION IN PROGRESS		428,826.18	
	TOTAL ASSETS			10,361,976.61
	LIABILITIES AND EQUITY			
	LIABILITIES			
51-2131000	ACCTS PAY - WATER FUND		(150.00)	
51-2211000	ACCRUED PAYROLL LIABILITIES		5,038.00	
51-2228000	ACCRUED VACATION - WATER		40,316.59	
51-2228001	DEFERRED INFLOWS OF RESOURCES		142.00	
51-2228002	UNFUNDED PENSION PAYABLE		52,861.00	
51-2228100	ST ACCRUED SICK LEAVE		14,925.00	
51-2230100	LT ACCRUED SICK LEAVE - WATER		69,950.52	
	TOTAL LIABILITIES			183,083.11
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	10,546,330.36		
51-2971001	UNFUNDED PENSION ADJ.	(92,515.00)		
	REVENUE OVER EXPENDITURES - YTD	(274,921.86)		
	BALANCE - CURRENT DATE		10,178,893.50	
	TOTAL FUND EQUITY			10,178,893.50
	TOTAL LIABILITIES AND EQUITY			10,361,976.61

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES					
51-3711	METERED WATER SALES	130,132.00	1,550,464.03	1,700,000.00	149,535.97	91.2
51-3714	NEW CONNECTION FEES	2,968.00	22,048.00	34,000.00	11,952.00	64.9
51-3718	SALE OF MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-3719	MISCELLANEOUS REVENUES	1,257.60	1,961.60	5,000.00	3,038.40	39.2
51-3721	INTEREST EARNINGS	6,381.51	93,694.66	125,000.00	31,305.34	75.0
51-3723	PROF/LOSS SALE OF FIXED ASSETS	.00	173,000.00	173,000.00	.00	100.0
51-3725	IMPACT FEE - "BUY-IN"	1,032.00	8,875.15	13,760.00	4,884.85	64.5
51-3726	IMPACT FEE - STORAGE	5,346.00	45,975.31	71,280.00	25,304.69	64.5
51-3727	IMPACT FEE - DISTRIBUTION	8,544.00	73,477.94	113,920.00	40,442.06	64.5
51-3729	IMPACT FEE - PROFESSIONAL SERV	66.00	567.60	880.00	312.40	64.5
51-3742	RENT - NON-OPERATING PROPERTY	2,430.00	23,166.00	31,800.00	8,634.00	72.9
	TOTAL UTILITY REVENUES	158,157.11	1,993,230.29	2,269,640.00	276,409.71	87.8
	TOTAL FUND REVENUE	158,157.11	1,993,230.29	2,269,640.00	276,409.71	87.8

WATER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	WATER DEPARTMENT					
51-5100-110	SALARIES AND WAGES	33,196.62	350,451.11	549,800.00	199,348.89	63.7
51-5100-115	OVERTIME	2,778.87	39,996.06	41,700.00	1,703.94	95.9
51-5100-116	STANDBY TIME	1,177.50	12,924.27	13,400.00	475.73	96.5
51-5100-120	SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130	EMPLOYEE BENEFITS	17,042.19	176,173.53	245,200.00	69,026.47	71.9
51-5100-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,475.00	1,700.00	225.00	86.8
51-5100-220	PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230	TRAVEL & TRAINING	.00	3,111.33	10,000.00	6,888.67	31.1
51-5100-240	OFFICE SUPPLIES AND EXPENSE	79.49	7,406.76	10,000.00	2,593.24	74.1
51-5100-250	EQUIP SUPPLIES & MAINTENANCE	1,687.17	76,234.96	81,100.00	4,865.04	94.0
51-5100-252	CLOTHING AND PPC	187.76	3,082.59	6,500.00	3,417.41	47.4
51-5100-255	DISTRIB SYSTEM MAINTENANCE	327.52	273,996.99	280,000.00	6,003.01	97.9
51-5100-260	BLDG & GROUNDS SUP & MAINT	2,902.03	21,349.57	30,000.00	8,650.43	71.2
51-5100-270	UTILITIES	12,610.02	121,520.11	120,000.00	(1,520.11)	101.3
51-5100-280	TELEPHONE	560.76	6,376.60	7,000.00	623.40	91.1
51-5100-310	PROFESSIONAL SERVICES	974.08	62,811.87	70,000.00	7,188.13	89.7
51-5100-510	INSURANCE	.00	11,834.92	10,600.00	(1,234.92)	111.7
51-5100-610	MISCELLANEOUS SUPPLIES	.00	620.64	1,000.00	379.36	62.1
51-5100-740	EQUIPMENT	.00	318,147.93	410,000.00	91,852.07	77.6
51-5100-750	NEW CONSTRUCTION	4,280.00	780,637.91	935,000.00	154,362.09	83.5
51-5100-950	CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
	TOTAL WATER DEPARTMENT	77,804.01	2,268,152.15	2,951,570.00	683,417.85	76.9
	TOTAL FUND EXPENDITURES	77,804.01	2,268,152.15	2,951,570.00	683,417.85	76.9
	NET REVENUE OVER EXPENDITURES	80,353.10	(274,921.86)	(681,930.00)	(407,008.14)	(40.3)

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND		7,683,953.61	
52-1311000	ACCTS REC - UTILITIES		172,003.64	
52-1311001	ACCTS REC - PRIOR PERIOD		127,272.12	
52-1311002	LEASE RECEIVABLE		231,860.67	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS		192.43	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT		3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES		94,724.00	
52-1611000	LAND - SEWER UTILITY		587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY		15,146,847.61	
52-1622000	DEPRECIATION - SEWER PLANT		(8,691,586.51)	
52-1631000	SEWERAGE COLLECTION SYSTEM		60,622.72	
52-1642000	DEPREC - SEWER IMPROVEMENTS		(233,785.92)	
52-1651000	EQUIPMENT - SEWER UTILITY		419,724.71	
52-1652000	DEPRECIATION - SEWER EQUIPMENT		(335,935.74)	
52-1801240	RESTRICTED CASH-DEBT SERVICE		99,155.57	
52-1801250	RESTRICTED CASH-O&M RESERVE		213,416.08	
	TOTAL ASSETS			15,579,402.48

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND		419.00	
52-2211000	ACCRUED PAYROLL PAYABLE		5,507.00	
52-2223000	CURRENT PORTION, COMP ABSENCES		17,624.00	
52-2228000	ACCRUED VACATION - SEWER		10,800.97	
52-2228001	DEFERRED INFLOWS OF RESOURCES		191.00	
52-2228002	UNFUNDED PENSION PAYABLE		71,179.00	
52-2228003	DEFERRED INFLOWS OF RESOURCES-		205,500.74	
52-2228100	ST ACCRUED SICK LEAVE		11,669.00	
52-2230100	LT ACCRUED SICK LEAVE - SEWER		42,166.33	
52-2300001	CURRENT PORTION BONDS PAYABLE		45,058.32	
52-2500001	BONDS PAYABLE-WWTP		2,177,459.11	
52-2551100	ACCRUED INT PAY - NEW PLANT		320.30	
	TOTAL LIABILITIES			2,587,894.77

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-2951000	SEWER FUND - UNAPPROPRIATED	10,589,094.45		
52-2951522	SEWER FUND - RESTRICTED	449,478.36		
52-2971001	UNFUNDED PENSION ADJ.	(116,598.00)		
	REVENUE OVER EXPENDITURES - YTD	2,069,532.90		
	BALANCE - CURRENT DATE		12,991,507.71	
	TOTAL FUND EQUITY			12,991,507.71

TOTAL LIABILITIES AND EQUITY	15,579,402.48

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES					
52-3731	SEWER SERVICE	213,848.20	2,226,184.94	1,837,500.00	(388,684.94)	121.2
52-3740	CUSTOMER SERVICE FEES	.00	412.50	.00	(412.50)	.0
52-3741	INTEREST EARNINGS	25,057.24	244,022.88	240,000.00	(4,022.88)	101.7
52-3742	RENT - NON-OPERATING PROPERTY	.00	13,021.45	.00	(13,021.45)	.0
52-3744	MISCELLANEOUS REVENUES	62,481.56	1,515,689.30	1,530,000.00	14,310.70	99.1
52-3748	IMPACT FEE - TREATMENT	11,534.52	93,183.84	150,000.00	56,816.16	62.1
	TOTAL UTILITY REVENUES	312,921.52	4,092,514.91	3,757,500.00	(335,014.91)	108.9
	TOTAL FUND REVENUE	312,921.52	4,092,514.91	3,757,500.00	(335,014.91)	108.9

SEWER UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER DEPARTMENT					
52-5200-110	SALARIES AND WAGES	25,620.21	300,812.51	403,000.00	102,187.49	74.6
52-5200-115	OVERTIME	3,287.94	34,580.82	22,000.00	(12,580.82)	157.2
52-5200-116	ON CALL PAY	844.00	10,329.63	15,000.00	4,670.37	68.9
52-5200-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130	EMPLOYEE BENEFITS	11,583.83	154,127.66	189,000.00	34,872.34	81.6
52-5200-210	BOOKS, SUBSCRIPTIONS & MEMBERS	.00	395.24	1,000.00	604.76	39.5
52-5200-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230	TRAVEL & TRAINING	.00	2,729.67	15,000.00	12,270.33	18.2
52-5200-240	OFFICE SUPPLIES & EXPENSE	1,802.88	7,620.13	8,000.00	379.87	95.3
52-5200-250	LAB SUPPLIES	802.30	6,006.04	15,000.00	8,993.96	40.0
52-5200-251	WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-252	CLOTHING AND PPC	.00	1,458.22	3,250.00	1,791.78	44.9
52-5200-254	PLANT EQUIP SUP & MAINT	6,982.42	123,819.02	250,000.00	126,180.98	49.5
52-5200-255	COLLECTION SYSTEM MAINTENANCE	.00	4,331.36	.00	(4,331.36)	.0
52-5200-256	MBR CLEANING CHEMICALS	6,922.00	33,464.79	50,000.00	16,535.21	66.9
52-5200-257	ALUMINUM SULFATE	.00	80,557.21	120,000.00	39,442.79	67.1
52-5200-258	POLYMER	.00	8,950.68	16,000.00	7,049.32	55.9
52-5200-260	BLDG & GROUNDS SUP & MAINT	248.72	8,009.50	75,000.00	66,990.50	10.7
52-5200-270	UTILITIES	27,577.61	269,718.44	340,000.00	70,281.56	79.3
52-5200-280	TELEPHONE	668.97	5,549.05	5,000.00	(549.05)	111.0
52-5200-285	INTERNET SERVICE	577.35	6,199.20	6,000.00	(199.20)	103.3
52-5200-310	PROFESSIONAL SERVICES	2,562.50	74,297.16	250,000.00	175,702.84	29.7
52-5200-510	INSURANCE	.00	28,151.00	28,200.00	49.00	99.8
52-5200-610	MISCELLANEOUS	.00	97.33	2,000.00	1,902.67	4.9
52-5200-700	AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-740	EQUIPMENT	.00	.00	70,000.00	70,000.00	.0
52-5200-750	NEW CONSTRUCTION	.00	11,346.82	200,000.00	188,653.18	5.7
52-5200-812	DEBT SERVICE-WWTP	3,785.03	45,058.32	45,100.00	41.68	99.9
52-5200-822	DEBT SERVICE-INT. WWTP	3,180.97	38,533.68	38,550.00	16.32	100.0
52-5200-921	CONTRIBUTION - OTHER	.00	766,838.53	766,839.00	.47	100.0
	TOTAL SEWER DEPARTMENT	96,446.73	2,022,982.01	2,939,939.00	916,956.99	68.8
	TOTAL FUND EXPENDITURES	96,446.73	2,022,982.01	2,939,939.00	916,956.99	68.8
	NET REVENUE OVER EXPENDITURES	216,474.79	2,069,532.90	817,561.00	(1,251,971.90)	253.1

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	8,824,533.09	
53-1311000	ACCTS REC - UTILITIES	598,648.23	
53-1311001	ACCTS REC - PRIOR PERIOD	791,976.77	
53-1311710	DEFERRED COLL. COST	(13,595.80)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(4,594.05)	
53-1511510	INVENTORY - ELECTRIC	2,068,981.38	
53-1565530	RIGHT OF USE ASSET	32,311.00	
53-1565531	ACCUMULATED AMORTIZATION	(32,311.26)	
53-1565532	ACC. AMORTIZATION-SAN JUAN	(1,784,730.20)	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	239,589.00	
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	
53-1621501	ACC. AMORT - PAYSON POWER	(51,678.00)	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(678,771.67)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	24,495,679.77	
53-1632000	DEPREC - POWER DIST SYSTEM	(5,805,800.87)	
53-1642000	DEPREC - ELECTRIC IMPROVEMENTS	(67,468.08)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	3,277,479.01	
53-1652000	DEPRECIAITON - ELEC EQUIPMENT	(2,223,773.76)	
53-1711000	CONSTRUCTION IN PROGRESS	4,067,720.21	
	TOTAL ASSETS		37,938,376.44

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	183,486.79	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	533,913.45	
53-2211000	ACCRUED PAYROLL PAYABLE	14,523.99	
53-2223000	CURRENT PORTION, COMP ABSENCES	80,136.00	
53-2228000	ACCRUED VACATION - ELECTRIC	49,115.03	
53-2228001	DEFERRED INFLOWS OF RESOURCES	484.00	
53-2228002	UNFUNDED PENSION PAYABLE	180,036.00	
53-2228003	LEASE LIABILITY	(.26)	
53-2228100	ST ACCRUED SICK LEAVE	52,270.00	
53-2230100	LT ACCRUED SICK LEAVE - ELEC.	150,469.43	
53-2411100	STATE SALES TAX PAYABLE	17,978.17	
53-2411101	SALES TAX PAY - NON CURRENT	14,784.06	
53-2411102	SALES TAX - NON CITY	417.92	
53-2500001	NOTE PAYABLE - UAMPS	13,401,000.00	
	TOTAL LIABILITIES		14,678,614.58

FUND EQUITY

ELECTRIC UTILITY FUND

	UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	20,977,533.31		
53-2971001	UNFUNDED PENSION ADJ.	(183,538.00)		
	REVENUE OVER EXPENDITURES - YTD	2,465,766.55		
	BALANCE - CURRENT DATE		23,259,761.86	
	TOTAL FUND EQUITY			23,259,761.86
	TOTAL LIABILITIES AND EQUITY			37,938,376.44

ELECTRIC UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES ENERGY SALES					
53-3145	ENERGY SALES AND USE TAX	47,004.86	586,542.41	600,000.00	13,457.59	97.8
	TOTAL UTILITY REVENUES ENERGY SALES	47,004.86	586,542.41	600,000.00	13,457.59	97.8
	UTILITY REVENUES					
53-3751	METERED ENERGY SALES	1,009,122.74	12,820,191.41	13,800,000.00	979,808.59	92.9
53-3752	ENERGY DISCOUNTS	(12,109.46)	(132,151.83)	(220,000.00)	(87,848.17)	(60.1)
53-3755	NEW CONNECTION FEES	5,750.00	63,532.24	85,000.00	21,467.76	74.7
53-3757	SALE OF MATERIALS	.00	2,500.00	71,000.00	68,500.00	3.5
53-3758	CUSTOMER SERVICE & MISC	5,718.14	656,362.38	705,000.00	48,637.62	93.1
53-3761	INTEREST EARNINGS	27,029.17	321,627.72	329,000.00	7,372.28	97.8
53-3764	LABOR	.00	55,312.50	65,000.00	9,687.50	85.1
53-3765	EQUIPMENT	255.00	28,986.00	40,000.00	11,014.00	72.5
53-3766	MATERIALS	85.00	118,852.70	215,000.00	96,147.30	55.3
53-3767	IMPACT FEE - DISTRIBUTION	7,590.00	111,089.00	101,200.00	(9,889.00)	109.8
	TOTAL UTILITY REVENUES	1,043,440.59	14,046,302.12	15,191,200.00	1,144,897.88	92.5
	TOTAL FUND REVENUE	1,090,445.45	14,632,844.53	15,791,200.00	1,158,355.47	92.7

ELECTRIC UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ELECTRIC DEPARTMENT					
53-5300-110	SALARIES AND WAGES	82,402.52	958,941.64	1,290,000.00	331,058.36	74.3
53-5300-115	OVERTIME	6,704.50	62,132.38	65,000.00	2,867.62	95.6
53-5300-116	STANDBY TIME	1,151.13	12,908.38	13,400.00	491.62	96.3
53-5300-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	20,000.00	20,000.00	.0
53-5300-130	EMPLOYEE BENEFITS	39,189.36	447,510.73	597,900.00	150,389.27	74.9
53-5300-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	2,900.00	2,900.00	.0
53-5300-220	PUBLIC NOTICES	.00	.00	250.00	250.00	.0
53-5300-230	TRAVEL & TRAINING	79.75	12,015.50	20,000.00	7,984.50	60.1
53-5300-240	OFFICE SUPPLIES AND EXPENSE	708.70	10,250.23	10,000.00	(250.23)	102.5
53-5300-250	EQUIP SUPPLIES & MAINTENANCE	3,989.37	65,114.37	125,000.00	59,885.63	52.1
53-5300-252	CLOTHING AND PPC	.00	5,721.64	9,000.00	3,278.36	63.6
53-5300-255	GEN & DIST SYSTEM MAINTENANCE	1,381.73	548,846.18	800,000.00	251,153.82	68.6
53-5300-256	TREE CITY/CONSUMER ED.	.00	69,813.79	100,000.00	30,186.21	69.8
53-5300-257	GENERATION COSTS	73,181.27	540,614.84	830,000.00	289,385.16	65.1
53-5300-258	CHRISTMAS DECORATIONS	62.98	18,009.00	25,000.00	6,991.00	72.0
53-5300-259	HYDRO PLANT MAINTENANCE	720.41	269,420.39	280,000.00	10,579.61	96.2
53-5300-260	BLDGS & GROUNDS SUP & MAINT	4,122.76	41,083.68	35,000.00	(6,083.68)	117.4
53-5300-270	UTILITIES	60.50	6,591.94	16,000.00	9,408.06	41.2
53-5300-280	TELEPHONE	853.31	10,299.02	12,000.00	1,700.98	85.8
53-5300-285	INTERNET SERVICE	165.00	1,815.00	2,500.00	685.00	72.6
53-5300-310	PROFESSIONAL SERVICES	2,450.36	94,017.43	85,000.00	(9,017.43)	110.6
53-5300-510	INSURANCE	.00	35,900.66	36,000.00	99.34	99.7
53-5300-610	MISCELLANEOUS SUPPLIES	703.00	12,307.19	17,000.00	4,692.81	72.4
53-5300-620	MISCELLANEOUS SERVICES	7,235.34	87,986.65	85,000.00	(2,986.65)	103.5
53-5300-630	POWER PURCHASE	526,188.71	6,808,121.32	7,600,000.00	791,878.68	89.6
53-5300-720	BUILDINGS	4,261.59	4,261.59	.00	(4,261.59)	.0
53-5300-735	CANYON PARK IMPROVEMENTS	.00	10,490.75	11,500.00	1,009.25	91.2
53-5300-740	EQUIPMENT	113,882.00	194,747.00	260,000.00	65,253.00	74.9
53-5300-750	NEW CONSTRUC, SPECIAL PROJECTS	23,779.13	740,795.45	2,047,800.00	1,307,004.55	36.2
53-5300-810	DEBT SERVICE - PRINCIPAL	40,916.67	475,416.67	474,000.00	(1,416.67)	100.3
53-5300-820	DEBT SERVICE - INTEREST	50,597.63	621,944.56	623,300.00	1,355.44	99.8
	TOTAL ELECTRIC DEPARTMENT	984,787.72	12,167,077.98	15,493,550.00	3,326,472.02	78.5
	TOTAL FUND EXPENDITURES	984,787.72	12,167,077.98	15,493,550.00	3,326,472.02	78.5
	NET REVENUE OVER EXPENDITURES	105,657.73	2,465,766.55	297,650.00	(2,168,116.55)	828.4

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

IRRIGATION UTILITY FUND

	ASSETS			
54-1010000	CASH IN COMBINED FUND		754,949.15	
54-1311000	ACCTS REC - UTILITIES		22,925.83	
54-1311001	ACCTS REC - PRIOR PERIOD		20,017.29	
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS		(97.42)	
54-1511510	INVENTORY - IRRIGATION		215,434.40	
54-1571000	DEFERRED OUTFLOW OF RESOURCES		16,529.00	
54-1611000	LAND & STOCK - IRR UTILITY		1,245,261.09	
54-1631000	IRRIGATION DISTRIBUTION SYSTEM		7,191,778.91	
54-1632000	DEPRECIATION - IRRIG DIST SYS		(5,604,932.27)	
54-1651000	EQUIPMENT - IRRIGATION UTILITY		194,311.62	
54-1652000	DEPRECIATION - IRRI EQUIPMENT		(120,229.82)	
54-1711000	CONSTRUCTION IN PROGRESS		110,547.80	
	TOTAL ASSETS			4,046,495.58
	LIABILITIES AND EQUITY			
	LIABILITIES			
54-2211000	ACCRUED PAYROLL LIABILITIES		1,717.00	
54-2223000	CURRENT PORTION, COMP ABSENCES		5,245.00	
54-2228000	ACCRUED VAC PAY - IRRIGATION		3,214.20	
54-2228001	DEFERRED INFLOWS OF RESOURCES		33.00	
54-2228002	UNFUNDED PENSION PAYABLE		12,420.00	
54-2228100	ST ACCRUED SICK LEAVE		2,682.00	
54-2230100	LT ACCRUED SICK LEAVE - IRRIG		14,503.34	
	TOTAL LIABILITIES			39,814.54
	FUND EQUITY			
54-2811540	CONTRIBUTED CAPITAL		4,101,602.62	
	UNAPPROPRIATED FUND BALANCE:			
54-2951000	IRR FUND - UNAPPROPRIATED	189,077.71		
54-2971001	UNFUNDED PENSION ADJ.	(14,792.00)		
	REVENUE OVER EXPENDITURES - YTD	(269,207.29)		
	BALANCE - CURRENT DATE		(94,921.58)	
	TOTAL FUND EQUITY			4,006,681.04
	TOTAL LIABILITIES AND EQUITY			4,046,495.58

IRRIGATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES					
54-3771	IRRIGATION SERVICE	31,845.41	380,389.09	385,000.00	4,610.91	98.8
54-3775	NEW CONNECTION FEES	.00	2,382.00	1,000.00	(1,382.00)	238.2
54-3779	MISCELLANEOUS REVENUES	.00	2,887.50	6,000.00	3,112.50	48.1
54-3781	INTEREST EARNINGS	2,504.01	35,101.91	49,000.00	13,898.09	71.6
54-3785	IMPACT FEE - "BUY-IN"	794.00	30,801.00	47,700.00	16,899.00	64.6
	TOTAL UTILITY REVENUES	35,143.42	451,561.50	488,700.00	37,138.50	92.4
	TOTAL FUND REVENUE	35,143.42	451,561.50	488,700.00	37,138.50	92.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

IRRIGATION UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	IRRIGATION DEPARTMENT					
54-5400-110	SALARIES AND WAGES	8,949.29	74,853.80	118,600.00	43,746.20	63.1
54-5400-115	OVERTIME	1,588.91	12,194.27	8,000.00	(4,194.27)	152.4
54-5400-130	EMPLOYEE BENEFITS	4,342.37	38,560.10	55,700.00	17,139.90	69.2
54-5400-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240	OFFICE SUPPLIES AND EXPENSE	.00	4,035.21	7,000.00	2,964.79	57.7
54-5400-250	EQUIP SUPPLIES & MAINTENANCE	18.75	112.50	10,000.00	9,887.50	1.1
54-5400-255	DISTRIB SYSTEM MAINTENANCE	958.70	23,562.08	30,000.00	6,437.92	78.5
54-5400-260	BLDGS & GROUNDS SUP & MAINT	476.36	2,476.36	2,000.00	(476.36)	123.8
54-5400-270	UTILITIES	12,148.02	115,121.07	120,000.00	4,878.93	95.9
54-5400-280	TELEPHONE	56.05	707.85	850.00	142.15	83.3
54-5400-310	PROFESSIONAL SERVICES	113.06	14,071.87	18,000.00	3,928.13	78.2
54-5400-510	INSURANCE	.00	5,662.42	5,700.00	37.58	99.3
54-5400-540	IRRIGATION ASSESSMENTS	1,375.00	81,481.33	97,000.00	15,518.67	84.0
54-5400-750	NEW CONSTRUCTION	43,677.06	347,929.93	675,000.00	327,070.07	51.6
	TOTAL IRRIGATION DEPARTMENT	73,703.57	720,768.79	1,148,350.00	427,581.21	62.8
	TOTAL FUND EXPENDITURES	73,703.57	720,768.79	1,148,350.00	427,581.21	62.8
	NET REVENUE OVER EXPENDITURES	(38,560.15)	(269,207.29)	(659,650.00)	(390,442.71)	(40.8)

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

STORMWATER FUND

	ASSETS			
55-1010000	CASH IN COMBINED FUND		936,627.38	
55-1311000	ACCTS REC - STORMWATER		29,173.93	
55-1311001	ACCTS REC - PRIOR PERIOD		21,950.24	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS		150.29	
55-1571000	DEFERRED OUTFLOW OF RESOURCES		4,463.00	
55-1611000	LAND & STOCK - STORM WATER		40,566.00	
55-1631000	STORM WATER IMPROVEMENTS		1,147,066.54	
55-1632000	DEPRECIATION - STORM WATER		(503,431.07)	
55-1651000	EQUIPMENT - STORMWATER UTILITY		225,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU		(191,545.92)	
55-1711000	CONSTRUCTION IN PROGRESS		255,172.65	
	TOTAL ASSETS			1,965,437.59
	LIABILITIES AND EQUITY			
	LIABILITIES			
55-2211000	ACCRUED PAYROLL PAYABLE		387.00	
55-2223000	CURRENT PORTION, COMP ABSENCES		1,934.00	
55-2228000	ACCRUED VACATION - STORMWATER		1,616.30	
55-2228001	DEFERRED INFLOWS OF RESOURCES		9.00	
55-2228002	UNFUNDED PENSION PAYABLE		3,353.00	
55-2228100	ST ACCRUED SICK LEAVE		2,637.00	
55-2230100	LT ACCRUED SICK LEAVE - STORM		6,934.59	
	TOTAL LIABILITIES			16,870.89
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	1,908,343.12		
55-2971001	UNFUNDED PENSION ADJ.	(4,348.00)		
	REVENUE OVER EXPENDITURES - YTD	44,571.58		
	BALANCE - CURRENT DATE		1,948,566.70	
	TOTAL FUND EQUITY			1,948,566.70
	TOTAL LIABILITIES AND EQUITY			1,965,437.59

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2026

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES					
55-3740	STORM WATER INSPECTION FEES	450.00	6,600.00	15,000.00	8,400.00	44.0
55-3781	STORMWATER FEES	35,748.37	417,886.11	420,000.00	2,113.89	99.5
55-3791	INTEREST EARNINGS	2,840.79	36,615.38	58,000.00	21,384.62	63.1
	TOTAL UTILITY REVENUES	39,039.16	461,101.49	493,000.00	31,898.51	93.5
	TOTAL FUND REVENUE	39,039.16	461,101.49	493,000.00	31,898.51	93.5

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STORMWATER DEPARTMENT					
55-5500-110	SALARIES AND WAGES	1,678.57	23,578.86	25,500.00	1,921.14	92.5
55-5500-115	OVERTIME	193.66	1,257.03	2,000.00	742.97	62.9
55-5500-130	EMPLOYEE BENEFITS	757.93	10,191.07	10,600.00	408.93	96.1
55-5500-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230	TRAVEL & TRAINING	.00	854.80	1,000.00	145.20	85.5
55-5500-240	OFFICE SUPPLIES AND EXPENSE	.00	204.72	300.00	95.28	68.2
55-5500-250	EQUIP SUPPLIES & MAINTENANCE	6.25	37.50	2,500.00	2,462.50	1.5
55-5500-255	COLLECTION SYSTEM	.00	10,427.53	15,000.00	4,572.47	69.5
55-5500-280	TELEPHONE	17.20	321.90	475.00	153.10	67.8
55-5500-310	PROFESSIONAL SERVICES	115.00	29,331.24	31,000.00	1,668.76	94.6
55-5500-450	FLOOD CONTROL	.00	5.16	3,000.00	2,994.84	.2
55-5500-510	INSURANCE	.00	676.57	700.00	23.43	96.7
55-5500-740	EQUIPMENT	.00	.00	130,000.00	130,000.00	.0
55-5500-750	NEW CONSTRUCTION	.00	339,643.53	800,000.00	460,356.47	42.5
	TOTAL STORMWATER DEPARTMENT	2,768.61	416,529.91	1,022,575.00	606,045.09	40.7
	TOTAL FUND EXPENDITURES	2,768.61	416,529.91	1,022,575.00	606,045.09	40.7
	NET REVENUE OVER EXPENDITURES	36,270.55	44,571.58	(529,575.00)	(574,146.58)	8.4

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

SEWER FUND COLLECTIONS

ASSETS

56-1010000	CASH IN COMBINED FUND		733,004.80	
56-1631000	SEWERAGE COLLECTION SYSTEM		3,222,573.05	
56-1632000	DEPREC - SEWER COLLECT SYSTEM		(231,221.27)	
56-1642000	DEPREC - SEWER IMPROVEMENTS		(2,908,112.08)	
56-1651000	EQUIPMENT - SEWER UTILITY		44,200.00	
56-1652000	DEPRECIATION - SEWER EQUIPMENT		(44,182.71)	
	TOTAL ASSETS			816,261.79

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	816,261.79		
	BALANCE - CURRENT DATE		816,261.79	
	TOTAL FUND EQUITY			816,261.79
	TOTAL LIABILITIES AND EQUITY			816,261.79

SEWER FUND COLLECTIONS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	UTILITY REVENUES					
56-3731	SEWER SERVICE	.00	259,457.19	612,500.00	353,042.81	42.4
56-3740	CUSTOMER SERVICE FEES	150.00	1,737.50	5,000.00	3,262.50	34.8
56-3741	INTEREST EARNINGS	2,343.56	43,065.34	50,000.00	6,934.66	86.1
56-3742	RENT - NON-OPERATING PROPERTY	.00	4,340.49	17,400.00	13,059.51	25.0
56-3744	MISCELLANEOUS REVENUES	.00	285.08	5,000.00	4,714.92	5.7
56-3747	IMPACT FEE - COLLECTION	2,616.00	23,793.79	34,900.00	11,106.21	68.2
	TOTAL UTILITY REVENUES	5,109.56	332,679.39	724,800.00	392,120.61	45.9
	SEWER FUND TRANSFER					
56-3830	TRANSFER FROM FUND 52	.00	766,838.53	766,839.00	.47	100.0
	TOTAL SEWER FUND TRANSFER	.00	766,838.53	766,839.00	.47	100.0
	TOTAL FUND REVENUE	5,109.56	1,099,517.92	1,491,639.00	392,121.08	73.7

SEWER FUND COLLECTIONS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SEWER COLLECTION					
56-5600-110	SALARIES AND WAGES	9,095.96	99,881.12	136,500.00	36,618.88	73.2
56-5600-115	OVERTIME	1,076.64	8,797.07	8,000.00	(797.07)	110.0
56-5600-116	ON CALL PAY	310.88	2,162.04	3,750.00	1,587.96	57.7
56-5600-130	EMPLOYEE BENEFITS	3,924.86	42,774.49	62,893.00	20,118.51	68.0
56-5600-220	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
56-5600-230	TRAVEL & TRAINING	.00	.00	2,000.00	2,000.00	.0
56-5600-240	OFFICE SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
56-5600-250	LAB SUPPLIES	.00	231.28	500.00	268.72	46.3
56-5600-255	COLLECTION SYSTEM MAINTENANCE	.00	47,259.55	80,000.00	32,740.45	59.1
56-5600-270	UTILITIES	277.37	5,035.56	5,000.00	(35.56)	100.7
56-5600-280	TELEPHONE	132.15	1,958.86	2,000.00	41.14	97.9
56-5600-310	PROFESSIONAL SERVICES	.00	75,156.16	150,000.00	74,843.84	50.1
56-5600-311	PRETREATMENT PROGRAM	.00	.00	30,000.00	30,000.00	.0
56-5600-510	INSURANCE	.00	.00	26,200.00	26,200.00	.0
56-5600-610	MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
56-5600-750	NEW CONSTRUCTION	.00	.00	75,000.00	75,000.00	.0
	TOTAL SEWER COLLECTION	14,817.86	283,256.13	584,843.00	301,586.87	48.4
	TOTAL FUND EXPENDITURES	14,817.86	283,256.13	584,843.00	301,586.87	48.4
	NET REVENUE OVER EXPENDITURES	(9,708.30)	816,261.79	906,796.00	90,534.21	90.0

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

COURT TRUST FUND

	ASSETS		
72-1010000	CASH IN COMBINED FUND	(49,386.28)	
72-1111000	COURT BANK ACCOUNT	81,159.57	
72-1111001	FINES RECEIVABLE	840.00	
	TOTAL ASSETS		32,613.29
	LIABILITIES AND EQUITY		
	LIABILITIES		
72-2131151	ACCTS PAY - J.P. COURT	(18,162.71)	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	25,973.02	
72-2140000	PAYABLES TO OTHER ENTITIES	24,802.98	
	TOTAL LIABILITIES		32,613.29
	TOTAL LIABILITIES AND EQUITY		32,613.29

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

FUND 90

ASSETS

90-1611000	LAND - GENERAL MUNICIPAL		1,424,075.79	
90-1621000	BUILDINGS - GENERAL MUNICIPAL		10,914,393.36	
90-1622000	DEPRECIATION - BUILDINGS		(6,623,637.95)	
90-1631000	IMPROVE - GEN MUNICIPAL		12,640,296.15	
90-1632000	DEPRECIATION - IMPROVEMENTS		(2,519,519.61)	
90-1651000	EQUIPMENT - GENERAL MUNICIPAL		6,186,184.81	
90-1652000	DEPRECIATION - EQUIPMENT		(3,445,355.72)	
90-1661000	INFRASTRUCTURE - ROADS		9,346,855.50	
90-1662000	DEPRECIATION - ROADS		(6,071,977.38)	
90-1671000	INFRASTRUCTURE-SIDEWALKS		2,360,609.18	
90-1672000	DEPRECIATION - SIDEWALKS		(1,907,923.07)	
90-1681000	INFRASTRUCTURE-CURB & GUTTER		1,307,406.31	
90-1682000	DEPRECIATION - CURB & GUTTER		(1,193,785.11)	
90-1711000	CONSTRUCTION IN PROGRESS		271,791.51	
	TOTAL ASSETS			22,689,413.77

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
90-2971000	INVEST IN GENERAL FIXED ASSETS	22,689,413.77		
	BALANCE - CURRENT DATE		22,689,413.77	
	TOTAL FUND EQUITY			22,689,413.77
	TOTAL LIABILITIES AND EQUITY			22,689,413.77

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2026

FUND 95

	ASSETS			
95-1311411	LEVIED PROP TAXES REC 5 YEAR		7,943.82	
95-1571000	DEFERRED OUTFLOW OF RESOURCES		252,379.00	
95-1841000	SPEC FUND AMTS TO BE PROVIDED		131,635.00	
	TOTAL ASSETS			391,957.82
	LIABILITIES AND EQUITY			
	LIABILITIES			
95-2223000	CURRENT PORTION, COMP ABSENCES		34,383.00	
95-2228000	ACCRUED VAC PAY - GENERAL		21,073.05	
95-2228001	DEFERRED INFLOWS OF RESOURCES		511.00	
95-2228002	UNFUNDED PENSION PAYABLE		189,645.00	
95-2228100	ST ACCRUED SICK LEAVE		29,557.00	
95-2230100	LT ACCRUED SICK LEAVE - GEN		101,759.95	
	TOTAL LIABILITIES			376,929.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
95-2971001	UNFUNDED PENSION ADJ.	7,085.00		
95-2972100	UNCOLLECTED PROPERTY TAX	7,943.82		
	BALANCE - CURRENT DATE		15,028.82	
	TOTAL FUND EQUITY			15,028.82
	TOTAL LIABILITIES AND EQUITY			391,957.82