

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 MAY 31, 2024

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	499,516.79
01-1112000	XPRESS DEPOSIT ACCOUNT	128,046.79
01-1113000	PAYROLL CHECKING ACCOUNT	300,755.24
01-1151000	UNDESIGNATED CASH - PTIF	893,101.15
01-1151100	BANK OF UTAH	2,857,308.42
01-1151500	CACHE VALLEY BANK SAVINGS	12,306,250.50
01-1151710	PTIF SWR DEBT SERVICE #4099	192,529.56
01-1151720	PTIF-SWR O&M RESERVE #4100	232,903.46
01-1175000	UTILITY CASH CLEARING	(2,592.49)

TOTAL COMBINED CASH 17,407,819.42

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	(16,637,729.83)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,133,636.11
45	ALLOCATION TO CAPITAL PROJECTS FUND	1,788,829.14
51	ALLOCATION TO WATER UTILITY FUND	2,389,644.15
52	ALLOCATION TO SEWER UTILITY FUND	4,657,539.67
53	ALLOCATION TO ELECTRIC UTILITY FUND	3,300,711.60
54	ALLOCATION TO IRRIGATION UTILITY FUND	377,346.14
55	ALLOCATION TO STORMWATER FUND	1,032,849.22
72	ALLOCATION TO COURT TRUST FUND	(42,826.20)

TOTAL ALLOCATIONS TO OTHER FUNDS 16,637,729.83
 ALLOCATION FROM COMBINED CASH FUND - 01-1010000 (16,637,729.83)

ZERO PROOF IF ALLOCATIONS BALANCE .00

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	3,133,636.11
10-1131000	PETTY CASH	400.00
10-1311000	ACCTS REC - UTILITIES	117,673.18
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	3,340.10
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
	TOTAL ASSETS	<u><u>23,804,208.72</u></u>

LIABILITIES AND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

GENERAL FUND

LIABILITIES

10-2131110	ACCTS PAY - CONTRACTOR DEP	676,256.57	
10-2131130	ACCTS PAY - PARK DEPOSITS	1,900.00	
10-2131140	ACCTS PAY - DISPATCH	(1,343.50)	
10-2131150	ACCTS PAY - OTHER	7,662.47	
10-2131160	ZONING/SUBDIVISION DEPOSITS	355,756.83	
10-2208000	FICA WITHHOLDING	19,614.56	
10-2209000	FEDERAL WITHHOLDING PAYABLE	17,135.39	
10-2211000	ACCRUED PAYROLL PAYABLE	53,400.00	
10-2220000	INSURANCE - CITY PORTION	(.06)	
10-2220200	ULGT INSURANCE - CITY PORTION	28.38	
10-2222000	DISABILITY INSURANCE PAYABLE	(.09)	
10-2224000	WORKER'S COMPENSATION PAYABLE	(32,116.17)	
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	(639.18)	
10-2411105	NON-UTILITY SALES TAX	(609.42)	
	TOTAL LIABILITIES		2,161,741.06

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	1,223,282.91	
	BALANCE - CURRENT DATE	21,642,467.66	
	TOTAL FUND EQUITY		21,642,467.66
	TOTAL LIABILITIES AND EQUITY		23,804,208.72

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	43,378.03	768,987.06	755,519.00	(13,468.06)	101.8
10-3115 FEE IN LIEU	4,632.19	41,047.53	50,000.00	8,952.47	82.1
10-3120 GEN PROP TAXES - DELINQUENT	1.28	6,063.63	15,000.00	8,936.37	40.4
10-3130 GENERAL SALES TAX	172,304.35	1,993,789.36	2,100,000.00	106,210.64	94.9
10-3140 FRANCHISE TAXES	11,473.36	38,172.73	55,000.00	16,827.27	69.4
10-3145 ENERGY SALES AND USE TAX	68,901.24	338,322.92	800,000.00	461,677.08	42.3
10-3150 MASS TRANSIT TAX	.00	164,509.43	350,000.00	185,490.57	47.0
TOTAL TAXES	300,690.45	3,350,892.66	4,125,519.00	774,626.34	81.2
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	280.00	22,031.25	23,000.00	968.75	95.8
10-3221 BUILDING PERMITS	3,396.95	55,901.80	50,000.00	(5,901.80)	111.8
10-3225 ANIMAL LICENSES	114.00	9,036.50	11,000.00	1,963.50	82.2
TOTAL LICENSES AND PERMITS	3,790.95	86,969.55	84,000.00	(2,969.55)	103.5
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	.00	214,229.00	855,000.00	640,771.00	25.1
10-3356 CLASS C ROAD ALLOTMENT	110,995.00	1,027,542.30	755,000.00	(272,542.30)	136.1
TOTAL INTERGOVERNMENTAL REVENUES	110,995.00	1,241,771.30	1,610,000.00	368,228.70	77.1
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	750.00	85,227.81	50,000.00	(35,227.81)	170.5
10-3415 SALE OF MAPS & PUBLICATIONS	.00	287.54	1,000.00	712.46	28.8
10-3422 SPECIAL PROTECTIVE SERVICES	.00	124,104.00	140,000.00	15,896.00	88.7
10-3440 SOLID WASTE COLLECTION	85,390.55	961,937.25	1,090,000.00	128,062.75	88.3
10-3441 EMERGENCY MEDICAL SERVICES	17,024.34	185,638.63	200,000.00	14,361.37	92.8
10-3455 ANIMAL CONTROL FEES	.00	25.00	3,000.00	2,975.00	.8
10-3473 RECREATION REVENUES	1,608.50	18,596.00	20,000.00	1,404.00	93.0
10-3474 COMMUNITY PROGRESS REVENUES	.00	.00	2,000.00	2,000.00	.0
10-3475 YOUTH COUNCIL ACTIVITIES	18.45	3,241.22	3,000.00	(241.22)	108.0
10-3476 LIBRARY USE FEES	984.00	62,235.00	55,000.00	(7,235.00)	113.2
10-3477 ROAD IMPACT FEES	.00	34,276.00	46,800.00	12,524.00	73.2
10-3479 PARK IMPACT FEES	11,085.00	181,794.00	177,400.00	(4,394.00)	102.5
10-3480 CEMETERY	3,350.00	93,500.00	80,000.00	(13,500.00)	116.9
10-3490 MISCELLANEOUS	394.22	139,765.41	100,000.00	(39,765.41)	139.8
TOTAL CHARGES FOR SERVICES	120,605.06	1,890,627.86	1,968,200.00	77,572.14	96.1

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	9,255.30	83,841.93	100,000.00	16,158.07	83.8
10-3512 LIBRARY FINES	413.03	4,828.47	6,500.00	1,671.53	74.3
10-3513 PARKING TICKETS	20.00	915.00	400.00	(515.00)	228.8
TOTAL FINES AND FORFEITURES	9,688.33	89,585.40	106,900.00	17,314.60	83.8
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	13,150.35	110,834.15	148,800.00	37,965.85	74.5
10-3620 BUILDING & FACILITY RENTS	5,745.00	64,541.75	60,000.00	(4,541.75)	107.6
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	195.00	10,662.69	10,000.00	(662.69)	106.6
10-3651 SALE OF LIBRARY MAT'L & BOOKS	71.00	2,058.00	1,000.00	(1,058.00)	205.8
10-3652 LIBRARY COPY & LAMINATING FEES	162.70	2,040.90	2,000.00	(40.90)	102.1
TOTAL MISCELLANEOUS REVENUES	19,324.05	200,742.49	256,900.00	56,157.51	78.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3870 CONTRIBUTIONS - PRIVATE	462.80	5,655.38	10,000.00	4,344.62	56.6
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	.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	1,200.00	12,870.00	20,000.00	7,130.00	64.4
10-3876 CONTRIBUTIONS - MISC.	364.40	9,113.53	7,000.00	(2,113.53)	130.2
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	2,027.20	28,428.82	694,881.00	666,452.18	4.1
TOTAL FUND REVENUE	567,121.04	6,889,018.08	8,846,400.00	1,957,381.92	77.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,500.00	27,500.00	30,000.00	2,500.00	91.7
10-4110-130 EMPLOYEE BENEFITS	191.25	2,103.75	3,300.00	1,196.25	63.8
10-4110-230 TRAVEL & MEETINGS	2,379.26	6,306.81	10,000.00	3,693.19	63.1
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	5,070.51	36,344.86	44,050.00	7,705.14	82.5
<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	3,631.94	46,111.37	89,300.00	43,188.63	51.6
10-4120-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130 EMPLOYEE BENEFITS	651.95	7,660.76	23,200.00	15,539.24	33.0
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,069.00	700.00	(369.00)	152.7
10-4120-230 TRAVEL & TRAINING	1,339.11	2,149.30	4,000.00	1,850.70	53.7
10-4120-240 OFFICE SUPPLIES & EXPENSE	.00	973.29	1,500.00	526.71	64.9
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	.00	669.81	1,400.00	730.19	47.8
10-4120-280 TELEPHONE	40.01	360.09	1,000.00	639.91	36.0
10-4120-510 INSURANCE	.00	829.01	850.00	20.99	97.5
10-4120-620 WITNESS, JURY & BALIFF FEES	796.00	10,746.00	4,700.00	(6,046.00)	228.6
TOTAL J. P. COURT	6,459.01	70,568.63	126,750.00	56,181.37	55.7
<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	424.41	4,711.82	18,400.00	13,688.18	25.6
10-4130-130 EMPLOYEE BENEFITS	44.05	487.86	5,600.00	5,112.14	8.7
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	350.00	500.00	150.00	70.0
10-4130-230 TRAVEL & MEETINGS	1,025.80	3,654.53	4,500.00	845.47	81.2
10-4130-240 OFFICE SUPPLIES & EXPENSE	.00	37.72	100.00	62.28	37.7
10-4130-280 TELEPHONE	2.50	27.50	.00	(27.50)	.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	1,496.76	9,516.38	29,850.00	20,333.62	31.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	5,086.54	58,543.56	70,100.00	11,556.44	83.5
10-4140-115 OVERTIME	626.20	4,541.36	3,000.00	(1,541.36)	151.4
10-4140-130 EMPLOYEE BENEFITS	1,642.08	22,466.41	26,400.00	3,933.59	85.1
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	175.00	1,684.32	2,500.00	815.68	67.4
10-4140-240 OFFICE SUPPLIES & EXPENSE	156.39	4,738.26	5,000.00	261.74	94.8
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	95.20	4,074.26	4,500.00	425.74	90.5
10-4140-280 TELEPHONE	81.02	1,958.69	2,000.00	41.31	97.9
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	4,201.69	44,656.71	35,000.00	(9,656.71)	127.6
10-4140-510 INSURANCE & BONDS	.00	1,842.40	1,800.00	(42.40)	102.4
10-4140-610 MISCELLANEOUS	24.93	795.14	500.00	(295.14)	159.0
TOTAL ADMINISTRATION	12,089.05	145,685.27	153,800.00	8,114.73	94.7
<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	4,180.62	8,000.00	3,819.38	52.3
10-4150-310 PROFESSIONAL SERVICES	.00	5,180.91	5,000.00	(180.91)	103.6
10-4150-510 INSURANCE & BONDS	.00	.00	200.00	200.00	.0
TOTAL NON DEPARTMENTAL	.00	15,096.29	18,200.00	3,103.71	83.0
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	1,093.90	9,374.47	13,900.00	4,525.53	67.4
10-4160-130 EMPLOYEE BENEFITS	163.01	2,664.74	4,900.00	2,235.26	54.4
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	210.60	363.46	2,000.00	1,636.54	18.2
10-4160-260 BLDG & GROUNDS SUP & MAINT	3,137.10	28,970.40	20,000.00	(8,970.40)	144.9
10-4160-270 UTILITIES	479.44	7,042.04	13,000.00	5,957.96	54.2
10-4160-310 CONTRACT SERVICES	253.31	759.93	.00	(759.93)	.0
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	.00	1,826.76	1,500.00	(326.76)	121.8
10-4160-720 BUILDING IMPROVEMENTS	15,607.50	85,236.49	77,000.00	(8,236.49)	110.7
TOTAL GENERAL GOVERNMENT BUILDINGS	20,944.86	144,409.41	141,300.00	(3,109.41)	102.2
<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 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	3,465.71	38,385.81	46,500.00	8,114.19	82.6
10-4180-115 OVERTIME	348.71	636.78	200.00	(436.78)	318.4
10-4180-130 EMPLOYEE BENEFITS	1,200.89	14,819.90	14,500.00	(319.90)	102.2
10-4180-220 PUBLIC NOTICES	.00	39.16	1,000.00	960.84	3.9
10-4180-230 TRAVEL & TRAINING	.00	2,204.68	2,500.00	295.32	88.2
10-4180-240 OFFICE SUPPLIES & EXPENSE	.00	133.14	200.00	66.86	66.6
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	136.68	1,355.90	1,200.00	(155.90)	113.0
10-4180-280 TELEPHONE	48.04	500.75	800.00	299.25	62.6
10-4180-310 PROFESSIONAL SERVICES	11,605.60	57,913.68	117,000.00	59,086.32	49.5
10-4180-510 INSURANCE	.00	684.97	700.00	15.03	97.9
TOTAL PLANNING COMMISSION	16,805.63	116,674.77	184,600.00	67,925.23	63.2
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	295,254.00	295,500.00	246.00	99.9
TOTAL LAW ENFORCEMENT	.00	295,254.00	295,500.00	246.00	99.9
<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	711.45	2,326.95	1,000.00	(1,326.95)	232.7
10-4212-240 OFFICE SUPPLIES & EXPENSE	.00	27.65	200.00	172.35	13.8
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	178.11	1,616.78	2,000.00	383.22	80.8
10-4212-310 PROFESSIONAL SERVICES	.00	148,982.00	188,000.00	39,018.00	79.3
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	889.56	154,392.73	202,950.00	48,557.27	76.1

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 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	144.00	4,307.56	10,300.00	5,992.44	41.8
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	37.66	204.88	6,000.00	5,795.12	3.4
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	181.66	39,549.03	40,450.00	900.97	97.8
<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	734.00	1,000.00	266.00	73.4
10-4220-230 TRAVEL & TRAINING	206.05	13,765.64	10,000.00	(3,765.64)	137.7
10-4220-240 OFFICE SUPPLIES & EXPENSE	.00	102.26	500.00	397.74	20.5
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	3,124.32	36,308.95	25,000.00	(11,308.95)	145.2
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	1,521.97	6,567.39	2,500.00	(4,067.39)	262.7
10-4220-270 UTILITIES	404.41	9,141.33	9,000.00	(141.33)	101.6
10-4220-280 TELEPHONE	120.03	1,366.51	2,500.00	1,133.49	54.7
10-4220-285 INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310 PROFESSIONAL SERVICES	.00	58,510.27	103,000.00	44,489.73	56.8
10-4220-510 INSURANCE	.00	17,483.32	17,100.00	(383.32)	102.2
10-4220-610 MISCELLANEOUS	.00	517.54	1,500.00	982.46	34.5
10-4220-740 EQUIPMENT	294.01	97,532.61	90,000.00	(7,532.61)	108.4
TOTAL FIRE DEPARTMENT	5,670.79	283,975.35	311,500.00	27,524.65	91.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	1,357.78	17,216.74	28,400.00	11,183.26	60.6
10-4253-130 EMPLOYEE BENEFITS	103.86	1,317.00	2,800.00	1,483.00	47.0
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	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	520.00	1,000.00	480.00	52.0
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
	<u>1,501.64</u>	<u>20,917.96</u>	<u>41,610.00</u>	<u>20,692.04</u>	<u>50.3</u>
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	7,566.84	88,766.60	139,300.00	50,533.40	63.7
10-4410-115 OVERTIME	43.50	16,403.11	10,000.00	(6,403.11)	164.0
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	9,000.00	9,000.00	.0
10-4410-130 EMPLOYEE BENEFITS	3,222.84	37,310.31	56,300.00	18,989.69	66.3
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	.00	43,015.37	30,000.00	(13,015.37)	143.4
10-4410-260 BLDG & GROUNDS SUP & MAINT	180.00	520.00	5,000.00	4,480.00	10.4
10-4410-280 TELEPHONE	61.25	630.00	800.00	170.00	78.8
10-4410-310 PROFESSIONAL SERVICES	96.00	1,541.90	2,500.00	958.10	61.7
10-4410-410 ROAD MAINTENANCE	26,520.30	107,405.12	50,000.00	(57,405.12)	214.8
10-4410-450 PUBLIC SAFETY SUPPLIES	.00	54,429.54	50,000.00	(4,429.54)	108.9
10-4410-480 SIDEWALK CONST & MAINT	.00	150,622.90	235,000.00	84,377.10	64.1
10-4410-481 STREET TREE MAINTENANCE	.00	48,202.00	30,000.00	(18,202.00)	160.7
10-4410-482 CURB & GUTTER CONST & MAINT	17,634.89	24,748.11	20,000.00	(4,748.11)	123.7
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
10-4410-740 EQUIPMENT	.00	328,436.64	319,000.00	(9,436.64)	103.0
10-4410-750 OTHER IMPROVEMENTS	12,750.00	722,257.80	1,812,100.00	1,089,842.20	39.9
	<u>68,075.62</u>	<u>1,635,755.71</u>	<u>3,302,800.00</u>	<u>1,667,044.29</u>	<u>49.5</u>
<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	85,290.75	827,461.33	965,000.00	137,538.67	85.8
10-4420-311 COMMUNITY CLEAN UP	.00	.00	8,000.00	8,000.00	.0
	<u>85,290.75</u>	<u>827,461.33</u>	<u>976,000.00</u>	<u>148,538.67</u>	<u>84.8</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-110 SALARY & WAGES	1,368.52	14,103.40	13,700.00	(403.40)	102.9
10-4440-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4440-130 EMPLOYEE BENEFITS	835.62	7,818.84	9,000.00	1,181.16	86.9
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	396.32	11,047.58	10,000.00	(1,047.58)	110.5
10-4440-280 TELEPHONE	7.50	70.00	600.00	530.00	11.7
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	22.33	675.11	1,000.00	324.89	67.5
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	2,630.29	75,252.92	85,050.00	9,797.08	88.5
<u>PARKS</u>					
10-4510-110 SALARY & WAGES	14,884.54	145,115.16	154,300.00	9,184.84	94.1
10-4510-115 OVERTIME	1,722.23	9,255.16	3,100.00	(6,155.16)	298.6
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	.00	38,371.75	50,000.00	11,628.25	76.7
10-4510-130 EMPLOYEE BENEFITS	7,269.00	79,219.05	89,000.00	9,780.95	89.0
10-4510-230 TRAVEL & TRAINING	.00	200.00	300.00	100.00	66.7
10-4510-250 EQUIPMENT SUPPLIES & MAINT	1,149.28	17,340.54	23,700.00	6,359.46	73.2
10-4510-252 CLOTHING AND PPC	.00	506.82	1,300.00	793.18	39.0
10-4510-260 BLDG & GROUNDS SUP & MAINT	7,520.32	44,666.85	60,000.00	15,333.15	74.4
10-4510-280 TELEPHONE	78.57	808.90	1,200.00	391.10	67.4
10-4510-310 PROFESSIONAL SERVICES	2,995.00	61,027.00	50,000.00	(11,027.00)	122.1
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	156,002.25	340,000.00	183,997.75	45.9
10-4510-740 EQUIPMENT	.00	141,325.08	143,000.00	1,674.92	98.8
TOTAL PARKS	35,618.94	702,807.24	925,400.00	222,592.76	76.0
<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	1,143.06	12,785.23	31,400.00	18,614.77	40.7
10-4550-115 OVERTIME	139.48	254.70	.00	(254.70)	.0
10-4550-130 EMPLOYEE BENEFITS	439.25	4,563.76	9,500.00	4,936.24	48.0
10-4550-210 BOOKS, SUBS & MEMBERSHIP	.00	.00	1,500.00	1,500.00	.0
10-4550-230 TRAVEL & MEETINGS	.00	1,085.20	1,500.00	414.80	72.4
10-4550-240 OFFICE SUPPLIES & EXPENSE	.00	100.00	100.00	.00	100.0
10-4550-250 EQUIP SUPPLIES & MAINTENANCE	.00	4,355.18	10,000.00	5,644.82	43.6
10-4550-280 TELEPHONE	29.29	294.50	700.00	405.50	42.1
10-4550-310 PROFESSIONAL SERVICES	.00	150.00	5,000.00	4,850.00	3.0
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	1,751.08	25,085.70	61,250.00	36,164.30	41.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 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	1,112.51	3,166.89	7,000.00	3,833.11	45.2
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	9,404.64	18,714.45	12,950.00	(5,764.45)	144.5
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	10,517.15	38,572.91	101,350.00	62,777.09	38.1
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	5,285.60	55,272.66	51,700.00	(3,572.66)	106.9
10-4562-130 EMPLOYEE BENEFITS	1,052.37	11,081.07	9,400.00	(1,681.07)	117.9
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	487.95	600.00	112.05	81.3
10-4562-220 MUSEUM PROMOTION	.00	1,054.36	600.00	(454.36)	175.7
10-4562-230 TRAVEL	308.61	9,193.09	2,500.00	(6,693.09)	367.7
10-4562-240 OFFICE SUPPLIES	.00	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	.00	207.05	100.00	(107.05)	207.1
10-4562-280 TELEPHONE	.00	520.00	650.00	130.00	80.0
10-4562-480 MUSEUM ARTIFACTS & MATERIALS	.00	211.42	1,000.00	788.58	21.1
10-4562-510 INSURANCE	.00	685.51	700.00	14.49	97.9
10-4562-610 MISCELLANEOUS	56.45	2,033.65	1,000.00	(1,033.65)	203.4
10-4562-720 BUILDING IMPROVEMENTS	.00	11,088.53	10,000.00	(1,088.53)	110.9
TOTAL MUSEUM	6,703.03	92,608.19	79,500.00	(13,108.19)	116.5
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230 TRAVEL & TRAINING	.00	3,822.84	5,000.00	1,177.16	76.5
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	36.89	500.00	463.11	7.4
10-4563-610 MISCELLANEOUS SUPPLIES	2,063.34	5,026.47	4,500.00	(526.47)	111.7
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	2,063.34	8,886.20	10,550.00	1,663.80	84.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	3,968.91	49,733.19	77,200.00	27,466.81	64.4
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	1,036.68	11,410.66	16,400.00	4,989.34	69.6
10-4564-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4564-230 TRAVEL & TRAINING	(267.87)	1,274.63	10,000.00	8,725.37	12.8
10-4564-240 OFFICE SUPPLIES	.00	234.42	500.00	265.58	46.9
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	213.90	1,284.23	6,000.00	4,715.77	21.4
10-4564-260 BLDG & GROUNDS SUP & MAINT	538.66	3,881.66	2,000.00	(1,881.66)	194.1
10-4564-270 UTILITIES	173.54	2,273.63	1,500.00	(773.63)	151.6
10-4564-280 TELEPHONE	53.57	533.90	1,000.00	466.10	53.4
10-4564-285 INTERNET SERVICE	237.23	2,317.38	3,000.00	682.62	77.3
10-4564-480 FOOD COST	890.34	9,055.10	7,000.00	(2,055.10)	129.4
10-4564-510 INSURANCE	.00	4,784.41	4,700.00	(84.41)	101.8
10-4564-610 CRAFT FAIR	235.91	7,916.21	15,000.00	7,083.79	52.8
10-4564-620 MISCELLANEOUS SERVICES	50.00	1,269.00	11,500.00	10,231.00	11.0
10-4564-720 BUILDINGS	.00	15,586.09	10,500.00	(5,086.09)	148.4
TOTAL SENIOR CITIZENS	7,130.87	111,554.51	167,500.00	55,945.49	66.6

LIBRARY DEPARTMENT

10-4580-110 SALARY & WAGES	17,395.48	196,338.48	192,500.00	(3,838.48)	102.0
10-4580-130 EMPLOYEE BENEFITS	3,078.76	34,426.78	39,000.00	4,573.22	88.3
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	1.99	2,257.03	3,000.00	742.97	75.2
10-4580-220 LIBRARY PROMOTION	2,365.59	8,362.16	8,000.00	(362.16)	104.5
10-4580-230 TRAVEL	1,726.72	1,726.72	1,000.00	(726.72)	172.7
10-4580-240 OFFICE SUPPLIES & EXPENSE	564.26	9,463.16	7,000.00	(2,463.16)	135.2
10-4580-250 EQUIPMENT SUPPLIES & MAINT	674.27	12,969.46	10,000.00	(2,969.46)	129.7
10-4580-260 BLDG SUPPLIES & MAINT	(441.05)	28,655.30	15,000.00	(13,655.30)	191.0
10-4580-270 UTILITIES	547.81	9,875.56	6,000.00	(3,875.56)	164.6
10-4580-280 TELEPHONE	131.21	2,005.51	3,000.00	994.49	66.9
10-4580-285 INTERNET SERVICE	123.20	1,700.22	3,500.00	1,799.78	48.6
10-4580-310 PROFESSIONAL SERVICES	84.43	361.29	200.00	(161.29)	180.7
10-4580-480 LIBRARY BOOKS & MATERIALS	3,418.74	35,229.26	30,000.00	(5,229.26)	117.4
10-4580-481 LIBRARY TAPES	.00	7,869.82	10,000.00	2,130.18	78.7
10-4580-510 INSURANCE	.00	13,461.83	13,200.00	(261.83)	102.0
10-4580-609 STATE GRANT	.00	835.80	6,500.00	5,664.20	12.9
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	29,671.41	378,292.99	360,400.00	(17,892.99)	105.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-4590-110 SALARY & WAGES	1,866.41	19,544.68	28,100.00	8,555.32	69.6
10-4590-115 OVERTIME	271.88	2,368.14	3,000.00	631.86	78.9
10-4590-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	8,000.00	8,000.00	.0
10-4590-130 EMPLOYEE BENEFITS	1,222.54	11,321.92	12,000.00	678.08	94.4
10-4590-240 OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250 EQUIPMENT SUPPLIES & MAINT	707.60	724.59	7,000.00	6,275.41	10.4
10-4590-260 BLDG & GROUNDS SUP & MAINT	3,638.38	14,218.92	6,000.00	(8,218.92)	237.0
10-4590-280 TELEPHONE	11.25	111.25	90.00	(21.25)	123.6
10-4590-310 PROFESSIONAL SERVICES	6,708.75	45,522.02	55,000.00	9,477.98	82.8
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	57,701.00	50,000.00	(7,701.00)	115.4
10-4590-740 EQUIPMENT	.00	6,998.00	10,000.00	3,002.00	70.0
TOTAL CEMETERY	14,426.81	160,476.61	181,590.00	21,113.39	88.4
<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	.00	1,651.70	1,000.00	(651.70)	165.2
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
10-4620-230 TRAVEL	1,099.44	1,099.44	.00	(1,099.44)	.0
10-4620-240 PHOTOGRAPHY & SCRAPBOOK	91.92	91.92	600.00	508.08	15.3
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	1,034.53	1,267.73	3,000.00	1,732.27	42.3
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	2,000.00	2,000.00	.00	100.0
TOTAL COMMUNITY PROGRESS	2,225.89	253,363.71	474,450.00	221,086.29	53.4
<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	337,214.65	5,665,735.17	8,846,400.00	3,180,664.83	64.1
NET REVENUE OVER EXPENDITURES	229,906.39	1,223,282.91	.00	(1,223,282.91)	.0

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

CAPITAL PROJECTS FUND

<u>ASSETS</u>			
45-1010000	CASH IN COMBINED FUND	1,788,829.14	
	TOTAL ASSETS		1,788,829.14
<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	(621,397.09)	
	BALANCE - CURRENT DATE	1,638,829.14	
	TOTAL FUND EQUITY		1,638,829.14
	TOTAL LIABILITIES AND EQUITY		1,788,829.14

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS DONATIONS</u>					
45-3490 MISCELLANEOUS DONTATIONS	250,000.00	271,000.00	450,000.00	179,000.00	60.2
TOTAL MISCELLANEOUS DONATIONS	250,000.00	271,000.00	450,000.00	179,000.00	60.2
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	7,364.42	81,601.74	35,700.00	(45,901.74)	228.6
TOTAL MISCELLANEOUS REVENUES	7,364.42	81,601.74	35,700.00	(45,901.74)	228.6
<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	 257,364.42	 352,601.74	 2,618,800.00	 2,266,198.26	 13.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
45-4220-720	NEW FIRE STATION	.00	8,287.74	50,000.00	41,712.26 16.6
45-4220-740	NEW FIRE ENGINE	.00	339,022.13	750,000.00	410,977.87 45.2
	TOTAL FIRE DEPARTMENT	.00	347,309.87	800,000.00	452,690.13 43.4
<u>PARKS</u>					
45-4510-730	BLACKSMITH FORK PARK	70,877.45	626,688.96	200,000.00 (426,688.96)	313.3
45-4510-732	WEST PARK	.00	.00	1,618,800.00	1,618,800.00 .0
	TOTAL PARKS	70,877.45	626,688.96	1,818,800.00	1,192,111.04 34.5
	TOTAL FUND EXPENDITURES	70,877.45	973,998.83	2,618,800.00	1,644,801.17 37.2
	NET REVENUE OVER EXPENDITURES	186,486.97	(621,397.09)	.00	621,397.09 .0

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	2,389,644.15	
51-1311000	ACCTS REC - UTILITIES	58,129.81	
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	
	TOTAL ASSETS		9,000,461.26

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	
	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	(910,803.17)	
	BALANCE - CURRENT DATE	8,876,361.17	
	TOTAL FUND EQUITY		8,876,361.17
			9,000,461.26
	TOTAL LIABILITIES AND EQUITY		9,000,461.26

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	108,196.89	1,311,339.47	1,500,000.00	188,660.53	87.4
51-3714 NEW CONNECTION FEES	2,120.00	36,040.00	34,000.00	(2,040.00)	106.0
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	10,599.99	142,260.39	157,500.00	15,239.61	90.3
51-3725 IMPACT FEE - "BUY-IN"	860.00	14,620.00	13,760.00	(860.00)	106.3
51-3726 IMPACT FEE - STORAGE	4,455.00	75,735.00	71,280.00	(4,455.00)	106.3
51-3727 IMPACT FEE - DISTRIBUTION	7,120.00	121,040.00	113,920.00	(7,120.00)	106.3
51-3729 IMPACT FEE - PROFESSIONAL SERV	55.00	935.00	880.00	(55.00)	106.3
51-3742 RENT - NON-OPERATING PROPERTY	2,700.00	5,350.00	.00	(5,350.00)	.0
TOTAL UTILITY REVENUES	136,106.88	1,707,869.86	1,897,340.00	189,470.14	90.0
TOTAL FUND REVENUE	136,106.88	1,707,869.86	1,897,340.00	189,470.14	90.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	19,495.58	231,926.88	286,700.00	54,773.12	80.9
51-5100-115 OVERTIME	2,888.26	19,310.40	4,000.00	(15,310.40)	482.8
51-5100-116 STANDBY TIME	747.77	8,757.46	10,000.00	1,242.54	87.6
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	10,491.87	107,945.75	139,900.00	31,954.25	77.2
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,690.00	1,500.00	(190.00)	112.7
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	60.28	5,588.90	5,000.00	(588.90)	111.8
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	1,602.31	39,649.46	41,100.00	1,450.54	96.5
51-5100-252 CLOTHING AND PPC	.00	2,915.38	3,900.00	984.62	74.8
51-5100-255 DISTRIB SYSTEM MAINTENANCE	11,677.79	361,764.43	260,000.00	(101,764.43)	139.1
51-5100-260 BLDG & GROUNDS SUP & MAINT	504.23	12,254.52	3,000.00	(9,254.52)	408.5
51-5100-270 UTILITIES	1,932.94	80,672.04	120,000.00	39,327.96	67.2
51-5100-280 TELEPHONE	217.69	3,351.54	3,000.00	(351.54)	111.7
51-5100-310 PROFESSIONAL SERVICES	739.00	28,792.14	20,000.00	(8,792.14)	144.0
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
51-5100-720 BUILDINGS	353.65	516,855.44	.00	(516,855.44)	.0
51-5100-740 EQUIPMENT	.00	84,236.42	40,000.00	(44,236.42)	210.6
51-5100-750 NEW CONSTRUCTION	.00	1,103,049.46	1,498,000.00	394,950.54	73.6
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	113,920.00	113,920.00	.0
TOTAL WATER DEPARTMENT	50,711.37	2,618,673.03	2,583,720.00	(34,953.03)	101.4
TOTAL FUND EXPENDITURES	50,711.37	2,618,673.03	2,583,720.00	(34,953.03)	101.4
NET REVENUE OVER EXPENDITURES	85,395.51	(910,803.17)	(686,380.00)	224,423.17	(132.7)

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	4,657,539.67	
52-1311000	ACCTS REC - UTILITIES	157,216.00	
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		12,994,817.72

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND	2,045.47	
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		2,688,401.69

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	986,764.78	
	BALANCE - CURRENT DATE		10,306,416.03
	TOTAL FUND EQUITY		10,306,416.03
	TOTAL LIABILITIES AND EQUITY		12,994,817.72

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	189,744.60	2,044,155.18	2,200,000.00	155,844.82	92.9
52-3740 CUSTOMER SERVICE FEES	250.00	4,150.00	5,000.00	850.00	83.0
52-3741 INTEREST EARNINGS	22,737.25	224,024.71	160,500.00	(63,524.71)	139.6
52-3742 RENT - NON-OPERATING PROPERTY	.00	17,361.94	17,400.00	38.06	99.8
52-3744 MISCELLANEOUS REVENUES	2,370.00	54,010.00	5,000.00	(49,010.00)	1080.2
52-3747 IMPACT FEE - COLLECTION	2,180.00	36,188.00	34,960.00	(1,228.00)	103.5
52-3748 IMPACT FEE - TREATMENT	9,612.10	155,076.86	150,000.00	(5,076.86)	103.4
TOTAL UTILITY REVENUES	226,893.95	2,534,966.69	2,572,860.00	37,893.31	98.5
TOTAL FUND REVENUE	226,893.95	2,534,966.69	2,572,860.00	37,893.31	98.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	29,344.63	318,374.49	416,100.00	97,725.51	76.5
52-5200-115 OVERTIME	1,938.58	20,799.26	20,000.00	(799.26)	104.0
52-5200-116 ON CALL PAY	770.63	8,634.07	15,000.00	6,365.93	57.6
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	14,692.18	144,437.49	206,400.00	61,962.51	70.0
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	380.00	517.28	2,000.00	1,482.72	25.9
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	2,035.74	6,323.06	7,000.00	676.94	90.3
52-5200-240 OFFICE SUPPLIES & EXPENSE	1,280.53	10,087.79	6,000.00	(4,087.79)	168.1
52-5200-250 LAB SUPPLIES	1,278.59	4,537.20	5,000.00	462.80	90.7
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	6,457.78	48,747.43	250,000.00	201,252.57	19.5
52-5200-255 COLLECTION SYSTEM MAINTENANCE	720.00	81,520.57	55,000.00	(26,520.57)	148.2
52-5200-256 MBR CLEANING CHEMICALS	.00	14,432.50	110,000.00	95,567.50	13.1
52-5200-257 ALUMINUM SULFATE	.00	86,105.82	50,000.00	(36,105.82)	172.2
52-5200-258 POLYMER	.00	4,261.21	.00	(4,261.21)	.0
52-5200-260 BLDG & GROUNDS SUP & MAINT	363.50	2,734.30	500.00	(2,234.30)	546.9
52-5200-270 UTILITIES	25,023.59	308,025.95	240,000.00	(68,025.95)	128.3
52-5200-280 TELEPHONE	224.82	2,617.65	4,500.00	1,882.35	58.2
52-5200-285 INTERNET SERVICE	546.08	4,609.76	6,000.00	1,390.24	76.8
52-5200-310 PROFESSIONAL SERVICES	1,487.98	62,013.94	40,000.00	(22,013.94)	155.0
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	.00	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	.00	60,000.00	60,000.00	.0
52-5200-750 NEW CONSTRUCTION	.00	111,227.66	1,163,800.00	1,052,572.34	9.6
52-5200-753 ARPA FUNDS	.00	207,793.03	150,200.00	(57,593.03)	138.3
52-5200-812 DEBT SERVICE-WWTP	3,649.61	39,854.70	43,600.00	3,745.30	91.4
52-5200-822 DEBT SERVICE-INT. WWTP	3,316.39	36,771.30	40,100.00	3,328.70	91.7
TOTAL SEWER DEPARTMENT	93,510.63	1,548,201.91	2,937,850.00	1,389,648.09	52.7
TOTAL FUND EXPENDITURES	93,510.63	1,548,201.91	2,937,850.00	1,389,648.09	52.7
NET REVENUE OVER EXPENDITURES	133,383.32	986,764.78	(364,990.00)	(1,351,754.78)	270.4

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	3,300,711.60	
53-1311000	ACCTS REC - UTILITIES	503,471.07	
53-1311001	ACCTS REC - PRIOR PERIOD	702,945.93	
53-1311710	DEFERRED COLL. COST	(11,705.06)	
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		17,856,160.75

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	589,955.54	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	489,520.46	
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	13,935.83	
53-2411101	SALES TAX PAY - NON CURRENT	10,321.64	
53-2411102	SALES TAX - NON CITY	291.33	
	TOTAL LIABILITIES		1,454,512.72

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	487,601.81	
	BALANCE - CURRENT DATE		16,401,648.03
	TOTAL FUND EQUITY		16,401,648.03

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

ELECTRIC UTILITY FUND

TOTAL LIABILITIES AND EQUITY

17,856,160.75

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES ENERGY SALES</u>					
53-3145 ENERGY SALES AND USE TAX	39,636.33	489,366.49	.00	(489,366.49)	.0
TOTAL UTILITY REVENUES ENERGY SALES	39,636.33	489,366.49	.00	(489,366.49)	.0
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	871,186.12	11,344,390.28	13,800,000.00	2,455,609.72	82.2
53-3752 ENERGY DISCOUNTS	(6,029.65)	(66,092.17)	(90,000.00)	(23,907.83)	(73.4)
53-3755 NEW CONNECTION FEES	4,750.00	28,626.82	85,000.00	56,373.18	33.7
53-3757 SALE OF MATERIALS	78.51	53,151.81	500.00	(52,651.81)	10630.
53-3758 CUSTOMER SERVICE & MISC	23,031.16	197,478.70	500,000.00	302,521.30	39.5
53-3761 INTEREST EARNINGS	16,943.79	146,121.48	105,500.00	(40,621.48)	138.5
53-3767 IMPACT FEE - DISTRIBUTION	6,325.00	114,670.00	101,200.00	(13,470.00)	113.3
TOTAL UTILITY REVENUES	916,284.93	11,818,346.92	14,502,200.00	2,683,853.08	81.5
<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	955,921.26	12,307,713.41	15,002,200.00	2,694,486.59	82.0

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	81,360.69	784,667.42	874,800.00	90,132.58	89.7
53-5300-115 OVERTIME	4,388.41	96,882.89	55,000.00	(41,882.89)	176.2
53-5300-116 STANDBY TIME	651.39	8,406.97	10,000.00	1,593.03	84.1
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	3,814.98	20,000.00	16,185.02	19.1
53-5300-130 EMPLOYEE BENEFITS	33,074.22	365,203.22	397,500.00	32,296.78	91.9
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	477.00	11,222.53	25,000.00	13,777.47	44.9
53-5300-240 OFFICE SUPPLIES AND EXPENSE	139.60	6,312.88	10,000.00	3,687.12	63.1
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	23,739.32	128,245.75	125,000.00	(3,245.75)	102.6
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	34,997.77	881,534.93	750,000.00	(131,534.93)	117.5
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	199,230.84	1,016,262.18	730,000.00	(286,262.18)	139.2
53-5300-258 CHRISTMAS DECORATIONS	.00	.00	10,000.00	10,000.00	.0
53-5300-259 HYDRO PLANT MAINTENANCE	983.32	9,473.03	10,000.00	526.97	94.7
53-5300-260 BLDGS & GROUNDS SUP & MAINT	3,734.96	31,821.43	35,000.00	3,178.57	90.9
53-5300-270 UTILITIES	762.62	40,831.41	8,000.00	(32,831.41)	510.4
53-5300-280 TELEPHONE	802.59	9,692.15	7,000.00	(2,692.15)	138.5
53-5300-285 INTERNET SERVICE	246.28	2,223.49	1,000.00	(1,223.49)	222.4
53-5300-310 PROFESSIONAL SERVICES	9,856.38	46,906.93	65,000.00	18,093.07	72.2
53-5300-510 INSURANCE	.00	26,159.80	25,500.00	(659.80)	102.6
53-5300-610 MISCELLANEOUS SUPPLIES	582.60	7,366.00	10,000.00	2,634.00	73.7
53-5300-612 LOSS ON CLOSURE OF POWER PLANT	231,369.64	231,369.64	.00	(231,369.64)	.0
53-5300-620 MISCELLANEOUS SERVICES	5,204.60	54,720.11	33,000.00	(21,720.11)	165.8
53-5300-630 POWER PURCHASE	451,701.20	7,123,116.50	10,500,000.00	3,376,883.50	67.8
53-5300-735 CANYON PARK IMPROVEMENTS	.00	.00	3,500.00	3,500.00	.0
53-5300-740 EQUIPMENT	.00	80,939.00	.00	(80,939.00)	.0
53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS	3,732.03	775,658.97	1,200,000.00	424,341.03	64.6
TOTAL ELECTRIC DEPARTMENT	1,087,035.46	11,820,111.60	14,997,500.00	3,177,388.40	78.8
TOTAL FUND EXPENDITURES	1,087,035.46	11,820,111.60	14,997,500.00	3,177,388.40	78.8
NET REVENUE OVER EXPENDITURES	(131,114.20)	487,601.81	4,700.00	(482,901.81)	10374.

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND	377,346.14	
54-1311000	ACCTS REC - UTILITIES	21,845.86	
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		3,303,897.73

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	(455,872.58)	
	BALANCE - CURRENT DATE	(830,031.60)	
	TOTAL FUND EQUITY		3,271,571.02
	TOTAL LIABILITIES AND EQUITY		3,303,897.73

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 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	30,245.97	331,171.03	360,000.00	28,828.97	92.0
54-3775 NEW CONNECTION FEES	794.00	3,511.00	1,000.00	(2,511.00)	351.1
54-3779 MISCELLANEOUS REVENUES	22,887.50	28,674.00	5,000.00	(23,674.00)	573.5
54-3781 INTEREST EARNINGS	1,576.27	33,172.76	38,000.00	4,827.24	87.3
54-3785 IMPACT FEE - "BUY-IN"	3,176.00	50,022.00	47,700.00	(2,322.00)	104.9
TOTAL UTILITY REVENUES	58,679.74	446,550.79	451,700.00	5,149.21	98.9
<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	58,679.74	446,550.79	1,828,032.00	1,381,481.21	24.4

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	3,868.77	41,275.99	70,700.00	29,424.01	58.4
54-5400-115 OVERTIME	1,964.73	4,733.44	2,000.00	(2,733.44)	236.7
54-5400-130 EMPLOYEE BENEFITS	2,982.30	20,192.97	41,100.00	20,907.03	49.1
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	.00	5,513.87	4,500.00	(1,013.87)	122.5
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	10,000.00	10,000.00	.0
54-5400-255 DISTRIB SYSTEM MAINTENANCE	3,886.70	76,072.98	30,000.00	(46,072.98)	253.6
54-5400-260 BLDGS & GROUNDS SUP & MAINT	634.22	1,009.22	1,000.00	(9.22)	100.9
54-5400-270 UTILITIES	80.98	877.53	85,000.00	84,122.47	1.0
54-5400-280 TELEPHONE	38.75	388.75	50.00	(338.75)	777.5
54-5400-310 PROFESSIONAL SERVICES	1,288.65	10,451.74	10,000.00	(451.74)	104.5
54-5400-510 INSURANCE	.00	4,196.89	4,100.00	(96.89)	102.4
54-5400-540 IRRIGATION ASSESSMENTS	.00	86,293.66	85,000.00	(1,293.66)	101.5
54-5400-740 EQUIPMENT	.00	36,631.74	40,000.00	3,368.26	91.6
54-5400-750 NEW CONSTRUCTION	9,835.00	614,784.59	1,435,000.00	820,215.41	42.8
TOTAL IRRIGATION DEPARTMENT	24,580.10	902,423.37	1,818,950.00	916,526.63	49.6
TOTAL FUND EXPENDITURES	24,580.10	902,423.37	1,818,950.00	916,526.63	49.6
NET REVENUE OVER EXPENDITURES	34,099.64	(455,872.58)	9,082.00	464,954.58	(5019.

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	1,032,849.22	
55-1311000	ACCTS REC - STORMWATER	25,569.68	
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		1,863,919.33

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	211,152.61	
	BALANCE - CURRENT DATE	1,848,384.06	
	TOTAL FUND EQUITY		1,848,384.06
	TOTAL LIABILITIES AND EQUITY		1,863,919.33

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	750.00	12,600.00	15,000.00	2,400.00	84.0
55-3781 STORMWATER FEES	30,913.42	321,812.96	325,000.00	3,187.04	99.0
55-3791 INTEREST EARNINGS	4,611.32	45,393.25	34,000.00	(11,393.25)	133.5
TOTAL UTILITY REVENUES	36,274.74	379,806.21	374,000.00	(5,806.21)	101.6
TOTAL FUND REVENUE	36,274.74	379,806.21	374,000.00	(5,806.21)	101.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,800.76	20,097.98	20,500.00	402.02	98.0
55-5500-115 OVERTIME	236.75	2,000.14	1,000.00	(1,000.14)	200.0
55-5500-130 EMPLOYEE BENEFITS	854.14	8,965.58	10,100.00	1,134.42	88.8
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.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	.00	22,800.84	15,000.00	(7,800.84)	152.0
55-5500-280 TELEPHONE	18.75	206.25	.00	(206.25)	.0
55-5500-310 PROFESSIONAL SERVICES	362.08	23,741.37	30,000.00	6,258.63	79.1
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	3,043.81	90,039.98	450,000.00	359,960.02	20.0
TOTAL STORMWATER DEPARTMENT	6,316.29	168,653.60	534,100.00	365,446.40	31.6
TOTAL FUND EXPENDITURES	6,316.29	168,653.60	534,100.00	365,446.40	31.6
NET REVENUE OVER EXPENDITURES	29,958.45	211,152.61	(160,100.00)	(371,252.61)	131.9

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 2024

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(	42,826.20)	
72-1111000	COURT BANK ACCOUNT		78,952.34	
72-1111001	FINES RECEIVABLE		117,138.00	
			<u>117,138.00</u>	
	TOTAL ASSETS			<u>153,264.14</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT	(	1,354.66)	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		30,108.80	
72-2140000	PAYABLES TO OTHER ENTITIES		124,510.00	
			<u>124,510.00</u>	
	TOTAL LIABILITIES			<u>153,264.14</u>
	TOTAL LIABILITIES AND EQUITY			<u>153,264.14</u>

HYRUM CITY CORPORATION
BALANCE SHEET
MAY 31, 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
MAY 31, 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)
			17,351.00
	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
			14,392.00
	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)
			2,959.00
	BALANCE - CURRENT DATE	(	2,959.00)
	TOTAL FUND EQUITY	(	2,959.00)
	TOTAL LIABILITIES AND EQUITY	(	17,351.00)