

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 DECEMBER 31, 2018

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	1,726,071.34
01-1113000	PAYROLL CHECKING ACCOUNT	57,563.76
01-1151000	UNDESIGNATED CASH - PTIF	2,077,522.19
01-1151100	BANK OF UTAH	2,512,245.93
01-1151500	CACHE VALLEY BANK SAVINGS	4,523,231.90
01-1151710	PTIF SWR DEBT SERVICE #4099	248,361.10
01-1151720	PTIF-SWR O&M RESERVE #4100	124,180.55
01-1175000	UTILITY CASH CLEARING	(20,486.80)
	TOTAL COMBINED CASH	11,248,689.97
01-1801110	DESIGNATED CASH - SENIOR	(42,798.83)
01-1801120	DESIGNATED CASH - MUSEUM	(18,483.69)
01-1801130	DESIGNATED CASH - FIRST RESP.	(5,101.44)
01-1801140	DESIGNATED CASH - FIRE DEPT	(412,364.98)
01-1801150	DESIGNATED CASH - LIBRARY	(11,658.94)
01-1801155	DESIGNATED CASH - ELITE HALL	(1,907.89)
01-1801240	REST CASH-SEWER DEBT SERVICE	(245,058.31)
01-1801250	REST CASH-SEWER O&M RESERVE	(122,529.16)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(10,388,786.73)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	896,576.48
45	ALLOCATION TO CAPITAL PROJECTS FUND	852,129.15
51	ALLOCATION TO WATER UTILITY FUND	1,284,138.89
52	ALLOCATION TO SEWER UTILITY FUND	2,070,992.46
53	ALLOCATION TO ELECTRIC UTILITY FUND	4,290,053.06
54	ALLOCATION TO IRRIGATION UTILITY FUND	901,259.40
55	ALLOCATION TO STORMWATER FUND	78,539.49
72	ALLOCATION TO COURT TRUST FUND	15,097.80
	TOTAL ALLOCATIONS TO OTHER FUNDS	10,388,786.73
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(10,388,786.73)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND		896,576.48
10-1131000	PETTY CASH	(	550.00)
10-1311000	ACCTS REC - UTILITIES		85,337.31
10-1311001	ACCTS REC - PRIOR PERIOD		56,993.91
10-1311400	ACCTS REC - PROPERTY TAXES	(	611.99)
10-1311410	LEVIED PROP TAXES RECEIVABLE		510,908.00
10-1311700	ACCTS REC - OTHER		611.99
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(	874.49)
10-1561100	PPD EXPENSE		43,256.27
10-1561101	PPD EXPENSE - STAMPS		5,966.00
10-1571000	DEFERRED OUTFLOW OF RESOURCES		194,390.00
10-1611000	LAND - GENERAL MUNICIPAL		912,193.55
10-1621000	BUILDINGS - GENERAL MUNICIPAL		7,630,502.06
10-1622000	DEPRECIATION - BUILDINGS	(	4,327,939.04)
10-1631000	IMPROVE - GEN MUNICIPAL		2,691,061.50
10-1632000	DEPRECIATION - IMPROVEMENTS	(	1,624,325.56)
10-1651000	EQUIPMENT - GENERAL MUNICIPAL		3,067,292.40
10-1652000	DEPRECIATION - EQUIPMENT	(	2,157,425.88)
10-1661000	INFRASTRUCTURE - ROADS		7,046,537.46
10-1662000	DEPRECIATION - ROADS	(	3,670,315.80)
10-1671000	INFRASTRUCTURE-SIDEWALKS		1,916,396.53
10-1672000	DEPRECIATION - SIDEWALKS	(	1,516,570.38)
10-1681000	INFRASTRUCTURE-CURB & GUTTER		1,209,738.56
10-1682000	DEPRECIATION - CURB & GUTTER	(	986,876.58)
10-1711000	CONSTRUCTION IN PROGRESS		824,893.26
10-1801110	DESIGNATED CASH - SENIOR		42,798.83
10-1801120	DESIGNATED CASH - MUSEUM		18,483.69
10-1801130	DESIGNATED CASH - FIRST RESP.		5,101.44
10-1801140	DESIGNATED CASH - FIRE DEPT		412,364.98
10-1801150	DESIG CASH - LIBRARY		11,658.94
10-1801155	DESIG CASH - ELITE HALL		1,907.89
10-1841000	SPEC FUND AMTS TO BE PROVIDED		236,478.85
			13,535,960.18
	TOTAL ASSETS		13,535,960.18

LIABILITIES AND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

GENERAL FUND

LIABILITIES

10-2131110	ACCTS PAY - CONTRACTOR DEP	349,385.40	
10-2131121	BALL FIELD PREP DEPOSIT	80.00	
10-2131130	ACCTS PAY - PARK DEPOSITS	3,165.00	
10-2131140	ACCTS PAY - DISPATCH	927.00	
10-2131150	ACCTS PAY - OTHER	4,167.30	
10-2131160	ZONING/SUBDIVISION DEPOSITS	58,695.06	
10-2220000	INSURANCE - CITY PORTION	(.35)	
10-2220200	ULGT INSURANCE - CITY PORTION	.21	
10-2222000	DISABILITY INSURANCE PAYABLE	(.20)	
10-2224000	WORKER'S COMPENSATION PAYABLE	(17,010.20)	
10-2227000	TRUST INSURANCE-EMPLOYEE	.10	
10-2228000	ACCRUED VAC PAY - GENERAL	65,570.08	
10-2228001	DEFERRED INFLOWS OF RESOURCES	159,655.00	
10-2228002	UNFUNDED PENSION PAYABLE	232,617.00	
10-2229000	CONSECO INSURANCE PAYABLE	(.06)	
10-2230100	ACCRUED SICK LEAVE - GENERAL	170,908.77	
10-2232000	FLEX PLAN	(5.00)	
10-2240000	UNEARNED PROPERTY TAXES	510,908.00	
10-2411050	STATE ASSESSMENT PAYABLE	(316.14)	
10-2411105	NON-UTILITY SALES TAX	373.43	
	TOTAL LIABILITIES		1,539,120.40

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-2951000	GEN FUND - PRIOR YR UNAPPROP	590,936.03	
10-2951060	GENERAL FUND - DESIGNATED	492,315.77	
10-2971000	INVEST IN GENERAL FIXED ASSETS	11,015,162.08	
10-2971001	UNFUNDED PENSION ADJ.	(197,882.00)	
	REVENUE OVER EXPENDITURES - YTD	96,307.90	
	BALANCE - CURRENT DATE	11,996,839.78	
	TOTAL FUND EQUITY		11,996,839.78
	TOTAL LIABILITIES AND EQUITY		13,535,960.18

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	352,202.34	352,882.53	510,908.00	158,025.47	69.1
10-3115 FEE IN LIEU	3,533.30	21,120.58	50,000.00	28,879.42	42.2
10-3120 GEN PROP TAXES - DELINQUENT	5.35	1,698.54	20,000.00	18,301.46	8.5
10-3130 GENERAL SALES TAX	85,953.11	610,655.39	1,100,000.00	489,344.61	55.5
10-3140 FRANCHISE TAXES	1,020.73	16,700.24	45,000.00	28,299.76	37.1
10-3145 ENERGY SALES AND USE TAX	35,630.62	214,192.87	500,000.00	285,807.13	42.8
10-3150 MASS TRANSIT TAX	96,576.70	96,576.70	180,000.00	83,423.30	53.7
TOTAL TAXES	574,922.15	1,313,826.85	2,405,908.00	1,092,081.15	54.6
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	2,790.00	3,733.75	15,000.00	11,266.25	24.9
10-3221 BUILDING PERMITS	225.00	43,186.80	30,000.00	(13,186.80)	144.0
10-3225 ANIMAL LICENSES	315.00	1,159.31	11,000.00	9,840.69	10.5
TOTAL LICENSES AND PERMITS	3,330.00	48,079.86	56,000.00	7,920.14	85.9
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	56,007.00	121,079.00	477,500.00	356,421.00	25.4
10-3356 CLASS C ROAD ALLOTMENT	.00	111,936.50	330,000.00	218,063.50	33.9
10-3358 STATE LIQUOR ALLOTMENT	6,206.18	6,206.18	.00	(6,206.18)	.0
10-3370 COUNTY FIRE GRANT	15,569.45	15,569.45	15,600.00	30.55	99.8
TOTAL INTERGOVERNMENTAL REVENUES	77,782.63	254,791.13	823,100.00	568,308.87	31.0
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	37,536.20	110,112.72	40,000.00	(70,112.72)	275.3
10-3415 SALE OF MAPS & PUBLICATIONS	37.52	201.01	5,000.00	4,798.99	4.0
10-3422 SPECIAL PROTECTIVE SERVICES	.00	91,287.00	90,000.00	(1,287.00)	101.4
10-3440 SOLID WASTE COLLECTION	62,315.66	372,150.84	708,300.00	336,149.16	52.5
10-3455 ANIMAL CONTROL FEES	175.00	895.00	3,000.00	2,105.00	29.8
10-3473 RECREATION REVENUES	.00	6,330.00	20,000.00	13,670.00	31.7
10-3474 COMMUNITY PROGRESS REVENUES	.00	40.00	2,000.00	1,960.00	2.0
10-3475 YOUTH COUNCIL ACTIVITIES	.00	1,268.63	3,000.00	1,731.37	42.3
10-3476 LIBRARY USE FEES	210.00	1,960.00	40,000.00	38,040.00	4.9
10-3477 ROAD IMPACT FEES	.00	152,684.00	93,500.00	(59,184.00)	163.3
10-3479 PARK IMPACT FEES	.00	274,908.00	221,700.00	(53,208.00)	124.0
10-3480 CEMETERY	950.00	19,925.00	40,000.00	20,075.00	49.8
10-3490 MISCELLANEOUS	27,584.40	73,212.95	35,000.00	(38,212.95)	209.2
TOTAL CHARGES FOR SERVICES	128,808.78	1,104,975.15	1,301,500.00	196,524.85	84.9

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	4,299.46	30,439.99	80,000.00	49,560.01	38.1
10-3512 LIBRARY FINES	465.25	3,120.87	6,000.00	2,879.13	52.0
10-3513 PARKING TICKETS	.00	.00	800.00	800.00	.0
TOTAL FINES AND FORFEITURES	4,764.71	33,560.86	86,800.00	53,239.14	38.7
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	1,795.77	13,512.98	20,000.00	6,487.02	67.6
10-3620 BUILDING & FACILITY RENTS	2,020.00	10,791.00	30,000.00	19,209.00	36.0
10-3622 LIBRARY ROOM RENTAL FEES	.00	.00	100.00	100.00	.0
10-3640 SALE OF FIXED ASSETS	.00	126,562.00	126,560.00	(2.00)	100.0
10-3650 SALE OF MATERIAL & SUPPLIES	8,647.72	12,546.24	10,000.00	(2,546.24)	125.5
10-3651 SALE OF LIBRARY MAT'L & BOOKS	66.00	620.28	1,000.00	379.72	62.0
10-3652 LIBRARY COPY & LAMINATING FEES	136.70	614.20	2,000.00	1,385.80	30.7
TOTAL MISCELLANEOUS REVENUES	12,666.19	164,646.70	189,660.00	25,013.30	86.8
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3870 CONTRIBUTIONS - PRIVATE	606.43	2,397.95	15,000.00	12,602.05	16.0
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	16.00	2,332.00	10,000.00	7,668.00	23.3
10-3872 CONTRIBUTIONS - NEW LIBRARY	.00	100.00	5,000.00	4,900.00	2.0
10-3873 CONTRIBUTIONS - FOOD FESTIVAL	.00	.00	5,000.00	5,000.00	.0
10-3874 DONATIONS - ELITE HALL	.00	10,000.00	10,000.00	.00	100.0
10-3875 CONTRIBUTIONS - MUSEUM	100.00	208.00	10,000.00	9,792.00	2.1
10-3876 CONTRIBUTIONS - MISC.	75.00	1,356.86	10,000.00	8,643.14	13.6
TOTAL CONTRIBUTIONS AND TRANSFERS	797.43	16,394.81	65,000.00	48,605.19	25.2
TOTAL FUND REVENUE	803,071.89	2,936,275.36	4,927,968.00	1,991,692.64	59.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-4110-110 SALARY & WAGES	2,000.00	12,000.00	24,000.00	12,000.00	50.0
10-4110-130 EMPLOYEE BENEFITS	153.00	918.00	2,600.00	1,682.00	35.3
10-4110-230 TRAVEL & MEETINGS	.00	3,681.19	10,000.00	6,318.81	36.8
10-4110-510 INSURANCE	296.71	296.71	300.00	3.29	98.9
10-4110-610 MISCELLANEOUS	30.00	30.00	300.00	270.00	10.0
	<u>2,479.71</u>	<u>16,925.90</u>	<u>37,200.00</u>	<u>20,274.10</u>	<u>45.5</u>
<u>J. P. COURT</u>					
10-4120-110 SALARY & WAGES	3,923.46	24,197.54	53,500.00	29,302.46	45.2
10-4120-130 EMPLOYEE BENEFITS	991.10	6,131.17	14,300.00	8,168.83	42.9
10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS	487.68	487.68	650.00	162.32	75.0
10-4120-230 TRAVEL & TRAINING	62.86	2,334.10	3,500.00	1,165.90	66.7
10-4120-240 OFFICE SUPPLIES & EXPENSE	171.31	481.22	1,300.00	818.78	37.0
10-4120-250 EQUIP SUPPLIES & MAINTENANCE	.00	216.88	700.00	483.12	31.0
10-4120-280 TELEPHONE	40.01	200.05	1,700.00	1,499.95	11.8
10-4120-510 INSURANCE	592.93	592.93	580.00	(12.93)	102.2
10-4120-610 MISCELLANEOUS SUPPLIES	.00	.00	1,080.00	1,080.00	.0
10-4120-620 WITNESS, JURY & BALIFF FEES	.00	214.70	1,200.00	985.30	17.9
10-4120-740 EQUIPMENT	.00	.00	6,700.00	6,700.00	.0
	<u>6,269.35</u>	<u>34,856.27</u>	<u>85,210.00</u>	<u>50,353.73</u>	<u>40.9</u>
<u>MAYOR</u>					
10-4130-110 SALARY & WAGES	1,000.00	6,000.00	12,000.00	6,000.00	50.0
10-4130-130 EMPLOYEE BENEFITS	192.40	1,154.40	2,800.00	1,645.60	41.2
10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS	350.00	350.00	500.00	150.00	70.0
10-4130-230 TRAVEL & MEETINGS	.00	893.32	4,500.00	3,606.68	19.9
10-4130-240 OFFICE SUPPLIES & EXPENSE	.00	28.85	100.00	71.15	28.9
10-4130-280 TELEPHONE	33.08	165.70	400.00	234.30	41.4
10-4130-510 INSURANCE	156.10	156.10	200.00	43.90	78.1
10-4130-610 MISCELLANEOUS	16.99	379.81	500.00	120.19	76.0
	<u>1,748.57</u>	<u>9,128.18</u>	<u>21,000.00</u>	<u>11,871.82</u>	<u>43.5</u>

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	4,531.98	38,329.22	56,000.00	17,670.78	68.5
10-4140-115 OVERTIME	313.64	1,946.71	3,000.00	1,053.29	64.9
10-4140-130 EMPLOYEE BENEFITS	1,420.97	14,256.52	17,400.00	3,143.48	81.9
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	487.68	832.68	1,000.00	167.32	83.3
10-4140-220 PUBLIC NOTICES	.00	235.00	1,000.00	765.00	23.5
10-4140-230 TRAVEL & TRAINING	.00	530.84	2,500.00	1,969.16	21.2
10-4140-240 OFFICE SUPPLIES & EXPENSE	617.97	3,420.90	5,000.00	1,579.10	68.4
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	453.32	2,293.92	4,500.00	2,206.08	51.0
10-4140-280 TELEPHONE	214.78	865.96	2,000.00	1,134.04	43.3
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	6,303.28	14,199.68	30,000.00	15,800.32	47.3
10-4140-510 INSURANCE & BONDS	1,317.73	1,317.73	1,300.00	(17.73)	101.4
10-4140-610 MISCELLANEOUS	.00	37.54	500.00	462.46	7.5
TOTAL ADMINISTRATION	15,661.35	78,266.70	125,200.00	46,933.30	62.5
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	.00	3,600.00	3,600.00	.0
10-4150-220 PUBLIC NOTICES	.00	632.40	4,250.00	3,617.60	14.9
10-4150-310 PROFESSIONAL SERVICES	5,000.00	5,000.00	5,000.00	.00	100.0
10-4150-510 INSURANCE & BONDS	.00	127.00	250.00	123.00	50.8
TOTAL NON DEPARTMENTAL	5,000.00	5,759.40	13,100.00	7,340.60	44.0
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	880.57	3,895.26	7,200.00	3,304.74	54.1
10-4160-130 EMPLOYEE BENEFITS	215.06	985.93	1,900.00	914.07	51.9
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	813.05	2,000.00	1,186.95	40.7
10-4160-260 BLDG & GROUNDS SUP & MAINT	4,819.23	11,706.53	13,000.00	1,293.47	90.1
10-4160-261 CVC/ELITE HALL CLEANING	.00	.00	13,000.00	13,000.00	.0
10-4160-270 UTILITIES	966.42	1,386.05	.00	(1,386.05)	.0
10-4160-510 INSURANCE	5,837.76	5,837.76	5,500.00	(337.76)	106.1
10-4160-610 MISCELLANEOUS	48.27	316.29	1,000.00	683.71	31.6
10-4160-620 MISCELLANEOUS SERVICES	577.50	777.50	1,500.00	722.50	51.8
10-4160-720 BUILDING IMPROVEMENTS	.00	20,315.00	122,800.00	102,485.00	16.5
TOTAL GENERAL GOVERNMENT BUILDING	13,344.81	46,033.37	167,900.00	121,866.63	27.4
<u>ELECTION</u>					
10-4170-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4170-240 ELECTION SUPPLIES	719.35	973.75	100.00	(873.75)	973.8
10-4170-620 ELECTION SERVICES	.00	.00	100.00	100.00	.0
TOTAL ELECTION	719.35	973.75	300.00	(673.75)	324.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	2,187.39	13,723.27	26,000.00	12,276.73	52.8
10-4180-115 OVERTIME	.00	.00	200.00	200.00	.0
10-4180-130 EMPLOYEE BENEFITS	790.14	4,911.45	10,000.00	5,088.55	49.1
10-4180-220 PUBLIC NOTICES	.00	708.82	800.00	91.18	88.6
10-4180-230 TRAVEL & TRAINING	.00	.00	400.00	400.00	.0
10-4180-240 OFFICE SUPPLIES & EXPENSE	61.50	61.50	200.00	138.50	30.8
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	.00	.00	100.00	100.00	.0
10-4180-280 TELEPHONE	27.99	139.69	350.00	210.31	39.9
10-4180-310 PROFESSIONAL SERVICES	3,690.56	7,523.06	10,000.00	2,476.94	75.2
10-4180-510 INSURANCE	489.90	489.90	500.00	10.10	98.0
TOTAL PLANNING COMMISSION	7,247.48	27,557.69	48,550.00	20,992.31	56.8
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	282,564.00	285,000.00	2,436.00	99.2
TOTAL LAW ENFORCEMENT	.00	282,564.00	285,000.00	2,436.00	99.2
<u>EMERGENCY MANAGMENT SERVICES</u>					
10-4212-110 SALARY & WAGES	427.00	2,527.84	5,100.00	2,572.16	49.6
10-4212-130 EMPLOYEE BENEFITS	32.66	193.36	600.00	406.64	32.2
10-4212-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230 TRAVEL & TRAINING	.00	.00	1,000.00	1,000.00	.0
10-4212-240 OFFICE SUPPLIES & EXPENSE	.00	.00	200.00	200.00	.0
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	699.99	762.53	2,000.00	1,237.47	38.1
10-4212-510 INSURANCE	98.64	98.64	100.00	1.36	98.6
10-4212-610 MISCELLANEOUS	.00	.00	200.00	200.00	.0
10-4212-740 EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
TOTAL EMERGENCY MANAGMENT SERVIC	1,258.29	3,582.37	11,300.00	7,717.63	31.7

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>					
10-4215-110 SALARY & WAGES	573.00	16,026.16	18,600.00	2,573.84	86.2
10-4215-130 EMPLOYEE BENEFITS	43.84	1,226.02	2,200.00	973.98	55.7
10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	52.00	200.00	148.00	26.0
10-4215-230 TRAVEL & TRAINING	.00	2,639.55	10,300.00	7,660.45	25.6
10-4215-240 OFFICE SUPPLIES & EXPENSE	.00	.00	150.00	150.00	.0
10-4215-250 EQUIP SUPPLIES & MAINTENANCE	74.18	383.10	6,000.00	5,616.90	6.4
10-4215-280 TELEPHONE	93.35	465.89	1,200.00	734.11	38.8
10-4215-310 PROFESSIONAL SERVICES	.00	.00	300.00	300.00	.0
10-4215-510 INSURANCE	2,620.98	2,620.98	2,600.00	(20.98)	100.8
10-4215-610 MISCELLANEOUS	.00	.00	400.00	400.00	.0
10-4215-740 EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
TOTAL FIRST RESPONDERS	3,405.35	23,413.70	43,950.00	20,536.30	53.3
<u>FIRE DEPARTMENT</u>					
10-4220-110 SALARY & WAGES	725.00	46,231.50	54,500.00	8,268.50	84.8
10-4220-130 EMPLOYEE BENEFITS	55.46	3,536.78	7,600.00	4,063.22	46.5
10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS	50.00	150.00	1,000.00	850.00	15.0
10-4220-230 TRAVEL & TRAINING	1,820.06	2,893.95	9,000.00	6,106.05	32.2
10-4220-240 OFFICE SUPPLIES & EXPENSE	.00	8.99	500.00	491.01	1.8
10-4220-250 EQUIP SUPPLIES & MAINTENANCE	468.52	4,838.29	25,000.00	20,161.71	19.4
10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN	.00	10.29	2,500.00	2,489.71	.4
10-4220-270 UTILITIES	1,613.48	2,538.13	4,500.00	1,961.87	56.4
10-4220-280 TELEPHONE	188.93	1,008.57	2,500.00	1,491.43	40.3
10-4220-285 INTERNET SERVICE	166.40	557.32	1,600.00	1,042.68	34.8
10-4220-310 PROFESSIONAL SERVICES	.00	131.40	1,000.00	868.60	13.1
10-4220-510 INSURANCE	12,504.47	12,504.47	12,100.00	(404.47)	103.3
10-4220-610 MISCELLANEOUS	.00	476.26	1,500.00	1,023.74	31.8
10-4220-740 EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
TOTAL FIRE DEPARTMENT	17,592.32	74,885.95	126,300.00	51,414.05	59.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-4253-110 SALARY & WAGES	2,206.59	13,954.37	25,000.00	11,045.63	55.8
10-4253-130 EMPLOYEE BENEFITS	165.74	1,049.14	2,500.00	1,450.86	42.0
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	455.08	1,564.71	3,000.00	1,435.29	52.2
10-4253-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	500.00	500.00	.0
10-4253-280 TELEPHONE	40.00	240.00	1,000.00	760.00	24.0
10-4253-310 PROFESSIONAL SERVICES	594.00	660.00	3,500.00	2,840.00	18.9
10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	181.02	350.00	168.98	51.7
10-4253-510 INSURANCE	262.32	262.32	260.00	(2.32)	100.9
10-4253-610 MISCELLANEOUS	.00	.00	100.00	100.00	.0
10-4253-620 MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
TOTAL ANIMAL CONTROL	3,723.73	17,911.56	36,880.00	18,968.44	48.6
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	6,011.65	38,204.32	88,500.00	50,295.68	43.2
10-4410-115 OVERTIME	1,735.56	1,823.89	10,000.00	8,176.11	18.2
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	1,322.00	5,382.14	12,000.00	6,617.86	44.9
10-4410-130 EMPLOYEE BENEFITS	3,594.66	19,666.01	50,700.00	31,033.99	38.8
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	5,409.29	12,277.74	25,000.00	12,722.26	49.1
10-4410-260 BLDG & GROUNDS SUP & MAINT	.00	4,229.03	1,500.00	(2,729.03)	281.9
10-4410-270 UTILITIES	.00	.00	500.00	500.00	.0
10-4410-280 TELEPHONE	58.34	290.98	800.00	509.02	36.4
10-4410-310 PROFESSIONAL SERVICES	52.00	52.00	2,500.00	2,448.00	2.1
10-4410-410 ROAD MAINTENANCE	2,250.00	21,289.75	35,000.00	13,710.25	60.8
10-4410-450 PUBLIC SAFETY SUPPLIES	5,775.97	19,154.71	40,000.00	20,845.29	47.9
10-4410-480 SIDEWALK CONST & MAINT	.00	70,548.32	54,500.00	(16,048.32)	129.5
10-4410-481 STREET TREE MAINTENANCE	.00	.00	20,000.00	20,000.00	.0
10-4410-510 INSURANCE	8,176.19	8,176.19	8,000.00	(176.19)	102.2
10-4410-610 MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4410-620 MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.0
10-4410-740 EQUIPMENT	.00	138,333.33	305,000.00	166,666.67	45.4
10-4410-750 OTHER IMPROVEMENTS	.00	330,378.45	462,700.00	132,321.55	71.4
TOTAL ROADS	34,385.66	669,806.86	1,119,400.00	449,593.14	59.8
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	30.00	30.00	3,000.00	2,970.00	1.0
10-4420-310 CONTRACT SERVICES	57,125.83	335,952.55	675,000.00	339,047.45	49.8
10-4420-311 COMMUNITY CLEAN UP	.00	.00	5,000.00	5,000.00	.0
TOTAL SOLID WASTE COLLECTION	57,155.83	335,982.55	683,000.00	347,017.45	49.2

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SHOP</u>					
10-4440-110 SALARY & WAGES	1,275.46	7,454.79	14,000.00	6,545.21	53.3
10-4440-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4440-130 EMPLOYEE BENEFITS	622.68	3,927.71	8,500.00	4,572.29	46.2
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	794.22	4,345.17	6,500.00	2,154.83	66.9
10-4440-280 TELEPHONE	.00	.00	600.00	600.00	.0
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	879.55	1,000.00	120.45	88.0
10-4440-510 INSURANCE	388.00	388.00	500.00	112.00	77.6
10-4440-610 MISCELLANEOUS	.00	.00	100.00	100.00	.0
TOTAL SHOP	3,080.36	16,995.22	31,300.00	14,304.78	54.3
<u>PARKS</u>					
10-4510-110 SALARY & WAGES	9,111.33	57,791.81	110,000.00	52,208.19	52.5
10-4510-115 OVERTIME	.00	1,268.93	2,800.00	1,531.07	45.3
10-4510-120 SEASONAL/TEMPORARY EMPLOYEES	120.00	28,693.38	42,000.00	13,306.62	68.3
10-4510-130 EMPLOYEE BENEFITS	5,286.20	36,100.68	76,300.00	40,199.32	47.3
10-4510-230 TRAVEL & TRAINING	.00	.00	300.00	300.00	.0
10-4510-250 EQUIPMENT SUPPLIES & MAINT	3,363.55	17,587.50	17,000.00	(587.50)	103.5
10-4510-260 BLDG & GROUNDS SUP & MAINT	2,412.00	40,417.55	36,000.00	(4,417.55)	112.3
10-4510-280 TELEPHONE	74.81	398.37	900.00	501.63	44.3
10-4510-310 PROFESSIONAL SERVICES	.00	90.00	2,000.00	1,910.00	4.5
10-4510-510 INSURANCE	6,275.92	6,275.92	6,200.00	(75.92)	101.2
10-4510-610 MISCELLANEOUS SUPPLIES	.00	2,133.60	400.00	(1,733.60)	533.4
10-4510-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-730 PARK IMPROVEMENTS	42,738.62	63,050.23	96,500.00	33,449.77	65.3
10-4510-731 PARK IMPROVEMENTS BLACKSMITH	14,463.42	128,678.92	130,000.00	1,321.08	99.0
10-4510-740 EQUIPMENT	.00	19,447.02	60,000.00	40,552.98	32.4
TOTAL PARKS	83,845.85	401,933.91	580,900.00	178,966.09	69.2
<u>ENGINEERING</u>					
10-4550-110 SALARY & WAGES	357.07	4,190.98	8,800.00	4,609.02	47.6
10-4550-130 EMPLOYEE BENEFITS	95.06	1,683.92	4,000.00	2,316.08	42.1
10-4550-230 TRAVEL & MEETINGS	.00	.00	200.00	200.00	.0
10-4550-240 OFFICE SUPPLIES & EXPENSE	4.80	4.80	50.00	45.20	9.6
10-4550-250 EQUIP SUPPLIES & MAINTENANCE	29.00	204.45	800.00	595.55	25.6
10-4550-280 TELEPHONE	27.99	139.69	350.00	210.31	39.9
10-4550-310 PROFESSIONAL SERVICES	.00	.00	3,700.00	3,700.00	.0
10-4550-510 INSURANCE	1,070.78	1,070.78	1,050.00	(20.78)	102.0
10-4550-610 MISCELLANEOUS	.00	.00	50.00	50.00	.0
TOTAL ENGINEERING	1,584.70	7,294.62	19,000.00	11,705.38	38.4

HYRUM CITY CORPORATION
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FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
10-4561-120 SEASONAL/TEMPORARY EMPLOYEES	.00	1,000.00	6,000.00	5,000.00	16.7
10-4561-130 EMPLOYEE BENEFITS	.00	76.50	700.00	623.50	10.9
10-4561-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4561-240 OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4561-250 EQUIPMENT SUPPLIES & EXPENSE	.00	285.51	500.00	214.49	57.1
10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES	.00	2,835.49	6,000.00	3,164.51	47.3
10-4561-481 FIELD PREPARATION SUPPLIES	.00	340.00	7,000.00	6,660.00	4.9
10-4561-510 INSURANCE	1,661.95	1,661.95	1,700.00	38.05	97.8
10-4561-609 TOURNAMENT REGISTRATION	.00	.00	1,000.00	1,000.00	.0
10-4561-610 MISCELLANEOUS SUPPLIES	35.00	750.00	800.00	50.00	93.8
10-4561-620 MISCELLANEOUS SERVICES	.00	.00	10,000.00	10,000.00	.0
TOTAL RECREATION	1,696.95	6,949.45	34,000.00	27,050.55	20.4
<u>MUSEUM</u>					
10-4562-110 SALARY & WAGES	2,663.98	16,526.61	31,200.00	14,673.39	53.0
10-4562-130 EMPLOYEE BENEFITS	545.92	3,437.02	6,500.00	3,062.98	52.9
10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	235.00	400.00	165.00	58.8
10-4562-220 MUSEUM PROMOTION	37.44	533.55	600.00	66.45	88.9
10-4562-230 TRAVEL	.00	1,270.34	1,500.00	229.66	84.7
10-4562-240 OFFICE SUPPLIES	13.50	304.33	500.00	195.67	60.9
10-4562-250 EQUIP SUPPLIES & MAINTENANCE	75.75	638.41	600.00	(38.41)	106.4
10-4562-260 BLDG & GRNDS SUPPLIES & MAINT	63.98	63.98	100.00	36.02	64.0
10-4562-280 TELEPHONE	104.00	364.00	650.00	286.00	56.0
10-4562-480 MUSEUM ARTIFACTS & MATERIALS	269.33	594.64	800.00	205.36	74.3
10-4562-510 INSURANCE	490.29	490.29	500.00	9.71	98.1
10-4562-610 MISCELLANEOUS	162.96	1,120.18	1,000.00	(120.18)	112.0
10-4562-720 BUILDING IMPROVEMENTS	699.48	944.48	5,000.00	4,055.52	18.9
TOTAL MUSEUM	5,126.63	26,522.83	49,350.00	22,827.17	53.7
<u>YOUTH COUNCIL</u>					
10-4563-210 MEMBERSHIPS	.00	50.00	50.00	.00	100.0
10-4563-230 TRAVEL & TRAINING	202.74	202.74	3,500.00	3,297.26	5.8
10-4563-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	500.00	500.00	.0
10-4563-610 MISCELLANEOUS SUPPLIES	500.00	858.19	4,500.00	3,641.81	19.1
10-4563-620 MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
TOTAL YOUTH COUNCIL	702.74	1,110.93	9,050.00	7,939.07	12.3

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR CITIZENS</u>					
10-4564-110 SALARY & WAGES	4,273.13	25,290.38	57,400.00	32,109.62	44.1
10-4564-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130 EMPLOYEE BENEFITS	918.01	5,318.69	12,000.00	6,681.31	44.3
10-4564-220 PUBLIC NOTICES	.00	.00	300.00	300.00	.0
10-4564-230 TRAVEL & TRAINING	.00	4,817.83	6,000.00	1,182.17	80.3
10-4564-240 OFFICE SUPPLIES	.00	10.00	300.00	290.00	3.3
10-4564-250 EQUIP SUPPLIES & MAINTENANCE	24.17	200.36	4,000.00	3,799.64	5.0
10-4564-260 BLDG & GROUNDS SUP & MAINT	.00	40.00	2,000.00	1,960.00	2.0
10-4564-270 UTILITIES	179.74	302.41	1,500.00	1,197.59	20.2
10-4564-280 TELEPHONE	127.22	635.44	1,000.00	364.56	63.5
10-4564-285 INTERNET SERVICE	.00	.00	700.00	700.00	.0
10-4564-480 FOOD COST	87.36	1,136.84	6,000.00	4,863.16	19.0
10-4564-510 INSURANCE	3,421.92	3,421.92	3,350.00	(71.92)	102.2
10-4564-610 CRAFT FAIR	390.53	5,553.27	7,000.00	1,446.73	79.3
10-4564-620 MISCELLANEOUS SERVICES	100.00	1,020.00	4,300.00	3,280.00	23.7
TOTAL SENIOR CITIZENS	9,522.08	47,747.14	106,850.00	59,102.86	44.7
<u>LIBRARY DEPARTMENT</u>					
10-4580-110 SALARY & WAGES	10,299.13	77,143.22	136,700.00	59,556.78	56.4
10-4580-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4580-130 EMPLOYEE BENEFITS	1,807.55	13,121.77	29,500.00	16,378.23	44.5
10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS	373.88	1,065.34	2,000.00	934.66	53.3
10-4580-220 LIBRARY PROMOTION	47.07	2,710.42	5,000.00	2,289.58	54.2
10-4580-230 TRAVEL	.00	194.00	500.00	306.00	38.8
10-4580-240 OFFICE SUPPLIES & EXPENSE	281.72	1,655.18	5,500.00	3,844.82	30.1
10-4580-250 EQUIPMENT SUPPLIES & MAINT	655.13	3,847.00	9,000.00	5,153.00	42.7
10-4580-260 BLDG SUPPLIES & MAINT	2,300.00	11,053.68	11,500.00	446.32	96.1
10-4580-270 UTILITIES	.00	.00	6,000.00	6,000.00	.0
10-4580-280 TELEPHONE	235.42	2,793.97	3,000.00	206.03	93.1
10-4580-285 INTERNET SERVICE	760.76	2,370.04	3,500.00	1,129.96	67.7
10-4580-310 PROFESSIONAL SERVICES	.00	60.00	200.00	140.00	30.0
10-4580-480 LIBRARY BOOKS & MATERIALS	1,836.85	13,974.72	30,000.00	16,025.28	46.6
10-4580-481 LIBRARY TAPES	535.18	2,860.94	9,000.00	6,139.06	31.8
10-4580-510 INSURANCE	9,628.21	9,628.21	9,500.00	(128.21)	101.4
10-4580-609 STATE GRANT	.00	(78.74)	6,500.00	6,578.74	(1.2)
10-4580-610 MISCELLANEOUS SUPPLIES	652.87	652.87	500.00	(152.87)	130.6
10-4580-620 MISCELLANEOUS SERVICES	.00	312.00	500.00	188.00	62.4
10-4580-740 EQUIPMENT	.00	4,270.00	10,000.00	5,730.00	42.7
TOTAL LIBRARY DEPARTMENT	29,413.77	147,634.62	278,500.00	130,865.38	53.0

HYRUM CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-4590-110 SALARY & WAGES	1,275.44	7,454.70	14,000.00	6,545.30	53.3
10-4590-115 OVERTIME	344.43	1,667.86	2,000.00	332.14	83.4
10-4590-120 SEASONAL/TEMPORARY EMPLOYEES	.00	5,187.00	8,000.00	2,813.00	64.8
10-4590-130 EMPLOYEE BENEFITS	712.79	5,067.57	11,000.00	5,932.43	46.1
10-4590-240 OFFICE SUPPLIES & EXPENSE	.00	.00	300.00	300.00	.0
10-4590-250 EQUIPMENT SUPPLIES & MAINT	89.08	1,665.30	7,000.00	5,334.70	23.8
10-4590-260 BLDG & GROUNDS SUP & MAINT	94.00	6,658.54	6,000.00	(658.54)	111.0
10-4590-310 PROFESSIONAL SERVICES	1,920.00	11,040.00	24,000.00	12,960.00	46.0
10-4590-510 INSURANCE	1,120.10	1,120.10	1,100.00	(20.10)	101.8
10-4590-610 MISCELLANEOUS	.00	.00	500.00	500.00	.0
TOTAL CEMETERY	5,555.84	39,861.07	73,900.00	34,038.93	53.9
<u>COMMUNITY PROGRESS</u>					
10-4620-210 NIGHT OUT AGAINST CRIME	.00	947.04	1,000.00	52.96	94.7
10-4620-211 EASTER EGG HUNT	.00	.00	1,000.00	1,000.00	.0
10-4620-212 BUSINESS CONFERENCE	.00	.00	1,000.00	1,000.00	.0
10-4620-220 HOLIDAY AT HARDWARE	414.53	664.53	1,000.00	335.47	66.5
10-4620-240 PHOTOGRAPHY & SCRAPBOOK	.00	.00	600.00	600.00	.0
10-4620-250 PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-311 CDBG PASSTHROUGH FUNDS	56,007.00	99,604.00	356,500.00	256,896.00	27.9
10-4620-510 INSURANCE	231.09	231.09	250.00	18.91	92.4
10-4620-610 MISCELLANEOUS SUPPLIES	.00	.00	1,500.00	1,500.00	.0
10-4620-611 4TH OF JULY	.00	612.16	16,000.00	15,387.84	3.8
10-4620-612 DAIRY PRINCESS PAGEANT	20.00	33.82	1,500.00	1,466.18	2.3
10-4620-613 FAIR BOOTH	.00	292.41	1,500.00	1,207.59	19.5
10-4620-614 MASS TRANSIT-CVT	96,576.70	96,576.70	175,000.00	78,423.30	55.2
10-4620-615 KILGORE TAX 50% TAX	.00	.00	63,000.00	63,000.00	.0
10-4620-620 MISCELLANEOUS SERVICES	.00	329.67	1,000.00	670.33	33.0
10-4620-621 HYRUM HORNETS	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY PROGRESS	153,249.32	199,291.42	623,850.00	424,558.58	32.0
<u>CAPITAL PROJECT EXPENSE</u>					
10-4800-921 CONTRIBUTION - CAPITAL PROJECT	316,978.00	316,978.00	316,978.00	.00	100.0
TOTAL CAPITAL PROJECT EXPENSE	316,978.00	316,978.00	316,978.00	.00	100.0
TOTAL FUND EXPENDITURES	780,748.04	2,839,967.46	4,927,968.00	2,088,000.54	57.6
NET REVENUE OVER EXPENDITURES	22,323.85	96,307.90	.00	(96,307.90)	.0

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

CAPITAL PROJECTS FUND

ASSETS

45-1010000	CASH IN COMBINED FUND	852,129.15	
	TOTAL ASSETS		852,129.15

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	23,431.69	
	REVENUE OVER EXPENDITURES - YTD	828,697.46	
	BALANCE - CURRENT DATE	852,129.15	
	TOTAL FUND EQUITY		852,129.15
	TOTAL LIABILITIES AND EQUITY		852,129.15

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>GRANT REVENUE</u>					
45-3341 GRANTS	.00	.00	340,000.00	340,000.00	.0
45-3342 GENERAL FUND TRANSFER	316,978.00	316,978.00	316,978.00	.00	100.0
TOTAL GRANT REVENUE	316,978.00	316,978.00	656,978.00	340,000.00	48.3
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	.00	4,498.83	2,000.00	(2,498.83)	224.9
TOTAL MISCELLANEOUS REVENUES	.00	4,498.83	2,000.00	(2,498.83)	224.9
<u>INTERGOVERNMENTAL REVENUE</u>					
45-3889 TRANS TO DESIG FND-FIRE ENGINE	.00	.00	324,907.00	324,907.00	.0
45-3895 TRANS FROM CAPITAL PROJ UNAP	.00	.00	810,970.00	810,970.00	.0
45-3896 TRANS - DESIG FND FIRE STATION	1,108,066.84	1,108,066.84	396,125.00	(711,941.84)	279.7
TOTAL INTERGOVERNMENTAL REVENUE	1,108,066.84	1,108,066.84	1,532,002.00	423,935.16	72.3
TOTAL FUND REVENUE	1,425,044.84	1,429,543.67	2,190,980.00	761,436.33	65.3

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
45-4220-720 NEW FIRE STATION	193,022.39	600,846.21	1,450,000.00	849,153.79	41.4
TOTAL FIRE DEPARTMENT	193,022.39	600,846.21	1,450,000.00	849,153.79	41.4
<u>PARKS</u>					
45-4510-731 BLACKSMITH FORK TRAIL	.00	.00	740,980.00	740,980.00	.0
TOTAL PARKS	.00	.00	740,980.00	740,980.00	.0
TOTAL FUND EXPENDITURES	193,022.39	600,846.21	2,190,980.00	1,590,133.79	27.4
NET REVENUE OVER EXPENDITURES	1,232,022.45	828,697.46	.00	(828,697.46)	.0

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	1,284,138.89	
51-1311000	ACCTS REC - UTILITIES	39,472.48	
51-1311001	ACCTS REC - PRIOR PERIOD	67,891.49	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(2,458.44)	
51-1511510	INVENTORY - WATER	23,675.50	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT	2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES	72,607.00	
51-1611000	LAND & STOCK - WATER UTILITY	1,008,142.00	
51-1621000	BUILDINGS - WATER UTILITY	343,107.33	
51-1622000	DEPRECIATION - WATER BUILDINGS	(181,953.89)	
51-1631000	WATER STORAGE & DIST SYSTEM	10,713,760.73	
51-1632000	DEPREC - WATER DIST SYSTEM	(6,679,842.52)	
51-1651000	EQUIPMENT - WATER UTILITY	1,215,401.63	
51-1652000	DEPRECIATION - WATER EQUIPMENT	(983,606.11)	
51-1711000	CONSTRUCTION IN PROGRESS	3,257.50	
	TOTAL ASSETS		6,925,843.59

LIABILITIES AND EQUITY

LIABILITIES

51-2228000	ACCRUED VACATION - WATER	16,950.37	
51-2228001	DEFERRED INFLOWS OF RESOURCES	59,634.00	
51-2228002	UNFUNDED PENSION PAYABLE	86,886.00	
51-2230100	ACCRUED SICK LEAVE - WATER	58,370.15	
51-2551000	ACCRUED INT PAY - WATER	1,402.25	
	TOTAL LIABILITIES		223,242.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	6,482,713.70	
51-2971001	UNFUNDED PENSION ADJ.	(73,913.00)	
	REVENUE OVER EXPENDITURES - YTD	293,800.12	
	BALANCE - CURRENT DATE	6,702,600.82	
	TOTAL FUND EQUITY		6,702,600.82
			6,925,843.59

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	64,294.81	500,371.55	950,000.00	449,628.45	52.7
51-3714 NEW CONNECTION FEES	.00	43,422.00	34,700.00	(8,722.00)	125.1
51-3719 MISCELLANEOUS REVENUES	5,804.73	7,017.80	5,000.00	(2,017.80)	140.4
51-3721 INTEREST EARNINGS	2,933.57	15,217.65	27,000.00	11,782.35	56.4
51-3725 IMPACT FEE - "BUY-IN"	.00	23,281.00	.00	(23,281.00)	.0
51-3726 IMPACT FEE - STORAGE	.00	112,266.00	17,100.00	(95,166.00)	656.5
51-3727 IMPACT FEE - DISTRIBUTION	.00	178,000.00	89,100.00	(88,900.00)	199.8
51-3728 IMPACT FEE - TREATMENT	.00	.00	142,400.00	142,400.00	.0
51-3729 IMPACT FEE - PROFESSIONAL SERV	.00	1,364.00	1,100.00	(264.00)	124.0
TOTAL UTILITY REVENUES	73,033.11	880,940.00	1,266,400.00	385,460.00	69.6
TOTAL FUND REVENUE	73,033.11	880,940.00	1,266,400.00	385,460.00	69.6

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	15,366.19	96,949.47	195,000.00	98,050.53	49.7
51-5100-115 OVERTIME	98.88	2,671.47	4,000.00	1,328.53	66.8
51-5100-116 STANDBY TIME	846.50	5,106.00	10,000.00	4,894.00	51.1
51-5100-120 SEASONAL	.00	9,283.50	10,000.00	716.50	92.8
51-5100-130 EMPLOYEE BENEFITS	7,852.35	49,459.59	111,000.00	61,540.41	44.6
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	39.99	1,000.00	960.01	4.0
51-5100-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230 TRAVEL & TRAINING	.00	1,897.25	5,000.00	3,102.75	38.0
51-5100-240 OFFICE SUPPLIES AND EXPENSE	1,632.51	4,443.44	5,000.00	556.56	88.9
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	1,880.39	16,454.29	30,000.00	13,545.71	54.9
51-5100-255 DISTRIB SYSTEM MAINTENANCE	8,602.94	108,238.35	140,000.00	31,761.65	77.3
51-5100-260 BLDG & GROUNDS SUP & MAINT	.00	2,943.69	3,000.00	56.31	98.1
51-5100-270 UTILITIES	5,556.91	40,305.93	80,000.00	39,694.07	50.4
51-5100-280 TELEPHONE	241.55	928.36	2,000.00	1,071.64	46.4
51-5100-310 PROFESSIONAL SERVICES	6,645.40	16,063.31	20,000.00	3,936.69	80.3
51-5100-510 INSURANCE	5,878.28	5,878.28	6,000.00	121.72	98.0
51-5100-610 MISCELLANEOUS SUPPLIES	.00	201.05	1,000.00	798.95	20.1
51-5100-740 EQUIPMENT	1,314.45	47,874.84	82,500.00	34,625.16	58.0
51-5100-750 NEW CONSTRUCTION	5,795.72	173,597.77	388,050.00	214,452.23	44.7
51-5100-810 DEBT SERVICE - PRINCIPAL	.00	.00	507,000.00	507,000.00	.0
51-5100-820 DEBT SERVICE - INTEREST	.00	4,803.30	28,750.00	23,946.70	16.7
51-5100-830 BOND ISSUANCE COSTS	.00	.00	2,000.00	2,000.00	.0
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	142,400.00	142,400.00	.0
TOTAL WATER DEPARTMENT	61,712.07	587,139.88	1,773,950.00	1,186,810.12	33.1
TOTAL FUND EXPENDITURES	61,712.07	587,139.88	1,773,950.00	1,186,810.12	33.1
NET REVENUE OVER EXPENDITURES	11,321.04	293,800.12	(507,550.00)	(801,350.12)	57.9

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	2,070,992.46	
52-1311000	ACCTS REC - UTILITIES	103,564.97	
52-1311001	ACCTS REC - PRIOR PERIOD	75,894.50	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(858.97)	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT	3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES	86,004.00	
52-1611000	LAND - SEWER UTILITY	587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY	8,578,933.87	
52-1622000	DEPRECIATION - SEWER PLANT	(6,064,534.78)	
52-1631000	SEWERAGE COLLECTION SYSTEM	3,228,238.85	
52-1632000	DEPREC - SEWER COLLECT SYSTEM	(3,063,346.95)	
52-1651000	EQUIPMENT - SEWER UTILITY	346,392.86	
52-1652000	DEPRECIATION - SEWER EQUIPMENT	(253,846.90)	
52-1801240	RESTRICTED CASH-DEBT SERVICE	245,058.31	
52-1801250	RESTRICTED CASH-O&M RESERVE	122,529.16	
		6,065,958.87	6,065,958.87

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND	67.00	
52-2228000	ACCRUED VACATION - SEWER	39,943.17	
52-2228001	DEFERRED INFLOWS OF RESOURCES	70,636.00	
52-2228002	UNFUNDED PENSION PAYABLE	102,918.00	
52-2230100	ACCRUED SICK LEAVE - SEWER	61,325.52	
52-2500000	BONDS PAYABLE	1,382,000.00	
52-2551100	ACCRUED INT PAY - NEW PLANT	7,485.83	
		1,664,375.52	1,664,375.52

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-2951000	SEWER FUND - UNAPPROPRIATED	3,590,942.19	
52-2951522	SEWER FUND - RESTRICTED	367,587.47	
52-2971001	UNFUNDED PENSION ADJ.	(87,550.00)	
	REVENUE OVER EXPENDITURES - YTD	530,603.69	
		4,401,583.35	
	BALANCE - CURRENT DATE	4,401,583.35	
		4,401,583.35	4,401,583.35
	TOTAL FUND EQUITY		4,401,583.35
	TOTAL LIABILITIES AND EQUITY		6,065,958.87

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	119,621.57	715,234.57	1,400,000.00	684,765.43	51.1
52-3740 CUSTOMER SERVICE FEES	.00	1,961.00	3,000.00	1,039.00	65.4
52-3741 INTEREST EARNINGS	5,573.56	27,799.59	25,000.00	(2,799.59)	111.2
52-3742 RENT - NON-OPERATING PROPERTY	.00	17,361.94	17,400.00	38.06	99.8
52-3744 MISCELLANEOUS REVENUES	.00	.00	500.00	500.00	.0
52-3747 IMPACT FEE - COLLECTION	.00	54,500.00	43,600.00	(10,900.00)	125.0
52-3748 IMPACT FEE - TREATMENT	.00	181,588.08	152,000.00	(29,588.08)	119.5
TOTAL UTILITY REVENUES	125,195.13	998,445.18	1,641,500.00	643,054.82	60.8
TOTAL FUND REVENUE	125,195.13	998,445.18	1,641,500.00	643,054.82	60.8

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	18,749.50	118,699.36	238,000.00	119,300.64	49.9
52-5200-115 OVERTIME	4,076.00	4,807.10	10,000.00	5,192.90	48.1
52-5200-116 ON CALL PAY	696.50	4,650.25	10,000.00	5,349.75	46.5
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	1,550.00	1,550.00	.00	(1,550.00)	.0
52-5200-130 EMPLOYEE BENEFITS	12,054.11	67,526.78	133,000.00	65,473.22	50.8
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	.00	1,500.00	1,500.00	.0
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	170.70	900.12	5,000.00	4,099.88	18.0
52-5200-240 OFFICE SUPPLIES & EXPENSE	1,183.47	2,820.79	5,000.00	2,179.21	56.4
52-5200-250 LAB SUPPLIES	.00	1,075.76	2,000.00	924.24	53.8
52-5200-251 WATER REUSE EQUIP SUP & MAINT	.00	530.80	1,000.00	469.20	53.1
52-5200-254 PLANT EQUIP SUP & MAINT	9,582.41	49,858.77	550,000.00	500,141.23	9.1
52-5200-255 COLLECTION SYSTEM MAINTENANCE	.00	47,220.18	45,000.00	(2,220.18)	104.9
52-5200-256 MBR CLEANING CHEMICALS	.00	6,996.08	20,000.00	13,003.92	35.0
52-5200-257 ALUMINUM SULFATE	.00	6,207.77	30,000.00	23,792.23	20.7
52-5200-260 BLDG & GROUNDS SUP & MAINT	.00	1,079.56	5,000.00	3,920.44	21.6
52-5200-270 UTILITIES	15,898.52	99,115.92	240,000.00	140,884.08	41.3
52-5200-280 TELEPHONE	428.57	1,747.57	4,500.00	2,752.43	38.8
52-5200-285 INTERNET SERVICE	65.00	390.00	900.00	510.00	43.3
52-5200-310 PROFESSIONAL SERVICES	6,028.56	26,206.20	30,000.00	3,793.80	87.4
52-5200-510 INSURANCE	14,923.16	14,923.16	14,500.00	(423.16)	102.9
52-5200-610 MISCELLANEOUS	.00	434.00	2,000.00	1,566.00	21.7
52-5200-700 AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-750 NEW CONSTRUCTION	.00	5,301.32	.00	(5,301.32)	.0
52-5200-751 NEW SEWER PLANT CONSTRUCTION	.00	5,800.00	.00	(5,800.00)	.0
52-5200-810 DEBT SERVICE - PRINCIPAL	.00	.00	223,000.00	223,000.00	.0
52-5200-820 DEBT SERVICE - INTEREST	.00	.00	18,000.00	18,000.00	.0
TOTAL SEWER DEPARTMENT	85,406.50	467,841.49	1,591,400.00	1,123,558.51	29.4
TOTAL FUND EXPENDITURES	85,406.50	467,841.49	1,591,400.00	1,123,558.51	29.4
NET REVENUE OVER EXPENDITURES	39,788.63	530,603.69	50,100.00	(480,503.69)	1059.1

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	4,290,053.06	
53-1311000	ACCTS REC - UTILITIES	308,573.85	
53-1311001	ACCTS REC - PRIOR PERIOD	441,574.80	
53-1311710	DEFERRED COLL. COST	(8,327.62)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(6,470.15)	
53-1511510	INVENTORY - ELECTRIC	504,498.77	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	153,095.00	
53-1611000	LAND - ELECTRIC UTILITY	823,439.71	
53-1621000	BUILDINGS - ELECTRIC UTILITY	728,762.86	
53-1621100	SAN JUAN POWER PURCHASE	1,784,730.20	
53-1621500	PAYSON POWER PURCHASE	101,111.59	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(408,711.09)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	4,699,390.45	
53-1632000	DEPREC - POWER DIST SYSTEM	(4,806,125.94)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	1,954,810.19	
53-1652000	DEPRECIATION - ELEC EQUIPMENT	(1,063,436.42)	
53-1711000	CONSTRUCTION IN PROGRESS	2,964,074.15	
		<u>12,461,043.41</u>	
	TOTAL ASSETS		<u>12,461,043.41</u>

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	370,956.24	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	288,510.83	
53-2228000	ACCRUED VACATION - ELECTRIC	50,496.04	
53-2228001	DEFERRED INFLOWS OF RESOURCES	125,739.00	
53-2228002	UNFUNDED PENSION PAYABLE	183,201.00	
53-2230100	ACCRUED SICK LEAVE - ELECTRIC	97,976.31	
53-2411100	STATE SALES TAX PAYABLE	9,367.24	
53-2411101	SALES TAX PAY - NON CURRENT	6,194.96	
53-2411102	SALES TAX - NON CITY	217.61	
		<u>1,132,659.23</u>	
	TOTAL LIABILITIES		1,132,659.23

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	11,677,554.01	
53-2971001	UNFUNDED PENSION ADJ.	(155,846.00)	
	REVENUE OVER EXPENDITURES - YTD	(193,323.83)	
		<u>11,328,384.18</u>	
	BALANCE - CURRENT DATE		<u>11,328,384.18</u>
	TOTAL FUND EQUITY		<u>11,328,384.18</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,461,043.41</u>

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	555,215.78	3,551,568.48	7,000,000.00	3,448,431.52	50.7
53-3752 ENERGY DISCOUNTS	(4,246.99)	(21,948.74)	(90,000.00)	(68,051.26)	(24.4)
53-3755 NEW CONNECTION FEES	.00	73,659.00	40,000.00	(33,659.00)	184.2
53-3758 CUSTOMER SERVICE & MISC	1,062.69	195,183.04	125,000.00	(70,183.04)	156.2
53-3761 INTEREST EARNINGS	10,236.21	56,909.54	85,000.00	28,090.46	67.0
53-3767 IMPACT FEE - DISTRIBUTION	.00	1,464.42	.00	(1,464.42)	.0
TOTAL UTILITY REVENUES	562,267.69	3,856,835.74	7,160,000.00	3,303,164.26	53.9
TOTAL FUND REVENUE	562,267.69	3,856,835.74	7,160,000.00	3,303,164.26	53.9

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>					
53-5300-110 SALARIES AND WAGES	38,013.66	246,294.02	496,000.00	249,705.98	49.7
53-5300-115 OVERTIME	1,072.79	5,565.05	10,000.00	4,434.95	55.7
53-5300-116 STANDBY TIME	719.75	4,690.75	10,000.00	5,309.25	46.9
53-5300-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	10,000.00	10,000.00	.0
53-5300-130 EMPLOYEE BENEFITS	18,021.20	111,628.68	232,300.00	120,671.32	48.1
53-5300-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	350.00	350.00	.0
53-5300-220 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
53-5300-230 TRAVEL & TRAINING	1,550.10	5,005.74	25,000.00	19,994.26	20.0
53-5300-240 OFFICE SUPPLIES AND EXPENSE	1,621.36	2,706.30	5,000.00	2,293.70	54.1
53-5300-250 EQUIP SUPPLIES & MAINTENANCE	9,209.52	37,483.74	65,000.00	27,516.26	57.7
53-5300-255 GEN & DIST SYSTEM MAINTENANCE	56,055.38	316,743.47	350,000.00	33,256.53	90.5
53-5300-256 TREE CITY/CONSUMER ED.	15,625.00	53,780.00	70,000.00	16,220.00	76.8
53-5300-257 DIESEL GENERATOR COSTS	.00	.00	2,500.00	2,500.00	.0
53-5300-258 CHRISTMAS DECORATIONS	1,341.26	1,341.26	10,000.00	8,658.74	13.4
53-5300-259 HYDRO PLANT MAINTENANCE	17,719.90	17,719.90	6,000.00	(11,719.90)	295.3
53-5300-260 BLDGS & GROUNDS SUP & MAINT	322.00	6,477.62	15,000.00	8,522.38	43.2
53-5300-270 UTILITIES	965.98	1,451.90	6,000.00	4,548.10	24.2
53-5300-280 TELEPHONE	577.34	2,717.67	5,000.00	2,282.33	54.4
53-5300-285 INTERNET SERVICE	.00	.00	500.00	500.00	.0
53-5300-310 PROFESSIONAL SERVICES	5,658.07	12,017.19	70,000.00	57,982.81	17.2
53-5300-510 INSURANCE	18,710.10	18,710.10	18,200.00	(510.10)	102.8
53-5300-610 MISCELLANEOUS SUPPLIES	3,054.44	3,987.48	17,000.00	13,012.52	23.5
53-5300-620 MISCELLANEOUS SERVICES	2,105.58	13,191.07	12,000.00	(1,191.07)	109.9
53-5300-630 POWER PURCHASE	402,018.85	2,587,144.63	4,950,000.00	2,362,855.37	52.3
53-5300-720 BUILDINGS	21,062.49	288,529.93	380,000.00	91,470.07	75.9
53-5300-735 CANYON PARK IMPROVEMENTS	1,147.36	3,701.44	4,500.00	798.56	82.3
53-5300-740 EQUIPMENT	.00	65,297.23	50,000.00	(15,297.23)	130.6
53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS	48,593.88	243,974.40	180,000.00	(63,974.40)	135.5
TOTAL ELECTRIC DEPARTMENT	665,166.01	4,050,159.57	7,000,750.00	2,950,590.43	57.9
TOTAL FUND EXPENDITURES	665,166.01	4,050,159.57	7,000,750.00	2,950,590.43	57.9
NET REVENUE OVER EXPENDITURES	(102,898.32)	(193,323.83)	159,250.00	352,573.83	(121.4)

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND		901,259.40
54-1311000	ACCTS REC - UTILITIES		31,528.78
54-1311001	ACCTS REC - PRIOR PERIOD		16,920.37
54-1311300	ACCTS REC - LITTLE FEEDER		58,356.23
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(	379.55)
54-1511510	INVENTORY - IRRIGATION		905.00
54-1571000	DEFERRED OUTFLOW OF RESOURCES		14,185.00
54-1611000	LAND & STOCK - IRR UTILITY		1,245,261.09
54-1631000	IRRIGATION DISTRIBUTION SYSTEM		5,890,161.24
54-1632000	DEPRECIATION - IRRIG DIST SYS	(	4,425,752.31)
54-1651000	EQUIPMENT - IRRIGATION UTILITY		96,095.47
54-1652000	DEPRECIATION - IRRIG EQUIPMENT	(	76,735.65)
	TOTAL ASSETS		<u><u>3,751,805.07</u></u>

LIABILITIES AND EQUITY

LIABILITIES

54-2228000	ACCRUED VAC PAY - IRRIGATION		3,268.95
54-2228001	DEFERRED INFLOWS OF RESOURCES		11,651.00
54-2228002	UNFUNDED PENSION PAYABLE		16,975.00
54-2230100	ACCRUED SICK LEAVE - IRRIGATIO		13,150.31
	TOTAL LIABILITIES		45,045.26

FUND EQUITY

54-2811540	CONTRIBUTED CAPITAL		4,101,602.62
	UNAPPROPRIATED FUND BALANCE:		
54-2951000	IRR FUND - UNAPPROPRIATED	(	391,382.72)
54-2971001	UNFUNDED PENSION ADJ.	(	14,440.00)
	REVENUE OVER EXPENDITURES - YTD		10,979.91
	BALANCE - CURRENT DATE	(	394,842.81)
	TOTAL FUND EQUITY		<u><u>3,706,759.81</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,751,805.07</u></u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	31,355.63	162,303.21	325,000.00	162,696.79	49.9
54-3775 NEW CONNECTION FEES	.00	794.00	2,000.00	1,206.00	39.7
54-3779 MISCELLANEOUS REVENUES	48,725.92	48,725.92	5,000.00	(43,725.92)	974.5
54-3781 INTEREST EARNINGS	2,171.96	11,648.89	16,000.00	4,351.11	72.8
54-3785 IMPACT FEE - "BUY-IN"	.00	22,788.00	79,400.00	56,612.00	28.7
54-3787 IMPACT FEE - DISTRIBUTION	.00	794.00	.00	(794.00)	.0
TOTAL UTILITY REVENUES	82,253.51	247,054.02	427,400.00	180,345.98	57.8
TOTAL FUND REVENUE	82,253.51	247,054.02	427,400.00	180,345.98	57.8

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	3,077.24	18,875.77	38,700.00	19,824.23	48.8
54-5400-115 OVERTIME	.00	1,210.19	2,000.00	789.81	60.5
54-5400-130 EMPLOYEE BENEFITS	1,556.59	9,710.93	23,200.00	13,489.07	41.9
54-5400-240 OFFICE SUPPLIES AND EXPENSE	479.75	3,046.93	4,500.00	1,453.07	67.7
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	400.00	5,000.00	4,600.00	8.0
54-5400-255 DISTRIB SYSTEM MAINTENANCE	.00	22,240.12	15,000.00	(7,240.12)	148.3
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	375.00	1,000.00	625.00	37.5
54-5400-270 UTILITIES	153.23	32,557.58	55,000.00	22,442.42	59.2
54-5400-310 PROFESSIONAL SERVICES	2,680.00	4,013.54	10,000.00	5,986.46	40.1
54-5400-510 INSURANCE	3,001.71	3,001.71	2,900.00	(101.71)	103.5
54-5400-540 IRRIGATION ASSESSMENTS	52,847.09	63,073.84	70,000.00	6,926.16	90.1
54-5400-610 MISCELLANEOUS	.00	.00	100.00	100.00	.0
54-5400-750 NEW CONSTRUCTION	57,828.50	77,568.50	100,000.00	22,431.50	77.6
TOTAL IRRIGATION DEPARTMENT	121,624.11	236,074.11	327,400.00	91,325.89	72.1
TOTAL FUND EXPENDITURES	121,624.11	236,074.11	327,400.00	91,325.89	72.1
NET REVENUE OVER EXPENDITURES	(39,370.60)	10,979.91	100,000.00	89,020.09	11.0

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	78,539.49	
55-1311000	ACCTS REC - STORMWATER	5,746.19	
55-1311001	ACCTS REC - PRIOR PERIOD	7,955.08	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(66.80)	
55-1571000	DEFERRED OUTFLOW OF RESOURCES	5,097.00	
55-1631000	STORM WATER IMPROVEMENTS	872,574.22	
55-1632000	DEPRECIATION - STORM WATER	(161,261.23)	
55-1651000	EQUIPMENT - STORMWATER UTILITY	175,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU	(175,244.55)	
	TOTAL ASSETS		808,583.95

LIABILITIES AND EQUITY

LIABILITIES

55-2228000	ACCRUED VACATION - STORMWATER	3,584.33	
55-2228001	DEFERRED INFLOWS OF RESOURCES	4,186.00	
55-2228002	UNFUNDED PENSION PAYABLE	6,099.00	
55-2230100	ACCRUED SICK LEAVE - STORMWATE	6,910.11	
	TOTAL LIABILITIES		20,779.44

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	774,957.11	
55-2971001	UNFUNDED PENSION ADJ.	(5,188.00)	
	REVENUE OVER EXPENDITURES - YTD	18,035.40	
	BALANCE - CURRENT DATE	787,804.51	
	TOTAL FUND EQUITY		787,804.51
	TOTAL LIABILITIES AND EQUITY		808,583.95

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	.00	9,000.00	7,500.00	(1,500.00)	120.0
55-3781 STORMWATER FEES	14,778.52	78,007.24	145,000.00	66,992.76	53.8
55-3791 INTEREST EARNINGS	253.78	1,137.45	2,800.00	1,662.55	40.6
TOTAL UTILITY REVENUES	15,032.30	88,144.69	155,300.00	67,155.31	56.8
TOTAL FUND REVENUE	15,032.30	88,144.69	155,300.00	67,155.31	56.8

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2018

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	932.12	6,907.96	14,600.00	7,692.04	47.3
55-5500-115 OVERTIME	.00	.00	1,000.00	1,000.00	.0
55-5500-130 EMPLOYEE BENEFITS	407.79	3,073.58	7,000.00	3,926.42	43.9
55-5500-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
55-5500-230 TRAVEL & TRAINING	.00	.00	800.00	800.00	.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	.00	56.03	2,200.00	2,143.97	2.6
55-5500-255 COLLECTION SYSTEM	.00	896.18	15,000.00	14,103.82	6.0
55-5500-310 PROFESSIONAL SERVICES	4,000.17	9,398.25	30,000.00	20,601.75	31.3
55-5500-450 FLOOD CONTROL	.00	.00	3,000.00	3,000.00	.0
55-5500-510 INSURANCE	358.66	358.66	500.00	141.34	71.7
55-5500-710 LAND	40,566.00	40,566.00	.00	(40,566.00)	.0
55-5500-750 NEW CONSTRUCTION	.00	8,852.63	55,100.00	46,247.37	16.1
TOTAL STORMWATER DEPARTMENT	46,264.74	70,109.29	129,700.00	59,590.71	54.1
TOTAL FUND EXPENDITURES	46,264.74	70,109.29	129,700.00	59,590.71	54.1
NET REVENUE OVER EXPENDITURES	(31,232.44)	18,035.40	25,600.00	7,564.60	70.5

HYRUM CITY CORPORATION
BALANCE SHEET
DECEMBER 31, 2018

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	15,097.80	
72-1111000	COURT BANK ACCOUNT	(5,051.89)	
	TOTAL ASSETS		<u>10,045.91</u>

LIABILITIES AND EQUITY

LIABILITIES

72-2131151	ACCTS PAY - J.P. COURT	2,249.65	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL	7,796.26	
	TOTAL LIABILITIES		<u>10,045.91</u>
	TOTAL LIABILITIES AND EQUITY		<u>10,045.91</u>