

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 MARCH 31, 2017

COMBINED CASH ACCOUNTS

| | | |
|------------|--------------------------|--------------|
| 01-1111000 | GENERAL CHECKING ACCT | 892,136.90 |
| 01-1113000 | PAYROLL CHECKING ACCOUNT | 148,238.40 |
| 01-1151000 | UNDESIGNATED CASH - PTIF | 7,660,485.64 |
| 01-1151100 | BANK OF UTAH | 2,430,655.04 |
| 01-1151500 | CERT OF DEP - WFB | 187,833.56 |
| 01-1175000 | UTILITY CASH CLEARING | 2,322.55 |

| | | |
|--|---------------------|---------------|
| | TOTAL COMBINED CASH | 11,321,672.09 |
|--|---------------------|---------------|

| | | |
|------------|-------------------------------|------------------|
| 01-1801110 | DESIGNATED CASH - SENIOR | (20,302.36) |
| 01-1801120 | DESIGNATED CASH - MUSEUM | (16,962.66) |
| 01-1801130 | DESIGNATED CASH - FIRST RESP. | (369.56) |
| 01-1801140 | DESIGNATED CASH - FIRE DEPT | (204,711.70) |
| 01-1801150 | DESIGNATED CASH - LIBRARY | (10,105.90) |
| 01-1801155 | DESIGNATED CASH - ELITE HALL | (195.00) |
| 01-1801240 | REST CASH-SEWER DEBT SERVICE | (261,082.58) |
| 01-1801250 | REST CASH-SEWER O&M RESERVE | (130,541.29) |
| 01-1801310 | DESIG CASH - FIRE STATION | (133,125.00) |
| 01-1010000 | CASH ALLOCATED TO OTHER FUNDS | (10,544,276.04) |

| | | |
|--|------------------------|-----|
| | TOTAL UNALLOCATED CASH | .00 |
|--|------------------------|-----|

CASH ALLOCATION RECONCILIATION

| | | |
|----|---------------------------------------|--------------|
| 10 | ALLOCATION TO GENERAL FUND | 536,387.67 |
| 45 | ALLOCATION TO CAPITAL PROJECTS FUND | 32,765.20 |
| 51 | ALLOCATION TO WATER UTILITY FUND | 1,657,536.48 |
| 52 | ALLOCATION TO SEWER UTILITY FUND | 1,185,132.95 |
| 53 | ALLOCATION TO ELECTRIC UTILITY FUND | 5,885,472.54 |
| 54 | ALLOCATION TO IRRIGATION UTILITY FUND | 1,050,777.24 |
| 55 | ALLOCATION TO STORMWATER FUND | 196,094.47 |
| 72 | ALLOCATION TO COURT TRUST FUND | 109.49 |

| | | |
|--|---|------------------|
| | TOTAL ALLOCATIONS TO OTHER FUNDS | 10,544,276.04 |
| | ALLOCATION FROM COMBINED CASH FUND - 01-1010000 | (10,544,276.04) |

| | | |
|--|-----------------------------------|-----|
| | ZERO PROOF IF ALLOCATIONS BALANCE | .00 |
|--|-----------------------------------|-----|

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

GENERAL FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|---------------|
| 10-1010000 | CASH IN COMBINED FUND | 536,387.67 | |
| 10-1131000 | PETTY CASH | 619.34 | |
| 10-1311000 | ACCTS REC - UTILITIES | 70,695.49 | |
| 10-1311001 | ACCTS REC - PRIOR PERIOD | 52,073.61 | |
| 10-1311410 | LEVIED PROP TAXES RECEIVABLE | 433,800.00 | |
| 10-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (874.49) | |
| 10-1561100 | PPD EXPENSE | 41,866.64 | |
| 10-1561101 | PPD EXPENSE - STAMPS | 4,520.00 | |
| 10-1571000 | DEFERRED OUTFLOW OF RESOURCES | 165,248.00 | |
| 10-1611000 | LAND - GENERAL MUNICIPAL | 912,193.55 | |
| 10-1621000 | BUILDINGS - GENERAL MUNICIPAL | 7,630,502.06 | |
| 10-1622000 | DEPRECIATION - BUILDINGS | (3,723,753.47) | |
| 10-1631000 | IMPROVE - GEN MUNICIPAL | 2,592,505.86 | |
| 10-1632000 | DEPRECIATION - IMPROVEMENTS | (1,447,013.15) | |
| 10-1651000 | EQUIPMENT - GENERAL MUNICIPAL | 2,868,839.00 | |
| 10-1652000 | DEPRECIATION - EQUIPMENT | (1,949,331.17) | |
| 10-1661000 | INFRASTRUCTURE - ROADS | 6,062,514.65 | |
| 10-1662000 | DEPRECIATION - ROADS | (3,135,104.97) | |
| 10-1671000 | INFRASTRUCTURE-SIDEWALKS | 1,904,819.53 | |
| 10-1672000 | DEPRECIATION - SIDEWALKS | (1,387,559.76) | |
| 10-1681000 | INFRASTRUCTURE-CURB & GUTTER | 1,209,738.56 | |
| 10-1682000 | DEPRECIATION - CURB & GUTTER | (900,689.52) | |
| 10-1711000 | CONSTRUCTION IN PROGRESS | 456,067.51 | |
| 10-1801110 | DESIGNATED CASH - SENIOR | 20,302.36 | |
| 10-1801120 | DESIGNATED CASH - MUSEUM | 16,962.66 | |
| 10-1801130 | DESIGNATED CASH - FIRST RESP. | 369.56 | |
| 10-1801140 | DESIGNATED CASH - FIRE DEPT | 204,711.70 | |
| 10-1801150 | DESIG CASH - LIBRARY | 10,105.90 | |
| 10-1801155 | DESIG CASH - ELITE HALL | 195.00 | |
| 10-1841000 | SPEC FUND AMTS TO BE PROVIDED | 211,791.85 | |
| | | | |
| | TOTAL ASSETS | | 12,862,503.97 |

LIABILITIES AND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

GENERAL FUND

LIABILITIES

| | | | | |
|------------|-------------------------------|---|------------|--------------|
| 10-2131000 | ACCTS PAY - GENERAL | (| .01) | |
| 10-2131110 | ACCTS PAY - CONTRACTOR DEP | | | 249,072.38 |
| 10-2131130 | ACCTS PAY - PARK DEPOSITS | | | 2,450.00 |
| 10-2131140 | ACCTS PAY - DISPATCH | | | 1,986.29 |
| 10-2131150 | ACCTS PAY - OTHER | | | 3,930.99 |
| 10-2131160 | ZONING/SUBDIVISION DEPOSITS | | | 36,342.27 |
| 10-2220000 | INSURANCE - CITY PORTION | (| 3.79) | |
| 10-2220200 | ULGT INSURANCE - CITY PORTION | | | .50 |
| 10-2222000 | DISABILITY INSURANCE PAYABLE | (| .10) | |
| 10-2224000 | WORKER'S COMPENSATION PAYABLE | (| 19,411.47) | |
| 10-2226000 | INSURANCE - EMPLOYEE PORTION | | | 3.99 |
| 10-2227000 | TRUST INSURANCE-EMPLOYEE | | | .27 |
| 10-2228000 | ACCRUED VAC PAY - GENERAL | | | 62,706.79 |
| 10-2228001 | DEFERRED INFLOWS OF RESOURCES | | | 35,996.00 |
| 10-2228002 | UNFUNDED PENSION PAYABLE | | | 343,379.00 |
| 10-2229000 | CONSECO INSURANCE PAYABLE | (| .07) | |
| 10-2230100 | ACCRUED SICK LEAVE - GENERAL | | | 149,085.06 |
| 10-2240000 | UNEARNED PROPERTY TAXES | | | 433,800.00 |
| 10-2411050 | STATE ASSESSMENT PAYABLE | (| 220.02) | |
| 10-2411105 | NON-UTILITY SALES TAX | | | 58.56 |
| | | | | 1,299,176.64 |

TOTAL LIABILITIES

1,299,176.64

FUND EQUITY

| | | | | |
|------------------------------|---------------------------------|---------------|--|---------------|
| UNAPPROPRIATED FUND BALANCE: | | | | |
| 10-2951000 | GEN FUND - PRIOR YR UNAPPROP | 508,207.97 | | |
| 10-2951060 | GENERAL FUND - DESIGNATED | 252,647.18 | | |
| 10-2971000 | INVEST IN GENERAL FIXED ASSETS | 11,093,728.68 | | |
| 10-2971001 | UNFUNDED PENSION ADJ. | (214,127.00) | | |
| | REVENUE OVER EXPENDITURES - YTD | (77,129.50) | | |
| | | | | 11,563,327.33 |
| | BALANCE - CURRENT DATE | | | 11,563,327.33 |
| | TOTAL FUND EQUITY | | | 11,563,327.33 |
| | TOTAL LIABILITIES AND EQUITY | | | 12,862,503.97 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---|-------------------|---------------------|---------------------|--------------------|--------------|
| <u>TAXES</u> | | | | | |
| 10-3110 GEN PROPERTY TAXES - CURRENT | 1,482.18 | 349,070.85 | 433,835.00 | 84,764.15 | 80.5 |
| 10-3115 FEE IN LIEU | 2,630.03 | 30,380.07 | 55,000.00 | 24,619.93 | 55.2 |
| 10-3120 GEN PROP TAXES - DELINQUENT | .00 | 10,672.91 | 20,000.00 | 9,327.09 | 53.4 |
| 10-3130 GENERAL SALES TAX | 75,992.17 | 751,648.83 | 900,000.00 | 148,351.17 | 83.5 |
| 10-3140 FRANCHISE TAXES | 1,266.83 | 31,349.24 | 40,000.00 | 8,650.76 | 78.4 |
| 10-3145 ENERGY SALES AND USE TAX | 24,560.18 | 250,579.03 | 400,000.00 | 149,420.97 | 62.6 |
| 10-3150 MASS TRANSIT TAX | .00 | 58,619.56 | 125,000.00 | 66,380.44 | 46.9 |
| TOTAL TAXES | 105,931.39 | 1,482,320.49 | 1,973,835.00 | 491,514.51 | 75.1 |
| <u>LICENSES AND PERMITS</u> | | | | | |
| 10-3210 BUSINESS LICENSES | 712.50 | 15,190.75 | 14,000.00 | (1,190.75) | 108.5 |
| 10-3221 BUILDING PERMITS | 1,061.40 | 22,676.40 | 20,000.00 | (2,676.40) | 113.4 |
| 10-3225 ANIMAL LICENSES | 2,746.00 | 9,666.12 | 10,000.00 | 333.88 | 96.7 |
| TOTAL LICENSES AND PERMITS | 4,519.90 | 47,533.27 | 44,000.00 | (3,533.27) | 108.0 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 10-3340 STATE - FEDERAL GRANTS | 6,169.80 | 43,198.80 | 160,300.00 | 117,101.20 | 27.0 |
| 10-3356 CLASS C ROAD ALLOTMENT | 39,760.96 | 195,722.90 | 330,000.00 | 134,277.10 | 59.3 |
| 10-3370 COUNTY FIRE GRANT | .00 | 15,115.71 | 15,200.00 | 84.29 | 99.5 |
| TOTAL INTERGOVERNMENTAL REVENUES | 45,930.76 | 254,037.41 | 505,500.00 | 251,462.59 | 50.3 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 10-3413 ZONING & SUBDIVISION FEES | 1,895.00 | 47,576.97 | 30,000.00 | (17,576.97) | 158.6 |
| 10-3415 SALE OF MAPS & PUBLICATIONS | 75.66 | 602.33 | 5,000.00 | 4,397.67 | 12.1 |
| 10-3422 SPECIAL PROTECTIVE SERVICES | .00 | 102,412.25 | 75,000.00 | (27,412.25) | 136.6 |
| 10-3440 SOLID WASTE COLLECTION | 50,854.02 | 453,627.68 | 600,000.00 | 146,372.32 | 75.6 |
| 10-3455 ANIMAL CONTROL FEES | 175.00 | 1,995.00 | 3,000.00 | 1,005.00 | 66.5 |
| 10-3473 RECREATION REVENUES | 530.00 | 8,400.73 | 20,000.00 | 11,599.27 | 42.0 |
| 10-3474 COMMUNITY PROGRESS REVENUES | 550.00 | 790.00 | 2,000.00 | 1,210.00 | 39.5 |
| 10-3475 YOUTH COUNCIL ACTIVITIES | .00 | 1,870.30 | 3,000.00 | 1,129.70 | 62.3 |
| 10-3476 LIBRARY USE FEES | 175.00 | 17,780.00 | 40,000.00 | 22,220.00 | 44.5 |
| 10-3477 ROAD IMPACT FEES | 1,558.00 | 42,066.00 | 15,600.00 | (26,466.00) | 269.7 |
| 10-3479 PARK IMPACT FEES | 22,170.00 | 165,756.00 | 66,600.00 | (99,156.00) | 248.9 |
| 10-3480 CEMETERY | 4,100.00 | 30,600.00 | 25,000.00 | (5,600.00) | 122.4 |
| 10-3490 MISCELLANEOUS | 312.04 | 26,394.18 | 35,000.00 | 8,605.82 | 75.4 |
| TOTAL CHARGES FOR SERVICES | 82,394.72 | 899,871.44 | 920,200.00 | 20,328.56 | 97.8 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|-------------------|---------------------|---------------------|---------------------|-------------|
| <u>FINES AND FORFEITURES</u> | | | | | |
| 10-3510 COURT FINES | 6,390.72 | 52,426.09 | 90,000.00 | 37,573.91 | 58.3 |
| 10-3512 LIBRARY FINES | 288.35 | 4,093.20 | 5,000.00 | 906.80 | 81.9 |
| 10-3513 PARKING TICKETS | 75.00 | 474.00 | 2,500.00 | 2,026.00 | 19.0 |
| TOTAL FINES AND FORFEITURES | 6,754.07 | 56,993.29 | 97,500.00 | 40,506.71 | 58.5 |
| <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 10-3610 INTEREST EARNINGS | 510.21 | 4,932.22 | 4,000.00 | (932.22) | 123.3 |
| 10-3620 BUILDING & FACILITY RENTS | 2,845.00 | 23,493.78 | 30,000.00 | 6,506.22 | 78.3 |
| 10-3622 LIBRARY ROOM RENTAL FEES | 10.00 | 60.00 | 100.00 | 40.00 | 60.0 |
| 10-3640 SALE OF FIXED ASSETS | .00 | 63,598.00 | 250,000.00 | 186,402.00 | 25.4 |
| 10-3650 SALE OF MATERIAL & SUPPLIES | 896.40 | 9,362.07 | 10,000.00 | 637.93 | 93.6 |
| 10-3651 SALE OF LIBRARY MAT'L & BOOKS | 51.00 | 406.95 | 1,000.00 | 593.05 | 40.7 |
| 10-3652 LIBRARY COPY & LAMINATING FEES | 187.00 | 1,083.00 | 2,000.00 | 917.00 | 54.2 |
| TOTAL MISCELLANEOUS REVENUES | 4,499.61 | 102,936.02 | 297,100.00 | 194,163.98 | 34.7 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | |
| 10-3830 TRANSFERS - UTILITY | .00 | .00 | 300,000.00 | 300,000.00 | .0 |
| 10-3870 CONTRIBUTIONS - PRIVATE | 555.06 | 7,749.55 | 15,000.00 | 7,250.45 | 51.7 |
| 10-3871 CONTRIBUTIONS - SR. CIT. TRIPS | 1,350.00 | 7,007.00 | 5,000.00 | (2,007.00) | 140.1 |
| 10-3872 CONTRIBUTIONS - NEW LIBRARY | .00 | 2,147.37 | 13,500.00 | 11,352.63 | 15.9 |
| 10-3874 DONATIONS - ELITE HALL | .00 | 2,285.89 | 10,000.00 | 7,714.11 | 22.9 |
| 10-3875 CONTRIBUTIONS - MUSEUM | 700.00 | 6,440.00 | 10,000.00 | 3,560.00 | 64.4 |
| 10-3876 CONTRIBUTIONS - MISC. | 1,271.00 | 4,599.74 | 10,000.00 | 5,400.26 | 46.0 |
| 10-3891 CONTRIBUTIONS - DESIGNATED GF | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 10-3893 TRANS FM/TO GEN FUND UNAPPROP | .00 | .00 | 294,874.00 | 294,874.00 | .0 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | 3,876.06 | 30,229.55 | 678,374.00 | 648,144.45 | 4.5 |
| TOTAL FUND REVENUE | 253,906.51 | 2,873,921.47 | 4,516,509.00 | 1,642,587.53 | 63.6 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-----------------|------------------|------------------|------------------|-------------|
| <u>CITY COUNCIL</u> | | | | | |
| 10-4110-110 SALARY & WAGES | 2,000.00 | 18,000.00 | 24,000.00 | 6,000.00 | 75.0 |
| 10-4110-130 EMPLOYEE BENEFITS | 153.00 | 1,377.00 | 2,600.00 | 1,223.00 | 53.0 |
| 10-4110-230 TRAVEL & MEETINGS | 885.00 | 3,460.61 | 9,800.00 | 6,339.39 | 35.3 |
| 10-4110-510 INSURANCE | .00 | 282.47 | 300.00 | 17.53 | 94.2 |
| 10-4110-610 MISCELLANEOUS | .00 | .00 | 300.00 | 300.00 | .0 |
| TOTAL CITY COUNCIL | 3,038.00 | 23,120.08 | 37,000.00 | 13,879.92 | 62.5 |
| <u>J. P. COURT</u> | | | | | |
| 10-4120-110 SALARY & WAGES | 3,584.40 | 34,464.63 | 48,500.00 | 14,035.37 | 71.1 |
| 10-4120-115 OVERTIME | .00 | 13.94 | .00 | (13.94) | .0 |
| 10-4120-130 EMPLOYEE BENEFITS | 906.22 | 8,717.82 | 11,500.00 | 2,782.18 | 75.8 |
| 10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 25.00 | 944.02 | 650.00 | (294.02) | 145.2 |
| 10-4120-230 TRAVEL & TRAINING | 96.30 | 2,059.75 | 3,000.00 | 940.25 | 68.7 |
| 10-4120-240 OFFICE SUPPLIES & EXPENSE | .00 | 598.23 | 1,300.00 | 701.77 | 46.0 |
| 10-4120-250 EQUIP SUPPLIES & MAINTENANCE | 177.05 | 934.52 | 700.00 | (234.52) | 133.5 |
| 10-4120-280 TELEPHONE | 40.01 | 361.38 | 1,700.00 | 1,338.62 | 21.3 |
| 10-4120-510 INSURANCE | .00 | 564.46 | 550.00 | (14.46) | 102.6 |
| 10-4120-610 MISCELLANEOUS SUPPLIES | 19.95 | 109.49 | 100.00 | (9.49) | 109.5 |
| 10-4120-620 WITNESS, JURY & BALIFF FEES | .00 | 736.36 | 5,000.00 | 4,263.64 | 14.7 |
| TOTAL J. P. COURT | 4,848.93 | 49,504.60 | 73,000.00 | 23,495.40 | 67.8 |
| <u>MAYOR</u> | | | | | |
| 10-4130-110 SALARY & WAGES | 1,000.00 | 9,000.00 | 12,000.00 | 3,000.00 | 75.0 |
| 10-4130-130 EMPLOYEE BENEFITS | 192.40 | 1,731.60 | 2,800.00 | 1,068.40 | 61.8 |
| 10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | 350.00 | 500.00 | 150.00 | 70.0 |
| 10-4130-230 TRAVEL & MEETINGS | 397.01 | 2,838.92 | 4,500.00 | 1,661.08 | 63.1 |
| 10-4130-240 OFFICE SUPPLIES & EXPENSE | 16.58 | 64.13 | 100.00 | 35.87 | 64.1 |
| 10-4130-280 TELEPHONE | 32.39 | 259.11 | 400.00 | 140.89 | 64.8 |
| 10-4130-510 INSURANCE | .00 | 148.60 | 200.00 | 51.40 | 74.3 |
| 10-4130-610 MISCELLANEOUS | .00 | 145.65 | 500.00 | 354.35 | 29.1 |
| TOTAL MAYOR | 1,638.38 | 14,538.01 | 21,000.00 | 6,461.99 | 69.2 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|------------------|-------------|
| <u>ADMINISTRATION</u> | | | | | |
| 10-4140-110 SALARY & WAGES | 7,377.07 | 70,472.03 | 96,500.00 | 26,027.97 | 73.0 |
| 10-4140-115 OVERTIME | 464.37 | 4,048.10 | 3,000.00 | (1,048.10) | 134.9 |
| 10-4140-130 EMPLOYEE BENEFITS | 3,131.78 | 30,449.82 | 41,000.00 | 10,550.18 | 74.3 |
| 10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 50.00 | 709.68 | 1,000.00 | 290.32 | 71.0 |
| 10-4140-220 PUBLIC NOTICES | .00 | 586.39 | 1,000.00 | 413.61 | 58.6 |
| 10-4140-230 TRAVEL & TRAINING | .00 | 1,856.38 | 2,500.00 | 643.62 | 74.3 |
| 10-4140-240 OFFICE SUPPLIES & EXPENSE | 35.62 | 1,914.10 | 5,000.00 | 3,085.90 | 38.3 |
| 10-4140-250 EQUIP SUPPLIES & MAINTENANCE | 673.82 | 2,704.56 | 4,500.00 | 1,795.44 | 60.1 |
| 10-4140-280 TELEPHONE | 115.65 | 1,039.12 | 2,100.00 | 1,060.88 | 49.5 |
| 10-4140-285 INTERNET SERVICE | .00 | .00 | 1,250.00 | 1,250.00 | .0 |
| 10-4140-310 PROFESSIONAL SERVICES | 6,682.34 | 21,359.41 | 30,000.00 | 8,640.59 | 71.2 |
| 10-4140-510 INSURANCE & BONDS | .00 | 1,254.47 | 1,300.00 | 45.53 | 96.5 |
| 10-4140-610 MISCELLANEOUS | 148.00 | 345.72 | 500.00 | 154.28 | 69.1 |
| TOTAL ADMINISTRATION | 18,678.65 | 136,739.78 | 189,650.00 | 52,910.22 | 72.1 |
| <u>NON DEPARTMENTAL</u> | | | | | |
| 10-4150-210 MEMBERSHIPS | .00 | 3,507.94 | 3,500.00 | (7.94) | 100.2 |
| 10-4150-220 PUBLIC NOTICES | .00 | 1,742.20 | 4,300.00 | 2,557.80 | 40.5 |
| 10-4150-310 PROFESSIONAL SERVICES | .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 | .00 | 10,377.14 | 13,050.00 | 2,672.86 | 79.5 |
| <u>GENERAL GOVERNMENT BUILDINGS</u> | | | | | |
| 10-4160-110 SALARY & WAGES | 334.31 | 3,342.84 | 7,200.00 | 3,857.16 | 46.4 |
| 10-4160-130 EMPLOYEE BENEFITS | 89.33 | 892.98 | 1,900.00 | 1,007.02 | 47.0 |
| 10-4160-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 293.46 | 2,000.00 | 1,706.54 | 14.7 |
| 10-4160-260 BLDG & GROUNDS SUP & MAINT | 1,110.30 | 4,811.80 | 13,000.00 | 8,188.20 | 37.0 |
| 10-4160-261 CVC/ELITE HALL CLEANING | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 10-4160-270 UTILITIES | 1,083.56 | 3,984.02 | .00 | (3,984.02) | .0 |
| 10-4160-510 INSURANCE | .00 | 5,557.49 | 5,200.00 | (357.49) | 106.9 |
| 10-4160-610 MISCELLANEOUS | .00 | 1,921.68 | 1,000.00 | (921.68) | 192.2 |
| 10-4160-620 MISCELLANEOUS SERVICES | 75.00 | 1,000.00 | 1,000.00 | .00 | 100.0 |
| 10-4160-720 BUILDING IMPROVEMENTS | .00 | 1,250.00 | 10,000.00 | 8,750.00 | 12.5 |
| TOTAL GENERAL GOVERNMENT BUILDING | 2,692.50 | 23,054.27 | 54,300.00 | 31,245.73 | 42.5 |
| <u>ELECTION</u> | | | | | |
| 10-4170-220 PUBLIC NOTICES | .00 | 120.20 | 100.00 | (20.20) | 120.2 |
| 10-4170-240 ELECTION SUPPLIES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4170-620 ELECTION SERVICES | .00 | .00 | 100.00 | 100.00 | .0 |
| TOTAL ELECTION | .00 | 120.20 | 300.00 | 179.80 | 40.1 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|-------------------|-------------------|-----------------|-------------|
| <u>PLANNING COMMISSION</u> | | | | | |
| 10-4180-110 SALARY & WAGES | 1,896.65 | 18,581.05 | 26,000.00 | 7,418.95 | 71.5 |
| 10-4180-115 OVERTIME | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4180-130 EMPLOYEE BENEFITS | 731.14 | 7,293.28 | 10,600.00 | 3,306.72 | 68.8 |
| 10-4180-220 PUBLIC NOTICES | .00 | 1,184.23 | 500.00 | (684.23) | 236.9 |
| 10-4180-230 TRAVEL & TRAINING | .00 | 320.00 | 500.00 | 180.00 | 64.0 |
| 10-4180-240 OFFICE SUPPLIES & EXPENSE | .00 | 85.00 | 300.00 | 215.00 | 28.3 |
| 10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN | 20.70 | 45.70 | 100.00 | 54.30 | 45.7 |
| 10-4180-280 TELEPHONE | 27.69 | 249.06 | 350.00 | 100.94 | 71.2 |
| 10-4180-310 PROFESSIONAL SERVICES | 2,283.25 | 13,284.75 | 10,000.00 | (3,284.75) | 132.9 |
| 10-4180-510 INSURANCE | .00 | 466.38 | 500.00 | 33.62 | 93.3 |
| 10-4180-610 MISCELLANEOUS | .00 | 728.36 | 700.00 | (28.36) | 104.1 |
| TOTAL PLANNING COMMISSION | 4,959.43 | 42,237.81 | 49,750.00 | 7,512.19 | 84.9 |
| <u>LAW ENFORCEMENT</u> | | | | | |
| 10-4210-310 CONTRACT SERVICES | .00 | 273,709.20 | 275,000.00 | 1,290.80 | 99.5 |
| TOTAL LAW ENFORCEMENT | .00 | 273,709.20 | 275,000.00 | 1,290.80 | 99.5 |
| <u>EMERGENCY MANAGMENT SERVICES</u> | | | | | |
| 10-4212-110 SALARY & WAGES | 421.57 | 3,794.13 | 5,100.00 | 1,305.87 | 74.4 |
| 10-4212-130 EMPLOYEE BENEFITS | 32.25 | 290.25 | 600.00 | 309.75 | 48.4 |
| 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 | 547.99 | 671.84 | 2,000.00 | 1,328.16 | 33.6 |
| 10-4212-510 INSURANCE | .00 | 93.90 | 100.00 | 6.10 | 93.9 |
| 10-4212-610 MISCELLANEOUS | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4212-740 EQUIPMENT | 1,382.50 | 1,382.50 | 2,000.00 | 617.50 | 69.1 |
| TOTAL EMERGENCY MANAGMENT SERVIC | 2,384.31 | 6,232.62 | 11,300.00 | 5,067.38 | 55.2 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|------------------|-------------------|------------------|-------------|
| <u>FIRST RESPONDERS</u> | | | | | |
| 10-4215-110 SALARY & WAGES | 565.72 | 15,506.48 | 15,000.00 | (506.48) | 103.4 |
| 10-4215-130 EMPLOYEE BENEFITS | 43.28 | 1,186.29 | 1,500.00 | 313.71 | 79.1 |
| 10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | 375.19 | 200.00 | (175.19) | 187.6 |
| 10-4215-230 TRAVEL & TRAINING | .00 | 5,823.88 | 10,300.00 | 4,476.12 | 56.5 |
| 10-4215-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 150.00 | 150.00 | .0 |
| 10-4215-250 EQUIP SUPPLIES & MAINTENANCE | 629.60 | 3,056.15 | 6,000.00 | 2,943.85 | 50.9 |
| 10-4215-280 TELEPHONE | 92.86 | 835.26 | 1,200.00 | 364.74 | 69.6 |
| 10-4215-310 PROFESSIONAL SERVICES | .00 | 30.00 | 300.00 | 270.00 | 10.0 |
| 10-4215-510 INSURANCE | .00 | 2,495.15 | 2,300.00 | (195.15) | 108.5 |
| 10-4215-610 MISCELLANEOUS | .00 | 400.00 | 200.00 | (200.00) | 200.0 |
| 10-4215-740 EQUIPMENT | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL FIRST RESPONDERS | 1,331.46 | 29,708.40 | 39,150.00 | 9,441.60 | 75.9 |
| <u>FIRE DEPARTMENT</u> | | | | | |
| 10-4220-110 SALARY & WAGES | 438.94 | 33,373.16 | 35,500.00 | 2,126.84 | 94.0 |
| 10-4220-130 EMPLOYEE BENEFITS | 33.57 | 2,552.98 | 3,000.00 | 447.02 | 85.1 |
| 10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | 42.00 | 1,000.00 | 958.00 | 4.2 |
| 10-4220-220 PUBLIC NOTICES | .00 | 46.56 | 200.00 | 153.44 | 23.3 |
| 10-4220-230 TRAVEL & TRAINING | 52.31 | 4,063.22 | 9,000.00 | 4,936.78 | 45.2 |
| 10-4220-240 OFFICE SUPPLIES & EXPENSE | .00 | 8.04 | 500.00 | 491.96 | 1.6 |
| 10-4220-250 EQUIP SUPPLIES & MAINTENANCE | 2,048.93 | 13,701.02 | 25,000.00 | 11,298.98 | 54.8 |
| 10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN | .00 | 3,952.12 | 2,500.00 | (1,452.12) | 158.1 |
| 10-4220-270 UTILITIES | 762.41 | 3,748.60 | 4,500.00 | 751.40 | 83.3 |
| 10-4220-280 TELEPHONE | 155.75 | 1,766.91 | 2,500.00 | 733.09 | 70.7 |
| 10-4220-285 INTERNET SERVICE | 67.61 | 1,332.87 | 900.00 | (432.87) | 148.1 |
| 10-4220-310 PROFESSIONAL SERVICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4220-510 INSURANCE | .00 | 11,904.15 | 11,000.00 | (904.15) | 108.2 |
| 10-4220-610 MISCELLANEOUS | .00 | 1,336.80 | 1,500.00 | 163.20 | 89.1 |
| 10-4220-740 EQUIPMENT | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| TOTAL FIRE DEPARTMENT | 3,559.52 | 77,828.43 | 101,100.00 | 23,271.57 | 77.0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>ANIMAL CONTROL</u> | | | | | |
| 10-4253-110 SALARY & WAGES | 1,715.23 | 19,805.80 | 22,500.00 | 2,694.20 | 88.0 |
| 10-4253-130 EMPLOYEE BENEFITS | 128.15 | 1,487.57 | 2,500.00 | 1,012.43 | 59.5 |
| 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 | 37.45 | 1,441.30 | 3,000.00 | 1,558.70 | 48.0 |
| 10-4253-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 10.88 | 500.00 | 489.12 | 2.2 |
| 10-4253-280 TELEPHONE | 40.00 | 320.00 | 1,000.00 | 680.00 | 32.0 |
| 10-4253-310 PROFESSIONAL SERVICES | 429.00 | 2,108.10 | 3,500.00 | 1,391.90 | 60.2 |
| 10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | 173.57 | 350.00 | 176.43 | 49.6 |
| 10-4253-510 INSURANCE | .00 | 249.72 | 250.00 | .28 | 99.9 |
| 10-4253-610 MISCELLANEOUS | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4253-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL ANIMAL CONTROL | 2,349.83 | 25,596.94 | 34,380.00 | 8,783.06 | 74.5 |
| <u>ROADS</u> | | | | | |
| 10-4410-110 SALARY & WAGES | 5,811.46 | 55,300.53 | 80,000.00 | 24,699.47 | 69.1 |
| 10-4410-115 OVERTIME | 1,460.33 | 15,521.75 | 10,000.00 | (5,521.75) | 155.2 |
| 10-4410-120 SEASONAL/TEMPORARY EMPLOYEES | 1,331.20 | 8,741.55 | 12,000.00 | 3,258.45 | 72.9 |
| 10-4410-130 EMPLOYEE BENEFITS | 3,550.13 | 36,955.24 | 48,500.00 | 11,544.76 | 76.2 |
| 10-4410-230 TRAVEL | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-4410-240 OFFICE SUPPLIES & EXPENSE | .00 | 1.36 | 100.00 | 98.64 | 1.4 |
| 10-4410-250 EQUIP SUPPLIES & MAINTENANCE | 11,108.91 | 25,888.52 | 20,000.00 | (5,888.52) | 129.4 |
| 10-4410-260 BLDG & GROUNDS SUP & MAINT | .00 | 274.96 | 1,500.00 | 1,225.04 | 18.3 |
| 10-4410-270 UTILITIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4410-280 TELEPHONE | 46.34 | 446.72 | 800.00 | 353.28 | 55.8 |
| 10-4410-310 PROFESSIONAL SERVICES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-4410-410 ROAD MAINTENANCE | 265.00 | 11,979.39 | 35,000.00 | 23,020.61 | 34.2 |
| 10-4410-450 PUBLIC SAFETY SUPPLIES | .00 | 39,628.44 | 30,000.00 | (9,628.44) | 132.1 |
| 10-4410-480 SIDEWALK CONST & MAINT | .00 | 8,965.58 | 33,700.00 | 24,734.42 | 26.6 |
| 10-4410-481 STREET TREE MAINTENANCE | .00 | 11,921.00 | 20,000.00 | 8,079.00 | 59.6 |
| 10-4410-510 INSURANCE | .00 | 7,783.66 | 8,000.00 | 216.34 | 97.3 |
| 10-4410-610 MISCELLANEOUS SUPPLIES | 31.86 | 189.99 | 500.00 | 310.01 | 38.0 |
| 10-4410-620 MISCELLANEOUS SERVICES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4410-740 EQUIPMENT | 355.25 | 17,305.25 | 110,000.00 | 92,694.75 | 15.7 |
| 10-4410-750 OTHER IMPROVEMENTS | .00 | 202,082.42 | 192,200.00 | (9,882.42) | 105.1 |
| TOTAL ROADS | 23,960.48 | 442,986.36 | 607,400.00 | 164,413.64 | 72.9 |
| <u>SOLID WASTE COLLECTION</u> | | | | | |
| 10-4420-240 OFFICE SUPPLIES & EXPENSE | .00 | 56.40 | 3,000.00 | 2,943.60 | 1.9 |
| 10-4420-310 CONTRACT SERVICES | 91,900.99 | 414,521.40 | 530,000.00 | 115,478.60 | 78.2 |
| 10-4420-311 COMMUNITY CLEAN UP | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL SOLID WASTE COLLECTION | 91,900.99 | 414,577.80 | 538,000.00 | 123,422.20 | 77.1 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|------------------|-------------------|-------------------|-------------------|-------------|
| <u>SHOP</u> | | | | | |
| 10-4440-110 SALARY & WAGES | 999.05 | 10,140.53 | 13,200.00 | 3,059.47 | 76.8 |
| 10-4440-115 OVERTIME | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4440-130 EMPLOYEE BENEFITS | 627.47 | 5,637.92 | 8,200.00 | 2,562.08 | 68.8 |
| 10-4440-250 EQUIP SUPPLIES & MAINTENANCE | 947.86 | 5,210.12 | 6,500.00 | 1,289.88 | 80.2 |
| 10-4440-280 TELEPHONE | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | 339.70 | 1,000.00 | 660.30 | 34.0 |
| 10-4440-510 INSURANCE | .00 | 369.38 | 500.00 | 130.62 | 73.9 |
| 10-4440-610 MISCELLANEOUS | .00 | 87.10 | 100.00 | 12.90 | 87.1 |
| TOTAL SHOP | 2,574.38 | 21,784.75 | 30,200.00 | 8,415.25 | 72.1 |
| <u>PARKS</u> | | | | | |
| 10-4510-110 SALARY & WAGES | 8,120.40 | 78,367.98 | 102,400.00 | 24,032.02 | 76.5 |
| 10-4510-115 OVERTIME | .00 | 701.36 | 2,800.00 | 2,098.64 | 25.1 |
| 10-4510-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | 26,288.11 | 45,000.00 | 18,711.89 | 58.4 |
| 10-4510-130 EMPLOYEE BENEFITS | 5,240.09 | 49,977.16 | 71,000.00 | 21,022.84 | 70.4 |
| 10-4510-230 TRAVEL & TRAINING | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4510-250 EQUIPMENT SUPPLIES & MAINT | 1,940.29 | 17,158.96 | 15,000.00 | (2,158.96) | 114.4 |
| 10-4510-260 BLDG & GROUNDS SUP & MAINT | 121.00 | 28,933.86 | 33,000.00 | 4,066.14 | 87.7 |
| 10-4510-280 TELEPHONE | 74.21 | 667.59 | 900.00 | 232.41 | 74.2 |
| 10-4510-310 PROFESSIONAL SERVICES | .00 | 117.00 | 2,000.00 | 1,883.00 | 5.9 |
| 10-4510-510 INSURANCE | .00 | 5,974.62 | 6,000.00 | 25.38 | 99.6 |
| 10-4510-610 MISCELLANEOUS SUPPLIES | .00 | 8.00 | 400.00 | 392.00 | 2.0 |
| 10-4510-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4510-730 PARK IMPROVEMENTS | 2,379.00 | 23,549.85 | 45,500.00 | 21,950.15 | 51.8 |
| 10-4510-731 PARK IMPROVEMENTS BLACKSMITH | 1,800.00 | 52,304.73 | 90,000.00 | 37,695.27 | 58.1 |
| 10-4510-740 EQUIPMENT | .00 | 46,057.87 | 37,000.00 | (9,057.87) | 124.5 |
| TOTAL PARKS | 19,674.99 | 330,107.09 | 451,800.00 | 121,692.91 | 73.1 |
| <u>ENGINEERING</u> | | | | | |
| 10-4550-110 SALARY & WAGES | 642.72 | 6,024.62 | 7,900.00 | 1,875.38 | 76.3 |
| 10-4550-130 EMPLOYEE BENEFITS | 283.58 | 2,616.38 | 3,650.00 | 1,033.62 | 71.7 |
| 10-4550-230 TRAVEL & MEETINGS | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4550-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 50.00 | 50.00 | .0 |
| 10-4550-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 215.21 | 800.00 | 584.79 | 26.9 |
| 10-4550-280 TELEPHONE | 27.69 | 249.06 | 300.00 | 50.94 | 83.0 |
| 10-4550-310 PROFESSIONAL SERVICES | .00 | 1,085.00 | 4,000.00 | 2,915.00 | 27.1 |
| 10-4550-510 INSURANCE | .00 | 1,019.37 | 1,000.00 | (19.37) | 101.9 |
| 10-4550-610 MISCELLANEOUS | .00 | .00 | 50.00 | 50.00 | .0 |
| TOTAL ENGINEERING | 953.99 | 11,209.64 | 17,950.00 | 6,740.36 | 62.5 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-----------------|------------------|------------------|--------------------|--------------|
| <u>RECREATION</u> | | | | | |
| 10-4561-120 SEASONAL/TEMPORARY EMPLOYEES | 1,000.00 | 3,750.00 | 6,000.00 | 2,250.00 | 62.5 |
| 10-4561-130 EMPLOYEE BENEFITS | 76.50 | 286.88 | 700.00 | 413.12 | 41.0 |
| 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 | 77.31 | 77.31 | 500.00 | 422.69 | 15.5 |
| 10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 10-4561-481 FIELD PREPARATION SUPPLIES | .00 | 6,000.00 | 7,000.00 | 1,000.00 | 85.7 |
| 10-4561-510 INSURANCE | .00 | 1,582.16 | 1,600.00 | 17.84 | 98.9 |
| 10-4561-609 TOURNAMENT REGISTRATION | .00 | 314.60 | 1,000.00 | 685.40 | 31.5 |
| 10-4561-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 800.00 | 800.00 | .0 |
| 10-4561-620 MISCELLANEOUS SERVICES | .00 | 400.50 | 10,000.00 | 9,599.50 | 4.0 |
| TOTAL RECREATION | 1,153.81 | 12,411.45 | 33,900.00 | 21,488.55 | 36.6 |
| <u>MUSEUM</u> | | | | | |
| 10-4562-110 SALARY & WAGES | 3,319.24 | 21,647.65 | 21,900.00 | 252.35 | 98.9 |
| 10-4562-130 EMPLOYEE BENEFITS | 647.16 | 4,635.31 | 5,350.00 | 714.69 | 86.6 |
| 10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 115.00 | 464.63 | 375.00 | (89.63) | 123.9 |
| 10-4562-220 MUSEUM PROMOTION | 56.65 | 637.01 | 600.00 | (37.01) | 106.2 |
| 10-4562-230 TRAVEL | .00 | 596.80 | 500.00 | (96.80) | 119.4 |
| 10-4562-240 OFFICE SUPPLIES | .00 | 431.51 | 450.00 | 18.49 | 95.9 |
| 10-4562-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 1,220.90 | 650.00 | (570.90) | 187.8 |
| 10-4562-260 BLDG & GRNDS SUPPLIES & MAINT | 249.99 | 376.02 | 100.00 | (276.02) | 376.0 |
| 10-4562-280 TELEPHONE | 52.00 | 468.00 | 650.00 | 182.00 | 72.0 |
| 10-4562-310 CONTRACT SERVICES | .00 | 57.40 | 3,000.00 | 2,942.60 | 1.9 |
| 10-4562-480 MUSEUM ARTIFACTS & MATERIALS | 520.19 | 615.13 | 700.00 | 84.87 | 87.9 |
| 10-4562-510 INSURANCE | .00 | 466.76 | 600.00 | 133.24 | 77.8 |
| 10-4562-610 MISCELLANEOUS | 257.04 | 960.98 | 1,000.00 | 39.02 | 96.1 |
| 10-4562-720 BUILDING IMPROVEMENTS | 1,622.00 | 19,935.54 | 15,000.00 | (4,935.54) | 132.9 |
| TOTAL MUSEUM | 6,839.27 | 52,513.64 | 50,875.00 | (1,638.64) | 103.2 |
| <u>YOUTH COUNCIL</u> | | | | | |
| 10-4563-210 MEMBERSHIPS | .00 | .00 | 50.00 | 50.00 | .0 |
| 10-4563-230 TRAVEL & TRAINING | 3,565.50 | 3,705.31 | 3,500.00 | (205.31) | 105.9 |
| 10-4563-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 532.31 | 500.00 | (32.31) | 106.5 |
| 10-4563-610 MISCELLANEOUS SUPPLIES | (2,808.00) | 1,260.90 | 4,000.00 | 2,739.10 | 31.5 |
| 10-4563-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL YOUTH COUNCIL | 757.50 | 5,498.52 | 8,550.00 | 3,051.48 | 64.3 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|-----------------|------------------|-------------------|------------------|-------------|
| <u>SENIOR CITIZENS</u> | | | | | |
| 10-4564-110 SALARY & WAGES | 3,672.82 | 37,095.00 | 50,800.00 | 13,705.00 | 73.0 |
| 10-4564-115 OVERTIME | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4564-130 EMPLOYEE BENEFITS | 793.41 | 7,758.06 | 12,100.00 | 4,341.94 | 64.1 |
| 10-4564-220 PUBLIC NOTICES | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-4564-230 TRAVEL & TRAINING | (970.27) | 4,314.93 | 6,000.00 | 1,685.07 | 71.9 |
| 10-4564-240 OFFICE SUPPLIES | 54.07 | 304.78 | 500.00 | 195.22 | 61.0 |
| 10-4564-250 EQUIP SUPPLIES & MAINTENANCE | 61.82 | 1,219.84 | 4,000.00 | 2,780.16 | 30.5 |
| 10-4564-260 BLDG & GROUNDS SUP & MAINT | .00 | 1,814.98 | 2,000.00 | 185.02 | 90.8 |
| 10-4564-270 UTILITIES | 216.43 | 1,104.80 | 1,500.00 | 395.20 | 73.7 |
| 10-4564-280 TELEPHONE | 117.35 | 472.32 | 1,000.00 | 527.68 | 47.2 |
| 10-4564-285 INTERNET SERVICE | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-4564-480 SPECIAL DEPARTMENTAL SUPPLIES | 531.98 | 5,931.86 | 7,000.00 | 1,068.14 | 84.7 |
| 10-4564-510 INSURANCE | .00 | 3,257.64 | 3,200.00 | (57.64) | 101.8 |
| 10-4564-610 MISCELLANEOUS SUPPLIES | .00 | 1,128.95 | 2,500.00 | 1,371.05 | 45.2 |
| 10-4564-620 MISCELLANEOUS SERVICES | 184.00 | 1,884.00 | 3,800.00 | 1,916.00 | 49.6 |
| 10-4564-720 BUILDINGS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| TOTAL SENIOR CITIZENS | 4,661.61 | 66,287.16 | 111,500.00 | 45,212.84 | 59.5 |

LIBRARY DEPARTMENT

| | | | | | |
|---|------------------|-------------------|-------------------|------------------|-------------|
| 10-4580-110 SALARY & WAGES | 11,124.83 | 105,404.77 | 130,000.00 | 24,595.23 | 81.1 |
| 10-4580-130 EMPLOYEE BENEFITS | 2,104.65 | 21,170.25 | 29,000.00 | 7,829.75 | 73.0 |
| 10-4580-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 427.94 | 2,010.76 | 2,000.00 | (10.76) | 100.5 |
| 10-4580-220 LIBRARY PROMOTION | 316.71 | 1,784.11 | 2,000.00 | 215.89 | 89.2 |
| 10-4580-230 TRAVEL | 232.98 | 232.98 | 200.00 | (32.98) | 116.5 |
| 10-4580-240 OFFICE SUPPLIES & EXPENSE | 219.49 | 4,455.38 | 4,200.00 | (255.38) | 106.1 |
| 10-4580-250 EQUIPMENT SUPPLIES & MAINT | .00 | 10,209.84 | 7,000.00 | (3,209.84) | 145.9 |
| 10-4580-260 BLDG SUPPLIES & MAINT | 111.55 | 3,902.23 | 11,500.00 | 7,597.77 | 33.9 |
| 10-4580-270 UTILITIES | 931.39 | 5,135.97 | 6,000.00 | 864.03 | 85.6 |
| 10-4580-280 TELEPHONE | 126.43 | 1,098.06 | 3,300.00 | 2,201.94 | 33.3 |
| 10-4580-285 INTERNET SERVICE | 81.02 | 2,653.44 | 3,500.00 | 846.56 | 75.8 |
| 10-4580-310 PROFESSIONAL SERVICES | .00 | 104.00 | 200.00 | 96.00 | 52.0 |
| 10-4580-480 LIBRARY BOOKS & MATERIALS | 2,252.20 | 19,090.50 | 30,000.00 | 10,909.50 | 63.6 |
| 10-4580-481 LIBRARY TAPES | 530.21 | 6,371.90 | 6,000.00 | (371.90) | 106.2 |
| 10-4580-510 INSURANCE | .00 | 9,165.98 | 8,500.00 | (665.98) | 107.8 |
| 10-4580-610 MISCELLANEOUS SUPPLIES | 70.06 | 418.80 | 200.00 | (218.80) | 209.4 |
| 10-4580-620 MISCELLANEOUS SERVICES | 242.25 | 455.46 | 500.00 | 44.54 | 91.1 |
| 10-4580-740 EQUIPMENT | .00 | 6,920.86 | 5,000.00 | (1,920.86) | 138.4 |
| TOTAL LIBRARY DEPARTMENT | 18,771.71 | 200,585.29 | 249,100.00 | 48,514.71 | 80.5 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-----------------|-------------------|---------------------|-------------------|-------------|
| <u>CEMETERY</u> | | | | | |
| 10-4590-110 SALARY & WAGES | 999.05 | 10,140.46 | 13,200.00 | 3,059.54 | 76.8 |
| 10-4590-115 OVERTIME | 158.01 | 1,547.01 | 1,500.00 | (47.01) | 103.1 |
| 10-4590-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | 13,204.10 | 17,000.00 | 3,795.90 | 77.7 |
| 10-4590-130 EMPLOYEE BENEFITS | 733.38 | 7,524.96 | 10,500.00 | 2,975.04 | 71.7 |
| 10-4590-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4590-250 EQUIPMENT SUPPLIES & MAINT | 183.92 | 2,006.33 | 7,000.00 | 4,993.67 | 28.7 |
| 10-4590-260 BLDG & GROUNDS SUP & MAINT | .00 | 2,887.82 | 6,000.00 | 3,112.18 | 48.1 |
| 10-4590-510 INSURANCE | .00 | 1,066.33 | 1,100.00 | 33.67 | 96.9 |
| 10-4590-610 MISCELLANEOUS | .00 | 26.00 | 500.00 | 474.00 | 5.2 |
| 10-4590-730 CEMETERY IMPROVEMENTS | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 10-4590-740 EQUIPMENT | .00 | 7,804.70 | 10,000.00 | 2,195.30 | 78.1 |
| TOTAL CEMETERY | 2,074.36 | 46,207.71 | 76,100.00 | 29,892.29 | 60.7 |
| <u>COMMUNITY PROGRESS</u> | | | | | |
| 10-4620-210 NIGHT OUT AGAINST CRIME | .00 | 633.72 | 1,000.00 | 366.28 | 63.4 |
| 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 | .00 | 1,157.46 | 1,000.00 | (157.46) | 115.8 |
| 10-4620-240 PHOTOGRAPHY & SCRAPBOOK | 50.00 | 100.00 | 100.00 | .00 | 100.0 |
| 10-4620-250 PARADE FLOAT SUPPLIES & PULL | .00 | 57.97 | 1,000.00 | 942.03 | 5.8 |
| 10-4620-311 CDBG PASSTHROUGH FUNDS | .00 | 31,304.00 | 30,304.00 | (1,000.00) | 103.3 |
| 10-4620-510 INSURANCE | .00 | 219.99 | 250.00 | 30.01 | 88.0 |
| 10-4620-610 MISCELLANEOUS SUPPLIES | 36.97 | 572.15 | 1,500.00 | 927.85 | 38.1 |
| 10-4620-611 4TH OF JULY | .00 | 979.06 | 16,000.00 | 15,020.94 | 6.1 |
| 10-4620-612 DAIRY PRINCESS PAGEANT | .00 | 2,345.62 | 1,500.00 | (845.62) | 156.4 |
| 10-4620-613 FAIR BOOTH | .00 | 369.83 | 1,500.00 | 1,130.17 | 24.7 |
| 10-4620-614 MASS TRANSIT-CVT | .00 | 58,619.56 | 125,000.00 | 66,380.44 | 46.9 |
| 10-4620-620 MISCELLANEOUS SERVICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4620-621 HYRUM HORNETS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| TOTAL COMMUNITY PROGRESS | 86.97 | 96,359.36 | 184,154.00 | 87,794.64 | 52.3 |
| <u>DEBT SERVICE EXPENSE</u> | | | | | |
| 10-4700-921 CONTRIBUTION - DEBT SERVICE | .00 | 537,754.72 | 1,138,000.00 | 600,245.28 | 47.3 |
| TOTAL DEBT SERVICE EXPENSE | .00 | 537,754.72 | 1,138,000.00 | 600,245.28 | 47.3 |
| <u>CAPITAL PROJECT EXPENSE</u> | | | | | |
| 10-4800-921 CONTRIBUTION - CAPITAL PROJECT | .00 | .00 | 120,000.00 | 120,000.00 | .0 |
| TOTAL CAPITAL PROJECT EXPENSE | .00 | .00 | 120,000.00 | 120,000.00 | .0 |

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2017

GENERAL FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------|----------------------|-------------------|---------------|-------------------|-------------|
| TOTAL FUND EXPENDITURES | 218,891.07 | 2,951,050.97 | 4,516,509.00 | 1,565,458.03 | 65.3 |
| NET REVENUE OVER EXPENDITURES | 35,015.44 | (77,129.50) | .00 | 77,129.50 | .0 |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

DEBT SERVICE FUND

ASSETS

| | | | |
|------------|-------------------------------|-------|-------|
| 30-1801400 | REST CASH-LIB BOND ACCT-ZIONS | 73.47 | |
| | | | |
| | TOTAL ASSETS | | 73.47 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------|--------------|--------------|
| 30-2321000 | BOND PAY - LIBRARY LOAN | 1,122,000.00 | |
| | | | |
| | TOTAL LIABILITIES | | 1,122,000.00 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|-----------------|-----------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 30-2951000 | DEBT SERVICE - UNAPPROPRIATED | 603,327.29 | |
| 30-2951530 | RESERVE FUND BAL-LIBRARY LOAN | (1,122,000.00) | |
| | REVENUE OVER EXPENDITURES - YTD | (603,253.82) | |
| | | | |
| | BALANCE - CURRENT DATE | (1,121,926.53) | |
| | | | |
| | TOTAL FUND EQUITY | | (1,121,926.53) |
| | TOTAL LIABILITIES AND EQUITY | | 73.47 |

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2017

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|------------------------------|---------------|------------|--------------|------------|------|
| <u>DEBT SERVICE REVENUE</u> | | | | | |
| 30-3630 FOUNDATION TRANSFERS | .00 | 537,754.72 | 1,138,000.00 | 600,245.28 | 47.3 |
| TOTAL DEBT SERVICE REVENUE | .00 | 537,754.72 | 1,138,000.00 | 600,245.28 | 47.3 |
| TOTAL FUND REVENUE | .00 | 537,754.72 | 1,138,000.00 | 600,245.28 | 47.3 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

DEBT SERVICE FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|----------------------|---------------------|--------------------|--------------|
| <u>DEBT SERVICE EXPENDITURES</u> | | | | | |
| 30-4580-810 DEBT SERVICE - PRINCIPAL | .00 | 1,139,508.54 | 1,122,000.00 | (17,508.54) | 101.6 |
| 30-4580-820 DEBT SERVICE - INTEREST | .00 | .00 | 14,000.00 | 14,000.00 | .0 |
| 30-4580-830 DEBT SERVICE - TRUSTEE FEES | .00 | 1,500.00 | 2,000.00 | 500.00 | 75.0 |
| TOTAL DEBT SERVICE EXPENDITURES | <u>.00</u> | <u>1,141,008.54</u> | <u>1,138,000.00</u> | <u>(3,008.54)</u> | <u>100.3</u> |
| TOTAL FUND EXPENDITURES | <u>.00</u> | <u>1,141,008.54</u> | <u>1,138,000.00</u> | <u>(3,008.54)</u> | <u>100.3</u> |
| NET REVENUE OVER EXPENDITURES | <u>.00</u> | <u>(603,253.82)</u> | <u>.00</u> | <u>603,253.82</u> | <u>.0</u> |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

CAPITAL PROJECTS FUND

ASSETS

| | | | |
|------------|---------------------------|------------|------------|
| 45-1010000 | CASH IN COMBINED FUND | 32,765.20 | |
| 45-1801310 | DESIG CASH - FIRE STATION | 133,125.30 | |
| | | | |
| | TOTAL ASSETS | | 165,890.50 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|---------------|------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 45-2951000 | CAP PROJ - UNAPPROPRIATED | (406,461.55) | |
| 45-2951540 | DESIGNATED-FIRE STATION | 133,125.30 | |
| 45-2951560 | FUND BALANCE-CITY OFFICE | 224,140.92 | |
| 45-2951570 | FUND BALANCE- PARK IMPACT FEES | 224,141.22 | |
| | REVENUE OVER EXPENDITURES - YTD | (9,055.39) | |
| | BALANCE - CURRENT DATE | 165,890.50 | |
| | TOTAL FUND EQUITY | | 165,890.50 |
| | TOTAL LIABILITIES AND EQUITY | | 165,890.50 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

CAPITAL PROJECTS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|------------|------------|------|
| <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 45-3620 INTEREST EARNINGS | 36.71 | 253.61 | .00 | (253.61) | .0 |
| TOTAL MISCELLANEOUS REVENUES | 36.71 | 253.61 | .00 | (253.61) | .0 |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 45-3840 GENERAL FUND TRANSFER MISC. | .00 | .00 | 120,000.00 | 120,000.00 | .0 |
| 45-3889 TRANS TO DESIG FND-FIRE ENGINE | .00 | .00 | 120,000.00 | 120,000.00 | .0 |
| 45-3896 TRANS - DESIG FND FIRE STATION | .00 | .00 | 124,125.00 | 124,125.00 | .0 |
| TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 364,125.00 | 364,125.00 | .0 |
| TOTAL FUND REVENUE | 36.71 | 253.61 | 364,125.00 | 363,871.39 | .1 |

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2017

CAPITAL PROJECTS FUND

| | <u>PERIOD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>UNEXPENDED</u> | <u>PCNT</u> |
|-------------------------------|----------------------|--------------------|-------------------|-------------------|-------------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 45-4220-720 NEW FIRE STATION | 3,425.00 | 9,309.00 | 364,125.00 | 354,816.00 | 2.6 |
| TOTAL FIRE DEPARTMENT | <u>3,425.00</u> | <u>9,309.00</u> | <u>364,125.00</u> | <u>354,816.00</u> | <u>2.6</u> |
| TOTAL FUND EXPENDITURES | <u>3,425.00</u> | <u>9,309.00</u> | <u>364,125.00</u> | <u>354,816.00</u> | <u>2.6</u> |
| NET REVENUE OVER EXPENDITURES | <u>(3,388.29)</u> | <u>(9,055.39)</u> | <u>.00</u> | <u>9,055.39</u> | <u>.0</u> |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

WATER UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|--------------|
| 51-1010000 | CASH IN COMBINED FUND | 1,657,536.48 | |
| 51-1311000 | ACCTS REC - UTILITIES | 40,246.78 | |
| 51-1311001 | ACCTS REC - PRIOR PERIOD | 74,080.50 | |
| 51-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (1,069.52) | |
| 51-1511510 | INVENTORY - WATER | 27,065.92 | |
| 51-1561100 | PPD EXPENSE-CHLORINE DEPOSIT | 2,250.00 | |
| 51-1571000 | DEFERRED OUTFLOW OF RESOURCES | 50,829.00 | |
| 51-1611000 | LAND & STOCK - WATER UTILITY | 1,008,142.00 | |
| 51-1621000 | BUILDINGS - WATER UTILITY | 343,107.33 | |
| 51-1622000 | DEPRECIATION - WATER BUILDINGS | (153,505.49) | |
| 51-1631000 | WATER STORAGE & DIST SYSTEM | 10,089,226.47 | |
| 51-1632000 | DEPREC - WATER DIST SYSTEM | (6,201,740.86) | |
| 51-1651000 | EQUIPMENT - WATER UTILITY | 1,186,231.51 | |
| 51-1652000 | DEPRECIATION - WATER EQUIPMENT | (914,540.00) | |
| 51-1711000 | CONSTRUCTION IN PROGRESS | 88,842.00 | |
| 51-1801330 | RESTRICTED CASH-DEBT SERVICE | 72.58 | |
| | | | |
| | TOTAL ASSETS | | 7,296,774.70 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|--------------|--------------|
| 51-2228000 | ACCRUED VACATION - WATER | 15,147.52 | |
| 51-2228001 | DEFERRED INFLOWS OF RESOURCES | 11,072.00 | |
| 51-2228002 | UNFUNDED PENSION PAYABLE | 105,620.00 | |
| 51-2230100 | ACCRUED SICK LEAVE - WATER | 44,858.10 | |
| 51-2500000 | BONDS PAYABLE 2MG WATER TANK | 1,004,000.00 | |
| 51-2551000 | ACCRUED INT PAY - WATER | 1,489.27 | |
| | | | |
| | TOTAL LIABILITIES | | 1,182,186.89 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 51-2951000 | WATER FUND - UNAPPROPRIATED | 5,751,037.84 | |
| 51-2971001 | UNFUNDED PENSION ADJ. | (81,528.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 445,077.97 | |
| | | | |
| | BALANCE - CURRENT DATE | 6,114,587.81 | |
| | | | |
| | TOTAL FUND EQUITY | | 6,114,587.81 |
| | TOTAL LIABILITIES AND EQUITY | | 7,296,774.70 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------------|--------------|-------|
| <u>UTILITY REVENUES</u> | | | | | |
| 51-3711 METERED WATER SALES | 68,173.00 | 714,703.92 | 900,000.00 | 185,296.08 | 79.4 |
| 51-3714 NEW CONNECTION FEES | 2,970.00 | 33,521.98 | 9,000.00 | (24,521.98) | 372.5 |
| 51-3718 SALE OF MATERIALS | .00 | .00 | 34,500.00 | 34,500.00 | .0 |
| 51-3719 MISCELLANEOUS REVENUES | 236.00 | 23,208.48 | 38,000.00 | 14,791.52 | 61.1 |
| 51-3721 INTEREST EARNINGS | 1,625.71 | 12,056.87 | 7,000.00 | (5,056.87) | 172.2 |
| 51-3725 IMPACT FEE - "BUY-IN" | 1,710.00 | 14,172.48 | 5,200.00 | (8,972.48) | 272.6 |
| 51-3726 IMPACT FEE - STORAGE | 8,910.00 | 73,846.08 | 26,800.00 | (47,046.08) | 275.6 |
| 51-3727 IMPACT FEE - DISTRIBUTION | 14,240.00 | 116,597.12 | 42,800.00 | (73,797.12) | 272.4 |
| 51-3729 IMPACT FEE - PROFESSIONAL SERV | 110.00 | 911.68 | 300.00 | (611.68) | 303.9 |
| | | | | | |
| TOTAL UTILITY REVENUES | 97,974.71 | 989,018.61 | 1,063,600.00 | 74,581.39 | 93.0 |
| | | | | | |
| TOTAL FUND REVENUE | 97,974.71 | 989,018.61 | 1,063,600.00 | 74,581.39 | 93.0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|---------------|-------|
| <u>WATER DEPARTMENT</u> | | | | | |
| 51-5100-110 SALARIES AND WAGES | 14,149.98 | 133,129.10 | 180,000.00 | 46,870.90 | 74.0 |
| 51-5100-115 OVERTIME | 854.21 | 2,788.04 | 2,000.00 | (788.04) | 139.4 |
| 51-5100-116 STANDBY TIME | 728.25 | 7,784.50 | 10,000.00 | 2,215.50 | 77.9 |
| 51-5100-130 EMPLOYEE BENEFITS | 7,573.19 | 71,211.56 | 98,500.00 | 27,288.44 | 72.3 |
| 51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 1,100.00 | 1,445.00 | 1,100.00 | (345.00) | 131.4 |
| 51-5100-220 PUBLIC NOTICES | .00 | .00 | 200.00 | 200.00 | .0 |
| 51-5100-230 TRAVEL & TRAINING | 541.60 | 1,670.95 | 5,000.00 | 3,329.05 | 33.4 |
| 51-5100-240 OFFICE SUPPLIES AND EXPENSE | 259.93 | 3,377.35 | 5,000.00 | 1,622.65 | 67.6 |
| 51-5100-250 EQUIP SUPPLIES & MAINTENANCE | 1,512.54 | 16,902.43 | 30,000.00 | 13,097.57 | 56.3 |
| 51-5100-255 DISTRIB SYSTEM MAINTENANCE | 345.31 | 57,360.22 | 85,000.00 | 27,639.78 | 67.5 |
| 51-5100-260 BLDG & GROUNDS SUP & MAINT | .00 | 578.85 | 3,000.00 | 2,421.15 | 19.3 |
| 51-5100-270 UTILITIES | 2,622.27 | 75,075.38 | 60,000.00 | (15,075.38) | 125.1 |
| 51-5100-280 TELEPHONE | 134.86 | 1,211.43 | 3,000.00 | 1,788.57 | 40.4 |
| 51-5100-310 PROFESSIONAL SERVICES | 895.00 | 9,323.55 | 20,000.00 | 10,676.45 | 46.6 |
| 51-5100-510 INSURANCE | .00 | 5,596.07 | 6,000.00 | 403.93 | 93.3 |
| 51-5100-610 MISCELLANEOUS SUPPLIES | .00 | 34.16 | 2,000.00 | 1,965.84 | 1.7 |
| 51-5100-720 BUILDINGS | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 51-5100-740 EQUIPMENT | .00 | 28,890.00 | 34,500.00 | 5,610.00 | 83.7 |
| 51-5100-750 NEW CONSTRUCTION | .00 | 26,191.76 | 145,700.00 | 119,508.24 | 18.0 |
| 51-5100-810 DEBT SERVICE - PRINCIPAL | 11,061.86 | 99,370.29 | 97,000.00 | (2,370.29) | 102.4 |
| 51-5100-820 DEBT SERVICE - INTEREST | .00 | .00 | 35,800.00 | 35,800.00 | .0 |
| 51-5100-830 BOND ISSUANCE COSTS | .00 | 2,000.00 | 2,000.00 | .00 | 100.0 |
| 51-5100-950 CONTRIBUTION - RESTRICTED FB | .00 | .00 | 42,800.00 | 42,800.00 | .0 |
| | | | | | |
| TOTAL WATER DEPARTMENT | 41,779.00 | 543,940.64 | 883,600.00 | 339,659.36 | 61.6 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 41,779.00 | 543,940.64 | 883,600.00 | 339,659.36 | 61.6 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 56,195.71 | 445,077.97 | 180,000.00 | (265,077.97) | 247.3 |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

SEWER UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|--------------|
| 52-1010000 | CASH IN COMBINED FUND | 1,185,132.95 | |
| 52-1311000 | ACCTS REC - UTILITIES | 112,001.69 | |
| 52-1311001 | ACCTS REC - PRIOR PERIOD | 64,887.08 | |
| 52-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (858.97) | |
| 52-1561103 | PPD EXPENSE - CHLORINE DEPOSIT | 3,000.00 | |
| 52-1571000 | DEFERRED OUTFLOW OF RESOURCES | 56,767.00 | |
| 52-1611000 | LAND - SEWER UTILITY | 587,937.49 | |
| 52-1621000 | PLANT & EQUIP - SEWER UTILITY | 8,578,933.87 | |
| 52-1622000 | DEPRECIATION - SEWER PLANT | (5,394,691.16) | |
| 52-1631000 | SEWERAGE COLLECTION SYSTEM | 3,228,238.85 | |
| 52-1632000 | DEPREC - SEWER COLLECT SYSTEM | (3,018,924.21) | |
| 52-1651000 | EQUIPMENT - SEWER UTILITY | 315,386.53 | |
| 52-1652000 | DEPRECIATION - SEWER EQUIPMENT | (230,099.70) | |
| 52-1801240 | RESTRICTED CASH-DEBT SERVICE | 261,082.58 | |
| 52-1801250 | RESTRICTED CASH-O&M RESERVE | 130,541.29 | |
| 52-1801300 | REST CASH-WATER REUES | 91,699.38 | |
| | | | |
| | TOTAL ASSETS | | 5,971,034.67 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|--------------|--------------|
| 52-2228000 | ACCRUED VACATION - SEWER | 37,732.49 | |
| 52-2228001 | DEFERRED INFLOWS OF RESOURCES | 12,365.00 | |
| 52-2228002 | UNFUNDED PENSION PAYABLE | 117,959.00 | |
| 52-2230100 | ACCRUED SICK LEAVE - SEWER | 49,500.96 | |
| 52-2500000 | BONDS PAYABLE | 1,819,000.00 | |
| 52-2500001 | BONDS PAYABLE-WATER REUSE | 400,000.00 | |
| 52-2551100 | ACCRUED INT PAY - NEW PLANT | 12,732.17 | |
| | | | |
| | TOTAL LIABILITIES | | 2,449,289.62 |

FUND EQUITY

| | | | |
|------------|---------------------------------|--------------|--------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 52-2951000 | SEWER FUND - UNAPPROPRIATED | 3,204,173.24 | |
| 52-2951522 | SEWER FUND - RESTRICTED | 451,307.68 | |
| 52-2971001 | UNFUNDED PENSION ADJ. | (83,529.00) | |
| | REVENUE OVER EXPENDITURES - YTD | (50,206.87) | |
| | | | |
| | BALANCE - CURRENT DATE | 3,521,745.05 | |
| | | | |
| | TOTAL FUND EQUITY | | 3,521,745.05 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 5,971,034.67 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

SEWER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|-------------------|---------------------|---------------------|-------------------|-------------|
| <u>UTILITY REVENUES</u> | | | | | |
| 52-3731 SEWER SERVICE | 120,029.16 | 1,004,678.89 | 1,290,000.00 | 285,321.11 | 77.9 |
| 52-3740 CUSTOMER SERVICE FEES | 120.00 | 1,906.00 | 930.00 | (976.00) | 205.0 |
| 52-3741 INTEREST EARNINGS | 1,147.33 | 10,260.83 | 9,500.00 | (760.83) | 108.0 |
| 52-3742 RENT - NON-OPERATING PROPERTY | .00 | 17,361.94 | 17,400.00 | 38.06 | 99.8 |
| 52-3744 MISCELLANEOUS REVENUES | .00 | 46.20 | 500.00 | 453.80 | 9.2 |
| 52-3747 IMPACT FEE - COLLECTION | 4,360.00 | 34,391.68 | 13,100.00 | (21,291.68) | 262.5 |
| 52-3748 IMPACT FEE - TREATMENT | 8,324.52 | 99,973.67 | 39,300.00 | (60,673.67) | 254.4 |
| TOTAL UTILITY REVENUES | 133,981.01 | 1,168,619.21 | 1,370,730.00 | 202,110.79 | 85.3 |
| | | | | | |
| TOTAL FUND REVENUE | 133,981.01 | 1,168,619.21 | 1,370,730.00 | 202,110.79 | 85.3 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

SEWER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------|---------------------|----------------------|----------------------|----------------|
| <u>SEWER DEPARTMENT</u> | | | | | |
| 52-5200-110 SALARIES AND WAGES | 16,321.83 | 154,214.00 | 204,000.00 | 49,786.00 | 75.6 |
| 52-5200-115 OVERTIME | 3,251.48 | 11,283.25 | 1,000.00 | (10,283.25) | 1128.3 |
| 52-5200-116 ON CALL PAY | 531.75 | 7,567.50 | 10,000.00 | 2,432.50 | 75.7 |
| 52-5200-130 EMPLOYEE BENEFITS | 10,690.46 | 91,011.91 | 117,000.00 | 25,988.09 | 77.8 |
| 52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS | .00 | 430.49 | 1,500.00 | 1,069.51 | 28.7 |
| 52-5200-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 52-5200-230 TRAVEL & TRAINING | .00 | 1,371.15 | 5,000.00 | 3,628.85 | 27.4 |
| 52-5200-240 OFFICE SUPPLIES & EXPENSE | 129.94 | 3,895.88 | 5,000.00 | 1,104.12 | 77.9 |
| 52-5200-250 LAB SUPPLIES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 52-5200-251 WATER REUSE EQUIP SUP & MAINT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 52-5200-254 PLANT EQUIP SUP & MAINT | 8,787.17 | 93,546.64 | 380,000.00 | 286,453.36 | 24.6 |
| 52-5200-255 COLLECTION SYSTEM MAINTENANCE | 1,537.11 | 35,259.42 | 45,000.00 | 9,740.58 | 78.4 |
| 52-5200-256 MBR CLEANING CHEMICALS | 2,534.86 | 15,074.18 | 9,000.00 | (6,074.18) | 167.5 |
| 52-5200-257 ALUMINUM SULFATE | .00 | 18,864.44 | 30,000.00 | 11,135.56 | 62.9 |
| 52-5200-260 BLDG & GROUNDS SUP & MAINT | .00 | 515.00 | 5,000.00 | 4,485.00 | 10.3 |
| 52-5200-270 UTILITIES | 23,762.12 | 192,153.39 | 220,000.00 | 27,846.61 | 87.3 |
| 52-5200-280 TELEPHONE | 608.90 | 3,540.82 | 4,500.00 | 959.18 | 78.7 |
| 52-5200-285 INTERNET SERVICE | 68.99 | 551.92 | 900.00 | 348.08 | 61.3 |
| 52-5200-310 PROFESSIONAL SERVICES | 4,236.93 | 20,949.42 | 30,000.00 | 9,050.58 | 69.8 |
| 52-5200-510 INSURANCE | .00 | 14,206.72 | 13,000.00 | (1,206.72) | 109.3 |
| 52-5200-610 MISCELLANEOUS | 47.78 | 617.23 | 2,000.00 | 1,382.77 | 30.9 |
| 52-5200-700 AMORTIZATION OF BOND COSTS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 52-5200-810 DEBT SERVICE - PRINCIPAL | .00 | 215,000.00 | 217,000.00 | 2,000.00 | 99.1 |
| 52-5200-812 DEBT SERVICE-PRINCIPAL WATER | .00 | 311,625.72 | 400,000.00 | 88,374.28 | 77.9 |
| 52-5200-820 DEBT SERVICE - INTEREST | .00 | 25,647.00 | 23,700.00 | (1,947.00) | 108.2 |
| 52-5200-840 DEBT SERVICE - TRUSTEE FEES | .00 | 1,500.00 | 2,000.00 | 500.00 | 75.0 |
| TOTAL SEWER DEPARTMENT | 72,509.32 | 1,218,826.08 | 1,731,600.00 | 512,773.92 | 70.4 |
| TOTAL FUND EXPENDITURES | 72,509.32 | 1,218,826.08 | 1,731,600.00 | 512,773.92 | 70.4 |
| NET REVENUE OVER EXPENDITURES | 61,471.69 | (50,206.87) | (360,870.00) | (310,663.13) | (13.9) |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

ELECTRIC UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|---------------------|-----------------------------|
| 53-1010000 | CASH IN COMBINED FUND | 5,885,472.54 | |
| 53-1311000 | ACCTS REC - UTILITIES | 284,015.17 | |
| 53-1311001 | ACCTS REC - PRIOR PERIOD | 596,278.82 | |
| 53-1311710 | DEFERRED COLL. COST | (9,118.36) | |
| 53-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (6,470.15) | |
| 53-1511510 | INVENTORY - ELECTRIC | 554,015.30 | |
| 53-1571000 | DEFERRED OUTFLOW OF RESOURCES | 100,471.00 | |
| 53-1611000 | LAND - ELECTRIC UTILITY | 1,017,705.71 | |
| 53-1621000 | BUILDINGS - ELECTRIC UTILITY | 893,597.03 | |
| 53-1621100 | SAN JUAN POWER PURCHASE | 1,784,730.20 | |
| 53-1621500 | PAYSON POWER PURCHASE | 101,111.59 | |
| 53-1622000 | DEPRECIATION - ELEC BUILDINGS | (364,192.00) | |
| 53-1631000 | ELEC POWER DISTRIBUTION SYSTEM | 4,075,846.75 | |
| 53-1632000 | DEPREC - POWER DIST SYSTEM | (4,407,010.95) | |
| 53-1651000 | EQUIPMENT - ELECTRIC UTILITY | 1,071,128.44 | |
| 53-1652000 | DEPRECIATION - ELEC EQUIPMENT | (884,777.26) | |
| 53-1711000 | CONSTRUCTION IN PROGRESS | 1,701,553.35 | |
| | | <u>1,701,553.35</u> | |
| | TOTAL ASSETS | | <u><u>12,394,357.18</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|--------------|--------------|
| 53-2131000 | ACCTS PAY - ELECTRIC | 436,971.22 | |
| 53-2131500 | ACCTS PAY - UTILITY DEPOSITS | 239,801.94 | |
| 53-2228000 | ACCRUED VACATION - ELECTRIC | 35,709.95 | |
| 53-2228001 | DEFERRED INFLOWS OF RESOURCES | 21,886.00 | |
| 53-2228002 | UNFUNDED PENSION PAYABLE | 208,777.00 | |
| 53-2230100 | ACCRUED SICK LEAVE - ELECTRIC | 70,460.50 | |
| 53-2411100 | STATE SALES TAX PAYABLE | 9,287.40 | |
| 53-2411101 | SALES TAX PAY - NON CURRENT | 7,305.63 | |
| 53-2411102 | SALES TAX - NON CITY | 51.89 | |
| | | <u>51.89</u> | |
| | TOTAL LIABILITIES | | 1,030,251.53 |

FUND EQUITY

| | | | |
|------------|---------------------------------|-------------------|-----------------------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 53-2951000 | ELECTRIC FUND - UNAPPROPRIATED | 11,056,100.97 | |
| 53-2971001 | UNFUNDED PENSION ADJ. | (188,074.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 496,078.68 | |
| | | <u>496,078.68</u> | |
| | BALANCE - CURRENT DATE | | <u>11,364,105.65</u> |
| | TOTAL FUND EQUITY | | <u>11,364,105.65</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>12,394,357.18</u></u> |

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2017

ELECTRIC UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|-----------------------------------|---------------|--------------|--------------|--------------|---------|
| <u>UTILITY REVENUES</u> | | | | | |
| 53-3751 METERED ENERGY SALES | 472,990.73 | 5,296,130.76 | 6,050,000.00 | 753,869.24 | 87.5 |
| 53-3752 ENERGY DISCOUNTS | (4,248.73) | (41,529.23) | (90,000.00) | (48,470.77) | (46.1) |
| 53-3755 NEW CONNECTION FEES | 5,200.00 | 57,443.00 | 15,000.00 | (42,443.00) | 383.0 |
| 53-3757 SALE OF MATERIALS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 53-3758 CUSTOMER SERVICE & MISC | 13,205.05 | 134,983.82 | 125,000.00 | (9,983.82) | 108.0 |
| 53-3761 INTEREST EARNINGS | 6,108.88 | 49,406.03 | 35,000.00 | (14,406.03) | 141.2 |
| 53-3767 IMPACT FEE - DISTRIBUTION | 5,549.68 | 5,549.68 | .00 | (5,549.68) | .0 |
| | | | | | |
| TOTAL UTILITY REVENUES | 498,805.61 | 5,501,984.06 | 6,145,000.00 | 643,015.94 | 89.5 |
| | | | | | |
| TOTAL FUND REVENUE | 498,805.61 | 5,501,984.06 | 6,145,000.00 | 643,015.94 | 89.5 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

ELECTRIC UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|-------------------|---------------------|---------------------|----------------------|--------------|
| <u>ELECTRIC DEPARTMENT</u> | | | | | |
| 53-5300-110 SALARIES AND WAGES | 34,061.52 | 321,110.47 | 410,000.00 | 88,889.53 | 78.3 |
| 53-5300-115 OVERTIME | 155.07 | 4,605.10 | 10,000.00 | 5,394.90 | 46.1 |
| 53-5300-116 STANDBY TIME | 711.75 | 7,475.00 | 10,000.00 | 2,525.00 | 74.8 |
| 53-5300-130 EMPLOYEE BENEFITS | 16,436.12 | 155,767.13 | 223,500.00 | 67,732.87 | 69.7 |
| 53-5300-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | 201.59 | 350.00 | 148.41 | 57.6 |
| 53-5300-220 PUBLIC NOTICES | .00 | .00 | 400.00 | 400.00 | .0 |
| 53-5300-230 TRAVEL & TRAINING | 732.00 | 16,790.71 | 15,000.00 | (1,790.71) | 111.9 |
| 53-5300-240 OFFICE SUPPLIES AND EXPENSE | 1,008.94 | 6,076.05 | 5,000.00 | (1,076.05) | 121.5 |
| 53-5300-250 EQUIP SUPPLIES & MAINTENANCE | 9,099.62 | 42,119.36 | 70,000.00 | 27,880.64 | 60.2 |
| 53-5300-255 GEN & DIST SYSTEM MAINTENANCE | 15,050.59 | 269,006.60 | 110,000.00 | (159,006.60) | 244.6 |
| 53-5300-256 TREE CITY/CONSUMER ED. | .00 | 45,275.00 | 54,000.00 | 8,725.00 | 83.8 |
| 53-5300-257 DIESEL GENERATOR COSTS | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 53-5300-258 CHRISTMAS DECORATIONS | .00 | 12,572.66 | 10,000.00 | (2,572.66) | 125.7 |
| 53-5300-259 HYDRO PLANT MAINTENANCE | 2,272.86 | 29,623.64 | 80,000.00 | 50,376.36 | 37.0 |
| 53-5300-260 BLDGS & GROUNDS SUP & MAINT | 2,058.58 | 11,723.88 | 20,000.00 | 8,276.12 | 58.6 |
| 53-5300-270 UTILITIES | 1,190.88 | 5,228.28 | 4,000.00 | (1,228.28) | 130.7 |
| 53-5300-280 TELEPHONE | 286.97 | 3,333.07 | 2,500.00 | (833.07) | 133.3 |
| 53-5300-285 INTERNET SERVICE | .00 | .00 | 500.00 | 500.00 | .0 |
| 53-5300-310 PROFESSIONAL SERVICES | 774.98 | 11,601.87 | 40,000.00 | 28,398.13 | 29.0 |
| 53-5300-510 INSURANCE | .00 | 17,811.86 | 17,000.00 | (811.86) | 104.8 |
| 53-5300-610 MISCELLANEOUS SUPPLIES | 1,420.07 | 16,401.93 | 15,000.00 | (1,401.93) | 109.4 |
| 53-5300-620 MISCELLANEOUS SERVICES | 933.94 | 7,065.59 | 11,000.00 | 3,934.41 | 64.2 |
| 53-5300-630 POWER PURCHASE | 343,768.19 | 3,537,121.51 | 4,350,000.00 | 812,878.49 | 81.3 |
| 53-5300-740 EQUIPMENT | 70.00 | 432,900.99 | 200,000.00 | (232,900.99) | 216.5 |
| 53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS | 1,360.00 | 52,093.09 | 35,000.00 | (17,093.09) | 148.8 |
| 53-5300-920 CONTRIBUTION - GENERAL FUND | .00 | .00 | 300,000.00 | 300,000.00 | .0 |
| TOTAL ELECTRIC DEPARTMENT | 431,392.08 | 5,005,905.38 | 5,996,250.00 | 990,344.62 | 83.5 |
| TOTAL FUND EXPENDITURES | 431,392.08 | 5,005,905.38 | 5,996,250.00 | 990,344.62 | 83.5 |
| NET REVENUE OVER EXPENDITURES | 67,413.53 | 496,078.68 | 148,750.00 | (347,328.68) | 333.5 |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

IRRIGATION UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|---|----------------------------|
| 54-1010000 | CASH IN COMBINED FUND | | 1,050,777.24 |
| 54-1311000 | ACCTS REC - UTILITIES | | 29,216.58 |
| 54-1311001 | ACCTS REC - PRIOR PERIOD | | 15,685.64 |
| 54-1311200 | ACCTS REC - IRR CONNECTION FEE | | 104,269.33 |
| 54-1311300 | ACCTS REC - LITTLE FEEDER | (| 42,913.10) |
| 54-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (| 379.55) |
| 54-1511510 | INVENTORY - IRRIGATION | | 758.00 |
| 54-1571000 | DEFERRED OUTFLOW OF RESOURCES | | 11,167.00 |
| 54-1611000 | LAND & STOCK - IRR UTILITY | | 1,245,261.09 |
| 54-1631000 | IRRIGATION DISTRIBUTION SYSTEM | | 5,534,132.55 |
| 54-1632000 | DEPRECIATION - IRRIG DIST SYS | (| 3,996,655.58) |
| 54-1651000 | EQUIPMENT - IRRIGATION UTILITY | | 96,095.47 |
| 54-1652000 | DEPRECIATION - IRRI EQUIPMENT | (| 69,837.52) |
| | TOTAL ASSETS | | <u><u>3,977,577.15</u></u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|--|------------------|
| 54-2131000 | ACCTS PAY - IRRIGATION | | .03 |
| 54-2228000 | ACCRUED VAC PAY - IRRIGATION | | 3,168.46 |
| 54-2228001 | DEFERRED INFLOWS OF RESOURCES | | 2,433.00 |
| 54-2228002 | UNFUNDED PENSION PAYABLE | | 23,205.00 |
| 54-2230100 | ACCRUED SICK LEAVE - IRRIGATIO | | 10,347.80 |
| | TOTAL LIABILITIES | | <u>39,154.29</u> |

FUND EQUITY

| | | | |
|------------|---------------------------------|---|----------------------------|
| 54-2811540 | CONTRIBUTED CAPITAL | | 4,101,602.62 |
| | UNAPPROPRIATED FUND BALANCE: | | |
| 54-2951000 | IRR FUND - UNAPPROPRIATED | (| 263,545.54) |
| 54-2971001 | UNFUNDED PENSION ADJ. | (| 16,679.00) |
| | REVENUE OVER EXPENDITURES - YTD | | <u>117,044.78</u> |
| | BALANCE - CURRENT DATE | (| <u>163,179.76)</u> |
| | TOTAL FUND EQUITY | | <u><u>3,938,422.86</u></u> |
| | TOTAL LIABILITIES AND EQUITY | | <u><u>3,977,577.15</u></u> |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

IRRIGATION UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|---------------|------------|------------|--------------|-------|
| <u>UTILITY REVENUES</u> | | | | | |
| 54-3771 IRRIGATION SERVICE | 25,139.12 | 225,215.04 | 310,000.00 | 84,784.96 | 72.7 |
| 54-3775 NEW CONNECTION FEES | 440.00 | 7,449.00 | 2,000.00 | (5,449.00) | 372.5 |
| 54-3779 MISCELLANEOUS REVENUES | .00 | 5,611.60 | 20,000.00 | 14,388.40 | 28.1 |
| 54-3781 INTEREST EARNINGS | 1,043.65 | 8,155.69 | 6,000.00 | (2,155.69) | 135.9 |
| 54-3785 IMPACT FEE - "BUY-IN" | 2,382.00 | 35,662.50 | 23,820.00 | (11,842.50) | 149.7 |
| | | | | | |
| TOTAL UTILITY REVENUES | 29,004.77 | 282,093.83 | 361,820.00 | 79,726.17 | 78.0 |
| | | | | | |
| TOTAL FUND REVENUE | 29,004.77 | 282,093.83 | 361,820.00 | 79,726.17 | 78.0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

IRRIGATION UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|---------------|---------------|-------|
| <u>IRRIGATION DEPARTMENT</u> | | | | | |
| 54-5400-110 SALARIES AND WAGES | 2,933.99 | 27,806.43 | 35,000.00 | 7,193.57 | 79.5 |
| 54-5400-115 OVERTIME | .00 | 506.34 | 1,000.00 | 493.66 | 50.6 |
| 54-5400-130 EMPLOYEE BENEFITS | 1,568.97 | 15,258.85 | 22,500.00 | 7,241.15 | 67.8 |
| 54-5400-240 OFFICE SUPPLIES AND EXPENSE | 601.30 | 3,437.32 | 4,000.00 | 562.68 | 85.9 |
| 54-5400-250 EQUIP SUPPLIES & MAINTENANCE | .00 | 1,716.00 | 5,000.00 | 3,284.00 | 34.3 |
| 54-5400-255 DISTRIB SYSTEM MAINTENANCE | .00 | 1,437.74 | 15,000.00 | 13,562.26 | 9.6 |
| 54-5400-260 BLDGS & GROUNDS SUP & MAINT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 54-5400-270 UTILITIES | 204.38 | 40,059.50 | 40,000.00 | (59.50) | 100.2 |
| 54-5400-310 PROFESSIONAL SERVICES | .00 | 1,849.28 | 10,000.00 | 8,150.72 | 18.5 |
| 54-5400-510 INSURANCE | .00 | 2,857.60 | 2,600.00 | (257.60) | 109.9 |
| 54-5400-540 IRRIGATION ASSESSMENTS | .00 | 64,901.59 | 65,000.00 | 98.41 | 99.9 |
| 54-5400-610 MISCELLANEOUS | .00 | 34.65 | 100.00 | 65.35 | 34.7 |
| 54-5400-750 NEW CONSTRUCTION | 1,667.50 | 5,183.75 | 314,700.00 | 309,516.25 | 1.7 |
| | | | | | |
| TOTAL IRRIGATION DEPARTMENT | 6,976.14 | 165,049.05 | 515,900.00 | 350,850.95 | 32.0 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 6,976.14 | 165,049.05 | 515,900.00 | 350,850.95 | 32.0 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 22,028.63 | 117,044.78 | (154,080.00) | (271,124.78) | 76.0 |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

STORMWATER FUND

ASSETS

| | | | |
|------------|--------------------------------|---------------|------------|
| 55-1010000 | CASH IN COMBINED FUND | 196,094.47 | |
| 55-1311000 | ACCTS REC - STORMWATER | 3,062.06 | |
| 55-1311001 | ACCTS REC - PRIOR PERIOD | 6,820.38 | |
| 55-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (66.80) | |
| 55-1571000 | DEFERRED OUTFLOW OF RESOURCES | 7,228.00 | |
| 55-1631000 | STORM WATER IMPROVEMENTS | 569,575.25 | |
| 55-1632000 | DEPRECIATION - STORM WATER | (100,448.77) | |
| 55-1651000 | EQUIPMENT - STORMWATER UTILITY | 175,244.55 | |
| 55-1652000 | DEPRECIATION - STORM WATER EQU | (160,771.77) | |
| 55-1711000 | CONSTRUCTION IN PROGRESS | 1,465.00 | |
| | | | |
| | TOTAL ASSETS | | 698,202.37 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|-----------|-----------|
| 55-2228000 | ACCRUED VACATION - STORMWATER | 3,338.79 | |
| 55-2228001 | DEFERRED INFLOWS OF RESOURCES | 1,574.00 | |
| 55-2228002 | UNFUNDED PENSION PAYABLE | 15,019.00 | |
| 55-2230100 | ACCRUED SICK LEAVE - STORMWATE | 6,019.30 | |
| | | | |
| | TOTAL LIABILITIES | | 25,951.09 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|-------------|------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 55-2951000 | STORMWATER FUND-UNAPPROPRIATED | 680,828.43 | |
| 55-2971001 | UNFUNDED PENSION ADJ. | (8,606.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 28.85 | |
| | | | |
| | BALANCE - CURRENT DATE | 672,251.28 | |
| | | | |
| | TOTAL FUND EQUITY | | 672,251.28 |
| | TOTAL LIABILITIES AND EQUITY | | 698,202.37 |

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2017

STORMWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------|---------------|------------|------------|-----------|-------|
| <u>UTILITY REVENUES</u> | | | | | |
| 55-3781 STORMWATER FEES | 10,843.45 | 97,322.66 | 128,000.00 | 30,677.34 | 76.0 |
| 55-3785 MISCELLANEOUS | .00 | .00 | 68,000.00 | 68,000.00 | .0 |
| 55-3791 INTEREST EARNINGS | 190.40 | 1,614.81 | 1,000.00 | (614.81) | 161.5 |
| | | | | | |
| TOTAL UTILITY REVENUES | 11,033.85 | 98,937.47 | 197,000.00 | 98,062.53 | 50.2 |
| | | | | | |
| TOTAL FUND REVENUE | 11,033.85 | 98,937.47 | 197,000.00 | 98,062.53 | 50.2 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2017

STORMWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|-------|
| <u>STORMWATER DEPARTMENT</u> | | | | | |
| 55-5500-110 SALARIES AND WAGES | 1,021.28 | 9,586.44 | 14,000.00 | 4,413.56 | 68.5 |
| 55-5500-115 OVERTIME | .00 | 14.22 | 1,000.00 | 985.78 | 1.4 |
| 55-5500-130 EMPLOYEE BENEFITS | 489.70 | 4,486.18 | 7,000.00 | 2,513.82 | 64.1 |
| 55-5500-220 PUBLIC NOTICES | .00 | 41.05 | 500.00 | 458.95 | 8.2 |
| 55-5500-230 TRAVEL & TRAINING | .00 | .00 | 800.00 | 800.00 | .0 |
| 55-5500-250 EQUIP SUPPLIES & MAINTENANCE | 22.52 | 285.91 | 2,200.00 | 1,914.09 | 13.0 |
| 55-5500-255 COLLECTION SYSTEM | .00 | 11,637.50 | 15,000.00 | 3,362.50 | 77.6 |
| 55-5500-310 PROFESSIONAL SERVICES | .00 | 8,467.72 | 40,000.00 | 31,532.28 | 21.2 |
| 55-5500-450 FLOOD CONTROL | 1,290.41 | 2,199.96 | 1,000.00 | (1,199.96) | 220.0 |
| 55-5500-510 INSURANCE | .00 | 341.44 | 500.00 | 158.56 | 68.3 |
| 55-5500-750 NEW CONSTRUCTION | .00 | 61,848.20 | 131,400.00 | 69,551.80 | 47.1 |
| | | | | | |
| TOTAL STORMWATER DEPARTMENT | 2,823.91 | 98,908.62 | 213,400.00 | 114,491.38 | 46.4 |
| | | | | | |
| TOTAL FUND EXPENDITURES | 2,823.91 | 98,908.62 | 213,400.00 | 114,491.38 | 46.4 |
| | | | | | |
| NET REVENUE OVER EXPENDITURES | 8,209.94 | 28.85 | (16,400.00) | (16,428.85) | .2 |

HYRUM CITY CORPORATION
BALANCE SHEET
MARCH 31, 2017

COURT TRUST FUND

ASSETS

| | | | |
|------------|-----------------------|----------|-----------------|
| 72-1010000 | CASH IN COMBINED FUND | 109.49 | |
| 72-1111000 | COURT BANK ACCOUNT | 7,970.46 | |
| | TOTAL ASSETS | | <u>8,079.95</u> |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|----------|-----------------|
| 72-2131151 | ACCTS PAY - J.P. COURT | 7,914.95 | |
| 72-2131154 | ACCTS PAY - TRUST ACCOUNT BAIL | 165.00 | |
| | TOTAL LIABILITIES | | <u>8,079.95</u> |
| | TOTAL LIABILITIES AND EQUITY | | <u>8,079.95</u> |