



CITY COUNCIL MEETING

Thursday, August 21, 2025 at 6:30 PM
Council Chambers, 60 West Main, Hyrum, Utah

AGENDA

Public notice is hereby given of a Hyrum City Council Meeting to be held in the Council Chambers, 60 West Main, Hyrum, Utah at 6:30 PM, August 21, 2025. The proposed agenda is as follows:

1. **ROLL CALL**
2. **CALL TO ORDER**
3. **WELCOME**
4. **PLEDGE OF ALLEGIANCE**
5. **INVOCATION**
6. **APPROVAL OF MINUTES**
7. **AGENDA ADOPTION**
8. **PUBLIC COMMENT**
9. **SCHEDULED DELEGATIONS**
 - A. [Cory Waddoups, Unreasonable Capital Hyrum LLC - To request approval of the Harvest Valley Court Subdivision Development Agreement and to amend the Final Plat for Harvest Valley Court P.U.D. consisting of 28 townhouses located at approximately 43 North 300 East to align its east boundary with Hyrum City's right-of-way.](#)
10. **OTHER BUSINESS**
 - A. Consideration and appointment of an alternate member to the Hyrum City Planning Commission.
 - B. [Consideration and approval of an Interlocal Agreement between Cache County and Hyrum City for Code Enforcement Services.](#)
 - C. [Budget report.](#)
 - D. Mayor and City Council Reports.
11. **ADJOURNMENT**

Stephanie Fricke
City Recorder

Council Members may participate in the meeting via telephonic communication. If a Council Member does participate via telephonic communication, the Council Member will be on speakerphone. The speakerphone will be amplified so that the other Council Members and all other persons present in the Council Chambers will be able to hear all discussions. In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Hyrum City at 435-245-6033 at least three working days before the meeting.

CERTIFICATE OF POSTING - The undersigned, duly appointed and acting City Recorder of Hyrum City, Utah, does hereby certify that a copy of the foregoing Notice was emailed to The Herald Journal, Logan, Utah, posted on the Utah Public Notice Website and Hyrum City's Website, provided to each member of the governing body, and posted at the City Offices, 60 West Main, Hyrum, Utah, this **15th day of August, 2025**. Stephanie Fricke, MMC, City Recorder.



Memorandum

To: Mayor Miller and City Council

From: Tony Ekins, City Planner

Date: August 18, 2025

Subject: Cory Waddoups, Unreasonable Capital Hyrum LLC - To request approval of the Harvest Valley Court Subdivision Development Agreement and to amend the Final Plat for Harvest Valley Court P.U.D. consisting of 28 townhouses located at approximately 43 North 300 East to align its east boundary with Hyrum City's right-of-way.

Summary:

On July 17, 2025, the Council continued this application to afford Unreasonable Capital Hyrum LLC an opportunity to resolve outstanding corrective action items for the Final Plat Amendment and finalize the Subdivision Development Agreement between Hyrum City and Unreasonable Capital Hyrum, LLC.

On August 14, 2025, Staff received an updated Final Plat with Amendments.

On August 15, 2025, Staff received Unreasonable Capital Hyrum LLC's response from Hyrum City's prepared Subdivision Development Agreement. Unreasonable Capital Hyrum LLC is requesting to include in the agreement the following in Section 1 – General Conditions:

16. Inspection Reports and Documentation. *In connection with all inspections performed by the City pursuant to this Agreement, the City shall provide Developer with a written inspection report identifying whether the inspected work has passed or failed. To the extent deficiencies are identified, the report shall detail the specific items that must be corrected or completed in order to achieve compliance. The City shall use reasonable efforts to deliver such inspection reports within seventy-two (72) hours of the inspection. These reports shall be considered part of the inspection and acceptance process and shall not be construed as final approval until all deficiencies are resolved to the satisfaction of the City.*

Supplementary Information:

- The Council Meeting is only for the approval of **Subdivision Development Agreement and Final Plat Amendment** and not for approval of Public Improvements-Construction Drawings.
- The attached Draft subdivision Development Agreement is currently under review by the City Attorney due to coordination, review and submission cycles between the City and Unreasonable Capital Hyrum LLC.
- At the June 19, 2025 City Council meeting Unreasonable Capital Hyrum LLC was advised by Staff and Council of an outstanding invoice of \$11,861.70 for specific abatements. Unreasonable Capital Hyrum LLC committed the reimbursement would be settled following that meeting. **The City has no record of receiving the required \$11,861.70 reimbursement.**
- Harvest Valley Court advised Staff the fire hazardous vegetation on the project site will be abated on Tuesday August 19, 2025 or Wednesday August 20, 2025.

Attachments:

1. Final Plat Amendment
2. Draft Subdivision Development Agreement

HARVEST VALLEY COURT P.U.D. 1ST AMENDMENT

A SENIOR LIVING COMMUNITY

LOCATED IN THE NORTHWEST QUARTER OF SECTION 4,
TOWNSHIP 10 NORTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN,
HYRUM CITY, CACHE COUNTY, UTAH

BOUNDARY DESCRIPTION

ALL OF LOTS 1, 7, 8 OF BLOCK 22 PLAT A HYRUM CITY SURVEY, ALSO BEING A PART OF THE NORTHWEST QUARTER OF SECTION 4 TOWNSHIP 10 NORTH, RANGE 1 EAST OF THE SALT LAKE BASE AND MERIDIAN, CONTAINING 3.69 ACRES MORE OR LESS.

SURVEYOR'S CERTIFICATE

I, KLINT H. WHITNEY, DO HEREBY CERTIFY THAT I AM A LICENSED PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH AND THAT I HOLD CERTIFICATE NO. 8227228 IN ACCORDANCE WITH TITLE 58, CHAPTER 22, OF THE PROFESSIONAL ENGINEERS AND LAND SURVEYORS ACT; I FURTHER CERTIFY THAT BY AUTHORITY OF THE OWNERS I HAVE COMPLETED A SURVEY OF THE PROPERTY AS SHOWN AND DESCRIBED ON THIS PLAT, AND HAVE SUBDIVIDED SAID PROPERTY INTO LOTS AND STREETS, TOGETHER WITH EASEMENTS, HEREFTER TO BE KNOWN AS HARVEST VALLEY COURT P.U.D. 1ST AMENDMENT A SENIOR LIVING COMMUNITY IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS, THAT THE REFERENCE MONUMENTS SHOWN HEREON ARE LOCATED AS INDICATED AND ARE SUFFICIENT TO RETRACE OR REESTABLISH THIS SURVEY; THAT ALL LOTS MEET THE REQUIREMENTS OF THE LAND USE CODE; AND THAT THE INFORMATION SHOWN HEREIN IS SUFFICIENT TO ACCURATELY ESTABLISH THE LATERAL BOUNDARIES OF THE HEREIN DESCRIBED TRACT OF REAL PROPERTY.

SIGNED THIS _____ DAY OF _____, 2025.



KLINT H. WHITNEY, PLS NO. 8227228

OWNER'S DEDICATION

I THE UNDERSIGNED OWNER OF THE HEREON DESCRIBED TRACT OF LAND, HEREBY SET APART AND SUBDIVIDE THE SAME INTO LOTS, PARCELS AND STREETS WITH EASEMENTS AS SHOWN ON THIS PLAT AND NAME SAID TRACT:

HARVEST VALLEY COURT P.U.D. 1ST AMENDMENT A SENIOR LIVING COMMUNITY

I HEREBY STATE THAT I AM THE MANAGER OF UNREASONABLE CAPITAL HYRUM LLC, & HARVEST VALLEY COURT OWNERS ASSOCIATION, INC AND THAT I AM THE ONLY PERSON WHOSE CONSENT IS NECESSARY TO PASS A CLEAR TITLE TO SAID LAND, THAT I CONSENT TO THE MAKING AND RECORDING OF THIS SUBDIVISION MAP AS SHOWN WITHIN THE DISTINCTIVE BORDER LINE. WE HEREBY DEDICATE THE REAL PROPERTY DESCRIBED BELOW IS DEDICATED AS EASEMENTS FOR FOLLOWING PURPOSES:

ALL LAND SHOWN HEREON, LABELED AS PRIVATE STREETS TOGETHER WITH PUBLIC UTILITY EASEMENT "B", AND THE LAND IMMEDIATELY ADJACENT TO THE SAID PRIVATE STREETS AS BOUNDED BY THE BOLD DASHED LINE AS SHOWN HEREON, IS DEDICATED TO HYRUM CITY ON BEHALF OF THE PUBLIC FOR A PUBLIC UTILITY EASEMENT FOR THE INSTALLATION, MAINTENANCE, AND OPERATION OF PUBLIC UTILITIES;

THE IRRIGATION EASEMENT AS SHOWN HEREON IS DEDICATED AS AN EASEMENT TO HYRUM IRRIGATION COMPANY, A NON-PROFIT, CORPORATION, FOR THE INSTALLATION, MAINTENANCE, AND OPERATION OF IRRIGATION FACILITIES;

ALL AREA WITHIN THE BOUNDARY OF THE SUBDIVISION, MARKED AS PRIVATE STORM DRAIN EASEMENTS, AND DETENTION BASIN, IS RETAINED BY THE HARVEST VALLEY COURT HOMEOWNER'S ASSOCIATION FOR COMMUNITY PURPOSES, INCLUDING BUT NOT LIMITED TO SURFACE AND SUBSURFACE DRAINAGE;

ALL LAND WITHIN THIS TRACT, EXCLUSIVE OF THE NUMBERED LOTS IS RETAINED FOR THE HARVEST VALLEY COURT HOMEOWNER'S ASSOCIATION AS COMMON SPACE, FOR THE SOLE BENEFIT OF OURSELVES, SUCCESSORS, ASSIGNS, AND LOT OWNERS WITHIN THIS PLAT.

SIGNED THIS _____ DAY OF _____, 2025.

UNREASONABLE CAPITAL HYRUM, LLC

BY: CORY WADDUPS, MANAGER

ACKNOWLEDGEMENT

SIGNED THIS _____ DAY OF _____, 2025.

HARVEST VALLEY COURT OWNERS ASSOCIATION, INC

BY: CORY WADDUPS, MANAGER

ACKNOWLEDGEMENT

STATE OF UTAH)
COUNTY OF _____)

On this _____ day of _____, 2025, personally appeared before me CORY WADDUPS, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me duly sworn/affirmed, did say that he/she is the MANAGER OF UNREASONABLE CAPITAL HYRUM, LLC, & HARVEST VALLEY COURT OWNERS ASSOCIATION, INC and that said document was signed by him/her in behalf of said corporations by Authority of its Bylaws, or (Resolution of its Board of Directors), and said CORY WADDUPS acknowledged to me that said corporations executed the same.

SIGNATURE _____

A NOTARY PUBLIC COMMISSIONED IN UTAH

COMMISSION NUMBER - EXPIRES _____

(SEAL)

DEVELOPER:
CORY WADDUPS
411 WEST 7200 SOUTH STE 201
MIDVALE UTAH, 84047

S1
3

COUNTY RECORDER

ENTRY NO. _____ FEE PAID _____

FILED FOR AND RECORDED _____

AT _____ IN BOOK _____ OF OFFICIAL

RECORDS, PAGE _____ RECORDED

FOR _____

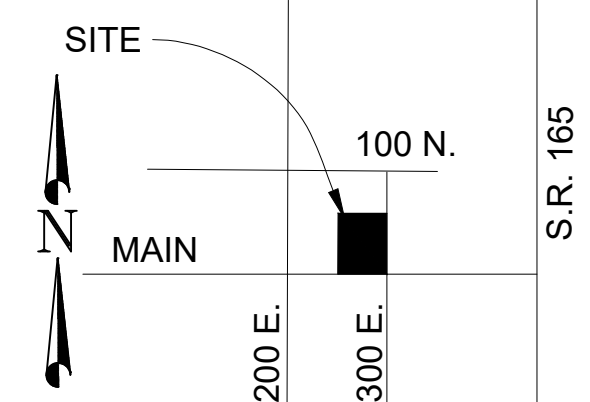
COUNTY RECORDER

BY: _____



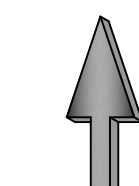
VICINITY MAP

NOT TO SCALE



CURVE TABLE

| CURVE # | LENGTH | RADIUS | DELTA | CHORD BEARING | CHORD LENGTH |
|---------|--------|--------|-------|---------------|--------------|
| C1 | 42.41 | 27.00 | 90.00 | N47° 09' 40"E | 38.18 |
| C3 | 63.49 | 44.00 | 82.67 | N50° 49' 26"E | 58.12 |
| C4 | 5.63 | 44.00 | 7.33 | N5° 49' 26"E | 5.62 |



0' 15' 30' 60' 90'

Scale in Feet

1" = 30'

LEGEND

- HYRUM CITY SURVEY MONUMENT AS NOTED
- SET 24" REBAR AND CAP MARKED GARDNER ENGINEERING
- STREET CENTERLINE MONUMENTS
- SUBDIVISION BOUNDARY
- LOT LINE
- ADJACENT PARCEL
- STREET CENTERLINE
- SURVEY TIE LINE
- PUBLIC UTILITY EASEMENT
- DETENTION BASIN
- PROPOSED FENCE LINE
- PRIVATE STORM DRAIN EASEMENT
- IRRIGATION EASEMENT
- PRIVATE RIGHT OF WAY

NOTE:

EASEMENTS AND DEDICATIONS HAVE NOT CHANGED, EXCEPT AS SHOWN HEREON. USE THE ORIGINAL PLAT OF HARVEST VALLEY COURT P.U.D. FOR ADDITIONAL EASEMENT AND DEDICATION INFORMATION.

NARRATIVE

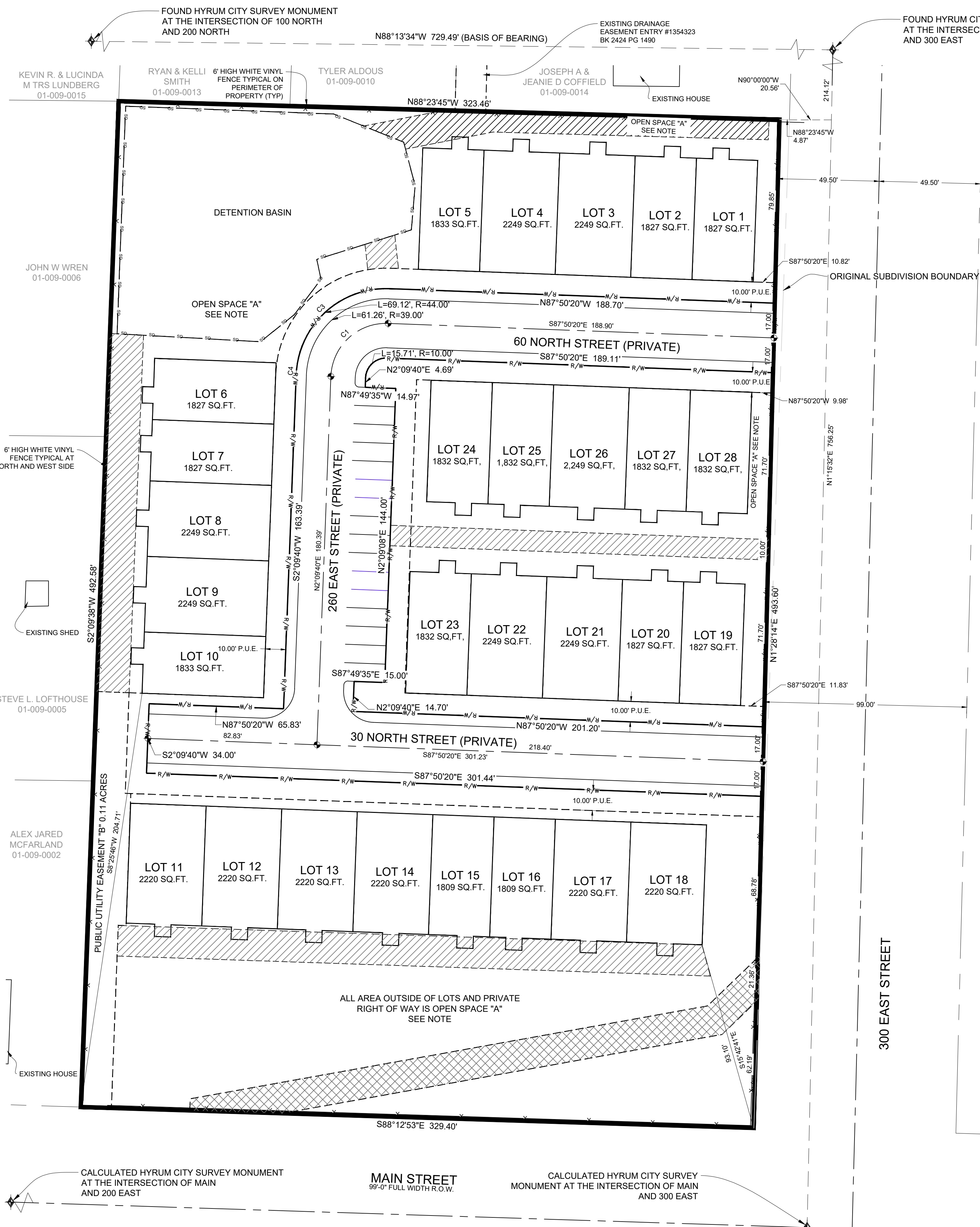
THE PURPOSE OF THIS SURVEY WAS TO AMEND A PLANNED UNIT DEVELOPMENT SUBDIVISION WITH 28 LOTS/UNITS FOR SENIOR LIVING. THE SURVEY WAS ORDERED BY DREW WHITEHEAD. THE AMENDMENT IS INTENDED TO CLARIFY DISCREPANCIES OF RIGHT-OF-WAY ALONG 300 EAST AND HONOR THE RIGHT-OF-WAY AS DETERMINED BY FORESIGHT LAND SURVEYING. THE CONTROL USED TO ESTABLISH THE BOUNDARY WAS THE EXISTING HYRUM CITY SURVEY MONUMENTATION AS SHOWN AND NOTED HEREON THE BASIS OF BEARING IS THE LINE BETWEEN THE HYRUM CITY MONUMENT FOUND AT THE INTERSECTION OF 100 NORTH AND 200 NORTH AND THE HYRUM CITY MONUMENT FOUND AT THE INTERSECTION OF 100 NORTH AND 300 EAST WHICH BEARS NORTH 88°13'34" WEST CACHE COUNTY, UTAH NORTH, NAD 83 STATE PLANE GRID BEARING.

NOTES

- ZONING FOR THIS LOT AND SURROUNDING AREA IS R-2
- THIS AREA IS SUBJECT TO THE NORMAL EVERYDAY SOUND, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ALL OTHER ASPECTS ASSOCIATED WITH AN AGRICULTURAL LIFESTYLE FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISKS INHERENT WITH LIVESTOCK.
- SUBJECT PROPERTY FALLS WITHIN FEMA FLOOD ZONE "X" - AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN. PER FEMA MAP NO. 49005C0388D WITH AN EFFECTIVE DATE OF 5/9/2025. DEVELOPER WILL PLANT TREES PER LANDSCAPE PLAN AND ACCORDING TO HYRUM CITY STANDARDS FOR PLANNED UNIT DEVELOPMENTS.
- THE PURPOSE OF THIS SUBDIVISION AMENDMENT IS TO ADJUST THE SUBDIVISION BOUNDARY TO FIT THE WEST RIGHT-OF-WAY LINE OF 300 EAST STREET AS DETERMINED BY FORESIGHT LAND SURVEYING.
- LOT SIZE AND CONFIGURATION ADJUSTMENT ARE ALSO MADE AS PART OF THE AMENDMENT.
- OPEN SPACE "A" IS ALL AREA NOT CONTAINED WITHIN NUMBERED LOTS NOR PRIVATE RIGHT OF WAY.
- NO ON-STREET PARKING ALLOWED ON PRIVATE STREETS. (FIRE LANE NEEDS TO REMAIN OPEN.)

SITE DATA

- TOTAL AREA 160,955 SQ. FT. OR 3.695 ACRES.
- OPEN SPACE / COMMON AREA: 78,667 SQ. FT. OR 1.805 ACRES.
- 28 LOTS FOR A TOTAL OF 56,469 SQ. FT. OR 1.296 ACRES.
- PRIVATE STREETS: 25,819 SQ. FT. 0.592 ACRES.
- PARKING: DESIGNATED PARKING LOT 16 STALLS
GARAGE PARKING 41 STALLS
DRIVEWAY PARKING 41 STALLS
TOTAL PARKING 98 STALLS



HYRUM CITY ENGINEER

I HEREBY CERTIFY THAT I HAVE EXAMINED THIS PLAT AND FIND IT TO BE CORRECT AND IN ACCORDANCE WITH THE INFORMATION ON FILE IN THIS OFFICE.

SIGNED THIS _____ DAY OF _____, 2025.

CITY ENGINEER

HYRUM CITY COUNCIL ACCEPTANCE

THIS PLAT WAS RECOMMENDED FOR APPROVAL BY THE HYRUM CITY COUNCIL ON THE _____ DAY OF _____, 2025 DATED THIS _____ DAY OF _____, 2025.

MAYOR, HYRUM CITY

ATTEST: _____

CITY RECORDER

HYRUM CITY UTILITY APPROVAL

SANITARY SEWER _____ DATE _____

CULINARY WATER _____ DATE _____

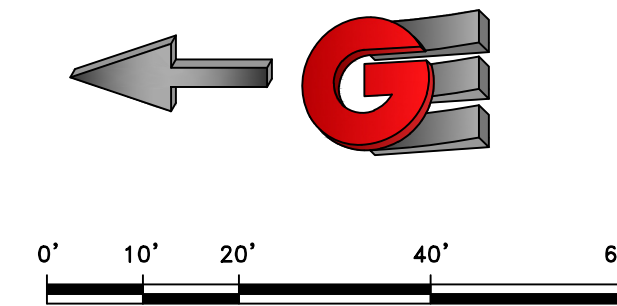
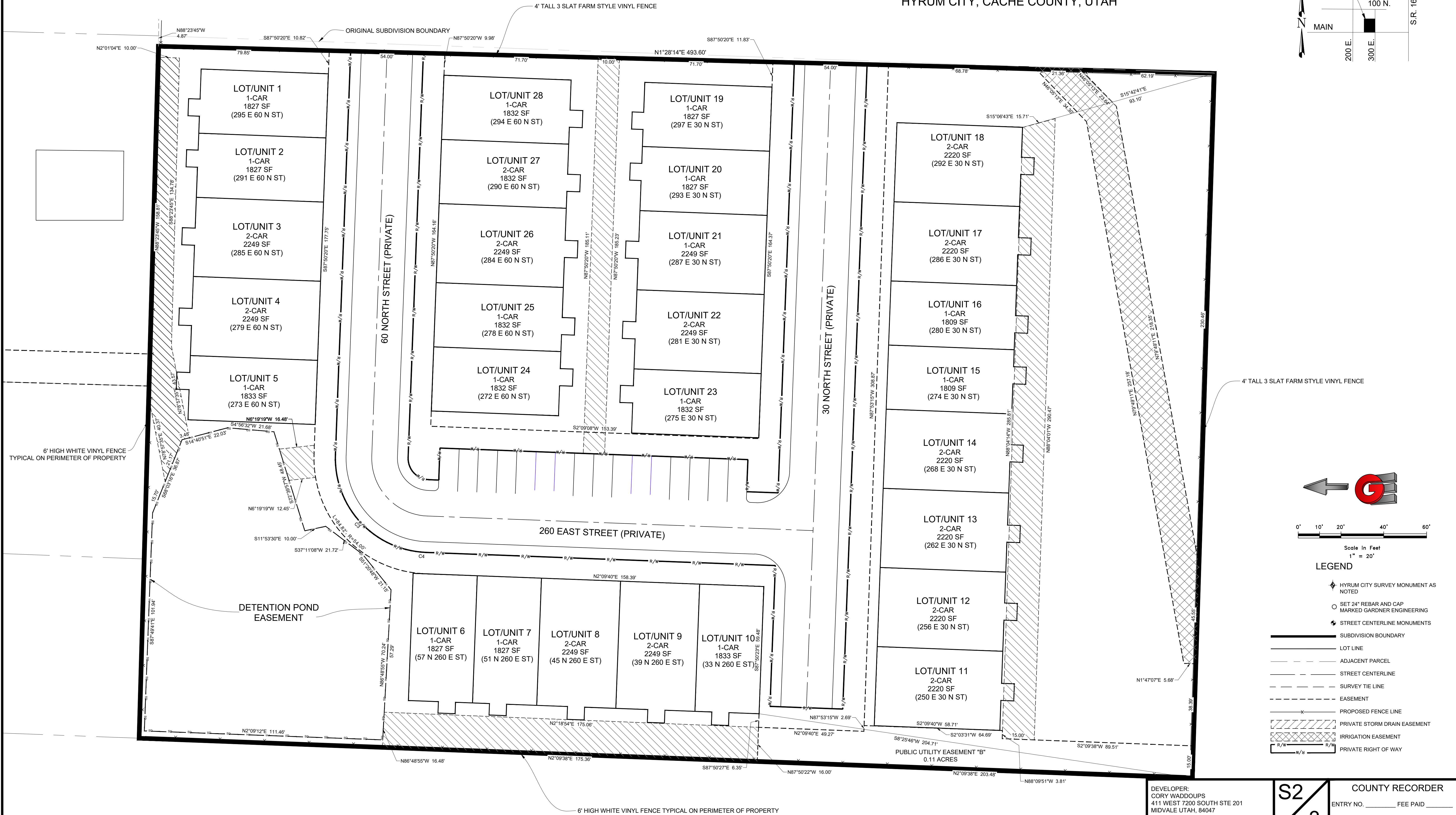
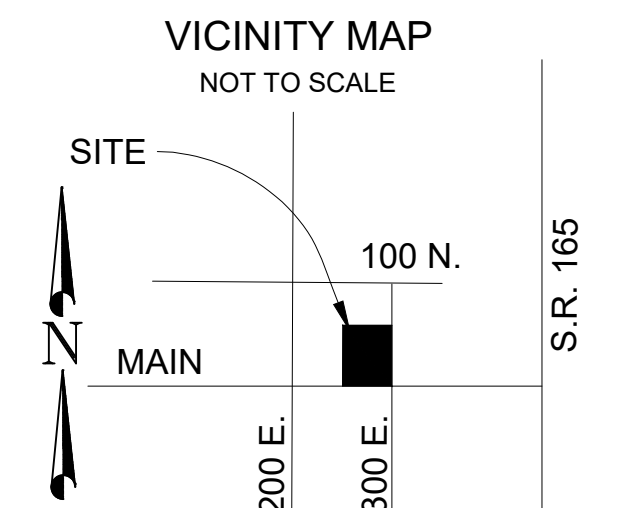
HYRUM CITY POWER _____ DATE _____

UTILITY COMPANY APPROVALS

ENBRIDGE ENERGY _____ DATE _____

HARVEST VALLEY COURT P.U.D. 1ST AMENDMENT

A SENIOR LIVING COMMUNITY
 LOCATED IN THE NORTHWEST QUARTER OF SECTION 4,
 TOWNSHIP 10 NORTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN,
 HYRUM CITY, CACHE COUNTY, UTAH



LEGEND

- ◆ HYRUM CITY SURVEY MONUMENT AS NOTED
- SET 24" REBAR AND CAP MARKED GARDNER ENGINEERING
- ◆ STREET CENTERLINE MONUMENTS
- SUBDIVISION BOUNDARY
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- EASEMENT
- PROPOSED FENCE LINE
- PRIVATE STORM DRAIN EASEMENT
- IRRIGATION EASEMENT
- PRIVATE RIGHT OF WAY

DEVELOPER:
CORY WADDUPS
411 WEST 7200 SOUTH STE 201
MIDVALE UTAH, 84047

S2
3

COUNTY RECORDER

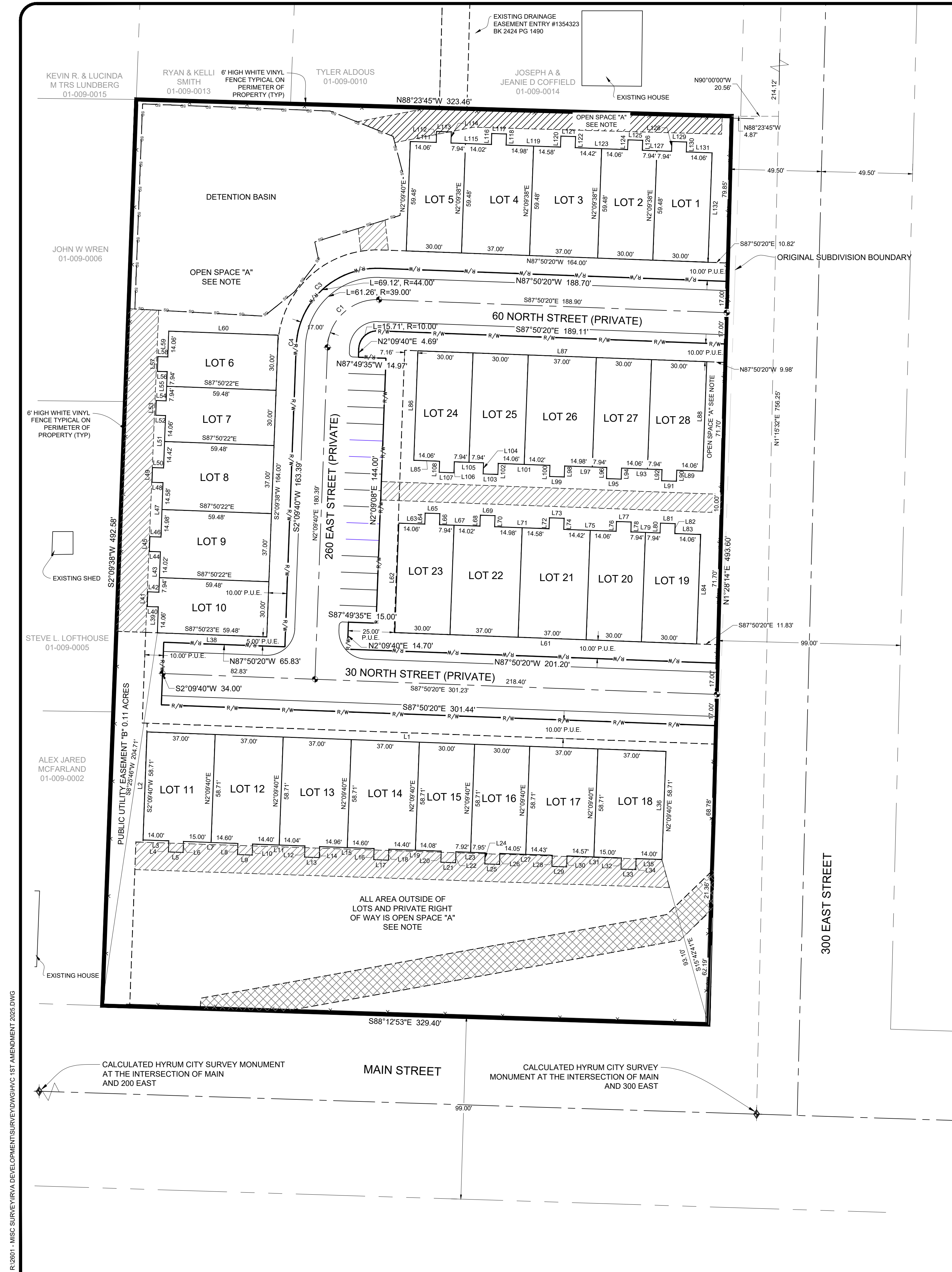
ENTRY NO. _____ FEE PAID _____
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 AT _____ IN BOOK _____ OF OFFICIAL _____
 RECORDS, PAGE _____ RECORDED _____
 FOR _____
 COUNTY RECORDER
 BY: _____



HARVEST VALLEY COURT P.U.D. 1ST AMENDMENT

A SENIOR LIVING COMMUNITY

LOCATED IN THE NORTHWEST QUARTER OF SECTION 4,
TOWNSHIP 10 NORTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN,
HYRUM CITY, CACHE COUNTY, UTAH



HARVEST VALLEY COURT SUBDIVISION DEVELOPMENT AGREEMENT

THIS SUBDIVISION DEVELOPMENT AGREEMENT (hereinafter “Agreement”), is made and entered into this ____ day of _____, 20 ___, by and between HYRUM CITY, a body corporate and politic of the State of Utah, (hereinafter the “City”) and Unreasonable Capital Hyrum LLC, a Utah limited liability company, (hereinafter “Developer”) the City or Developer may be referred to individually as “Party” or collectively as Parties:

RECITALS

WHEREAS, Developer desires to develop certain real property situated in the corporate city limits of Hyrum City, Cache County, State of Utah (hereinafter sometimes referred to as the “Property” or “Development”) and legally described as follows, to wit:

All of Lots 1, 7, 8 of Block 22 plat A Hyrum City Survey, also being a part of the Northwest Quarter of Section 4 Township 10 North, Range 1 East of the Salt Lake Base and Meridian. Containing 3.72 acres more or less.

WHEREAS, Developer desires to develop the Property and Developer has submitted to the City all plats, plans (including utility), reports and other documents required for the approval of a Final Plat according to the City’s outlined policies, procedures, and code, Hyrum City Code 16.16 *et seq.*; and

WHEREAS, the Parties hereto have agreed that the development of the Property will require municipal services from the City in order to serve such area and will further require the installation of certain improvements primarily of benefit to the lands to be developed and not to the City of Hyrum as a whole; and

WHEREAS, a condition for approval of the subdivision, the City and Developer shall enter into this Agreement and the parties acknowledge any action without the implementation of this Agreement is void; and

WHEREAS, City approval of the Final Plat is required for recording with the Recorder’s Office of Cache County, Utah, which may be approved by the City and submitted by the Developer subject to certain requirements and conditions set forth in this Agreement; and

WHEREAS, Utah Code § 10-9a-102 provides the City’s general land use authority to adopt ordinances, resolutions, rules, and may enter into development agreements.

NOW, THEREFORE, in consideration of the promises of the Parties hereto and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, it is agreed as follows:

SECTION I—GENERAL CONDITIONS

1. **Development Activities.** The terms of this Agreement shall govern all development activities of the Developer pertaining to the Property. For the purposes of this Agreement, “development activities” shall include, pursuant to Utah Code Annotated (hereinafter “U.C.A.”) § 10-9a-103(8), but be not limited to, the following: any change in the use of land that creates additional demand and need for public facilities. Furthermore, for purposes of this agreement only, “development activities” shall also include the following: (1) the actual construction of improvements, (2) obtaining a permit therefore, or (3) any change in grade, contour or appearance of the Property caused by, or on behalf of, the Developer with the intent to construct improvements thereon, none of which shall occur until execution of the Agreement and City approval of the Final Plat.

2. **Time Limitations for Improvements.** All water lines, sanitary sewer collection lines, storm sewer lines and facilities, streets, curbs, gutters, sidewalks, streetlights, and trails shall be installed as shown on the Final Plat, Construction Drawings and in full compliance with the standards and specification of the City, at the time of approval of the Final Plat, subject to a two (2) year time limitation from the date of approval of the Final Plat. In the event that the Developer commences or performs any construction pursuant hereto after the passage of one (1) year from the date of approval of the Final Plat, the Developer shall resubmit the Final Plat and documentation supporting a new guaranty bond to the City Engineer for reexamination. Pursuant to U.C.A. § 10-9a-603, the City may then require the Developer to comply with the approved standards and specifications of the City at the time of resubmission. The time limitation in this section may be extended in the sole discretion of the City Council.

After one (1) years from the date of approval of the Final Plat, if any development improvements have not been completed, the City, at its sole discretion, may use the guaranty bond money to complete development improvements.

3. **Culinary Water and Sewer Treatment Capacity.** The City does not reserve or warrant water capacity or sewer treatment capacity until the issuance of a building permit. Recording of the Final Plat, execution of this Agreement, and/or recording of any lot within the Development does not constitute a reservation or warranty for water capacity and/or sewer treatment capacity.

4. **Fee-in-Lieu Payments.** In cases where a Developer shall be required by City Ordinance to install an improvement, but circumstances, as determined by the City Engineer, prevent the construction of the improvement, the Developer shall pay a fee-in-lieu of construction. The fee-in-lieu payment shall be the current cost of constructing the improvement as estimated by the City Engineer and formalized in Section II- “Special Conditions in this Agreement.” The fee-in-lieu payment shall be used towards the costs of installing the required improvements, the timing of when said improvement shall be constructed shall be at the sole discretion of the City and absolve the Developer from making the improvement in the future or paying the future cost of the required improvement.

5. **Off-Site Project Improvements.** Developer may be required to install off-site improvements without participation or reimbursement from the City or surrounding property owners, a non-exhaustive list is attached hereto as Exhibit “D”. Such improvements are identified as “Project Improvements” as defined by Utah Code Annotated 11-36a-102 (14), which generally include improvements that are: 1) planned and designed to provide service for the Development; 2) necessary for the use and convenience of the occupants or users of the Development; and 3) improvements that are not identified or reimbursed as a “System Improvement” as defined by Utah Code Annotated 11-36a-102 (22).

6. **Building Permit Issuance.** No building permit for the construction of any structure within the development shall be issued by the City until all individual lots in the development are staked by licensed surveyor, the public water lines and stubs to each lot, charged fire hydrants, sanitary sewer lines and stubs to each lot, street lights and public streets (including all weather access, curb, gutter, and pavement with at least the base course completed), serving such structure have been completed and accepted by the City.

7. **Certificate of Occupancy.** No Certificates of Occupancy shall be issued by the City for any structure within the development until gas lines to the structure are installed, street signs are installed, and all electrical lines are installed.

8. **Financial Responsibilities of Developer.** Except as otherwise herein specifically agreed, the Developer agrees to install and pay for all water, sanitary sewer, and storm drainage facilities and appurtenances, and all streets, curbs, gutters, sidewalks, trails and other public improvements required by this Development as shown on the Final Plat, Construction Drawings and other approved documents pertaining to this Development on file with the City.

9. **Utility Line Installments.** Street improvements shall not be installed until all utility lines to be placed therein have been completely installed, including all individual lot service lines (water and sewer) leading in and from the main to the property line, all electrical lines, and all communication conduits.

10. **Inspection by City Officials.** The installation of all utilities shown on the Final Plat and Construction Drawings shall be inspected by the Engineering Department and/or Public Works Department of the City and shall be subject to both department’s approval. The Developer agrees to correct any deficiencies in such installations in order to meet the requirements of the plans and/or specifications applicable to such installation. In case of conflict, the Hyrum City Public Works Standards and the 2025 American Public Works Association (APWA) Standards shall supersede the Final Plat and Construction Drawings, unless written exceptions have been made. Overall development approval shall be provided by the City Engineer. Developer shall provide notice to the City for intermittent inspection and allow a minimum of 48 hours (two working days) for inspection of work. Substantial completion observation shall be completed within 7 days of notice to the City. Previously installed improvements shall be exposed within thirty (30) days of the entering into this Agreement and ready to be inspected by City officials to determine adequacy and conformance to applicable standards. List as attached as Exhibit C. City shall provide written inspection reports to the developer within twenty (20) days stating deficiencies or acceptance of the work. This shall include information such as length of work by

station or quantity. Acceptance of individual parts does not constitute an acceptance of the entire system and shall not be accepted until all testing has been completed.

11. **Form of Recorded Drawings.** The Developer shall provide the City Engineer with two (2) certified Record Plan Drawings upon completion of each phase of the construction. Utilities will not be initially accepted prior to as-built drawings being submitted to and approved by the City of Hyrum. The City reserves the right to request alternative forms of plans (i.e., CAD drawings, GIS images, etc.).

12. **Developer Compliance with EPA and other Regulations.** The Developer specifically represents that to the best of its knowledge all property dedicated (both in fee simple and as easements) to the City associated with this Development (whether on or off-site) is in compliance with all environmental protection and anti-pollution laws, rules, regulations, orders or requirements, including solid waste requirements, as defined by the U.S. Environmental Protection Agency Regulations at 40 C.F.R. Part 261, and that such property as is dedicated to the City pursuant to this Development, is in compliance with all such requirements pertaining to the disposal or existence in or on such dedicated property of any hazardous substances, pollutants or contaminants, as defined by the Comprehensive Environmental Response Compensation and Liability Act of 1980, as amended, and regulations promulgated thereunder. The Developer, for itself and its successor(s) in interest, does hereby indemnify and hold harmless the City from any liability whatsoever that may be imposed upon the City by any governmental authority or any third Party, pertaining to the disposal of hazardous substances, pollutants or contaminants, and cleanup necessitated by leaking underground storage tanks, excavation and/or backfill of hazardous substances, pollutants or contaminants, or environmental cleanup responsibilities of any nature whatsoever on, of, or related to any property dedicated to the City in connection with this Development, provided that such damages or liability are not caused by circumstances arising entirely after the date of acceptance by the City of the public improvements constructed on the dedicated property, except to the extent that such circumstances are the result of the acts or omissions of the Developer. Said indemnification shall not extend to claims, actions or other liability arising as a result of any hazardous substance, pollutant or contaminant generated or deposited by the City, its agents or representatives, upon the property dedicated to the City in connection with this Development. The City agrees to give notice to the Developer that he must obtain a complete discharge of all City liability through such settlement. Failure of the City to give notice of any such claim to the Developer within ninety (90) days after the City of first receives a notice of such claim under the Utah Governmental Immunity Act for the same, shall cause this indemnity and hold harmless agreement by the Developer to not apply to such claim and such failure shall constitute a release of this indemnity and hold harmless agreement as to such claim.

13. **City Ownership Rights.** The Developer acknowledges and agrees that the City, as the owner of any adjacent property (the "City Property") on which off-site improvements may be constructed, or that may be damaged by the Developer's activities hereunder, expressly retains (and does not by this Development Agreement waive) its rights as property owner. The City's rights as owner may include without limitation those rights associated with the protection of the City Property from damage, and/or the enforcement of restrictions, limitations and requirements associated with activities on the City Property by the Developer as an easement recipient.

14. **Developer Vesting.** Developer, by and through execution of this agreement, receives a vested right to develop the number of lots shown and configured on the Final Plat, without interference from the City, so long as development is completed in accordance with the plans specifically shown on the Final Plat, Construction Drawings and pursuant to the statutory requirements codified by Utah State and Hyrum City Codes. Furthermore, following execution of the Agreement, Developer's right to develop and construct in accordance with the statutory requirements at the time of execution of the Agreement shall be deemed vested.

15. **Stop Work Provision.** The City shall have the right to issue a Stop Work Order requiring the Developer to immediately cease all or specified development activities on the Project for a period not to exceed six (6) months if the City reasonably determines that:

- a. The work or any portion thereof is not being performed in compliance with applicable federal, state, or local laws, ordinances, rules, regulations, or standards; or
- b. The work or any portion thereof fails to comply with generally accepted industry practices and standards customarily observed in similar development projects.
- c. *Issuance and Delivery of Stop Work Order.* A Stop Work Order may be delivered to the Developer by any one or more of the following means:
 - i. In accordance with the notice provisions set forth in this Agreement;
 - ii. By posting a written notice conspicuously at the Project site; or
 - iii. By delivery of the notice to any supervisory employee, contractor, or representative of the Developer present on the Project site.
- d. *Effect of Stop Work Order.* Upon receipt or posting of the Stop Work Order, the Developer shall immediately cease all development activities identified in the Order, and shall not resume such work unless and until the City provides written authorization to proceed. The Developer shall be responsible for ensuring that all contractors, subcontractors, and workers comply with the Stop Work Order.
- e. *Duration and Cure.* The Stop Work Order shall remain in effect for no longer than six (6) months from the date of issuance, unless extended by mutual written agreement of the parties or as otherwise provided by law. During the period of suspension, the Developer shall diligently correct all deficiencies identified by the City. The City shall promptly inspect any remedial work and may lift the Stop Work Order upon determining, in its reasonable discretion, that the Developer has cured the non-compliance.
- f. *No Waiver.* Issuance or lifting of a Stop Work Order shall not waive or limit any other rights or remedies available to the City under this Agreement, at law, or in equity.

16. **Inspection Reports and Documentation.** In connection with all inspections performed by the City pursuant to this Agreement, the City shall provide Developer with a written inspection report identifying whether the inspected work has passed or failed. To the extent deficiencies are identified, the report shall detail the specific items that must be corrected or completed in order to achieve compliance. The City shall use reasonable efforts to deliver such inspection reports within seventy-two (72) hours of the inspection. These reports shall be considered part of the inspection and acceptance process and shall not be construed as final approval until all deficiencies are resolved to the satisfaction of the City.

SECTION II—SPECIAL CONDITIONS

1. **Conformance with Approved Plans.** All development shall conform in all material respects with the approved Final Plat, including all landscape architectural plans, as approved by the City, and any amendments thereto approved in accordance with applicable procedures.
2. **Phasing Schedule.** The Developer shall complete construction of the Project in accordance with the phasing plan submitted to and approved by the City. Each phase must be substantially completed before commencement of the next phase unless otherwise approved in writing by the City.
3. **Design and Architectural Standards.** All buildings and structures shall comply with the architectural design guidelines adopted by the City and incorporated in the Final Plat, including but not limited to materials, height restrictions, façade articulation, roof lines, and color palettes.
4. **Open Space and Common Areas.** The Developer shall construct and maintain all designated open space, trails, parks, and other common areas as shown on the approved Final Plat. Open space shall remain perpetually accessible and maintained for the benefit of residents, subject to any rules adopted by a homeowners' association (HOA) approved by the City.
5. **Homeowners' Association (HOA).** Prior to the sale of any residential units, the Developer shall establish a duly organized HOA responsible for the maintenance and enforcement of covenants, conditions, and restrictions (CC&Rs), including landscaping, private roads, open space, and recreational amenities. The CC&Rs shall be subject to City review and approval.
6. **Private Roads and Utilities.** Where private roads or utility infrastructure are proposed, the Developer shall be responsible for their construction, ongoing maintenance, and repair, unless and until dedicated to and accepted by the City. Appropriate easements for public access and utility maintenance shall be recorded as required by the City.
7. **Landscaping Requirements.** All landscaping shall be installed in accordance with the approved Landscape Plan, including water-wise design consistent with City standards.

All landscaping for each single family residence shall be completed within eighteen (18) months of issuance of the certificate of occupancy.

8. **Parking and Access.** All parking shall comply with City ordinances and the approved Final Plat. Adequate guest parking must be provided, and all access points shall be improved in accordance with City engineering standards and specifications.

9. **Lighting.** Exterior lighting shall be dark-sky compliant and shall be designed to minimize spillover onto adjacent properties. Lighting plans shall be submitted and approved prior to building permit issuance.

10. **Utility Coordination.** The Developer shall coordinate with all utility providers (including water, sewer, stormwater, gas, electricity, and telecommunications) to ensure timely installation and connection of service infrastructure. Utility plans must be approved by the City Engineer prior to commencement of construction.

11. **Stormwater and Drainage.** The Developer shall install and maintain all stormwater facilities consistent with the approved stormwater management plan. Facilities must comply with all applicable state and local stormwater regulations, including long-term maintenance obligations. The Developer shall obtain letter of approval from any applicable irrigation or canal company accepting the flow of any retention ponds or stormwater management plan.

12. **Compliance with City Code.** All development within the Property shall remain in compliance with the City Code, including all zoning, subdivision, and building regulations.

13. **Amendment Procedure.** No changes to the approved plans, phasing, or special conditions shall be made without prior written approval from the City Council, in accordance with applicable amendment procedures.

SECTION III—MISCELLANEOUS

1. **Construction Site Safety.** The Developer agrees to provide and install, at its expense, adequate barricades, flaggers, warning signs and similar safety devices at all construction sites within the public right-of-way and/or other areas as deemed necessary by the City Engineer, City Public Works Department, and Traffic Engineer in accordance with any and all Federal Regulations, the City's Policies and Procedures, Utah Department of Transportation Requirements, OSHA, and Manual of Uniform Traffic Control Devices ("MUTCD") and shall not remove said safety devices until the construction has been completed.

2. **Construction Site Waste.** The Developer shall, at all times, keep the public right-of-way free from accumulation of waste material, rubbish, or building materials caused by the Developer's operation, or the activities of individual builders and/or subcontractors; shall remove such rubbish as often as necessary, but no less than daily and; at the completion of the work, shall remove all such waste materials, rubbish, tools, construction equipment, machinery, and surplus

T:\Development\Harvest Valley Court 55+\00 Harvest Valley Court Final Plat and Construction Drawings Corrections\CC 08.21.2025\Plat

Submission 08.15.2025\250801 HVC Draft Development Agreement (BMN Edits 8.14.25) Track Changes Accepted.docx

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materials from the public right-of-way. The Developer further agrees to maintain the finished street surfaces so that they are free from dirt and debris. Developer shall be responsible for and remove any trash, waste material, or other materials that is taken off-site, including taken by Developer or by any other means including wind or washed away and shall cause the trash, waste material, or other materials to be properly disposed. Any excessive accumulation of dirt and/or construction materials shall be considered sufficient cause for the City to withhold building permits and/or certificates of occupancy until the problem is corrected to the satisfaction of the City. If the Developer fails to adequately clean such streets within two (2) days after receipt of written notice, the City may have the streets cleaned at the Developer's expense and the Developer shall be responsible for prompt payment of all such costs. The Developer also agrees to require all contractors within the Development to keep the public right-of-way clean and free from accumulation of dirt, rubbish, and building materials. Under no circumstances shall the Developer or any sub-contractors use open burning procedures to dispose of waste materials.

3. Compliance with City Building Inspector, City Engineer, and City Public Works Director. The Developer hereby agrees that it will require its contractors and subcontractors to cooperate with the City's Building Inspector, City Engineer, or City Public Works Director by ceasing operations when winds are of sufficient velocity to create blowing dust, which, in the inspector's opinion, is hazardous to the public health and welfare.

4. Protection Strips and Undevelopable Lots. Developer covenants and warrants that they have not, or will not in the future, unlawfully divide real property in such a way that a parcel of property is created or left behind that cannot be developed according to the requirements of Hyrum City Code, or other applicable laws. Examples of a parcel of property that is created or left behind that cannot be developed include, but are not limited to, spite strips or protection strips, which are parcels created or left for the sole purpose of denying another property owner access to their property, parcels with insufficient square footage, parcels with insufficient buildable area, parcels that do not meet the requirements of Hyrum City Code, and parcels that do not abut on a dedicated street. When a Developer unlawfully divides property, the Developer agrees, as a remedy, to dedicate and otherwise deed ownership of these undevelopable parcels of land to the City, upon the City's written request. Nothing in this agreement shall be construed as a prohibition from the City requiring the dedication of access rights where deemed necessary for the public good, safety, etc.

5. Consequences of Developer non-compliance with Final Plat and the Agreement. The Developer shall, pursuant to the terms of this Agreement, complete all improvements and perform all other obligations required herein, as such improvements or obligations may be shown on the Final Plat and Construction Drawings, or any documents executed in the future that are required by the City for the approval of an amendment to the Final Plat or the Agreement, and the City may place liens on vacant lots still owned by the Developer and or withhold such building permits and certificates of occupancy as it deems necessary to ensure performance in accordance with the terms of the Agreement. The City may also take other action including filing a lawsuit to compel the completion of the items or recover the cost from the Developer if the City is required to complete the items.

6. **No Waiver of Regulation(s).** Nothing herein contained shall be construed as a waiver of any requirements of the City Code or the Utah Code Annotated, in its current form as of the date of approval of the Final Plat, and the Developer agrees to comply with all requirements of the same.

7. **Severability of Waivers.** A waiver by any party of any provision hereof, whether in writing or by course of conduct or otherwise, shall be valid only in the instance for which it is given, and shall not be deemed a continuing waiver of said provision, nor shall it be construed as a waiver of any other provision hereof.

8. **City Council Budgetary Discretion.** All financial obligations of the City arising under this Agreement that are payable after the current fiscal year are contingent upon funds for the purpose being annually appropriated, budgeted and otherwise made available by the Hyrum City Council, in its discretion.

9. **Covenants Run with the Land.** This Agreement shall run with the Property, including any subsequent, approved, amendments to the Final Plat of all, or a portion of the Property. This Agreement shall also be binding upon and inure to the benefit of the Parties hereto, their respective personal representatives, heirs, successors, grantees and assigns. It is agreed that all improvements required pursuant to this Agreement touch and concern the Property regardless of whether such improvements are located on the Property. Assignment of interest within the meaning of this paragraph shall specifically include, but not be limited to, a conveyance or assignment of any portion of the Developer's legal or equitable interest in the Property, as well as any assignment of the Developer's rights to develop the Property under the terms and conditions of this Agreement.

10. **Liability Release.** With limitations pursuant to Utah Code Annotated § 10-9a-607, in the event the Developer transfers title to the Property and is thereby divested of all equitable and legal interest in the Property, the Developer shall be released from liability under this Agreement with respect to any breach of the terms and conditions of this Agreement occurring after the date of any such transfer of interest. In such event, the succeeding property owner shall be bound by the terms of this Agreement.

11. **Default and Mediation.** Each and every term of this Agreement shall be deemed to be a material element hereof. In the event that either Party shall fail to perform according to the terms of this Agreement, such Party may be declared in default. In the event that a Party has been declared in default hereof, such defaulting Party shall be given written notice specifying such default and shall be allowed a period of ten (10) days within which to cure said default. In the event the default remains uncorrected, the Party declaring default may elect to: (a) terminate the Agreement and seek damages; (b) treat the Agreement as continuing and require specific performance or; (c) avail itself of any other remedy at law or equity.

In the event of the default of any of the provisions hereof by either Party, which shall give rise to commencement of legal or equitable action against said defaulting Party, the Parties hereby agree to submit to non-binding mediation before commencement of action in any Court of law. In

any such event, defaulting Party shall be liable to the non-defaulting Party for the non-defaulting Party's reasonable attorney's fees and costs incurred by reason of the default.

12. **No Third-Party Beneficiaries.** Except as may be otherwise expressly provided herein, this Agreement shall not be construed as or deemed to be an agreement for the benefit of any third Party or Parties, and no third Party or Parties shall have any right of action hereunder for any cause whatsoever.

13. **Applicable Laws.** It is expressly understood and agreed by and between the Parties hereto that this Agreement shall be governed by and its terms construed under the laws of the State of Utah and the City of Hyrum, Utah.

14. **Notice.** Any notice or other communication given by any Party hereto to any other Party relating to this Agreement shall be hand-delivered or sent by certified mail, return receipt requested, addressed to such other Party at their respective addresses as set forth below; and such notice or other communication shall be deemed given when so hand-delivered or three (3) days after so mailed:

If to the City: Hyrum City
60 West Main
Hyrum, UT 84319

With a copy to: Daines & Jenkins, LLP
108 North Main Street
Logan, UT 84321

If to the Developer: _____

Notwithstanding the foregoing, if any Party to this Agreement, or its successors, grantees or assigns, wishes to change the person, entity or address to which notices under this Agreement are to be sent as provided above, such Party shall do so by giving the other Parties to this Agreement written notice of such change.

15. **Word Meanings.** When used in this Agreement, words of the masculine gender shall include the feminine and neutral gender, and when the sentence so indicates, words of the neutral gender shall refer to any gender; and words in the singular shall include the plural and vice versa. This Agreement shall be construed according to its fair meaning and as if prepared by all Parties hereto, and shall be deemed to be and contain the entire understanding and agreement between the Parties hereto pertaining to the matters addressed in this Agreement.

16. **Complete Agreement.** There shall be deemed to be no other terms, conditions, promises, understandings, statements, representations, expressed or implied, concerning this Agreement, unless set forth in writing signed by all of the Parties hereto. Further, paragraph

headings used herein are for convenience of reference and shall in no way define, limit, or prescribe the scope or intent of any provision under this Agreement.

17. **Indemnification.** The Developer shall indemnify, defend, and hold harmless the City and its elected and appointed officials, officers, employees, agents, and representatives (collectively, the “City Indemnitees”) from and against any and all claims, demands, actions, causes of action, liabilities, damages, losses, judgments, fines, penalties, costs, and expenses (including reasonable attorneys’ fees and expert witness fees) arising out of or resulting from (i) the design, construction, installation, maintenance, or failure of any public or private infrastructure improvements installed by or on behalf of the Developer, including but not limited to streets, utilities, sidewalks, curbs and gutters, and (ii) the design, construction, installation, maintenance, or failure of any stormwater retention, detention, or drainage facilities constructed as part of the Development. This indemnification shall apply regardless of whether the City has inspected or approved the infrastructure or stormwater improvements, and regardless of whether the facilities have been dedicated to or accepted by the City, unless the claim arises from the City’s sole negligence or willful misconduct after formal acceptance. The obligations set forth in this Section shall survive termination or completion of this Agreement.

18. **Greenbelt Taxes.** Pursuant to Utah Code Annotated § 10-9a-603(3), The City shall require payment of all Greenbelt Taxes, if applicable, prior to Recordation of the Final Plat.

19. **Recording.** The City and Developer are authorized to record or file any notices or instruments with the Cache County Recorder’s Office appropriate to assuring the perpetual enforceability of the Agreement, and the Developer agrees to execute any such instruments upon reasonable request.

20. **“Arms Length” Transaction.** The Parties hereto expressly disclaim and disavow any partnership, joint venture or fiduciary status, or relationship between them and expressly affirm that they have entered into this Agreement as independent Parties and that the same is in all respects an “arms-length” transaction.

21. **Severability.** Should any portion of this Agreement be deemed invalid or unenforceable by rule of law or otherwise, all other aspects of the Agreement shall remain enforceable and in full effect.

22. **Incorporation of Recitals and Exhibits.** The above recitals and all exhibits attached hereto are incorporated herein by this reference and expressly made a part of this Agreement.

23. **Preparation of Agreement.** The Parties hereto acknowledge that they have both participated in the preparation of this Agreement and, in the event that any question arises regarding its interpretation, no presumption shall be drawn in favor of or against any Party hereto with respect to the drafting hereof.

24. **Amendments.** This Agreement may be amended at any time upon unanimous agreement of the Parties hereto, which amendment(s) must be reduced to writing and signed by all Parties in order to become effective.

25. **Further Instruments.** The Parties hereto agree that they will execute any and all other documents or legal instruments that may be necessary or required to carry out and effectuate all of the provisions hereof.

HYRUM CITY

By:

Stephanie Miller, *Mayor*

ATTEST

City Recorder

APPROVED AS TO CONTENT:

APPROVED AS TO FORM:

City Engineer

City Attorney

DEVELOPER:

UNREASONABLE CAPITAL HYRUM
LLC, a Utah limited liability company

By:

Its:

DEVELOPER ACKNOWLEDGMENT

State of Utah)
 §
 County of _____)

On this _____ day of _____, in the year 20____, before me _____
 a notary public, personally appeared _____,
 and proved on the basis of satisfactory evidence to be the person(s) whose name(s) subscribed to
 this instrument, and acknowledge executing the same.

 Notary Public

EXHIBIT "A"

CONSTRUCTION/IMPROVEMENT GUARANTEE:

The Bond guaranteeing the Developer's timely and proper installation and warranty of required improvements shall be equal in value to at least one hundred-ten (110) percent of the cost of the required improvements, as estimated by the City Engineer contained in Exhibit "B". The purpose of the bond is to enable the City to make or complete the required improvements in the event of the developer's inability or failure to do so. The City need not complete the required improvements before collecting on the bond. The City may, in its sole discretion, delay taking action on the bond and allow the developer to complete the improvements if it receives adequate assurances that the improvements shall be completed in a timely and proper manner. The additional ten (10) percent shall be used to make up any deficiencies in the bond amount and to reimburse the City for collection costs, including attorney's fees, inflationary costs, etc.

All required improvements shall be completed and pass City inspections within one (1) year of the date that the Final Plat is recorded. Required improvements for plats recorded between November 1st and March 31st shall be completed by the next October 1st. For example, the required improvements for a plat recorded on February 6th, shall be completed by October 1st, in the same calendar year. Failure to meet this time frame may result in forfeiture of the bond. A written agreement to extend the completion of the improvements may be granted by the Land Use Authority Board where due to circumstances as determined by the Land Use Authority Board would delay the completion of required improvements.

All subdivision improvements shall be completed by qualified contractors in accordance with Title III General Public Works Construction Standards and Specifications. No work may be commenced on improvements intended to be dedicated to the City without approved construction drawings and a pre-construction meeting with the City.

The Bond shall be an escrow bond in favor of the City consistent with Hyrum City Code § 16.16.140. Based on a cost estimate submitted by Developer, the City Engineer shall prepare the bond estimate, revising the costs as required to match prevailing conditions for the construction and installation of all required public improvements as well as all private improvements as specified in State code pursuant to the subdivision approval process, and including a ten percent (10%) contingency fee. A performance bond shall be posted by the Developer guaranteeing the construction of all required public and said private improvements. Said bond (the bond) shall be in the form of one of the following: Cash Escrow Bond; Irrevocable Letter of Credit; Irrevocable Line of Credit. The letter of credit must cover the entire construction period and shall be automatically renewed until a release letter is obtained from the City. The form must be approved by the City Attorney and must be issued by a financial institution having an operating branch in the State of Utah that is acceptable to the City. The properly issued and executed bond, together with all required inspection fees shall be submitted to the City Administrator before the final subdivision plat is recorded with the Cache County Recorder. The bond shall be held for the minimum of an eighteen (18) month construction period

and twelve (12) month warranty period for a total of thirty (30) months. The warranty period may be increased up to twenty four (24) months if there has been evidence of prior poor performance by the developer or if other environmental conditions exist.

1. The amounts stated in the bond estimate shall be considered separate with respect to releases by Hyrum City, but each amount shall be applicable to every other part in the event of the Developer's failure to perform one or more of the improvements to the satisfaction of the City. Notwithstanding the itemization of type and cost of improvements, any sum available pursuant to the bond may be used by the City, and not released to the developer for any other improvement covered by the bond as well as the specified improvement.
2. The City Engineer, or designee, shall have authority to release to the Developer any funds held by the City. The City Engineer shall not release, prior to final acceptance, any amount(s) for each specified improvement in excess of ninety percent (90%) thereof. Before the City Engineer shall release more than fifty nine percent (59%) of such amount, related to any one or each separate improvement the City Engineer shall require that the Developer certify in writing that no material man's or mechanic's liens have been filed with respect to the required improvement(s).

MAINTENANCE GUARANTEE:

The Developer hereby warrants and guarantees to the City, for a period of one (1) years from the date of completion and final inspection by the City of the public improvements warranted hereunder, the full and complete maintenance and repair of the public improvements constructed for this Development. This warranty and guarantee is made in accordance with the Hyrum City Code and/or the Utah Code Annotated, as applicable. This guarantee applies to the streets and all other appurtenant structures and amenities lying within the rights-of-way, easements and other public properties, including, without limitation, all curbing, sidewalks, trails, drainage pipes, culverts, catch basins, drainage ditches and landscaping and all other improvements contained in Exhibit "B" of this Agreement. Any maintenance and/or repair required on utilities shall be coordinated with the owning utility company or city department.

The Developer shall maintain said public improvements in a manner that will assure compliance on a consistent basis with all construction standards, safety requirements and environmental protection requirements of the City until one (1) year following the final inspection. The Developer shall also correct and repair or cause to be corrected and repaired, all damages to said public improvements resulting from development-related or building-related activities. The City may require the Developer to guarantee and warrant that any repairs remain free from defect for a period of one (1) year following the date that the repairs pass City inspection. The City may retain the Developer's guarantee until the repairs have lasted through the warranty period, and may take action on the bond if necessary to properly complete the repairs. In the event of an emergent defect or disaster, the City may—but is not required to—take immediate measures to mitigate any damage related to the defect or disaster Except in the case of an emergency, if the Developer fails to correct any damages within thirty (30) days after written notice thereof, then said damages may be corrected by the City and all costs and charges billed to and paid by the Developer. The City shall also have any other remedies available to it as authorized by this Agreement. Any damages which occurred prior to the end of said one (1) year period which are unrepaired at the termination of said period shall remain the responsibility of the Developer.

REPAIR GUARANTEE:

The Developer agrees to hold the City, harmless for a one (1) year period, commencing upon the date of completion and final inspection by the City of the public improvements constructed for this Development, from any and all claims, damages, or demands arising on account of the design and construction of public improvements of the Property shown on the approved plans and documents for this Development; and the Developer furthermore commits to make necessary repairs to said public improvements, to include, without limitation, all improvements contained in Exhibit "B" of this Agreement, roads, streets, fills, embankments, ditches, cross pans, sub-drains, culverts, walls and bridges within the right-of-way easements and other public properties, resulting from failures caused by design and/or construction defects. This agreement to hold the City harmless includes defects in materials and workmanship, as well as defects caused by or consisting of settling trenches, fills or excavations.

Further, the Developer agrees that the City shall not be liable to the Developer during the warranty period, for any claim of damages resulting from negligence in exercising engineering techniques and due caution in the construction of cross drains, drives, structures or buildings, the

changing of courses of streams and rivers, flooding from natural creeks and rivers, and any other matter whatsoever on private property. Any and all monetary liability occurring under this paragraph shall be the liability of the Developer.

The obligations of the Developer pursuant to the “maintenance guarantee” and “repair guarantee” provisions set forth above may not be assigned or transferred to any other person or entity unless the warranted improvements are completed by, and a letter of acceptance of the warranted improvements is received from the City by, such other person or entity.

DRAFT

EXHIBIT “B” CITY ENGINEER’S ESTIMATE FOR COST OF IMPROVEMENTS

DRAFT

EXHIBIT "C" PLAT MAP

Items to expose and inspect or otherwise remedy as known:

1. Grade and reseed areas disturbed in the rear yards of 77 North and 91 North 300 East.
2. Restore yard as necessary at 256 East 100 North.
3. Install an ADS wye connecting the pond outlet pipe with the culvert at 275 East 100 North. Wye shall be encased with a controlled strength material (2-sack slurry) to minimize movement due to hydraulic forces. Topsoil shall be placed to bring the surface to grade adjacent to the existing driveway.
4. Perform a field survey showing the as-built conditions for all improvements.
5. Pressure test sewer mains after all laterals have been exposed and replaced as necessary. Camera inspection of mains shall be provided.
6. Water line shall be shown to meet proper depth and shall be pressure tested per standards. Bac-T testing shall be performed to show proper disinfection of the water system.
7. All power conduit shall be removed and replaced.
8. Installed curb and gutter shall be removed and reinstalled after all subsurface work has been completed and accepted.
9. Pond liner shall be removed and installed by a manufacturer-certified installer.
10. Irrigation connections shall be located and inspected.
11. Street pavement shall be removed as necessary and reinstalled to provide a crown along the centerline.
12. Provide a letter from Enbridge verifying the adequacy of the existing facilities (mains) to supply the development.

AN INTERLOCAL AGREEMENT BETWEEN
 CACHE COUNTY
 AND
 HYRUM CITY
 FOR
 ORDINANCE ENFORCEMENT SERVICES

This AGREEMENT is made and entered into pursuant to Section 11-13-1, Utah Code Annotated, 1953, as amended, commonly referred to as the Interlocal Cooperation Act, by and between Cache County, a body corporate and politic of the State of Utah, hereinafter referred to as "COUNTY", and HYRUM City, a municipal corporation of the State of Utah, hereinafter referred to as "CITY."

W I T N E S S E T H:

WHEREAS, the CITY is desirous of contracting with the COUNTY for the performance of the hereinafter described Ordinance Enforcement within its boundaries by the County of Cache through the Sheriff thereof; and

WHEREAS, the CITY and the COUNTY have determined that it is mutually advantageous to each party to enter into this Agreement; and

WHEREAS, it is anticipated that the services provided will be compensated by the CITY on a cost basis as hereinafter set forth and the respective entities have determined and agreed that the said amount is a reasonable, fair and adequate compensation for the providing of such services.

NOW, THEREFORE, in consideration of the promises and in compliance with and pursuant to the terms and provisions of the Interlocal Cooperation Act as herein above set forth, the parties hereby agree as follows:

1. The Cache County Sheriff's Office agrees to enforce City ordinances within the corporate limits of HYRUM City, to the extent and in the manner hereinafter set forth.
2. The rendition of such services, the standards of performance, the discipline of deputies, and other matters incident to the performance of such services and the control of personnel so employed shall remain in the COUNTY. In the event of a dispute between the parties as to the extent of duties and functions to be rendered hereunder, or the minimum level or

manner of performance of such services, the determination thereof made by the Sheriff of the COUNTY shall be final and conclusive as between the parties hereto.

3. Without limiting, and in addition to any and all other legal and equitable remedies, the CITY'S Mayor and Council or other representatives, shall have an opportunity to meet and confer with the Sheriff and/or his designated contract representative to discuss any problems arising from its performance, the types of employees who will be performing services under this Agreement, and the anticipated costs for renewing this contract for any successive period(s).
4. It is agreed that the Cache County Sheriff's Office will furnish all Ordinance Enforcement services as follows:
 - A. Enforcement of City Ordinances as deemed necessary by Hyrum City Mayor or Representative.
 - B. Patrol assigned areas, respond to calls for service, and issue citations for violations of Hyrum City ordinances, or laws.
 - C. It is agreed that the cost per hour for Ordinance Enforcement services shall be determined by the Sheriff and the number of hours of service shall be determined by the CITY. The costs and hours of service are detailed in Exhibit A attached.
 - D. It is agreed that the equipment furnished by the CITY is and shall remain the property of the CITY. If said property is a vehicle it shall be maintained, fueled, and insured by the COUNTY during the period of this Agreement.
5. For the purpose of performing the services provided herein, the COUNTY shall furnish all necessary labor, administration, equipment, uniforms, insignia, and other equipment necessary and incident to full fill ordinance enforcement.
6. It is agreed that in all instances where special supplies, stationary, notices, forms, and the like must be issued in the name of the CITY, the same shall be supplied by the CITY at its own expense.
7. For the purpose of performing the services and functions pursuant to this agreement;
 - A. For the purpose of giving official status to the performance thereof, every COUNTY sheriff's deputy and employee engaged in performing any such service and function shall be deemed to be officer or employee of the CITY. For purposes of liability, COUNTY deputies or employees shall not be deemed to be CITY

officers or employees and the COUNTY shall be completely responsible for them as provided in paragraphs 8 through 11.

- B. All sheriff's deputies and employees employed by the COUNTY to perform duties under the terms of this Agreement shall be COUNTY employees, and shall have no right to any CITY pension, civil service, or any other CITY benefits for services provided hereunder.
 - C. The sheriff's deputies and employees to be provided under the terms of this Agreement shall be appointed by the Cache County Sheriff's Office under its normal rules and practices of selection and hiring.
8. Subject to the provisions and limitations of the Governmental Immunity Act of Utah, the CITY shall be responsible for all damages to persons or property that occurs as a result of the negligence or fault of the CITY in connection with the performance of this Agreement. The CITY shall indemnify and save the COUNTY free and harmless from all claims that arise as a result of the negligence or wrongful acts of the CITY, its officers, agents or employees.
 9. Subject to the provisions and limitations of the Governmental Immunity Act of Utah, the COUNTY shall be responsible for all damages to persons or property that occurs as a result of the negligence or fault of the COUNTY in connection with the performance of this Agreement. The COUNTY shall indemnify and save the CITY free and harmless from all claims that arise as a result of the negligence or wrongful acts of the COUNTY, its officers, agents, and employees.
 10. Except as herein otherwise specified, the CITY shall not be liable for any workers' compensation claim to any COUNTY employee for injury or sickness arising out of his or her employment, and the COUNTY hereby agrees to hold harmless the CITY against any such claim.
 11. Unless sooner terminated as provided for herein, this Agreement shall be effective August 25, 2025 and shall run until June 30, 2026 at which point the contract will run for a for a one-year period. With the consent of the Hyrum City Council, this Agreement may be renewable for successive one year periods. The Sheriff shall be the administrator of this Agreement.

In the event the CITY desires to renew this Agreement for any succeeding one year period, the CITY Council, not later than May 1st next preceding the expiration date of this Agreement, shall notify the Sheriff that it wishes to renew the same, whereupon the Sheriff, not later than May 15th, may notify said CITY Council of its determination concerning such renewal together with any readjusted rates as provided in paragraph 14 below, otherwise, such agreement shall finally terminate at the end of such one year period. Notwithstanding the provision of this paragraph hereinbefore set forth, either party may terminate this Agreement at any time by giving 60 days prior written notice to the other party.

12. The CITY agrees to pay the amount set forth in Exhibit A, which is attached hereto and incorporated herein by reference, for the services provided pursuant to this Agreement. The rates in Exhibit A may be readjusted to be effective July 1st of each year, if this agreement is renewed, to reflect the cost of such service as determined by the Sheriff.
13. The CITY agrees to remit the contract amount to the Cache County Executive, 199 North Main Street, Logan, Utah 84321 on or before December 31, 2025. If such payment is not remitted to the County Executive's Office when due, the COUNTY is entitled to recover interest on any unpaid balance at the rate of one percent (1%) per calendar month for each month that any part of the full contract amount remains unpaid.

IN WITNESS WHEREOF, the City of Hyrum, by approval of the Hyrum City Council, caused this Agreement to be signed by its Mayor and attested by its Clerk, and the County of Cache has caused this Agreement to be signed by the County Executive and Attested by its Clerk and Keeper of the County Seal, all on the day and year appearing below their respective signatures.

Cache County
Approved as to form and as
Compatible with State law:

Legal Counsel

David Zook, County Executive

Clerk

CITY OF HYRUM
Approved as to form and as
Compatible with State law:

Legal Counsel

Mayor

City Recorder

EXHIBIT A

This exhibit details the hours contracted for, the cost of those hours, and when they will be delivered. The time frame of the contract will be from August 25, 2025, through June 30, 2026. The cost to furnish a part time-time ordinance enforcement officer to Hyrum City is listed below. Hourly rate of pay for employee is \$25.29 for an average of 10 hours worked each week. Two dollars per hour for vehicle use, uniforms and other miscellaneous items for this position.

If the city wishes to extend the contract beginning July1, 2026, it would be the full 520 hours for the new fiscal year.

| CONTRACT YEAR | CATEGORY | COST PER HOUR | HOURL | AMOUNT |
|-----------------------|-----------------|----------------------|--------------|---------------|
| 2025-2026 (Sept-June) | CONTRACT | \$27.29 | 390 | \$10,643 |

HYRUM CITY CORPORATION
COMBINED CASH INVESTMENT
JULY 31, 2025

Section 10. Item C.

COMBINED CASH ACCOUNTS

| | | |
|------------|-----------------------------|---------------|
| 01-1111000 | GENERAL CHECKING ACCT | 843,199.18 |
| 01-1112000 | XPRESS DEPOSIT ACCOUNT | 102,302.64 |
| 01-1113000 | PAYROLL CHECKING ACCOUNT | 27,384.46 |
| 01-1151000 | UNDESIGNATED CASH - PTIF | 969,872.56 |
| 01-1151100 | BANK OF UTAH | 3,023,842.69 |
| 01-1151500 | CACHE VALLEY BANK SAVINGS | 15,120,841.23 |
| 01-1151710 | PTIF SWR DEBT SERVICE #4099 | 203,688.80 |
| 01-1151720 | PTIF-SWR O&M RESERVE #4100 | 246,402.83 |
| 01-1175000 | UTILITY CASH CLEARING | 2,282.65 |

| | |
|---------------------|---------------|
| TOTAL COMBINED CASH | 20,539,817.04 |
|---------------------|---------------|

| | | |
|------------|-------------------------------|------------------|
| 01-1801110 | DESIGNATED CASH - SENIOR | (17,975.65) |
| 01-1801120 | DESIGNATED CASH - MUSEUM | (5,678.97) |
| 01-1801130 | DESIGNATED CASH - FIRST RESP. | (6,050.41) |
| 01-1801140 | DESIGNATED CASH - FIRE DEPT | (244,126.60) |
| 01-1801240 | REST CASH-SEWER DEBT SERVICE | (172,981.20) |
| 01-1801250 | REST CASH-SEWER O&M RESERVE | (233,944.65) |
| 01-1010000 | CASH ALLOCATED TO OTHER FUNDS | (19,858,868.86) |

| | |
|------------------------|--------|
| TOTAL UNALLOCATED CASH | 190.70 |
|------------------------|--------|

CASH ALLOCATION RECONCILIATION

| | | |
|----|---------------------------------------|--------------|
| 10 | ALLOCATION TO GENERAL FUND | 2,166,699.96 |
| 45 | ALLOCATION TO CAPITAL PROJECTS FUND | 634,741.14 |
| 51 | ALLOCATION TO WATER UTILITY FUND | 2,682,698.47 |
| 52 | ALLOCATION TO SEWER UTILITY FUND | 5,653,346.80 |
| 53 | ALLOCATION TO ELECTRIC UTILITY FUND | 6,470,806.30 |
| 54 | ALLOCATION TO IRRIGATION UTILITY FUND | 1,024,143.36 |
| 55 | ALLOCATION TO STORMWATER FUND | 1,283,105.17 |
| 56 | ALLOCATION TO SEWER FUND COLLECTIONS | (8,658.24) |
| 72 | ALLOCATION TO COURT TRUST FUND | (48,014.10) |

| | |
|---|------------------|
| TOTAL ALLOCATIONS TO OTHER FUNDS | 19,858,868.86 |
| ALLOCATION FROM COMBINED CASH FUND - 01-1010000 | (19,858,868.86) |

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

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

GENERAL FUND

ASSETS

| | | | |
|--------------|--------------------------------|---------------|--------------|
| 10-1010000 | CASH IN COMBINED FUND | 2,166,699.96 | |
| 10-1131000 | PETTY CASH | 440.00 | |
| 10-1311000 | ACCTS REC - UTILITIES | 126,539.72 | |
| 10-1311001 | ACCTS REC - PRIOR PERIOD | 67,993.01 | |
| 10-1311400 | ACCTS REC - PROPERTY TAXES | (273,421.79) | |
| 10-1311410 | LEVIED PROP TAXES RECEIVABLE | 1,000,000.00 | |
| 10-1311500 | ACCTS REC - CLASS C ROADS | 42,481.00 | |
| 10-1311700 | ACCTS REC - OTHER | (218,682.96) | |
| 10-1311997 | SALES AND USE TAX RECEIVABLE | 508,821.00 | |
| 10-1311998 | MASS TRANSIT RECEIVABLE | 66,214.00 | |
| 10-1311999 | FRANCHISE TAXES AR | 47,510.00 | |
| 10-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (39.17) | |
| 10-1561101 | PPD EXPENSE - STAMPS | 2,555.10 | |
| 10-1801110 | DESIGNATED CASH - SENIOR | 17,975.65 | |
| 10-1801120 | DESIGNATED CASH - MUSEUM | 5,678.97 | |
| 10-1801130 | DESIGNATED CASH - FIRST RESP. | 6,050.41 | |
| 10-1801140 | DESIGNATED CASH - FIRE DEPT | 244,126.60 | |
| TOTAL ASSETS | | | 3,810,941.50 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|--------------------------------|--------------|--------------|
| 10-2131000 | ACCTS PAY - GENERAL | 162,412.41 | |
| 10-2131110 | ACCTS PAY - CONTRACTOR DEP | 618,009.72 | |
| 10-2131120 | ACCTS PAY - BALL PROG DEPOSITS | 300.00 | |
| 10-2131121 | BALL FIELD PREP DEPOSIT | 1,000.00 | |
| 10-2131130 | ACCTS PAY - PARK DEPOSITS | 2,550.00 | |
| 10-2131140 | ACCTS PAY - DISPATCH | (1,523.57) | |
| 10-2131150 | ACCTS PAY - OTHER | 8,975.15 | |
| 10-2131160 | ZONING/SUBDIVISION DEPOSITS | 246,080.02 | |
| 10-2211000 | ACCRUED PAYROLL PAYABLE | 53,400.00 | |
| 10-2220000 | INSURANCE - CITY PORTION | 1.00 | |
| 10-2220200 | ULGT INSURANCE - CITY PORTION | 1.06 | |
| 10-2222000 | DISABILITY INSURANCE PAYABLE | 27.28 | |
| 10-2223000 | CREDIT UNION PAYABLE | (44.66) | |
| 10-2224000 | WORKER'S COMPENSATION PAYABLE | (21,781.12) | |
| 10-2226000 | INSURANCE - EMPLOYEE PORTION | .10 | |
| 10-2226210 | PEHP LIFE INS EMPLOYEE PORTION | (37.14) | |
| 10-2226211 | PEHP LIFE INS CITY PORTION | 7.15 | |
| 10-2227000 | TRUST INSURANCE-EMPLOYEE | .15 | |
| 10-2231000 | STATE RETIREMENT PAYABLE | 160.07 | |
| 10-2240000 | UNEARNED PROPERTY TAXES | 1,000,000.00 | |
| 10-2411050 | STATE ASSESSMENT PAYABLE | (630.31) | |
| 10-2411105 | NON-UTILITY SALES TAX | 52.56 | |
| TOTAL LIABILITIES | | | 2,068,959.87 |

FUND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

GENERAL FUND

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 10-2951000 | GEN FUND - PRIOR YR UNAPPROP | 1,555,329.86 | |
| 10-2951060 | GENERAL FUND - DESIGNATED | 273,831.63 | |
| | REVENUE OVER EXPENDITURES - YTD | (87,179.86) | |
| | | | |
| BALANCE - CURRENT DATE | | 1,741,981.63 | |
| | | | |
| TOTAL FUND EQUITY | | | 1,741,981.63 |
| | | | |
| TOTAL LIABILITIES AND EQUITY | | | 3,810,941.50 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|---------------|------------|--------------|--------------|------|
| <u>TAXES</u> | | | | | |
| 10-3110 GEN PROPERTY TAXES - CURRENT | .00 | .00 | 1,035,529.00 | 1,035,529.00 | .0 |
| 10-3115 FEE IN LIEU | .00 | .00 | 55,000.00 | 55,000.00 | .0 |
| 10-3120 GEN PROP TAXES - DELINQUENT | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 10-3130 GENERAL SALES TAX | 314,454.07 | 314,454.07 | 2,500,000.00 | 2,185,545.93 | 12.6 |
| 10-3140 FRANCHISE TAXES | 605.19 | 605.19 | 55,000.00 | 54,394.81 | 1.1 |
| 10-3145 ENERGY SALES AND USE TAX | 3,527.17 | 3,527.17 | 400,000.00 | 396,472.83 | .9 |
| 10-3150 MASS TRANSIT TAX | 326.43 | 326.43 | 350,000.00 | 349,673.57 | .1 |
| 10-3155 TRANSIENT ROOM TAX | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL TAXES | 318,912.86 | 318,912.86 | 4,415,529.00 | 4,096,616.14 | 7.2 |
| <u>LICENSES AND PERMITS</u> | | | | | |
| 10-3210 BUSINESS LICENSES | 557.50 | 557.50 | 28,000.00 | 27,442.50 | 2.0 |
| 10-3221 BUILDING PERMITS | 1,170.00 | 1,170.00 | 50,000.00 | 48,830.00 | 2.3 |
| 10-3225 ANIMAL LICENSES | 58.00 | 58.00 | 11,000.00 | 10,942.00 | .5 |
| TOTAL LICENSES AND PERMITS | 1,785.50 | 1,785.50 | 89,000.00 | 87,214.50 | 2.0 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 10-3340 STATE - FEDERAL GRANTS | .00 | .00 | 650,000.00 | 650,000.00 | .0 |
| 10-3342 ARPA- FEDERAL GRANTS | .00 | .00 | 1,200,000.00 | 1,200,000.00 | .0 |
| 10-3356 CLASS C ROAD ALLOTMENT | 17,838.03 | 17,838.03 | .00 | (17,838.03) | .0 |
| TOTAL INTERGOVERNMENTAL REVENUES | 17,838.03 | 17,838.03 | 1,850,000.00 | 1,832,161.97 | 1.0 |
| <u>CHARGES FOR SERVICES</u> | | | | | |
| 10-3413 ZONING & SUBDIVISION FEES | 2,095.00 | 2,095.00 | 50,000.00 | 47,905.00 | 4.2 |
| 10-3415 SALE OF MAPS & PUBLICATIONS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-3422 SPECIAL PROTECTIVE SERVICES | .00 | .00 | 195,000.00 | 195,000.00 | .0 |
| 10-3440 SOLID WASTE COLLECTION | 97,360.55 | 97,360.55 | 1,200,000.00 | 1,102,639.45 | 8.1 |
| 10-3441 EMERGENCY MEDICAL SERVICES | 17,511.94 | 17,511.94 | 210,000.00 | 192,488.06 | 8.3 |
| 10-3455 ANIMAL CONTROL FEES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-3473 RECREATION REVENUES | 2,455.00 | 2,455.00 | 20,000.00 | 17,545.00 | 12.3 |
| 10-3474 COMMUNITY PROGRESS REVENUES | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-3475 YOUTH COUNCIL ACTIVITIES | 1,942.22 | 1,942.22 | 3,000.00 | 1,057.78 | 64.7 |
| 10-3476 LIBRARY USE FEES | 1,391.00 | 1,391.00 | 100,000.00 | 98,609.00 | 1.4 |
| 10-3477 ROAD IMPACT FEES | 12,464.00 | 12,464.00 | 23,400.00 | 10,936.00 | 53.3 |
| 10-3479 PARK IMPACT FEES | 28,821.00 | 28,821.00 | 177,400.00 | 148,579.00 | 16.3 |
| 10-3480 CEMETERY | 10,500.00 | 10,500.00 | 90,000.00 | 79,500.00 | 11.7 |
| 10-3490 MISCELLANEOUS | 3,027.85 | 3,027.85 | 100,000.00 | 96,972.15 | 3.0 |
| TOTAL CHARGES FOR SERVICES | 177,568.56 | 177,568.56 | 2,173,400.00 | 1,995,831.44 | 8.2 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|---------------|---------------|-------|
| <u>FINES AND FORFEITURES</u> | | | | | |
| 10-3510 COURT FINES | .00 | .00 | 110,000.00 | 110,000.00 | .0 |
| 10-3512 LIBRARY FINES | 545.23 | 545.23 | 6,500.00 | 5,954.77 | 8.4 |
| 10-3513 PARKING TICKETS | .00 | .00 | 950.00 | 950.00 | .0 |
| TOTAL FINES AND FORFEITURES | 545.23 | 545.23 | 117,450.00 | 116,904.77 | .5 |
| <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 10-3610 INTEREST EARNINGS | 6,565.90 | 6,565.90 | 100,000.00 | 93,434.10 | 6.6 |
| 10-3620 BUILDING & FACILITY RENTS | 4,989.00 | 4,989.00 | 90,000.00 | 85,011.00 | 5.5 |
| 10-3622 LIBRARY ROOM RENTAL FEES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-3640 SALE OF FIXED ASSETS | 13,602.25 | 13,602.25 | 10,000.00 | (3,602.25) | 136.0 |
| 10-3650 SALE OF MATERIAL & SUPPLIES | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-3651 SALE OF LIBRARY MAT'L & BOOKS | 597.17 | 597.17 | 2,000.00 | 1,402.83 | 29.9 |
| 10-3652 LIBRARY COPY & LAMINATING FEES | 177.13 | 177.13 | 2,000.00 | 1,822.87 | 8.9 |
| TOTAL MISCELLANEOUS REVENUES | 25,931.45 | 25,931.45 | 207,100.00 | 181,168.55 | 12.5 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | |
| 10-3869 CONTRIBUTIONS - SENIOR CENTER | 100.00 | 100.00 | .00 | (100.00) | .0 |
| 10-3870 CONTRIBUTIONS - PRIVATE | 797.00 | 797.00 | 10,000.00 | 9,203.00 | 8.0 |
| 10-3871 CONTRIBUTIONS - SR. CIT. TRIPS | 8.00 | 8.00 | 5,000.00 | 4,992.00 | .2 |
| 10-3872 CONTRIBUTIONS - NEW LIBRARY | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-3874 DONATIONS - ELITE HALL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-3875 CONTRIBUTIONS - MUSEUM | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-3876 CONTRIBUTIONS - MISC. | 650.00 | 650.00 | 7,000.00 | 6,350.00 | 9.3 |
| 10-3891 CONTRIBUTIONS - DESIGNATED GF | .00 | .00 | 22,400.00 | 22,400.00 | .0 |
| 10-3893 TRANS FM/TO GEN FUND UNAPPROP | .00 | .00 | 2,068,621.00 | 2,068,621.00 | .0 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | 1,555.00 | 1,555.00 | 2,125,021.00 | 2,123,466.00 | .1 |
| TOTAL FUND REVENUE | 544,136.63 | 544,136.63 | 10,977,500.00 | 10,433,363.37 | 5.0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>CITY COUNCIL</u> | | | | | |
| 10-4110-110 SALARY & WAGES | 2,500.00 | 2,500.00 | 33,000.00 | 30,500.00 | 7.6 |
| 10-4110-130 EMPLOYEE BENEFITS | 191.25 | 191.25 | 3,100.00 | 2,908.75 | 6.2 |
| 10-4110-230 TRAVEL & MEETINGS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-4110-510 INSURANCE | .00 | .00 | 550.00 | 550.00 | .0 |
| 10-4110-610 MISCELLANEOUS | .00 | .00 | 600.00 | 600.00 | .0 |
| TOTAL CITY COUNCIL | 2,691.25 | 2,691.25 | 47,250.00 | 44,558.75 | 5.7 |
| <u>J. P. COURT</u> | | | | | |
| 10-4120-110 SALARY & WAGES | 7,094.53 | 7,094.53 | 96,300.00 | 89,205.47 | 7.4 |
| 10-4120-115 OVERTIME | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4120-130 EMPLOYEE BENEFITS | 643.94 | 643.94 | 12,300.00 | 11,656.06 | 5.2 |
| 10-4120-210 BOOKS, SUBSCRIP & MEMBERSHIPS | 144.72 | 144.72 | 1,400.00 | 1,255.28 | 10.3 |
| 10-4120-230 TRAVEL & TRAINING | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-4120-240 OFFICE SUPPLIES & EXPENSE | 60.96 | 60.96 | 1,500.00 | 1,439.04 | 4.1 |
| 10-4120-250 EQUIP SUPPLIES & MAINTENANCE | 63.19 | 63.19 | 2,400.00 | 2,336.81 | 2.6 |
| 10-4120-280 TELEPHONE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4120-510 INSURANCE | .00 | .00 | 1,100.00 | 1,100.00 | .0 |
| 10-4120-620 WITNESS, JURY & BALIFF FEES | 419.50 | 419.50 | 14,000.00 | 13,580.50 | 3.0 |
| TOTAL J. P. COURT | 8,426.84 | 8,426.84 | 134,100.00 | 125,673.16 | 6.3 |
| <u>MAYOR</u> | | | | | |
| 10-4130-110 SALARY & WAGES | 462.72 | 462.72 | 18,400.00 | 17,937.28 | 2.5 |
| 10-4130-130 EMPLOYEE BENEFITS | 58.56 | 58.56 | 5,600.00 | 5,541.44 | 1.1 |
| 10-4130-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4130-230 TRAVEL & MEETINGS | .00 | .00 | 4,500.00 | 4,500.00 | .0 |
| 10-4130-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4130-280 TELEPHONE | .00 | .00 | 50.00 | 50.00 | .0 |
| 10-4130-510 INSURANCE | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4130-610 MISCELLANEOUS | .00 | .00 | 600.00 | 600.00 | .0 |
| TOTAL MAYOR | 521.28 | 521.28 | 30,050.00 | 29,528.72 | 1.7 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|-------|
| <u>ADMINISTRATION</u> | | | | | |
| 10-4140-110 SALARY & WAGES | 6,757.68 | 6,757.68 | 134,900.00 | 128,142.32 | 5.0 |
| 10-4140-115 OVERTIME | 720.72 | 720.72 | 6,000.00 | 5,279.28 | 12.0 |
| 10-4140-130 EMPLOYEE BENEFITS | 2,185.75 | 2,185.75 | 32,200.00 | 30,014.25 | 6.8 |
| 10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4140-220 PUBLIC NOTICES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4140-230 TRAVEL & TRAINING | 50.00 | 50.00 | 2,500.00 | 2,450.00 | 2.0 |
| 10-4140-240 OFFICE SUPPLIES & EXPENSE | 260.72 | 260.72 | 6,500.00 | 6,239.28 | 4.0 |
| 10-4140-250 EQUIP SUPPLIES & MAINTENANCE | 99.82 | 99.82 | 6,500.00 | 6,400.18 | 1.5 |
| 10-4140-280 TELEPHONE | 41.75 | 41.75 | 2,500.00 | 2,458.25 | 1.7 |
| 10-4140-285 INTERNET SERVICE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4140-310 PROFESSIONAL SERVICES | 2,037.14 | 2,037.14 | 60,000.00 | 57,962.86 | 3.4 |
| 10-4140-510 INSURANCE & BONDS | .00 | .00 | 2,400.00 | 2,400.00 | .0 |
| 10-4140-610 MISCELLANEOUS | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL ADMINISTRATION | 12,153.58 | 12,153.58 | 257,000.00 | 244,846.42 | 4.7 |
| <u>NON DEPARTMENTAL</u> | | | | | |
| 10-4150-210 MEMBERSHIPS | 6,634.18 | 6,634.18 | 6,500.00 | (134.18) | 102.1 |
| 10-4150-220 PUBLIC NOTICES | 489.72 | 489.72 | 7,000.00 | 6,510.28 | 7.0 |
| 10-4150-310 PROFESSIONAL SERVICES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4150-510 INSURANCE & BONDS | .00 | .00 | 200.00 | 200.00 | .0 |
| TOTAL NON DEPARTMENTAL | 7,123.90 | 7,123.90 | 18,700.00 | 11,576.10 | 38.1 |
| <u>GENERAL GOVERNMENT BUILDINGS</u> | | | | | |
| 10-4160-110 SALARY & WAGES | 2,090.23 | 2,090.23 | 42,400.00 | 40,309.77 | 4.9 |
| 10-4160-115 OVERTIME | 63.00 | 63.00 | .00 | (63.00) | .0 |
| 10-4160-130 EMPLOYEE BENEFITS | 979.00 | 979.00 | 16,700.00 | 15,721.00 | 5.9 |
| 10-4160-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-4160-260 BLDG & GROUNDS SUP & MAINT | 5,613.83 | 5,613.83 | 35,000.00 | 29,386.17 | 16.0 |
| 10-4160-270 UTILITIES | .00 | .00 | 13,000.00 | 13,000.00 | .0 |
| 10-4160-310 CONTRACT SERVICES | 177.48 | 177.48 | 6,000.00 | 5,822.52 | 3.0 |
| 10-4160-510 INSURANCE | .00 | .00 | 10,500.00 | 10,500.00 | .0 |
| 10-4160-610 MISCELLANEOUS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4160-620 MISCELLANEOUS SERVICES | 180.00 | 180.00 | 3,000.00 | 2,820.00 | 6.0 |
| 10-4160-720 BUILDING IMPROVEMENTS | .00 | .00 | 900,000.00 | 900,000.00 | .0 |
| TOTAL GENERAL GOVERNMENT BUILDINGS | 9,103.54 | 9,103.54 | 1,029,600.00 | 1,020,496.46 | .9 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|-----------|------------|------|
| <u>ELECTION</u> | | | | | |
| 10-4170-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4170-240 ELECTION SUPPLIES | .00 | .00 | 25,000.00 | 25,000.00 | .0 |
| 10-4170-620 ELECTION SERVICES | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| TOTAL ELECTION | .00 | .00 | 29,000.00 | 29,000.00 | .0 |

| | | | | | |
|--|-----------|-----------|------------|------------|------|
| <u>PLANNING COMMISSION</u> | | | | | |
| 10-4180-110 SALARY & WAGES | 11,043.21 | 11,043.21 | 158,600.00 | 147,556.79 | 7.0 |
| 10-4180-115 OVERTIME | 1,584.00 | 1,584.00 | 2,000.00 | 416.00 | 79.2 |
| 10-4180-130 EMPLOYEE BENEFITS | 5,054.08 | 5,054.08 | 75,000.00 | 69,945.92 | 6.7 |
| 10-4180-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4180-220 PUBLIC NOTICES | 384.00 | 384.00 | 1,000.00 | 616.00 | 38.4 |
| 10-4180-230 TRAVEL & TRAINING | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-4180-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN | 94.50 | 94.50 | 2,000.00 | 1,905.50 | 4.7 |
| 10-4180-280 TELEPHONE | 18.75 | 18.75 | 800.00 | 781.25 | 2.3 |
| 10-4180-310 PROFESSIONAL SERVICES | .00 | .00 | 190,000.00 | 190,000.00 | .0 |
| 10-4180-510 INSURANCE | .00 | .00 | 900.00 | 900.00 | .0 |
| TOTAL PLANNING COMMISSION | 18,178.54 | 18,178.54 | 434,500.00 | 416,321.46 | 4.2 |

| | | | | | |
|-------------------------------|------------|------------|------------|------------|------|
| <u>LAW ENFORCEMENT</u> | | | | | |
| 10-4210-310 CONTRACT SERVICES | 157,920.00 | 157,920.00 | 315,900.00 | 157,980.00 | 50.0 |
| TOTAL LAW ENFORCEMENT | 157,920.00 | 157,920.00 | 315,900.00 | 157,980.00 | 50.0 |

| | | | | | |
|--|-----|-----|------------|------------|----|
| <u>EMERGENCY MANAGMENT SERVICES</u> | | | | | |
| 10-4212-110 SALARY & WAGES | .00 | .00 | 5,900.00 | 5,900.00 | .0 |
| 10-4212-130 EMPLOYEE BENEFITS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4212-220 PUBLIC NOTICES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4212-230 TRAVEL & TRAINING | .00 | .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 | .00 | .00 | 2,100.00 | 2,100.00 | .0 |
| 10-4212-310 PROFESSIONAL SERVICES | .00 | .00 | 190,000.00 | 190,000.00 | .0 |
| 10-4212-510 INSURANCE | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4212-610 MISCELLANEOUS | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4212-740 EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL EMERGENCY MANAGMENT SERVICE | .00 | .00 | 205,700.00 | 205,700.00 | .0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|------|
| <u>FIRST RESPONDERS</u> | | | | | |
| 10-4215-110 SALARY & WAGES | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-4215-130 EMPLOYEE BENEFITS | .00 | .00 | 2,800.00 | 2,800.00 | .0 |
| 10-4215-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 200.00 | 200.00 | .0 |
| 10-4215-230 TRAVEL & TRAINING | .00 | .00 | 10,800.00 | 10,800.00 | .0 |
| 10-4215-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 150.00 | 150.00 | .0 |
| 10-4215-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 10-4215-280 TELEPHONE | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-4215-310 PROFESSIONAL SERVICES | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4215-510 INSURANCE | .00 | .00 | 4,750.00 | 4,750.00 | .0 |
| 10-4215-610 MISCELLANEOUS | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-4215-740 EQUIPMENT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| TOTAL FIRST RESPONDERS | .00 | .00 | 62,100.00 | 62,100.00 | .0 |
| <u>FIRE DEPARTMENT</u> | | | | | |
| 10-4220-110 SALARY & WAGES | 25,398.00 | 25,398.00 | 80,000.00 | 54,602.00 | 31.8 |
| 10-4220-130 EMPLOYEE BENEFITS | 1,942.97 | 1,942.97 | 7,500.00 | 5,557.03 | 25.9 |
| 10-4220-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4220-230 TRAVEL & TRAINING | 3,981.00 | 3,981.00 | 15,000.00 | 11,019.00 | 26.5 |
| 10-4220-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4220-250 EQUIP SUPPLIES & MAINTENANCE | 334.46 | 334.46 | 30,000.00 | 29,665.54 | 1.1 |
| 10-4220-260 BLDG & GROUNDS SUPPLIES & MAIN | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-4220-270 UTILITIES | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 10-4220-280 TELEPHONE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-4220-285 INTERNET SERVICE | .00 | .00 | 1,600.00 | 1,600.00 | .0 |
| 10-4220-310 PROFESSIONAL SERVICES | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| 10-4220-510 INSURANCE | .00 | .00 | 22,500.00 | 22,500.00 | .0 |
| 10-4220-610 MISCELLANEOUS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4220-740 EQUIPMENT | 5,050.00 | 5,050.00 | 219,860.00 | 214,810.00 | 2.3 |
| TOTAL FIRE DEPARTMENT | 36,706.43 | 36,706.43 | 593,460.00 | 556,753.57 | 6.2 |
| <u>ANIMAL CONTROL</u> | | | | | |
| 10-4253-110 SALARY & WAGES | 1,620.48 | 1,620.48 | 39,700.00 | 38,079.52 | 4.1 |
| 10-4253-130 EMPLOYEE BENEFITS | 123.97 | 123.97 | 3,450.00 | 3,326.03 | 3.6 |
| 10-4253-210 MEMBERSHIPS | .00 | .00 | 80.00 | 80.00 | .0 |
| 10-4253-220 PUBLIC NOTICES | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4253-230 TRAVEL & TRAINING | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 10-4253-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4253-280 TELEPHONE | 40.00 | 40.00 | 1,000.00 | 960.00 | 4.0 |
| 10-4253-310 PROFESSIONAL SERVICES | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 10-4253-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | .00 | 350.00 | 350.00 | .0 |
| 10-4253-510 INSURANCE | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4253-620 MISCELLANEOUS SERVICES | .00 | .00 | 490.00 | 490.00 | .0 |
| TOTAL ANIMAL CONTROL | 1,784.45 | 1,784.45 | 53,670.00 | 51,885.55 | 3.3 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|--------------|--------------|------|
| <u>ROADS</u> | | | | | |
| 10-4410-110 SALARY & WAGES | 4,593.67 | 4,593.67 | 97,000.00 | 92,406.33 | 4.7 |
| 10-4410-115 OVERTIME | 243.00 | 243.00 | 10,000.00 | 9,757.00 | 2.4 |
| 10-4410-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | .00 | 9,000.00 | 9,000.00 | .0 |
| 10-4410-130 EMPLOYEE BENEFITS | 2,232.24 | 2,232.24 | 36,800.00 | 34,567.76 | 6.1 |
| 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 | 101.92 | 101.92 | 45,000.00 | 44,898.08 | .2 |
| 10-4410-260 BLDG & GROUNDS SUP & MAINT | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4410-280 TELEPHONE | 61.25 | 61.25 | 800.00 | 738.75 | 7.7 |
| 10-4410-310 PROFESSIONAL SERVICES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-4410-410 ROAD MAINTENANCE | 14,932.68 | 14,932.68 | 70,000.00 | 55,067.32 | 21.3 |
| 10-4410-450 PUBLIC SAFETY SUPPLIES | .00 | .00 | 60,000.00 | 60,000.00 | .0 |
| 10-4410-480 SIDEWALK CONST & MAINT | .00 | .00 | 615,000.00 | 615,000.00 | .0 |
| 10-4410-481 STREET TREE MAINTENANCE | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 10-4410-482 CURB & GUTTER CONST & MAINT | 4,202.00 | 4,202.00 | 100,000.00 | 95,798.00 | 4.2 |
| 10-4410-510 INSURANCE | .00 | .00 | 14,700.00 | 14,700.00 | .0 |
| 10-4410-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4410-720 BUILDING IMPROVEMENTS | .00 | .00 | 525,000.00 | 525,000.00 | .0 |
| 10-4410-740 EQUIPMENT | 95,805.70 | 95,805.70 | 340,000.00 | 244,194.30 | 28.2 |
| 10-4410-750 OTHER IMPROVEMENTS | .00 | .00 | 1,140,000.00 | 1,140,000.00 | .0 |
| TOTAL ROADS | 122,172.46 | 122,172.46 | 3,173,400.00 | 3,051,227.54 | 3.9 |
| <u>SOLID WASTE COLLECTION</u> | | | | | |
| 10-4420-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4420-310 CONTRACT SERVICES | 92,871.88 | 92,871.88 | 1,100,000.00 | 1,007,128.12 | 8.4 |
| 10-4420-311 COMMUNITY CLEAN UP | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| TOTAL SOLID WASTE COLLECTION | 92,871.88 | 92,871.88 | 1,112,000.00 | 1,019,128.12 | 8.4 |
| <u>SHOP</u> | | | | | |
| 10-4440-250 EQUIP SUPPLIES & MAINTENANCE | 1,146.05 | 1,146.05 | 11,000.00 | 9,853.95 | 10.4 |
| 10-4440-280 TELEPHONE | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4440-510 INSURANCE | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-4440-610 MISCELLANEOUS | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4440-740 EQUIPMENT | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| TOTAL SHOP | 1,146.05 | 1,146.05 | 28,400.00 | 27,253.95 | 4.0 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>PARKS</u> | | | | | |
| 10-4510-110 SALARY & WAGES | 12,845.90 | 12,845.90 | 151,300.00 | 138,454.10 | 8.5 |
| 10-4510-115 OVERTIME | 1,427.93 | 1,427.93 | 4,000.00 | 2,572.07 | 35.7 |
| 10-4510-120 SEASONAL/TEMPORARY EMPLOYEES | 11,896.64 | 11,896.64 | 50,000.00 | 38,103.36 | 23.8 |
| 10-4510-130 EMPLOYEE BENEFITS | 7,864.58 | 7,864.58 | 90,500.00 | 82,635.42 | 8.7 |
| 10-4510-230 TRAVEL & TRAINING | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4510-250 EQUIPMENT SUPPLIES & MAINT | 1,133.82 | 1,133.82 | 23,700.00 | 22,566.18 | 4.8 |
| 10-4510-252 CLOTHING AND PPC | .00 | .00 | 1,300.00 | 1,300.00 | .0 |
| 10-4510-260 BLDG & GROUNDS SUP & MAINT | 11,164.00 | 11,164.00 | 70,000.00 | 58,836.00 | 16.0 |
| 10-4510-280 TELEPHONE | 120.00 | 120.00 | 1,200.00 | 1,080.00 | 10.0 |
| 10-4510-310 PROFESSIONAL SERVICES | 13,896.64 | 13,896.64 | 75,000.00 | 61,103.36 | 18.5 |
| 10-4510-510 INSURANCE | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| 10-4510-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-4510-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4510-730 PARK IMPROVEMENTS | .00 | .00 | 1,225,000.00 | 1,225,000.00 | .0 |
| TOTAL PARKS | 60,349.51 | 60,349.51 | 1,705,400.00 | 1,645,050.49 | 3.5 |
| <u>ENGINEERING</u> | | | | | |
| 10-4550-110 SALARY & WAGES | 2,467.76 | 2,467.76 | 56,700.00 | 54,232.24 | 4.4 |
| 10-4550-115 OVERTIME | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 10-4550-130 EMPLOYEE BENEFITS | 1,067.67 | 1,067.67 | 13,500.00 | 12,432.33 | 7.9 |
| 10-4550-210 BOOKS, SUBS & MEMBERSHIP | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4550-230 TRAVEL & MEETINGS | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4550-240 OFFICE SUPPLIES & EXPENSE | 80.45 | 80.45 | 100.00 | 19.55 | 80.5 |
| 10-4550-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4550-280 TELEPHONE | .00 | .00 | 700.00 | 700.00 | .0 |
| 10-4550-310 PROFESSIONAL SERVICES | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 10-4550-510 INSURANCE | .00 | .00 | 1,950.00 | 1,950.00 | .0 |
| 10-4550-610 MISCELLANEOUS | .00 | .00 | 50.00 | 50.00 | .0 |
| TOTAL ENGINEERING | 3,615.88 | 3,615.88 | 113,000.00 | 109,384.12 | 3.2 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|------------|------------|------------|------|
| <u>RECREATION</u> | | | | | |
| 10-4561-110 SALARY & WAGES | 9,083.69 | 9,083.69 | 82,600.00 | 73,516.31 | 11.0 |
| 10-4561-120 SEASONAL/TEMPORARY EMPLOYEES | 1,773.33 | 1,773.33 | 10,000.00 | 8,226.67 | 17.7 |
| 10-4561-130 EMPLOYEE BENEFITS | 4,468.16 | 4,468.16 | 45,100.00 | 40,631.84 | 9.9 |
| 10-4561-220 PUBLIC NOTICES | .00 | .00 | 220.00 | 220.00 | .0 |
| 10-4561-230 TRAVEL | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4561-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4561-250 EQUIPMENT SUPPLIES & EXPENSE | .00 | .00 | 11,000.00 | 11,000.00 | .0 |
| 10-4561-280 TELEPHONE | 35.00 | 35.00 | .00 | (35.00) | .0 |
| 10-4561-480 SPECIAL DEPARTMENTAL SUPPLIES | .00 | .00 | 24,000.00 | 24,000.00 | .0 |
| 10-4561-481 FIELD PREPARATION SUPPLIES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-4561-510 INSURANCE | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 10-4561-609 TOURNAMENT REGISTRATION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4561-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 800.00 | 800.00 | .0 |
| 10-4561-620 MISCELLANEOUS SERVICES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| TOTAL RECREATION | 15,360.18 | 15,360.18 | 204,720.00 | 189,359.82 | 7.5 |
| <u>MUSEUM</u> | | | | | |
| 10-4562-110 SALARY & WAGES | 5,921.48 | 5,921.48 | 90,300.00 | 84,378.52 | 6.6 |
| 10-4562-130 EMPLOYEE BENEFITS | 1,112.87 | 1,112.87 | 13,000.00 | 11,887.13 | 8.6 |
| 10-4562-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 650.00 | 650.00 | .0 |
| 10-4562-220 MUSEUM PROMOTION | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4562-230 TRAVEL | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4562-240 OFFICE SUPPLIES | .00 | .00 | 600.00 | 600.00 | .0 |
| 10-4562-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 750.00 | 750.00 | .0 |
| 10-4562-260 BLDG & GRNDS SUPPLIES & MAINT | .00 | .00 | 100.00 | 100.00 | .0 |
| 10-4562-280 TELEPHONE | 35.00 | 35.00 | 650.00 | 615.00 | 5.4 |
| 10-4562-480 MUSEUM ARTIFACTS & MATERIALS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4562-510 INSURANCE | .00 | .00 | 900.00 | 900.00 | .0 |
| 10-4562-610 MISCELLANEOUS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4562-720 BUILDING IMPROVEMENTS | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| TOTAL MUSEUM | 7,069.35 | 7,069.35 | 124,950.00 | 117,880.65 | 5.7 |
| <u>YOUTH COUNCIL</u> | | | | | |
| 10-4563-210 MEMBERSHIPS | .00 | .00 | 50.00 | 50.00 | .0 |
| 10-4563-230 TRAVEL & TRAINING | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 10-4563-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4563-610 MISCELLANEOUS SUPPLIES | 95.59 | 95.59 | 5,000.00 | 4,904.41 | 1.9 |
| 10-4563-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| TOTAL YOUTH COUNCIL | 95.59 | 95.59 | 11,550.00 | 11,454.41 | .8 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|------------|------------|------|
| <u>SENIOR CITIZENS</u> | | | | | |
| 10-4564-110 SALARY & WAGES | 6,206.95 | 6,206.95 | 73,900.00 | 67,693.05 | 8.4 |
| 10-4564-115 OVERTIME | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4564-130 EMPLOYEE BENEFITS | 1,117.12 | 1,117.12 | 12,900.00 | 11,782.88 | 8.7 |
| 10-4564-220 PUBLIC NOTICES | .00 | .00 | 400.00 | 400.00 | .0 |
| 10-4564-230 TRAVEL & TRAINING | 58.25 | 58.25 | 7,500.00 | 7,441.75 | .8 |
| 10-4564-240 OFFICE SUPPLIES | 8.91 | 8.91 | 500.00 | 491.09 | 1.8 |
| 10-4564-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 4,000.00 | 4,000.00 | .0 |
| 10-4564-260 BLDG & GROUNDS SUP & MAINT | 269.47 | 269.47 | 3,000.00 | 2,730.53 | 9.0 |
| 10-4564-270 UTILITIES | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 10-4564-280 TELEPHONE | 35.00 | 35.00 | 1,000.00 | 965.00 | 3.5 |
| 10-4564-285 INTERNET SERVICE | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4564-480 FOOD COST | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-4564-510 INSURANCE | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 10-4564-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 12,000.00 | 12,000.00 | .0 |
| 10-4564-620 MISCELLANEOUS SERVICES | 140.00 | 140.00 | 6,000.00 | 5,860.00 | 2.3 |
| 10-4564-720 BUILDINGS | .00 | .00 | 14,000.00 | 14,000.00 | .0 |
| TOTAL SENIOR CITIZENS | 7,835.70 | 7,835.70 | 156,700.00 | 148,864.30 | 5.0 |

LIBRARY DEPARTMENT

| | | | | | |
|--|-----------|-----------|------------|------------|---------|
| 10-4580-110 SALARY & WAGES | 19,110.24 | 19,110.24 | 262,500.00 | 243,389.76 | 7.3 |
| 10-4580-115 OVERTIME | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4580-130 EMPLOYEE BENEFITS | 5,609.80 | 5,609.80 | 63,800.00 | 58,190.20 | 8.8 |
| 10-4580-220 LIBRARY PROMOTION | 931.11 | 931.11 | 8,000.00 | 7,068.89 | 11.6 |
| 10-4580-230 TRAVEL | .00 | .00 | 1,500.00 | 1,500.00 | .0 |
| 10-4580-240 OFFICE SUPPLIES & EXPENSE | (826.50) | (826.50) | 7,000.00 | 7,826.50 | (11.8) |
| 10-4580-250 EQUIPMENT SUPPLIES & MAINT | 886.00 | 886.00 | 10,000.00 | 9,114.00 | 8.9 |
| 10-4580-260 BLDG SUPPLIES & MAINT | 247.14 | 247.14 | 20,000.00 | 19,752.86 | 1.2 |
| 10-4580-270 UTILITIES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-4580-280 TELEPHONE | 177.33 | 177.33 | 3,000.00 | 2,822.67 | 5.9 |
| 10-4580-285 INTERNET SERVICE | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 10-4580-310 PROFESSIONAL SERVICES | 177.48 | 177.48 | 2,700.00 | 2,522.52 | 6.6 |
| 10-4580-480 LIBRARY BOOKS & MATERIALS | 3,438.09 | 3,438.09 | 35,000.00 | 31,561.91 | 9.8 |
| 10-4580-481 LIBRARY TAPES | 1,740.75 | 1,740.75 | 10,000.00 | 8,259.25 | 17.4 |
| 10-4580-510 INSURANCE | .00 | .00 | 17,300.00 | 17,300.00 | .0 |
| 10-4580-609 STATE GRANT | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 10-4580-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4580-620 MISCELLANEOUS SERVICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4580-740 EQUIPMENT | .00 | .00 | 8,400.00 | 8,400.00 | .0 |
| TOTAL LIBRARY DEPARTMENT | 31,491.44 | 31,491.44 | 468,000.00 | 436,508.56 | 6.7 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

GENERAL FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|--------------|---------------|---------------|-------|
| <u>CEMETERY</u> | | | | | |
| 10-4590-110 SALARY & WAGES | 1,853.58 | 1,853.58 | 24,000.00 | 22,146.42 | 7.7 |
| 10-4590-115 OVERTIME | 198.04 | 198.04 | 3,000.00 | 2,801.96 | 6.6 |
| 10-4590-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 10-4590-130 EMPLOYEE BENEFITS | 915.75 | 915.75 | 12,900.00 | 11,984.25 | 7.1 |
| 10-4590-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 300.00 | 300.00 | .0 |
| 10-4590-250 EQUIPMENT SUPPLIES & MAINT | 250.60 | 250.60 | 7,000.00 | 6,749.40 | 3.6 |
| 10-4590-260 BLDG & GROUNDS SUP & MAINT | 1,101.10 | 1,101.10 | 6,000.00 | 4,898.90 | 18.4 |
| 10-4590-280 TELEPHONE | 25.25 | 25.25 | 150.00 | 124.75 | 16.8 |
| 10-4590-310 PROFESSIONAL SERVICES | 8,000.00 | 8,000.00 | 55,000.00 | 47,000.00 | 14.6 |
| 10-4590-510 INSURANCE | .00 | .00 | 2,050.00 | 2,050.00 | .0 |
| 10-4590-610 MISCELLANEOUS | .00 | .00 | 500.00 | 500.00 | .0 |
| 10-4590-730 CEMETERY IMPROVEMENTS | .00 | .00 | 35,000.00 | 35,000.00 | .0 |
| 10-4590-740 EQUIPMENT | 6,912.00 | 6,912.00 | .00 | (6,912.00) | .0 |
| TOTAL CEMETERY | 19,256.32 | 19,256.32 | 155,900.00 | 136,643.68 | 12.4 |
| <u>COMMUNITY PROGRESS</u> | | | | | |
| 10-4620-210 NIGHT OUT AGAINST CRIME | 842.32 | 842.32 | 1,200.00 | 357.68 | 70.2 |
| 10-4620-211 EASTER EGG HUNT | .00 | .00 | 1,200.00 | 1,200.00 | .0 |
| 10-4620-220 HOLIDAY AT HARDWARE | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 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 |
| 10-4620-510 INSURANCE | .00 | .00 | 450.00 | 450.00 | .0 |
| 10-4620-610 MISCELLANEOUS SUPPLIES | 14,400.00 | 14,400.00 | 3,000.00 | (11,400.00) | 480.0 |
| 10-4620-611 4TH OF JULY | 200.00 | 200.00 | 30,000.00 | 29,800.00 | .7 |
| 10-4620-614 MASS TRANSIT-CVT | .00 | .00 | 340,000.00 | 340,000.00 | .0 |
| 10-4620-615 KILGORE TAX 50% TAX | .00 | .00 | 130,000.00 | 130,000.00 | .0 |
| 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 | 15,442.32 | 15,442.32 | 512,450.00 | 497,007.68 | 3.0 |
| TOTAL FUND EXPENDITURES | 631,316.49 | 631,316.49 | 10,977,500.00 | 10,346,183.51 | 5.8 |
| NET REVENUE OVER EXPENDITURES | (87,179.86) | (87,179.86) | .00 | 87,179.86 | .0 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

CAPITAL PROJECTS FUND

ASSETS

| | | | |
|------------|-----------------------|------------|------------|
| 45-1010000 | CASH IN COMBINED FUND | 634,741.14 | |
| | TOTAL ASSETS | | 634,741.14 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|------------------------------|-------|-------|
| 45-2131000 | ACCTS PAY - CAPITAL PROJECTS | 40.00 | |
| | TOTAL LIABILITIES | | 40.00 |

FUND EQUITY

| | | | |
|------------|---------------------------------|------------|------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 45-2951000 | CAP PROJ - UNAPPROPRIATED | 633,911.91 | |
| | REVENUE OVER EXPENDITURES - YTD | 789.23 | |
| | BALANCE - CURRENT DATE | 634,701.14 | |
| | TOTAL FUND EQUITY | | 634,701.14 |
| | TOTAL LIABILITIES AND EQUITY | | 634,741.14 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

CAPITAL PROJECTS FUND

| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------|----------------------------------|---------------|------------|------------|------------|------|
| | <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 45-3620 | INTEREST EARNINGS | 2,360.11 | 2,360.11 | 38,000.00 | 35,639.89 | 6.2 |
| | TOTAL MISCELLANEOUS REVENUES | 2,360.11 | 2,360.11 | 38,000.00 | 35,639.89 | 6.2 |
| | <u>INTERGOVERNMENTAL REVENUE</u> | | | | | |
| 45-3895 | TRANS FROM CAPITAL PROJ UNAP | .00 | .00 | 562,000.00 | 562,000.00 | .0 |
| | TOTAL INTERGOVERNMENTAL REVENUE | .00 | .00 | 562,000.00 | 562,000.00 | .0 |
| | TOTAL FUND REVENUE | 2,360.11 | 2,360.11 | 600,000.00 | 597,639.89 | .4 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

CAPITAL PROJECTS FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---------------------------------|---------------|------------|------------|------------|------|
| <u>PARKS</u> | | | | | |
| 45-4510-732 LIBBIE SPRINGS PARK | 1,570.88 | 1,570.88 | 600,000.00 | 598,429.12 | .3 |
| TOTAL PARKS | 1,570.88 | 1,570.88 | 600,000.00 | 598,429.12 | .3 |
| TOTAL FUND EXPENDITURES | 1,570.88 | 1,570.88 | 600,000.00 | 598,429.12 | .3 |
| NET REVENUE OVER EXPENDITURES | 789.23 | 789.23 | .00 | (789.23) | .0 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

WATER UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|---------------|
| 51-1010000 | CASH IN COMBINED FUND | 2,682,698.47 | |
| 51-1311000 | ACCTS REC - UTILITIES | 82,679.00 | |
| 51-1311001 | ACCTS REC - PRIOR PERIOD | 97,159.65 | |
| 51-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (2,101.69) | |
| 51-1511510 | INVENTORY - WATER | 298,922.84 | |
| 51-1561100 | PPD EXPENSE-CHLORINE DEPOSIT | 2,250.00 | |
| 51-1571000 | DEFERRED OUTFLOW OF RESOURCES | 77,768.00 | |
| 51-1611000 | LAND & STOCK - WATER UTILITY | 1,529,997.44 | |
| 51-1621000 | BUILDINGS - WATER UTILITY | 440,701.72 | |
| 51-1622000 | DEPRECIATION - WATER BUILDINGS | (278,544.74) | |
| 51-1631000 | WATER STORAGE & DIST SYSTEM | 12,943,583.95 | |
| 51-1632000 | DEPREC - WATER DIST SYSTEM | (7,184,339.43) | |
| 51-1642000 | WATER IMPROVEMENTS | (1,179,759.00) | |
| 51-1651000 | EQUIPMENT - WATER UTILITY | 2,238,350.88 | |
| 51-1652000 | DEPRECIATION - WATER EQUIPMENT | (1,366,722.79) | |
| 51-1711000 | CONSTRUCTION IN PROGRESS | 477,244.14 | |
| | | | |
| | TOTAL ASSETS | | 10,859,888.44 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|-----------|------------|
| 51-2131000 | ACCTS PAY - WATER FUND | 58,152.12 | |
| 51-2228000 | ACCRUED VACATION - WATER | 36,533.87 | |
| 51-2228001 | DEFERRED INFLOWS OF RESOURCES | 191.00 | |
| 51-2228002 | UNFUNDED PENSION PAYABLE | 43,878.00 | |
| 51-2230100 | ACCRUED SICK LEAVE - WATER | 72,092.34 | |
| | | | |
| | TOTAL LIABILITIES | | 210,847.33 |

FUND EQUITY

| | | | |
|------------|---------------------------------|---------------|---------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 51-2951000 | WATER FUND - UNAPPROPRIATED | 10,821,512.42 | |
| 51-2971001 | UNFUNDED PENSION ADJ. | (76,159.00) | |
| | REVENUE OVER EXPENDITURES - YTD | (96,312.31) | |
| | | | |
| | BALANCE - CURRENT DATE | 10,649,041.11 | |
| | | | |
| | TOTAL FUND EQUITY | | 10,649,041.11 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 10,859,888.44 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>UTILITY REVENUES</u> | | | | | |
| 51-3711 METERED WATER SALES | 147,022.41 | 147,022.41 | 1,700,000.00 | 1,552,977.59 | 8.7 |
| 51-3714 NEW CONNECTION FEES | 5,512.00 | 5,512.00 | 34,000.00 | 28,488.00 | 16.2 |
| 51-3718 SALE OF MATERIALS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-3719 MISCELLANEOUS REVENUES | 704.00 | 704.00 | 5,000.00 | 4,296.00 | 14.1 |
| 51-3721 INTEREST EARNINGS | 10,376.97 | 10,376.97 | 125,000.00 | 114,623.03 | 8.3 |
| 51-3725 IMPACT FEE - "BUY-IN" | 2,236.00 | 2,236.00 | 170,000.00 | 167,764.00 | 1.3 |
| 51-3726 IMPACT FEE - STORAGE | 11,583.00 | 11,583.00 | 13,760.00 | 2,177.00 | 84.2 |
| 51-3727 IMPACT FEE - DISTRIBUTION | 18,512.00 | 18,512.00 | 71,280.00 | 52,768.00 | 26.0 |
| 51-3728 IMPACT FEE - TREATMENT | .00 | .00 | 113,920.00 | 113,920.00 | .0 |
| 51-3729 IMPACT FEE - PROFESSIONAL SERV | 143.00 | 143.00 | 880.00 | 737.00 | 16.3 |
| 51-3742 RENT - NON-OPERATING PROPERTY | .00 | .00 | 31,800.00 | 31,800.00 | .0 |
| TOTAL UTILITY REVENUES | 196,089.38 | 196,089.38 | 2,266,640.00 | 2,070,550.62 | 8.7 |
| TOTAL FUND REVENUE | 196,089.38 | 196,089.38 | 2,266,640.00 | 2,070,550.62 | 8.7 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

WATER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|--------------|---------------|---------------|---------|
| <u>WATER DEPARTMENT</u> | | | | | |
| 51-5100-110 SALARIES AND WAGES | 25,156.72 | 25,156.72 | 549,800.00 | 524,643.28 | 4.6 |
| 51-5100-115 OVERTIME | 2,617.90 | 2,617.90 | 6,700.00 | 4,082.10 | 39.1 |
| 51-5100-116 STANDBY TIME | 1,013.63 | 1,013.63 | 13,400.00 | 12,386.37 | 7.6 |
| 51-5100-120 SEASONAL | .00 | .00 | 14,400.00 | 14,400.00 | .0 |
| 51-5100-130 EMPLOYEE BENEFITS | 12,392.55 | 12,392.55 | 245,200.00 | 232,807.45 | 5.1 |
| 51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 1,700.00 | 1,700.00 | .0 |
| 51-5100-220 PUBLIC NOTICES | .00 | .00 | 250.00 | 250.00 | .0 |
| 51-5100-230 TRAVEL & TRAINING | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 51-5100-240 OFFICE SUPPLIES AND EXPENSE | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 51-5100-250 EQUIP SUPPLIES & MAINTENANCE | 15,030.49 | 15,030.49 | 41,100.00 | 26,069.51 | 36.6 |
| 51-5100-252 CLOTHING AND PPC | .00 | .00 | 6,500.00 | 6,500.00 | .0 |
| 51-5100-255 DISTRIB SYSTEM MAINTENANCE | 14,455.05 | 14,455.05 | 260,000.00 | 245,544.95 | 5.6 |
| 51-5100-260 BLDG & GROUNDS SUP & MAINT | 236.64 | 236.64 | 20,000.00 | 19,763.36 | 1.2 |
| 51-5100-270 UTILITIES | 14,206.23 | 14,206.23 | 120,000.00 | 105,793.77 | 11.8 |
| 51-5100-280 TELEPHONE | 207.75 | 207.75 | 5,000.00 | 4,792.25 | 4.2 |
| 51-5100-310 PROFESSIONAL SERVICES | 368.81 | 368.81 | 20,000.00 | 19,631.19 | 1.8 |
| 51-5100-510 INSURANCE | .00 | .00 | 10,600.00 | 10,600.00 | .0 |
| 51-5100-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 51-5100-740 EQUIPMENT | 13,021.45 | 13,021.45 | 410,000.00 | 396,978.55 | 3.2 |
| 51-5100-750 NEW CONSTRUCTION | 193,694.47 | 193,694.47 | 935,000.00 | 741,305.53 | 20.7 |
| 51-5100-950 CONTRIBUTION - RESTRICTED FB | .00 | .00 | 113,920.00 | 113,920.00 | .0 |
| TOTAL WATER DEPARTMENT | 292,401.69 | 292,401.69 | 2,789,570.00 | 2,497,168.31 | 10.5 |
| TOTAL FUND EXPENDITURES | 292,401.69 | 292,401.69 | 2,789,570.00 | 2,497,168.31 | 10.5 |
| NET REVENUE OVER EXPENDITURES | (96,312.31) | (96,312.31) | (522,930.00) | (426,617.69) | (18.4) |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

SEWER UTILITY FUND

ASSETS

| | | | |
|------------|--------------------------------|-----------------|---------------|
| 52-1010000 | CASH IN COMBINED FUND | 5,653,346.80 | |
| 52-1311000 | ACCTS REC - UTILITIES | 173,852.31 | |
| 52-1311001 | ACCTS REC - PRIOR PERIOD | 119,431.09 | |
| 52-1311002 | LEASE RECEIVABLE | 243,834.48 | |
| 52-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | 104.19 | |
| 52-1561103 | PPD EXPENSE - CHLORINE DEPOSIT | 3,000.00 | |
| 52-1571000 | DEFERRED OUTFLOW OF RESOURCES | 87,938.00 | |
| 52-1611000 | LAND - SEWER UTILITY | 587,937.49 | |
| 52-1621000 | PLANT & EQUIP - SEWER UTILITY | 14,659,068.64 | |
| 52-1622000 | DEPRECIATION - SEWER PLANT | (8,140,352.48) | |
| 52-1631000 | SEWERAGE COLLECTION SYSTEM | 3,283,195.77 | |
| 52-1632000 | DEPREC - SEWER COLLECT SYSTEM | (215,917.06) | |
| 52-1642000 | DEPREC - SEWER IMPROVEMENTS | (3,141,898.00) | |
| 52-1651000 | EQUIPMENT - SEWER UTILITY | 430,424.71 | |
| 52-1652000 | DEPRECIATION - SEWER EQUIPMENT | (359,553.81) | |
| 52-1711000 | CONSTRUCTION IN PROGRESS | 12,998.64 | |
| 52-1801240 | RESTRICTED CASH-DEBT SERVICE | 172,981.20 | |
| 52-1801250 | RESTRICTED CASH-O&M RESERVE | 233,944.65 | |
| | | | |
| | TOTAL ASSETS | | 13,804,336.62 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|--------------------------------|--------------|--------------|
| 52-2131000 | ACCTS PAY - SEWER FUND | 12,855.01 | |
| 52-2228000 | ACCRUED VACATION - SEWER | 25,056.25 | |
| 52-2228001 | DEFERRED INFLOWS OF RESOURCES | 216.00 | |
| 52-2228002 | UNFUNDED PENSION PAYABLE | 49,616.00 | |
| 52-2228003 | DEFERRED INFLOWS OF RESOURCES- | 218,345.40 | |
| 52-2230100 | ACCRUED SICK LEAVE - SEWER | 25,015.60 | |
| 52-2500001 | BONDS PAYABLE-WWTP | 2,266,794.63 | |
| 52-2551100 | ACCRUED INT PAY - NEW PLANT | 434.73 | |
| | | | |
| | TOTAL LIABILITIES | | 2,598,333.62 |

FUND EQUITY

| | | | |
|------------|---------------------------------|---------------|---------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 52-2951000 | SEWER FUND - UNAPPROPRIATED | 10,731,928.20 | |
| 52-2951522 | SEWER FUND - RESTRICTED | 406,925.85 | |
| 52-2971001 | UNFUNDED PENSION ADJ. | (101,846.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 168,994.95 | |
| | | | |
| | BALANCE - CURRENT DATE | 11,206,003.00 | |
| | | | |
| | TOTAL FUND EQUITY | | 11,206,003.00 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 13,804,336.62 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

SEWER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------|---------------|------------|--------------|--------------|------|
| <u>UTILITY REVENUES</u> | | | | | |
| 52-3731 SEWER SERVICE | 207,153.89 | 207,153.89 | 1,837,500.00 | 1,630,346.11 | 11.3 |
| 52-3740 CUSTOMER SERVICE FEES | 550.00 | 550.00 | .00 | (550.00) | .0 |
| 52-3741 INTEREST EARNINGS | 22,125.85 | 22,125.85 | 200,000.00 | 177,874.15 | 11.1 |
| 52-3744 MISCELLANEOUS REVENUES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 52-3747 IMPACT FEE - COLLECTION | 4,796.00 | 4,796.00 | .00 | (4,796.00) | .0 |
| 52-3748 IMPACT FEE - TREATMENT | 23,069.04 | 23,069.04 | 150,000.00 | 126,930.96 | 15.4 |
| TOTAL UTILITY REVENUES | 257,694.78 | 257,694.78 | 2,192,500.00 | 1,934,805.22 | 11.8 |
| TOTAL FUND REVENUE | 257,694.78 | 257,694.78 | 2,192,500.00 | 1,934,805.22 | 11.8 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

SEWER UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|--------------|---------------|-------|
| <u>SEWER DEPARTMENT</u> | | | | | |
| 52-5200-110 SALARIES AND WAGES | 21,515.88 | 21,515.88 | 403,000.00 | 381,484.12 | 5.3 |
| 52-5200-115 OVERTIME | 2,907.13 | 2,907.13 | 20,000.00 | 17,092.87 | 14.5 |
| 52-5200-116 ON CALL PAY | 776.67 | 776.67 | 15,000.00 | 14,223.33 | 5.2 |
| 52-5200-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 52-5200-130 EMPLOYEE BENEFITS | 11,298.61 | 11,298.61 | 189,000.00 | 177,701.39 | 6.0 |
| 52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 52-5200-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 52-5200-230 TRAVEL & TRAINING | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 52-5200-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 8,000.00 | 8,000.00 | .0 |
| 52-5200-250 LAB SUPPLIES | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 52-5200-251 WATER REUSE EQUIP SUP & MAINT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 52-5200-252 CLOTHING AND PPC | .00 | .00 | 3,250.00 | 3,250.00 | .0 |
| 52-5200-254 PLANT EQUIP SUP & MAINT | 9,371.02 | 9,371.02 | 250,000.00 | 240,628.98 | 3.8 |
| 52-5200-255 COLLECTION SYSTEM MAINTENANCE | 2,802.55 | 2,802.55 | .00 | (2,802.55) | .0 |
| 52-5200-256 MBR CLEANING CHEMICALS | 4,579.29 | 4,579.29 | 50,000.00 | 45,420.71 | 9.2 |
| 52-5200-257 ALUMINUM SULFATE | .00 | .00 | 120,000.00 | 120,000.00 | .0 |
| 52-5200-258 POLYMER | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| 52-5200-260 BLDG & GROUNDS SUP & MAINT | 236.64 | 236.64 | 75,000.00 | 74,763.36 | .3 |
| 52-5200-270 UTILITIES | 25,014.05 | 25,014.05 | 340,000.00 | 314,985.95 | 7.4 |
| 52-5200-280 TELEPHONE | 273.25 | 273.25 | 5,000.00 | 4,726.75 | 5.5 |
| 52-5200-285 INTERNET SERVICE | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 52-5200-310 PROFESSIONAL SERVICES | 2,953.31 | 2,953.31 | 250,000.00 | 247,046.69 | 1.2 |
| 52-5200-510 INSURANCE | .00 | .00 | 26,200.00 | 26,200.00 | .0 |
| 52-5200-610 MISCELLANEOUS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 52-5200-700 AMORTIZATION OF BOND COSTS | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 52-5200-740 EQUIPMENT | .00 | .00 | 70,000.00 | 70,000.00 | .0 |
| 52-5200-750 NEW CONSTRUCTION | .00 | .00 | 200,000.00 | 200,000.00 | .0 |
| 52-5200-812 DEBT SERVICE-WWTP | 3,724.84 | 3,724.84 | 45,100.00 | 41,375.16 | 8.3 |
| 52-5200-822 DEBT SERVICE-INT. WWTP | 3,246.59 | 3,246.59 | 38,550.00 | 35,303.41 | 8.4 |
| TOTAL SEWER DEPARTMENT | 88,699.83 | 88,699.83 | 2,169,100.00 | 2,080,400.17 | 4.1 |
| TOTAL FUND EXPENDITURES | 88,699.83 | 88,699.83 | 2,169,100.00 | 2,080,400.17 | 4.1 |
| NET REVENUE OVER EXPENDITURES | 168,994.95 | 168,994.95 | 23,400.00 | (145,594.95) | 722.2 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

ELECTRIC UTILITY FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|---------------|
| 53-1010000 | CASH IN COMBINED FUND | 6,470,806.30 | |
| 53-1311000 | ACCTS REC - UTILITIES | 718,539.10 | |
| 53-1311001 | ACCTS REC - PRIOR PERIOD | 782,829.73 | |
| 53-1311710 | DEFERRED COLL. COST | (11,722.00) | |
| 53-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (4,686.09) | |
| 53-1511510 | INVENTORY - ELECTRIC | 1,785,294.90 | |
| 53-1565530 | RIGHT OF USE ASSET | 32,311.00 | |
| 53-1565531 | ACCUMULATED AMORTIZATION | (32,068.26) | |
| 53-1565532 | ACC. AMORTIZATION-SAN JUAN | (1,784,730.20) | |
| 53-1571000 | DEFERRED OUTFLOW OF RESOURCES | 232,708.00 | |
| 53-1611000 | LAND - ELECTRIC UTILITY | 823,439.55 | |
| 53-1621000 | BUILDINGS - ELECTRIC UTILITY | 1,494,900.33 | |
| 53-1621100 | SAN JUAN POWER PURCHASE | 1,784,730.20 | |
| 53-1621500 | PAYSON POWER PURCHASE | 101,111.59 | |
| 53-1622000 | DEPRECIATION - ELEC BUILDINGS | (638,315.76) | |
| 53-1631000 | ELEC POWER DISTRIBUTION SYSTEM | 9,275,987.63 | |
| 53-1632000 | DEPREC - POWER DIST SYSTEM | (4,782,555.99) | |
| 53-1642000 | DEPREC - ELECTRIC IMPROVEMENTS | (67,468.08) | |
| 53-1651000 | EQUIPMENT - ELECTRIC UTILITY | 3,141,132.01 | |
| 53-1652000 | DEPRECIATION - ELEC EQUIPMENT | (2,027,753.71) | |
| 53-1711000 | CONSTRUCTION IN PROGRESS | 4,851,025.52 | |
| TOTAL ASSETS | | | 22,145,515.77 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|-------------------------------|------------|------------|
| 53-2131000 | ACCTS PAY - ELECTRIC | 56,084.93 | |
| 53-2131500 | ACCTS PAY - UTILITY DEPOSITS | 515,929.36 | |
| 53-2228000 | ACCRUED VACATION - ELECTRIC | 96,885.61 | |
| 53-2228001 | DEFERRED INFLOWS OF RESOURCES | 572.00 | |
| 53-2228002 | UNFUNDED PENSION PAYABLE | 131,297.00 | |
| 53-2228003 | LEASE LIABILITY | (.26) | |
| 53-2230100 | ACCRUED SICK LEAVE - ELECTRIC | 107,865.89 | |
| 53-2411100 | STATE SALES TAX PAYABLE | 23,171.87 | |
| 53-2411101 | SALES TAX PAY - NON CURRENT | 13,673.37 | |
| 53-2411102 | SALES TAX - NON CITY | 536.48 | |
| TOTAL LIABILITIES | | | 946,016.25 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|---------------|---------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 53-2951000 | ELECTRIC FUND - UNAPPROPRIATED | 21,235,586.18 | |
| 53-2971001 | UNFUNDED PENSION ADJ. | (183,539.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 147,452.34 | |
| BALANCE - CURRENT DATE | | 21,199,499.52 | |
| TOTAL FUND EQUITY | | | 21,199,499.52 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

ELECTRIC UTILITY FUND

TOTAL LIABILITIES AND EQUITY

22,145,515.77

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

ELECTRIC UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|---------------|--------------|---------------|---------------|--------|
| <u>UTILITY REVENUES ENERGY SALES</u> | | | | | |
| 53-3145 ENERGY SALES AND USE TAX | 52,639.65 | 52,639.65 | 600,000.00 | 547,360.35 | 8.8 |
| TOTAL UTILITY REVENUES ENERGY SALES | 52,639.65 | 52,639.65 | 600,000.00 | 547,360.35 | 8.8 |
| <u>UTILITY REVENUES</u> | | | | | |
| 53-3751 METERED ENERGY SALES | 1,120,052.49 | 1,120,052.49 | 13,800,000.00 | 12,679,947.51 | 8.1 |
| 53-3752 ENERGY DISCOUNTS | (8,602.82) | (8,602.82) | (160,000.00) | (151,397.18) | (5.4) |
| 53-3755 NEW CONNECTION FEES | 9,750.00 | 9,750.00 | 85,000.00 | 75,250.00 | 11.5 |
| 53-3757 SALE OF MATERIALS | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| 53-3758 CUSTOMER SERVICE & MISC | 4,490.72 | 4,490.72 | 255,000.00 | 250,509.28 | 1.8 |
| 53-3761 INTEREST EARNINGS | 25,258.71 | 25,258.71 | 254,000.00 | 228,741.29 | 9.9 |
| 53-3764 LABOR | 7,187.50 | 7,187.50 | 65,000.00 | 57,812.50 | 11.1 |
| 53-3765 EQUIPMENT | 5,130.00 | 5,130.00 | 40,000.00 | 34,870.00 | 12.8 |
| 53-3766 MATERIALS | 7,370.00 | 7,370.00 | 215,000.00 | 207,630.00 | 3.4 |
| 53-3767 IMPACT FEE - DISTRIBUTION | 16,445.00 | 16,445.00 | 101,200.00 | 84,755.00 | 16.3 |
| TOTAL UTILITY REVENUES | 1,187,081.60 | 1,187,081.60 | 14,671,200.00 | 13,484,118.40 | 8.1 |
| TOTAL FUND REVENUE | 1,239,721.25 | 1,239,721.25 | 15,271,200.00 | 14,031,478.75 | 8.1 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

ELECTRIC UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|------------------------|------------------------|-----------------------|---------------------------|--------------------|
| <u>ELECTRIC DEPARTMENT</u> | | | | | |
| 53-5300-110 SALARIES AND WAGES | 77,613.86 | 77,613.86 | 1,290,000.00 | 1,212,386.14 | 6.0 |
| 53-5300-115 OVERTIME | 6,659.98 | 6,659.98 | 50,000.00 | 43,340.02 | 13.3 |
| 53-5300-116 STANDBY TIME | 1,009.00 | 1,009.00 | 13,400.00 | 12,391.00 | 7.5 |
| 53-5300-120 SEASONAL/TEMPORARY EMPLOYEES | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 53-5300-130 EMPLOYEE BENEFITS | 36,775.55 | 36,775.55 | 597,900.00 | 561,124.45 | 6.2 |
| 53-5300-210 BOOKS, SUBSCRIP & MEMBERSHIPS | .00 | .00 | 2,900.00 | 2,900.00 | .0 |
| 53-5300-220 PUBLIC NOTICES | .00 | .00 | 250.00 | 250.00 | .0 |
| 53-5300-230 TRAVEL & TRAINING | .00 | .00 | 20,000.00 | 20,000.00 | .0 |
| 53-5300-240 OFFICE SUPPLIES AND EXPENSE | 1,193.92 | 1,193.92 | 10,000.00 | 8,806.08 | 11.9 |
| 53-5300-250 EQUIP SUPPLIES & MAINTENANCE | 7,290.47 | 7,290.47 | 125,000.00 | 117,709.53 | 5.8 |
| 53-5300-252 CLOTHING AND PPC | 265.52 | 265.52 | 9,000.00 | 8,734.48 | 3.0 |
| 53-5300-255 GEN & DIST SYSTEM MAINTENANCE | 196,847.60 | 196,847.60 | 800,000.00 | 603,152.40 | 24.6 |
| 53-5300-256 TREE CITY/CONSUMER ED. | .00 | .00 | 100,000.00 | 100,000.00 | .0 |
| 53-5300-257 GENERATION COSTS | 33,428.41 | 33,428.41 | 830,000.00 | 796,571.59 | 4.0 |
| 53-5300-258 CHRISTMAS DECORATIONS | 3,255.01 | 3,255.01 | 25,000.00 | 21,744.99 | 13.0 |
| 53-5300-259 HYDRO PLANT MAINTENANCE | 1,571.84 | 1,571.84 | 120,000.00 | 118,428.16 | 1.3 |
| 53-5300-260 BLDGS & GROUNDS SUP & MAINT | 1,337.99 | 1,337.99 | 35,000.00 | 33,662.01 | 3.8 |
| 53-5300-270 UTILITIES | .00 | .00 | 16,000.00 | 16,000.00 | .0 |
| 53-5300-280 TELEPHONE | 492.81 | 492.81 | 12,000.00 | 11,507.19 | 4.1 |
| 53-5300-285 INTERNET SERVICE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 53-5300-310 PROFESSIONAL SERVICES | 1,915.06 | 1,915.06 | 65,000.00 | 63,084.94 | 3.0 |
| 53-5300-510 INSURANCE | .00 | .00 | 34,000.00 | 34,000.00 | .0 |
| 53-5300-610 MISCELLANEOUS SUPPLIES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 53-5300-620 MISCELLANEOUS SERVICES | 6,333.97 | 6,333.97 | 60,000.00 | 53,666.03 | 10.6 |
| 53-5300-630 POWER PURCHASE | 624,837.29 | 624,837.29 | 7,600,000.00 | 6,975,162.71 | 8.2 |
| 53-5300-735 CANYON PARK IMPROVEMENTS | .00 | .00 | 3,500.00 | 3,500.00 | .0 |
| 53-5300-740 EQUIPMENT | .00 | .00 | 260,000.00 | 260,000.00 | .0 |
| 53-5300-750 NEW CONSTRUC, SPECIAL PROJECTS | .00 | .00 | 2,047,800.00 | 2,047,800.00 | .0 |
| 53-5300-810 DEBT SERVICE - PRINCIPAL | 39,500.00 | 39,500.00 | 474,000.00 | 434,500.00 | 8.3 |
| 53-5300-820 DEBT SERVICE - INTEREST | 51,940.63 | 51,940.63 | 623,300.00 | 571,359.37 | 8.3 |
| TOTAL ELECTRIC DEPARTMENT | 1,092,268.91 | 1,092,268.91 | 15,256,550.00 | 14,164,281.09 | 7.2 |
| TOTAL FUND EXPENDITURES | 1,092,268.91 | 1,092,268.91 | 15,256,550.00 | 14,164,281.09 | 7.2 |
| NET REVENUE OVER EXPENDITURES | 147,452.34 | 147,452.34 | 14,650.00 | (132,802.34) | 1006.5 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

IRRIGATION UTILITY FUND

ASSETS

| | | | |
|--------------|--------------------------------|-----------------|--------------|
| 54-1010000 | CASH IN COMBINED FUND | 1,024,143.36 | |
| 54-1311000 | ACCTS REC - UTILITIES | 22,654.81 | |
| 54-1311001 | ACCTS REC - PRIOR PERIOD | 19,565.17 | |
| 54-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | (248.08) | |
| 54-1511510 | INVENTORY - IRRIGATION | 217,389.50 | |
| 54-1571000 | DEFERRED OUTFLOW OF RESOURCES | 14,666.00 | |
| 54-1611000 | LAND & STOCK - IRR UTILITY | 1,245,261.09 | |
| 54-1631000 | IRRIGATION DISTRIBUTION SYSTEM | 7,109,738.91 | |
| 54-1632000 | DEPRECIATION - IRRIG DIST SYS | (5,452,686.20) | |
| 54-1651000 | EQUIPMENT - IRRIGATION UTILITY | 181,914.47 | |
| 54-1652000 | DEPRECIATION - IRRI EQUIPMENT | (108,579.75) | |
| 54-1711000 | CONSTRUCTION IN PROGRESS | 118,957.80 | |
| TOTAL ASSETS | | | 4,392,777.08 |

LIABILITIES AND EQUITYLIABILITIES

| | | | |
|-------------------|--------------------------------|-----------|-----------|
| 54-2228000 | ACCRUED VAC PAY - IRRIGATION | 6,896.34 | |
| 54-2228001 | DEFERRED INFLOWS OF RESOURCES | 36.00 | |
| 54-2228002 | UNFUNDED PENSION PAYABLE | 8,275.00 | |
| 54-2230100 | ACCRUED SICK LEAVE - IRRIGATIO | 13,560.31 | |
| TOTAL LIABILITIES | | | 28,767.65 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| 54-2811540 | CONTRIBUTED CAPITAL | 4,101,602.62 | |
| UNAPPROPRIATED FUND BALANCE: | | | |
| 54-2951000 | IRR FUND - UNAPPROPRIATED | 278,275.91 | |
| 54-2971001 | UNFUNDED PENSION ADJ. | (14,791.00) | |
| | REVENUE OVER EXPENDITURES - YTD | (1,078.10) | |
| BALANCE - CURRENT DATE | | 262,406.81 | |
| TOTAL FUND EQUITY | | | 4,364,009.43 |
| TOTAL LIABILITIES AND EQUITY | | | 4,392,777.08 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

IRRIGATION UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------|---------------|------------|------------|--------------|--------|
| <u>GRANTS</u> | | | | | |
| 54-3340 STATE - FEDERAL GRANTS | .00 | .00 | 380,000.00 | 380,000.00 | .0 |
| TOTAL GRANTS | .00 | .00 | 380,000.00 | 380,000.00 | .0 |
| <u>UTILITY REVENUES</u> | | | | | |
| 54-3771 IRRIGATION SERVICE | 31,234.23 | 31,234.23 | 1,000.00 | (30,234.23) | 3123.4 |
| 54-3775 NEW CONNECTION FEES | 794.00 | 794.00 | .00 | (794.00) | .0 |
| 54-3776 INSPECTION FEES | .00 | .00 | 6,000.00 | 6,000.00 | .0 |
| 54-3781 INTEREST EARNINGS | 3,815.38 | 3,815.38 | 49,000.00 | 45,184.62 | 7.8 |
| 54-3785 IMPACT FEE - "BUY-IN" | 9,528.00 | 9,528.00 | 47,700.00 | 38,172.00 | 20.0 |
| TOTAL UTILITY REVENUES | 45,371.61 | 45,371.61 | 103,700.00 | 58,328.39 | 43.8 |
| TOTAL FUND REVENUE | 45,371.61 | 45,371.61 | 483,700.00 | 438,328.39 | 9.4 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

IRRIGATION UTILITY FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|-------------|-----------------|-----------------|-------|
| <u>IRRIGATION DEPARTMENT</u> | | | | | |
| 54-5400-110 SALARIES AND WAGES | 5,295.95 | 5,295.95 | 118,600.00 | 113,304.05 | 4.5 |
| 54-5400-115 OVERTIME | 3,575.46 | 3,575.46 | 2,000.00 | (1,575.46) | 178.8 |
| 54-5400-130 EMPLOYEE BENEFITS | 3,594.82 | 3,594.82 | 55,700.00 | 52,105.18 | 6.5 |
| 54-5400-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 54-5400-240 OFFICE SUPPLIES AND EXPENSE | 633.13 | 633.13 | 7,000.00 | 6,366.87 | 9.0 |
| 54-5400-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 54-5400-255 DISTRIB SYSTEM MAINTENANCE | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 54-5400-260 BLDGS & GROUNDS SUP & MAINT | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 54-5400-270 UTILITIES | 22,951.71 | 22,951.71 | 85,000.00 | 62,048.29 | 27.0 |
| 54-5400-280 TELEPHONE | 55.30 | 55.30 | 450.00 | 394.70 | 12.3 |
| 54-5400-310 PROFESSIONAL SERVICES | .00 | .00 | 10,000.00 | 10,000.00 | .0 |
| 54-5400-510 INSURANCE | .00 | .00 | 5,400.00 | 5,400.00 | .0 |
| 54-5400-540 IRRIGATION ASSESSMENTS | .00 | .00 | 97,000.00 | 97,000.00 | .0 |
| 54-5400-750 NEW CONSTRUCTION | 10,343.34 | 10,343.34 | 2,175,000.00 | 2,164,656.66 | .5 |
| TOTAL IRRIGATION DEPARTMENT | 46,449.71 | 46,449.71 | 2,597,650.00 | 2,551,200.29 | 1.8 |
| TOTAL FUND EXPENDITURES | 46,449.71 | 46,449.71 | 2,597,650.00 | 2,551,200.29 | 1.8 |
| NET REVENUE OVER EXPENDITURES | (1,078.10) | (1,078.10) | (2,113,950.00) | (2,112,871.90) | (.1) |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

STORMWATER FUND

ASSETS

| | | | |
|--------------|--------------------------------|---------------|--------------|
| 55-1010000 | CASH IN COMBINED FUND | 1,283,105.17 | |
| 55-1311000 | ACCTS REC - STORMWATER | 28,117.48 | |
| 55-1311001 | ACCTS REC - PRIOR PERIOD | 19,873.63 | |
| 55-1312000 | ALLOW FOR BAD UTILITY ACCOUNTS | 36.90 | |
| 55-1571000 | DEFERRED OUTFLOW OF RESOURCES | 6,640.00 | |
| 55-1611000 | LAND & STOCK - STORM WATER | 40,566.00 | |
| 55-1631000 | STORM WATER IMPROVEMENTS | 1,119,912.54 | |
| 55-1632000 | DEPRECIATION - STORM WATER | (448,548.97) | |
| 55-1651000 | EQUIPMENT - STORMWATER UTILITY | 225,244.55 | |
| 55-1652000 | DEPRECIATION - STORM WATER EQU | (186,545.92) | |
| 55-1711000 | CONSTRUCTION IN PROGRESS | 67,033.32 | |
| TOTAL ASSETS | | | 2,155,434.70 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|-------------------|--------------------------------|-----------|-----------|
| 55-2131000 | ACCTS PAY - STORMWATER | 29,766.16 | |
| 55-2228000 | ACCRUED VACATION - STORMWATER | 4,624.64 | |
| 55-2228001 | DEFERRED INFLOWS OF RESOURCES | 16.00 | |
| 55-2228002 | UNFUNDED PENSION PAYABLE | 3,746.00 | |
| 55-2230100 | ACCRUED SICK LEAVE - STORMWATE | 9,303.91 | |
| TOTAL LIABILITIES | | | 47,456.71 |

FUND EQUITY

| | | | |
|------------------------------|---------------------------------|--------------|--------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 55-2951000 | STORMWATER FUND-UNAPPROPRIATED | 2,074,124.54 | |
| 55-2971001 | UNFUNDED PENSION ADJ. | (4,347.00) | |
| | REVENUE OVER EXPENDITURES - YTD | 38,200.45 | |
| BALANCE - CURRENT DATE | | 2,107,977.99 | |
| TOTAL FUND EQUITY | | | 2,107,977.99 |
| TOTAL LIABILITIES AND EQUITY | | | 2,155,434.70 |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

| | | STORMWATER FUND | | | | |
|------------------------|-----------------------------|-----------------|------------|------------|------------|------|
| | | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
| UTILITY REVENUES | | | | | | |
| 55-3740 | STORM WATER INSPECTION FEES | 1,950.00 | 1,950.00 | 15,000.00 | 13,050.00 | 13.0 |
| 55-3781 | STORMWATER FEES | 34,552.98 | 34,552.98 | 380,000.00 | 345,447.02 | 9.1 |
| 55-3791 | INTEREST EARNINGS | 4,633.62 | 4,633.62 | 58,000.00 | 53,366.38 | 8.0 |
| TOTAL UTILITY REVENUES | | 41,136.60 | 41,136.60 | 453,000.00 | 411,863.40 | 9.1 |
| TOTAL FUND REVENUE | | 41,136.60 | 41,136.60 | 453,000.00 | 411,863.40 | 9.1 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

STORMWATER FUND

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|--|---------------|------------|---------------|---------------|------|
| <u>STORMWATER DEPARTMENT</u> | | | | | |
| 55-5500-110 SALARIES AND WAGES | 1,924.86 | 1,924.86 | 20,500.00 | 18,575.14 | 9.4 |
| 55-5500-115 OVERTIME | 134.82 | 134.82 | 1,000.00 | 865.18 | 13.5 |
| 55-5500-130 EMPLOYEE BENEFITS | 848.77 | 848.77 | 10,100.00 | 9,251.23 | 8.4 |
| 55-5500-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 55-5500-230 TRAVEL & TRAINING | .00 | .00 | 1,000.00 | 1,000.00 | .0 |
| 55-5500-250 EQUIP SUPPLIES & MAINTENANCE | .00 | .00 | 2,500.00 | 2,500.00 | .0 |
| 55-5500-255 COLLECTION SYSTEM | .00 | .00 | 15,000.00 | 15,000.00 | .0 |
| 55-5500-280 TELEPHONE | 27.70 | 27.70 | 225.00 | 197.30 | 12.3 |
| 55-5500-310 PROFESSIONAL SERVICES | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 55-5500-450 FLOOD CONTROL | .00 | .00 | 3,000.00 | 3,000.00 | .0 |
| 55-5500-510 INSURANCE | .00 | .00 | 650.00 | 650.00 | .0 |
| 55-5500-740 EQUIPMENT | .00 | .00 | 130,000.00 | 130,000.00 | .0 |
| 55-5500-750 NEW CONSTRUCTION | .00 | .00 | 800,000.00 | 800,000.00 | .0 |
| TOTAL STORMWATER DEPARTMENT | 2,936.15 | 2,936.15 | 1,014,475.00 | 1,011,538.85 | .3 |
| TOTAL FUND EXPENDITURES | 2,936.15 | 2,936.15 | 1,014,475.00 | 1,011,538.85 | .3 |
| NET REVENUE OVER EXPENDITURES | 38,200.45 | 38,200.45 | (561,475.00) | (599,675.45) | 6.8 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

SEWER FUND COLLECTIONS

ASSETS

| | | | | |
|------------|-----------------------|---|-----------|-------------|
| 56-1010000 | CASH IN COMBINED FUND | (| 8,658.24) | |
| | TOTAL ASSETS | | | (8,658.24) |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | | |
|---------------------------------|---|-----------|---|-----------|
| UNAPPROPRIATED FUND BALANCE: | | | | |
| REVENUE OVER EXPENDITURES - YTD | (| 8,658.24) | | |
| BALANCE - CURRENT DATE | (| 8,658.24) | | |
| TOTAL FUND EQUITY | | | (| 8,658.24) |
| TOTAL LIABILITIES AND EQUITY | | | (| 8,658.24) |

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

SEWER FUND COLLECTIONS

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|---------------------------------------|---------------|------------|------------|------------|------|
| <u>UTILITY REVENUES</u> | | | | | |
| 56-3731 SEWER SERVICE | .00 | .00 | 612,500.00 | 612,500.00 | .0 |
| 56-3740 CUSTOMER SERVICE FEES | 100.00 | 100.00 | 5,000.00 | 4,900.00 | 2.0 |
| 56-3741 INTEREST EARNINGS | .00 | .00 | 50,000.00 | 50,000.00 | .0 |
| 56-3742 RENT - NON-OPERATING PROPERTY | .00 | .00 | 17,400.00 | 17,400.00 | .0 |
| 56-3744 MISCELLANEOUS REVENUES | .00 | .00 | 5,000.00 | 5,000.00 | .0 |
| 56-3747 IMPACT FEE - COLLECTION | 2,794.42 | 2,794.42 | 34,900.00 | 32,105.58 | 8.0 |
| | | | | | |
| TOTAL UTILITY REVENUES | 2,894.42 | 2,894.42 | 724,800.00 | 721,905.58 | .4 |
| | | | | | |
| TOTAL FUND REVENUE | 2,894.42 | 2,894.42 | 724,800.00 | 721,905.58 | .4 |

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2025

Section 10. Item C.

SEWER FUND COLLECTIONS

| | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEXPENDED | PCNT |
|---|---------------|-------------|------------|------------|--------|
| <u>SEWER COLLECTION</u> | | | | | |
| 56-5600-110 SALARIES AND WAGES | 7,272.43 | 7,272.43 | 136,500.00 | 129,227.57 | 5.3 |
| 56-5600-115 OVERTIME | 561.77 | 561.77 | 5,000.00 | 4,438.23 | 11.2 |
| 56-5600-116 ON CALL PAY | 206.21 | 206.21 | 3,750.00 | 3,543.79 | 5.5 |
| 56-5600-130 EMPLOYEE BENEFITS | 2,941.65 | 2,941.65 | 62,893.00 | 59,951.35 | 4.7 |
| 56-5600-220 PUBLIC NOTICES | .00 | .00 | 500.00 | 500.00 | .0 |
| 56-5600-230 TRAVEL & TRAINING | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 56-5600-240 OFFICE SUPPLIES & EXPENSE | .00 | .00 | 500.00 | 500.00 | .0 |
| 56-5600-255 COLLECTION SYSTEM MAINTENANCE | .00 | .00 | 80,000.00 | 80,000.00 | .0 |
| 56-5600-270 UTILITIES | 515.35 | 515.35 | 5,000.00 | 4,484.65 | 10.3 |
| 56-5600-280 TELEPHONE | 55.25 | 55.25 | .00 | (55.25) | .0 |
| 56-5600-310 PROFESSIONAL SERVICES | .00 | .00 | 150,000.00 | 150,000.00 | .0 |
| 56-5600-311 PRETREATMENT PROGRAM | .00 | .00 | 30,000.00 | 30,000.00 | .0 |
| 56-5600-510 INSURANCE | .00 | .00 | 26,200.00 | 26,200.00 | .0 |
| 56-5600-610 MISCELLANEOUS | .00 | .00 | 2,000.00 | 2,000.00 | .0 |
| 56-5600-750 NEW CONSTRUCTION | .00 | .00 | 75,000.00 | 75,000.00 | .0 |
| TOTAL SEWER COLLECTION | 11,552.66 | 11,552.66 | 579,343.00 | 567,790.34 | 2.0 |
| TOTAL FUND EXPENDITURES | 11,552.66 | 11,552.66 | 579,343.00 | 567,790.34 | 2.0 |
| NET REVENUE OVER EXPENDITURES | (8,658.24) | (8,658.24) | 145,457.00 | 154,115.24 | (6.0) |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

COURT TRUST FUND

ASSETS

| | | | | |
|--------------|-----------------------|---|------------|------------|
| 72-1010000 | CASH IN COMBINED FUND | (| 48,014.10) | |
| 72-1111000 | COURT BANK ACCOUNT | | 86,959.43 | |
| 72-1111001 | FINES RECEIVABLE | | 117,138.00 | |
| | | | | |
| TOTAL ASSETS | | | | 156,083.33 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | | |
|------------------------------|--------------------------------|--|------------|------------|
| 72-2131151 | ACCTS PAY - J.P. COURT | | 315.07 | |
| 72-2131154 | ACCTS PAY - TRUST ACCOUNT BAIL | | 31,258.26 | |
| 72-2140000 | PAYABLES TO OTHER ENTITIES | | 124,510.00 | |
| | | | | |
| TOTAL LIABILITIES | | | | 156,083.33 |
| | | | | |
| TOTAL LIABILITIES AND EQUITY | | | | 156,083.33 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

FUND 90

ASSETS

| | | | |
|--------------|-------------------------------|-----------------|---------------|
| 90-1611000 | LAND - GENERAL MUNICIPAL | 1,343,999.91 | |
| 90-1621000 | BUILDINGS - GENERAL MUNICIPAL | 10,371,609.25 | |
| 90-1622000 | DEPRECIATION - BUILDINGS | (6,197,869.08) | |
| 90-1631000 | IMPROVE - GEN MUNICIPAL | 5,113,685.45 | |
| 90-1632000 | DEPRECIATION - IMPROVEMENTS | (2,359,724.90) | |
| 90-1651000 | EQUIPMENT - GENERAL MUNICIPAL | 4,808,426.90 | |
| 90-1652000 | DEPRECIATION - EQUIPMENT | (3,170,421.41) | |
| 90-1661000 | INFRASTRUCTURE - ROADS | 9,057,803.62 | |
| 90-1662000 | DEPRECIATION - ROADS | (5,668,277.04) | |
| 90-1671000 | INFRASTRUCTURE-SIDEWALKS | 2,348,161.83 | |
| 90-1672000 | DEPRECIATION - SIDEWALKS | (1,863,724.45) | |
| 90-1681000 | INFRASTRUCTURE-CURB & GUTTER | 1,242,632.31 | |
| 90-1682000 | DEPRECIATION - CURB & GUTTER | (1,179,354.88) | |
| 90-1711000 | CONSTRUCTION IN PROGRESS | 6,265,203.54 | |
| TOTAL ASSETS | | | 20,112,151.05 |

LIABILITIES AND EQUITY

FUND EQUITY

| | | | |
|------------------------------|--------------------------------|---------------|---------------|
| UNAPPROPRIATED FUND BALANCE: | | | |
| 90-2971000 | INVEST IN GENERAL FIXED ASSETS | 20,112,151.05 | |
| BALANCE - CURRENT DATE | | 20,112,151.05 | |
| TOTAL FUND EQUITY | | | 20,112,151.05 |
| TOTAL LIABILITIES AND EQUITY | | | 20,112,151.05 |

HYRUM CITY CORPORATION
BALANCE SHEET
JULY 31, 2025

Section 10. Item C.

FUND 95

ASSETS

| | | | |
|------------|-------------------------------|------------|------------|
| 95-1311411 | LEVIED PROP TAXES REC 5 YEAR | 6,597.85 | |
| 95-1571000 | DEFERRED OUTFLOW OF RESOURCES | 262,342.00 | |
| 95-1841000 | SPEC FUND AMTS TO BE PROVIDED | 175,820.68 | |
| | | | |
| | TOTAL ASSETS | | 444,760.53 |

LIABILITIES AND EQUITY

LIABILITIES

| | | | |
|------------|-------------------------------|------------|------------|
| 95-2228000 | ACCRUED VAC PAY - GENERAL | 68,534.19 | |
| 95-2228001 | DEFERRED INFLOWS OF RESOURCES | 646.00 | |
| 95-2228002 | UNFUNDED PENSION PAYABLE | 148,015.00 | |
| 95-2230100 | ACCRUED SICK LEAVE - GENERAL | 162,424.49 | |
| | | | |
| | TOTAL LIABILITIES | | 379,619.68 |

FUND EQUITY

| | | | |
|------------|------------------------------|-----------|------------|
| | UNAPPROPRIATED FUND BALANCE: | | |
| 95-2971001 | UNFUNDED PENSION ADJ. | 58,543.00 | |
| 95-2972100 | UNCOLLECTED PROPERTY TAX | 6,597.85 | |
| | | | |
| | BALANCE - CURRENT DATE | 65,140.85 | |
| | | | |
| | TOTAL FUND EQUITY | | 65,140.85 |
| | | | |
| | TOTAL LIABILITIES AND EQUITY | | 444,760.53 |