



CITY COUNCIL MEETING

Thursday, July 20, 2023 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, July 20, 2023. 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. **Blake Leonelli, Waste Management** - To discuss providing green waste services.
 - B. Eric Petersen, RH Borden - To discuss contracting with RH Borden and its Sewer Lateral Rapid Assessment Tool.
 - C. **Ben Russell, Hyrum Real Estate Development** - To request final plat approval for Canyon Estates Phase 6 located at approximately 1250 South 650 East consisting of 12 single family building lots.
10. **INTRODUCTION AND APPROVAL OF RESOLUTIONS AND ORDINANCES**
 - A. **Resolution 23-14** - A resolution amending the Personnel Policies and Procedures Manual for Hyrum City Corporation to further clarify City's health insurance enrollment options.
 - B. **Ordinance 23-07** - An Ordinance adding Chapter 2.80 to Title 2 of the Hyrum City Municipal Code to establish the term and method of appointment to the Wastewater Treatment Plant Board and identifying responsibilities.
11. **OTHER BUSINESS**
 - A. Discussion on contracting for vending machines in City parks.
 - B. **Discussion of maintenance and liability of the dirt road at 2200 West Highway 101 to 400 North.**

- C. [Consideration and approval of an agreement with Cache County for Building Inspection Services.](#)
- D. [Consideration and approval of an agreement to allow Blacksmith Fork Assisted Living Center to use the Senior Center as an evacuation center.](#)
- F. [Consideration and approval of an agreement between Questar Gas Company dba Dominion Energy Utah and Hyrum City for a Natural Gas Facility.](#)
- G. [Consideration and approval of an Asset Purchase Agreement between Rocky Mountain Power and Hyrum City, Utah.](#)
- H. [Consideration and approval of a sole source bid for Job Analysis & Compensation Study.](#)
- I. [Consideration and award of bid for Hyrum City's Auditing Services.](#)
- J. [Consideration and acceptance of improvements for Auburn Hills Phase 6; Elk Mountain Phases 8-9, 10-11, 12, 13-14; and Rolling Hills Phases 7, and 8.](#)
- K. [Budget report.](#)
- L. Mayor and City Council reports.

12. 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 **28th day of MONTH, 202x**. Stephanie Fricke, MMC, City Recorder.

FINAL PLAT APPROVAL
CANYON ESTATES SUBDIVISION – PHASE 6
CITY COUNCIL MEETING
JULY 20, 2023

Summary: Final Plat

Ben Russell of Hyrum Real Estate Development is seeking approval for the remaining portion of the Canyon Estates Subdivision. Phase 6 is the final stage of this development. It consists of 12 single-family lots on 5.68 acres.

ZONING: R-2 Residential* (Minimum Lot Size – 14,520 square feet with 99-foot frontage)

UTILITIES:

Power: By Developer
Culinary: By Developer
Sewer: By Developer
Irrigation: By Developer

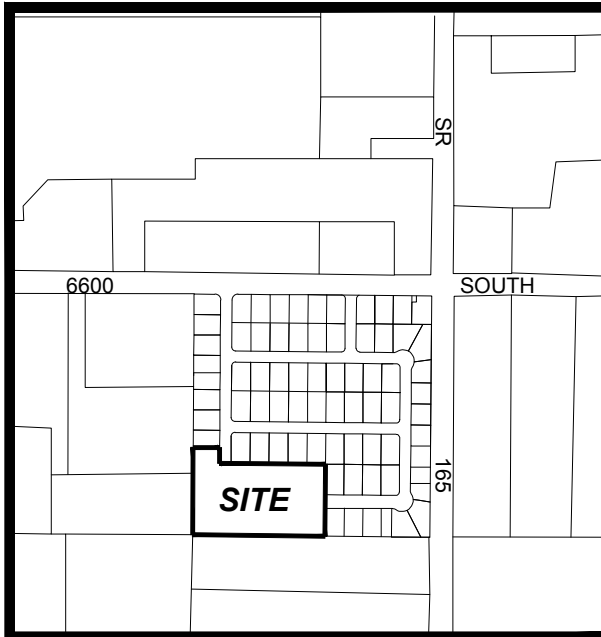
PARKING & ROADS: By Developer

NOTES: All proposed lots meet the minimum lot size and frontage requirements stated in the annexation agreement. City Council previously approved this phase but the plat was not recorded before the expiration date. The preliminary plat has not yet expired and this phase can be approved without resubmission of the preliminary plat.

Recommended conditions for approval:

Owner information be updated to match deed.

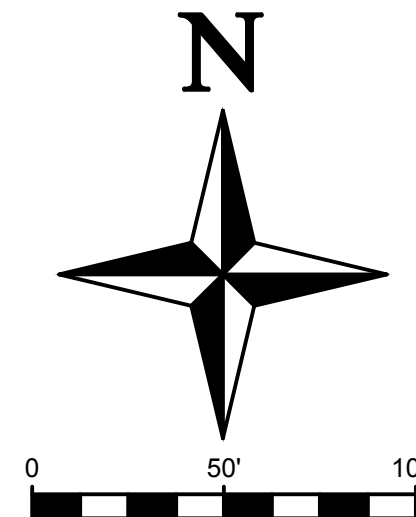
Updated survey information as required by code.



VICINITY MAP

FINAL PLAT OF CANYON ESTATES SUBDIVISION PHASE 6

LOCATED IN THE NE1/4 OF SECTION 16, T10N, R1E, SLB&M HYRUM, UTAH



SURVEYOR'S CERTIFICATE
I, DENNIS P. CARLISLE, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO. 172675 IN ACCORDANCE WITH TITLE 58, CHAPTER 22 OF UTAH STATE CODE. I FURTHER CERTIFY BY AUTHORITY OF THE OWNER(S) THAT I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17 OF SAID CODE, AND HAVE ALSO SUBDIVIDED SAID TRACT OF LAND INTO LOTS, BLOCKS, STREETS, AND EASEMENTS, AND THE SAME HAS, OR WILL BE CORRECTLY SURVEYED, STAKED AND MONUMENTED ON THE GROUND AS SHOWN ON THIS PLAT, AND THAT THIS PLAT IS TRUE AND CORRECT.

DENNIS P. CARLISLE
PROFESSIONAL LAND SURVEYOR
CERTIFICATE NO. 172675
November 2, 2021
DATE

BOUNDARY DESCRIPTION
A portion of the NE1/4 of Section 16, Township 10 North, Range 1 East, Salt Lake Base & Meridian, located in Hyrum, Utah, more particularly described as follows:
Beginning at a point located S0°27'00"W along the Section line 945.47 feet and West 730.87 feet from the Northeast Corner of Section 16, T10N, R1E, S.L.B. & M.; thence S0°23'28"W 364.08 feet; thence N89°25'58"W along the northerly line of Survey 97-111 (filed in the Office of the Cache County Surveyor) 594.00 feet to the east line of the NW1/4 of the NE1/4 of said Section; thence N0°23'28"E along the 1/16th (40 acre) line 527.63 feet; thence S89°36'32"E 138.00 feet; thence S0°23'28"W 20.52 feet; thence S89°36'32"E 60.00 feet; thence S0°23'28"W 143.61 feet; thence S89°25'45"E 396.00 feet to the point of beginning.
Contains: 5.96/- acres

OWNER'S DEDICATION
KNOW ALL MEN BY THESE PRESENTS THAT WE, THE UNDERSIGNED ARE THE OWNERS OF THE ABOVE DESCRIBED TRACT OF LAND, AND HEREBY CAUSE THE SAME TO BE DIVIDED INTO LOTS, AND STREETS, TOGETHER WITH EASEMENTS AS SET FORTH TO BE HEREAFTER KNOWN AS:
CANYON ESTATES SUBDIVISION PHASE 6
AND DO HEREBY DEDICATE FOR THE PERPETUAL USE OF THE PUBLIC ALL STREETS AND OTHER AREAS SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE. THE UNDERSIGNED OWNER(S) ALSO HEREBY CONVEY TO ANY AND ALL PUBLIC UTILITY COMPANIES A PERPETUAL, NON-EXCLUSIVE EASEMENT OVER THE PUBLIC UTILITY EASEMENTS SHOWN ON THIS PLAT, THE SAME TO BE USED FOR THE INSTALLATION, MAINTENANCE AND OPERATION OF UTILITY LINES AND FACILITIES. THE UNDERSIGNED OWNER(S) ALSO HEREBY CONVEY ANY OTHER EASEMENTS AS SHOWN ON THIS PLAT TO THE PARTIES INDICATED AND FOR THE PURPOSES SHOWN HEREON.

ROSEHILL HOLDINGS, LLC -
"HYRUM REAL ESTATE DEVELOPMENT, LLC"
UNLESS THIS IS TO BE SOLD BACK TO
BY: ROSEHILL PRIOR TO RECORDING. (PRINTED NAME)

ITS: _____

LIMITED LIABILITY ACKNOWLEDGMENT
ON THIS _____ DAY OF _____, 20____, PERSONALLY APPEARED BEFORE ME _____ WHO AFTER BEING DULY SWORN, DID ACKNOWLEDGE TO ME THAT HE/SHE IS THE _____ OF ROSEHILL HOLDINGS, LLC, A UTAH LIMITED LIABILITY COMPANY AND THAT HE/SHE SIGNED THE OWNER'S DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.
MY COMMISSION EXPIRES: _____ NOTARY PUBLIC (SIGNATURE)
COMMISSIONED IN UTAH
RESIDING IN _____ COUNTY
MY COMMISSION No. _____ PRINTED FULL NAME OF NOTARY

CITY COUNCIL APPROVAL
PRESENTED TO THE HYRUM CITY COUNCIL THIS _____ DAY OF _____, 20____, AT WHICH TIME THIS SUBDIVISION WAS APPROVED AND ACCEPTED.
HYRUM CITY MAYOR _____ DATE
HYRUM CITY RECORDER _____ DATE

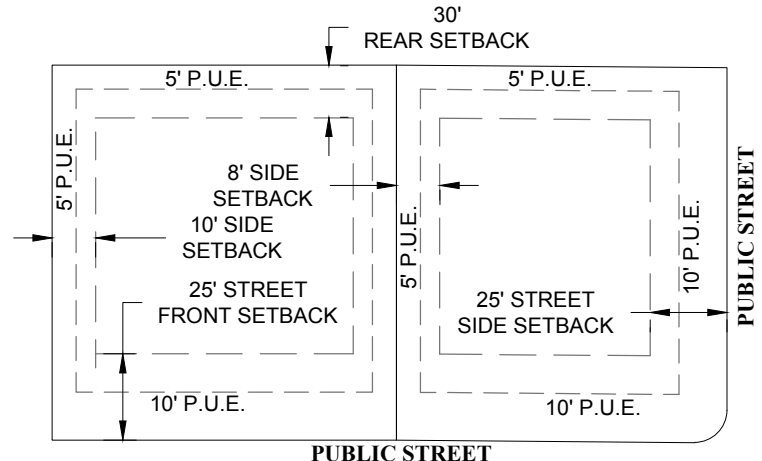
PLANNING COMMISSION APPROVAL
PRESENTED TO THE HYRUM CITY PLANNING COMMISSION THIS _____ DAY OF _____, 20____, AT WHICH TIME THIS SUBDIVISION WAS RECOMMENDED TO THE CITY COUNCIL FOR APPROVAL.
PLANNING COMMISSION CHAIR _____ DATE

FINAL PLAT OF CANYON ESTATES SUBDIVISION PHASE 6
LOCATED IN THE NE1/4 OF SECTION 16, T10N, R1E, SLB&M HYRUM, UTAH

RECORDED #
STATE OF UTAH, COUNTY OF CACHE, RECORDED AND FILED AT THE REQUEST OF:
DATE: _____ TIME: _____ BOOK: _____ PAGE: _____
\$ FEE: _____
CACHE COUNTY RECORDER

NOTES:

- 1. #5 REBAR & CAP AND T-POST TO BE SET AT ALL REAR LOT CORNERS. NAIL/WASHER TO BE SET IN THE TOP OF THE CURB AT THE EXTENSION OF THE SIDE LOT LINES.
- 2. ALL EXPENSES INVOLVING THE NECESSARY IMPROVEMENTS OR EXTENSIONS FOR SANITARY SEWER SYSTEMS, GAS SERVICE, ELECTRICAL, SERVICE, GRADING AND LANDSCAPING, STORM DRAIN SYSTEMS, CURBS AND GUTTERS, FIRE HYDRANTS, PAVEMENT, SIDEWALKS, STREET LIGHTING AND SIGNING, AND OTHER IMPROVEMENTS SHALL BE FINANCED BY SUBDIVIDER.
- 3. ALTHOUGH THE SETBACK LINES SHOWN HEREON REFLECT CURRENT CITY REQUIREMENTS AS OF THE DATE OF THIS PLAT, FUTURE BUILDINGS SHALL BE SUBJECT TO THE SETBACK REQUIREMENTS IN EFFECT WHEN ANY BUILDING PERMITS ARE ISSUED. THE CURRENT SETBACKS, GRAPHICALLY SHOWN HEREON ARE AS FOLLOWS:
FRONT: 25'
REAR: 30'
SIDE: 8' & 10' (SEE DETAIL)
25' (IF SIDEYARD FRONTS A STREET)
- 4. THIS AREA IS SUBJECT TO THE NORMAL EVERYDAY SOUNDS, ODORS, SIGHTS, EQUIPMENT, FACILITIES, AND ALL OTHER ASPECTS ASSOCIATED WITH AN AGRICULTURAL LIFESTYLE. FUTURE RESIDENTS SHOULD ALSO RECOGNIZE THE RISKS INHERENT WITH LIVESTOCK.
- 5. THE DEVELOPER WILL PLANT TWO (2) TREES HAVING A MINIMUM DIAMETER OF ONE AND ONE HALF (1 1/2) INCHES FOR EACH APPROVED SUBDIVISION LOT. FOUR (4) TREES SHALL BE PLANTED ON CORNER LOTS.
- 6. ALL STORM WATER SWALES SHALL REMAIN IN PLACE AFTER CONSTRUCTION. LOT OWNERS MAY NOT FILL IN OR MODIFY SWALE CONSTRUCTION.
- 7. THIS AREA HAS BEEN KNOWN TO HAVE A HIGH WATER TABLE. IF LOT OWNERS DESIRE TO CONSTRUCT A BASEMENT, THEY WILL BE REQUIRED TO SUBMIT A HISTORIC HIGH WATER TABLE STUDY TO THE CITY WITH THE BUILDING PERMIT.



PUE & SETBACK DETAIL
(TYPICAL SEE DRAWING FOR EXCEPTIONS - SEE NOTE 10) NTS

CURVE #	RADIUS	DELTA	ARC LENGTH	CHORD
C1	20.00	90°10'47"	31.48	S45°28'52"W 28.33
C2	20.00	89°49'13"	31.35	N44°31'08"W 28.24
C3	20.00	90°10'47"	31.48	S45°28'52"W 28.33
C4	20.00	89°49'13"	31.35	N44°31'08"W 28.24

LAND USE TABLE
TOTAL PROJECT AREA: 5.68 +/- ACRES
TOTAL # OF LOTS: 12
TOTAL AREA OF LOTS: 4.24 +/- ACRES
TOTAL ROAD AREA: 1.44 +/- ACRES
TOTAL ROAD MILES: 0.42 +/- MILES

NEED TO ADD NOTATION OF RECORD OF SURVEY 97-111 (16.16.030.B.6)

LEGEND
XXX LOT ADDRESSES
SECTION MONUMENT
CENTERLINE MONUMENT (TO BE SET)

UTILITY COMPANIES
THE UTILITY EASEMENTS SHOWN ON THIS PLAT HAVE BEEN REVIEWED AND ARE APPROVED.
DOMINION ENERGY* _____ DATE _____ HYRUM POWER _____ DATE _____
COMCAST CABLE _____ DATE _____ CENTURYLINK COMMUNICATIONS _____ DATE _____
*DOMINION ENERGY APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFORMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY EXISTING RIGHTS, OBLIGATIONS OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGMENT OF ANY TERMS CONTAINED IN THIS PLAT, INCLUDING THOSE SET IN THE OWNERS DEDICATION AND THE NOTES AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY'S RIGHT-OF-WAY DEPARTMENT AT 1-800-366-8532.

CULINARY WATER AND SANITARY SEWER
APPROVED THIS _____ DAY OF _____, 20____, BY HYRUM CULINARY WATER AUTHORITY AND SANITARY SEWER AUTHORITY
CULINARY WATER AUTHORITY _____ SANITARY SEWER AUTHORITY _____
ENGINEER'S APPROVAL
I CERTIFY THAT I HAVE EXAMINED THIS PLAT AND FIND IT TO BE CORRECT AND IN ACCORDANCE WITH THE INFORMATION ON FILE IN THIS OFFICE AND THE CITY ORDINANCE.
CITY ENGINEER _____ DATE _____

COUNTY SURVEYOR'S APPROVAL
I CERTIFY THAT I HAVE EXAMINED THIS PLAT AND FIND IT TO BE CORRECT AND IN ACCORDANCE WITH THE INFORMATION ON FILE IN THIS OFFICE AND FURTHER CERTIFY THAT IT MEETS THE MINIMUM STANDARDS FOR PLATS REQUIRED BY COUNTY ORDINANCE AND STATE LAW.
COUNTY SURVEYOR _____ DATE _____
ATTORNEY APPROVAL
APPROVED AS TO FORM THIS _____ DAY OF _____, 20____.
CITY ATTORNEY _____ DATE _____

civilsolutionsgroup inc.
CACHE VALLEY | P: 435.213.3762
SALT LAKE | P: 801.216.3192
UTAH VALLEY | P: 801.874.1432
info@civilsolutionsgroup.net
www.civilsolutionsgroup.net

RESOLUTION 23-14

A RESOLUTION AMENDING THE PERSONNEL POLICIES AND PROCEDURES MANUAL FOR HYRUM CITY CORPORATION TO FURTHER CLARIFY CITY'S HEALTH INSURANCE ENROLLMENT OPTIONS.

WHEREAS, on March 19, 1998, the Hyrum City Council adopted a personnel policy manual known as "Personnel Policies and Procedures Manual for Hyrum City Corporation" and on December 5, 2013 readopted the Personnel Policy Manual after major revisions were made; and

WHEREAS, said manual sets forth those policies pertaining to personnel conduct, conditions of employment, employment classification, work week, benefits, payroll, and related matters; and

WHEREAS, the City Council has determined there is a need to amend Hyrum City's Personnel Policies and Procedures Manual to reflect current practices and further comply with State and Federal employment laws.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Hyrum, Cache County, Utah, that Sections XVI of the "Personnel Policies and Procedures Manual for Hyrum City Corporation" is hereby amended to read as follows:

1. Sections XVI.3.A.(1) of the Hyrum City Personnel Policies and Procedures Manual is hereby amended as follows:

Section XVI Benefits.

3. INSURANCE.

A. Medical Health Insurance. It is the policy of Hyrum City to pay a portion of the cost of health insurance for each qualifying employee (full time employees) as per information listed in Section XII: EMPLOYMENT CLASSIFICATION/ COMPENSATION 2.

(1) Full-time employees who elect to not enroll in Hyrum City's medical and/or dental health insurance the City will contribute seventy five percent of the medical and/or dental insurance premium for family coverage (premium paid by the city after employee portion is deducted) into an HSA, 401K, 457, or Roth IRA retirement plan.

THIS RESOLUTION shall become effective upon adoption.

ADOPTED this 20th day of July, 2023.

HYRUM CITY CORP.

BY: _____
Stephanie Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder

ORDINANCE 23-07

WHEREAS, on January 6, 1994, the Hyrum City Council passed and posted an ordinance adopting the "Hyrum City Municipal Code", arecodification of municipal ordinances encompassing the ¹¹ Revised Ordinances of Hyrum City ¹¹ and ordinances adopted through July 16, 1993; and

WHEREAS, Title 2 of the Hyrum City Municipal Code sets forth those regulations governing the administration and personnel of Hyrum City; and

WHEREAS, the Hyrum City Council has determined there is a need to add Chapter 2.80 to establish and clarify the term and method of appointment to the Wastewater Treatment Plant Board.

NOW, THEREFORE, the City Council of Hyrum City, Cache County, State of Utah, hereby adopts, passes, and publishes the following:

AN ORDINANCE ADDING CHAPTER 2.80 TO TITLE 2 OF THE HYRUM CITY MUNICIPAL CODE TO ESTABLISH THE TERM AND METHOD OF APPOINTMENT TO THE WASTEWATER TREATMENT PLANT BOARD AND IDENTIFYING RESPONSIBILITIES.

BE IT ORDAINED by the City Council of Hyrum City, Cache County, State, of Utah, as follows:

1. Section 2.80 of Title 2 of the Hyrum City Municipal Code is hereby added to read as follows:

2.80.010 Creation.

A Sewer Treatment Plant Board (the "Board") shall be created for the purposes of monitoring hookups, monitoring each City's use of the total wastewater capacity of the Facility, adopting, policies and procedures, approving revenues and expenditures, planning and preparing for Plant expansion, and any other matters affecting the operation of the Treatment Plant as set forth in the Intermunicipal Wastewater Treatment Plant Operating Agreement.

2.80.020 Number of Representatives.

The Board shall consist of five (5) members, four (4) of whom shall be representatives from HYRUM, including the City Administrator or Mayor, Plant Manager, City Councilmember, and a member at large whose term shall be for four years with the possibility of an additional term(s); and one (1) of whom shall

be a representative from MILLVILLE. The number of Representatives of the Board may be increased based upon the admission of additional owners or adjusted ownership ratios. Representation on the Board shall be proportionate to ownership.

- A. Selection of Treatment Plant Board Members. The Governing Body of each City shall select and approve representative(s) to serve on the Sewer Treatment Plant Board. Each City shall determine the manner and duration of service for each representative.
- B. Removal or Disability. A City may remove from the Board its representative(s) with or without cause. In the event of resignation or removal, a successor shall be appointed within 3 months of resignation or removal.

2.80.030 Duties of Treatment Plant Board.

The Board shall govern the operation, maintenance, and improvement of the Treatment Plant. The Board shall be responsible for developing and adopting policies and procedures to ensure the efficient operation of the Treatment Plant. The Manager shall represent Hyrum City and be an ex-officio voting member of the Board and shall advise the Board as to matters before it. The Treatment Plant employees, including the Manager, shall be employees of HYRUM and shall be subject to HYRUM personnel policy. The Board shall make a recommendation of potential employees, including the Manager position, to HYRUM for hiring qualified personnel to operate the Treatment Plant.

2. REPEALER. All ordinances, resolutions, and regulations of the city, or parts thereof inconsistent herewith, are hereby repealed, but only to the extent of such inconsistency. This repealer shall not be construed as reviving any law, order, resolution or ordinance or part thereof.

3. DECLARATION OF SEVERABILITY. Should any provision, clause, or paragraph of this ordinance or the application thereof to any person or circumstance be declared by a court of competent jurisdiction to be invalid, in whole or in part, such invalidity shall not affect the other provisions or applications of this ordinance or the Hyrum City Municipal Code to which these amendments apply. The valid part of any provision, clause, or paragraph of this ordinance shall be given independence from the invalid provisions or applications and to this end the parts, sections, and subsections of this ordinance, together with the

regulations contained therein, are hereby declared to be severable

.
4. EFFECTIVE DATE . This ordinance shall become effective upon posting three (3) copies in three (3) public places within Hyrum City.

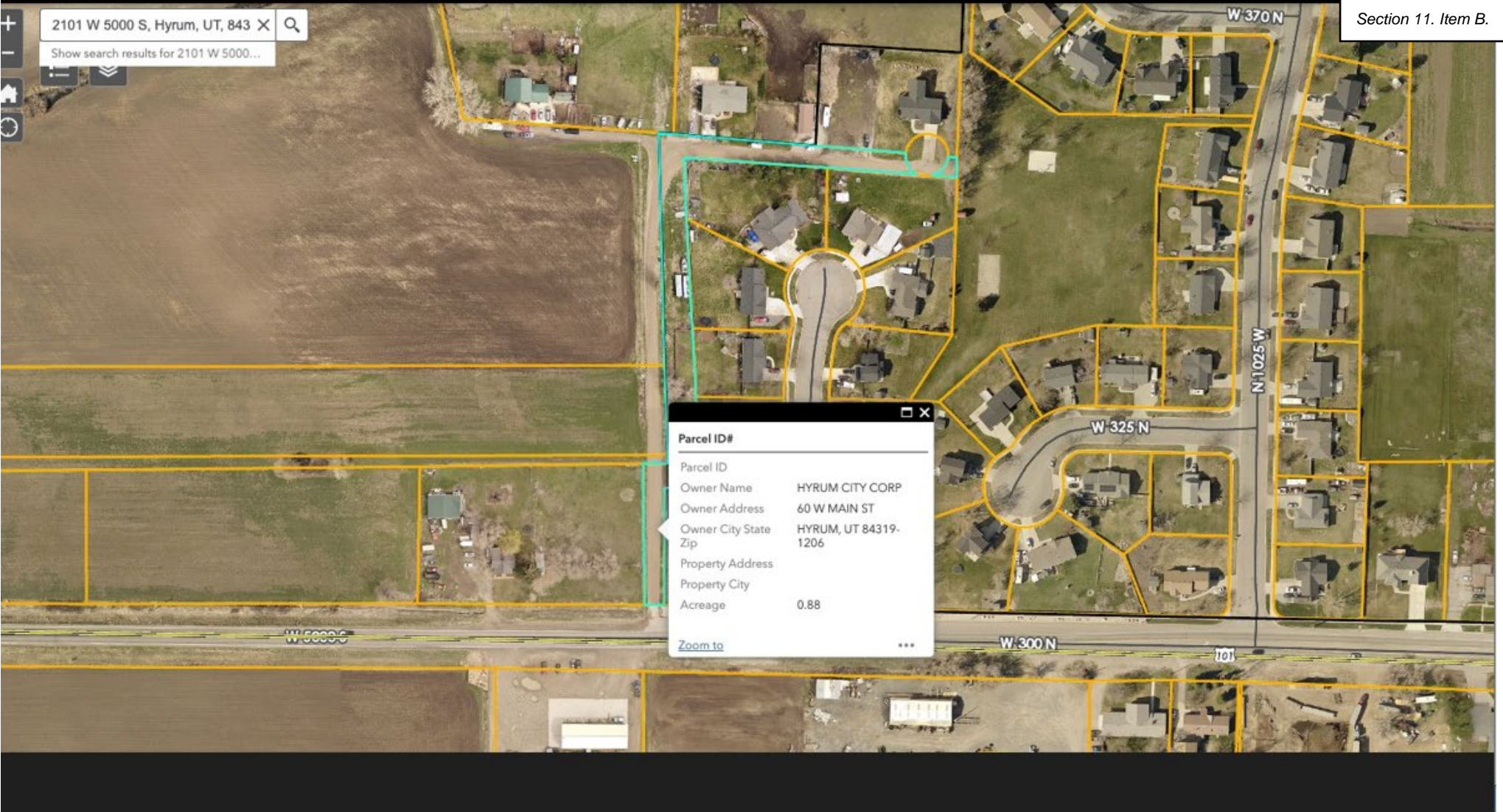
5. ADOPTION. This ordinance is hereby adopted and passed by the Hyrum City Council this 20th day of July, 2023.

HYRUM CITY

Stephanie Miller
Mayor

ATTEST:

Stephanie Fricke
City Recorder



AGREEMENT FOR BUILDING INSPECTION SERVICES

THIS AGREEMENT is made this _____ day of _____, 2023, by and between Cache County, Utah, a political subdivision of the State of Utah, with its principal offices located at 179 North Main, Logan, Utah 84321 (hereinafter "County") and _____, a municipal corporation of the State of Utah, with its principal offices located at _____ (hereinafter "Municipality").

WHEREAS, the County possesses certain expertise in the field of building inspection and the Municipality is in need of such expertise for conducting building inspections within its jurisdiction;

NOW, THEREFORE, in consideration of the premises, the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **SCOPE OF SERVICES:** The County shall provide building permit inspection services to the Municipality.
2. **COMPENSATION:** The Municipality shall compensate the County for the services rendered under this Agreement in the amount of 80% percent of all building permit fees collected.
3. **TERM:** The term of this Agreement shall commence on _____, 2023 and continue until _____, 2028, unless otherwise terminated as provided herein.
4. **INDEMNIFICATION:**
 - a. The County agrees to defend, indemnify and hold harmless the Municipality, its officers, agents, employees and volunteers from and against any and all claims, demands, actions, losses, damages, injuries, and liability, including attorney's fees, direct or indirect (including any and all costs and expenses in connection therein), arising out of the performance of this Agreement to the extent caused by the willful or negligent acts, errors, or omissions of the County. The Municipality also agrees to defend, indemnify and hold harmless the County, its officers, agents, employees and volunteers from and against any and all claims, demands,

~~actions, losses, damages, injuries, and liability, including attorney's fees, direct or indirect (including any and all costs and expenses in connection therein), arising out of the performance of this Agreement to the extent caused by the willful or negligent acts, errors, or omissions of the Municipality. The parties are both governmental entities subject to the Governmental Immunity Act of Utah, UTAH CODE ANN. §§ 63G-7-101 to -904 (2018) ("Governmental Immunity Act"). Nothing in this Agreement will be deemed a waiver of any rights, statutory limitations on liability, or defenses applicable to either party under the Governmental Immunity Act or common law. The Municipality agrees to indemnify, defend, and hold harmless the County, its officers, agents, and employees from and against any and all claims, liabilities, losses, costs, damages, expenses, suits, actions, decrees, judgments, or demands arising on account of any personal injury, death, or damage to property suffered, made, incurred, or sustained by any person or entity whatsoever, resulting directly or indirectly from the County's performance of the services under this Agreement.~~

b. ~~This~~ indemnification clause shall survive the termination of this Agreement.

5. Modification.

This Agreement may be modified only upon the written agreement of both parties.

6. Notice.

Any notice to be given under this Agreement must be given in writing by email, personal delivery, or by mail and is effective, as applicable: five (5) days after mailing, when actually personally delivered or upon the sender's receipt of confirmation generated by the recipient's email system of receipt by the recipient's email system.

7. Survival.

All rights and obligations of the parties under this Agreement will cease upon termination of this Agreement, other than the rights and obligations that by their nature or express terms survive termination of this Agreement, including without limitation records retention requirements, governing law, and remedies.

8. Severability.

The parties agree if any provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining provisions will not be affected.

9. Counterparts.

This Agreement may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all parties are not signatories to the same counterpart. Each copy of the Agreement so executed constitutes an original.

10. No Intended Beneficiaries.

Cache County and Municipality are the only parties to this Agreement and are the only parties entitled to enforce its terms.

11. Assignment.

Municipality may not assign or transfer its interest in this Agreement without the prior written consent of Cache County.

12. Merger.

This Agreement and any exhibits constitute the entire agreement between the parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Agreement.

13. Applicable Law.

This Agreement shall be administered and interpreted in accordance with the laws of the State of Utah. Jurisdiction and venue shall be in the First District Court, Cache County, Utah.

14. Term and Termination.

Either party may terminate this Agreement ~~with or without~~ cause upon six months written notice to the other party. If any party is in default of any provision of this Agreement, the non-defaulting party may terminate this agreement if, after providing fifteen (15) days notice of the default to the defaulting party, the defaulting party fails to cure the default set forth in the notice.

IN WITNESS THEREOF, the Parties hereto have caused these presents to be executed by their duly authorized officers as of the day, month, and year first above written.

CACHE COUNTY

By _____

CACHE COUNTY EXECUTIVE

ATTEST:

By _____

Title _____

MUNICIPALITY

By _____

MAYOR

ATTEST:

By _____

Title _____

EVACUATION CENTER AGREEMENT

THIS EVACUATION CENTER AGREEMENT, for an evacuation location dated this ____ day of July, 2023 by and between Hyrum City (the “City”) and Blacksmith Fork Assisted Living, LLC dba Blacksmith Fork Assisted Living Center (“Assisted Living Center”) whose address is 680 E Main St., Hyrum, Utah, both of whom shall be referred to collectively as the “Parties,” or individually as a “Party.”

WHEREAS, the Assisted Living Center desires to use the Hyrum Senior Center as an evacuation center in the need of an evacuation;

WHEREAS, the City is the owner of the Hyrum Senior Center and is willing to allow the Assisted Living Center use of the property in the event evacuation is necessary under certain conditions and restrictions; and

WHEREAS, the Parties desire to formalize the relationship and agreement between them;

NOW THEREFORE, in consideration of the promises contained herein, the Parties agree as follows:

1. Use of the Hyrum Senior Center. The Assisted Living Center may use the Hyrum Senior Center in the event the Assisted Living Center is required to evacuate its facility for any reason for the consideration of one dollar per term (\$1.00). The need for evacuation shall be determined by the Assisted Living Center but shall be reasonable in nature and only done when a reasonable prudent person would deem evacuation necessary. As soon as possible after the Assisted Living Center enters the Hyrum Senior Center, the Assisted Living Center shall contact the City Mayor or his or her designee at the telephone number provided to the Assisted Living Center by the City.

2. Access to the Hyrum Senior Center. The Assisted Living Center shall have a copy of the key to the Hyrum Senior Center. The Assisted Living Center shall not duplicate the key or copy it in any way. The Assisted Living Center shall take reasonable precautions to prevent duplication or misplacement of the key. Only management of the Assisted Living Center shall have access to the key. The Assisted Living Center shall use the key only in the event access for evacuation purposes is necessary and shall not use the key for access otherwise.

3. Term. This Agreement shall last for a one-year period beginning on the date listed above and shall automatically renew each year unless otherwise terminated.

4. Termination. The Assisted Living Center may terminate this Agreement by giving notice that the Agreement will terminate at the end of the current term. The City may terminate this Agreement for any reason or no reason at all by giving 30 days’ notice to the Assisted Living Center. This Agreement shall automatically terminate, and the City shall have no obligation to the Assisted Living Center, if for any reason the Hyrum Senior Center is no longer owned by the

City or the use of the Hyrum Senior Center is no longer feasible as an evacuation center as determined by the sole discretion of the City.

5. Limitation. This Agreement in no way gives the Assisted Living Center the right or option to allow others to use the Hyrum Senior Center for any purpose, including as an evacuation center. This Agreement is not assignable by the Assisted Living Center.

6. Indemnification. The Assisted Living Center shall indemnify, save, defend (with counsel reasonably acceptable to the City), and hold harmless the City from and against any and all claims, judgments, and/or damage that may be incurred by the City as a result of any liabilities, damages, judgments, costs, expenses, penalties, and/or injuries to persons or property caused by or arising out of, either directly or indirectly the Assisted Living Center's use of the Hyrum Senior Center as an evacuation center.

7. Repairs. The Assisted Living Center shall repair any damage to the Hyrum Senior Center that is caused or sustained by the Assisted Living Center's use of the property as an evacuation center. The Assisted Living Center shall also clean the Hyrum Senior Center after any use.

8. Checklist. If the Assisted Living Center uses the Hyrum Senior Center, the Assisted Living Center shall complete, sign, and date the checklist for use of the building as provided by the City.

9. Entire Agreement. This Agreement sets forth the entire understanding agreement of the parties with respect to the subject matters stated herein and supersedes any prior or contemporaneous oral and/or written agreements or representations, if any, between the parties.

10. Applicable Law. This Agreement shall be interpreted in accordance with the laws of the state of Utah.

11. Court Costs and Attorneys' Fees. In the event of any legal action or proceeding between the Parties, reasonable attorneys' fees and expenses of the substantially prevailing party in any such action or proceeding will be added to the judgment therein.

[Signature Page to follow]

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HYRUM CITY

Stephanie Miller, *Mayor*

Attest:

Stephanie Fricke, *Recorder*

**BLACKSMITH FORK ASSISTED
LIVING, LLC**

By:
Its:

NATURAL GAS FACILITIES AGREEMENT

THIS NATURAL GAS FACILITIES AGREEMENT (Agreement) is entered into this ___ day of _____ 2023, by and between **Questar Gas Company dba Dominion Energy Utah** (Dominion Energy), a Utah corporation, located at 333 South State Street, Salt Lake City, Utah 84111 and Hyrum City, a Utah municipality (Customer), with offices located at 60 West Main, Hyrum, Utah 84319. Dominion Energy and Customer are referred to collectively as the Parties and singularly as a Party.

THE PARTIES REPRESENT THAT:

A. Dominion Energy is a regulated public utility engaged in the distribution of natural gas primarily to customers in the states of Utah and Wyoming and is subject to its Utah Natural Gas Tariff No. 600 (Tariff) and regulations approved by the Utah Public Service Commission.

B. Customer is constructing a power generation facility at 355 West 700 North in Hyrum City, Utah (Property). Customer represents that the power generation facility will use up to 80 Dth/hr and Dominion Energy will serve the power generation facility from its Intermediate High Pressure (IHP) system. In order to do so, Dominion Energy will install approximately 2,300 feet of 8-inch plastic main line pipe, 175 feet of 6-inch plastic service line pipe, and metering facilities as more specifically described herein.

C. Dominion Energy is willing to perform the work described above, and Customer agrees that it will pay for such extension on the terms and conditions set forth in this Agreement.

THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. Scope of Work. Dominion Energy shall install approximately 2,300 feet of 8-inch plastic main, 175 feet of 6-inch plastic service line, and metering facilities as more specifically shown on the attached **Exhibit A**, incorporated by this reference (the Site). The natural gas facilities identified in this paragraph are collectively the "Facilities." Installation of the Facilities, as specified below and as designated in the field, as well as any related work, is referred to as the "Work."

The Work shall include, but not be limited to, the following:

- a. Trenching;
 - b. Shading;
 - c. Installation of plastic pipe;
 - d. Inspecting;
 - e. Testing; and
 - f. Construction of meter facilities.
2. Required Capital Contribution.
- a. Customer agrees to pay to Dominion Energy the full and complete cost of installation of the Facilities and related work;
 - b. The total cost of the Work is estimated to be **\$780,000** (Required Capital Contribution). **This estimate is based upon the costs of material and labor in May of 2023, and is not guaranteed. Actual cost at the time the Work is performed may be higher or lower based on market conditions or other conditions, including but not limited to changes in labor or contractor costs or the cost to procure pipe or other materials.** The Required Capital Contribution does not include additional construction costs that may arise during the Work, including but not limited to, costs for obtaining rights-of-way and permits, difficult or weather-related construction conditions, frost, rock trenching, other requests by Customer, or unanticipated delays (Additional Construction Costs). Customer shall be responsible for any increased costs due to price changes for labor or materials, which will be billed as Additional Construction Costs. **Payment of the Required Capital Contribution to Dominion Energy by Customer is a condition precedent to any obligation to commence the Work.** Customer agrees to pay all actual costs associated with the Work. This shall include all of the costs identified herein and any Additional Construction Costs are subject to change based on materials and contractor costs as described above. Should costs increase by more than 10% of the estimated capital contribution, Customer may terminate this Agreement in its sole discretion. Customer shall reimburse Dominion Energy for any actual costs expended up to the election to cancel.

Customer agrees to pay all **actual** costs associated with the Work, less the costs associated with Betterments. This shall include all the costs identified herein, and all costs are subject to change based on materials and contractor costs. Within 120 days following completion of the Work, Dominion Energy shall submit to Customer an itemized statement of the **actual** final costs (Final Costs) incurred, adjusted to reduce such costs to only Customer's pro rata share of the actual final costs. In the event the Final Costs exceed the Required Capital Contribution, Customer shall pay Dominion Energy the difference within 30 days of the date of the itemized statement of costs. In the event the Required Capital Contribution exceed the Final Costs, Dominion Energy shall pay Customer the difference within 30 days of submitting the statement of costs. Any past due amounts shall bear interest at the rate of 6% per annum.

3. *Schedule.* Dominion Energy will notify Customer at least 48 hours in advance of beginning the Work. Dominion Energy may adjust its schedules without notice as required to handle emergencies on its system, after which it will informally notify Customer as to when the Work will be resumed. Dominion Energy recognizes that time is of the essence and shall make all reasonable efforts to ensure the Work is completed in a timely manner and before the completion of the project.
4. *Cooperation.* Customer shall ensure that its employees, agents, contractors and subcontractors coordinate their efforts and cooperate fully with Dominion Energy as required for efficient completion of the Work. In particular, Customer and Dominion Energy its employees, agents, contractors and subcontractors shall observe the requirements of Title 54, Chapter 8A of the Utah Code, titled Damage to Underground Utility Facilities, in connection with construction activities in the vicinity of the Work.
5. *Rights-of-Way and Exclusive Easement.* Customer grants to Dominion Energy, its agents and employees, the right to enter Customer's property at all reasonable times and at any time in the event of an emergency, and for all purposes related to the Work, the operation and maintenance of the Facilities, and/or the provision of natural gas service, including, but not limited to, the installation, inspection, maintenance, operation, protection, removal, replacement, service, and repair of the Facilities. Customer shall provide Dominion Energy with a 20 ft wide pipeline right-of-way for placement of the Facilities, as well as an exclusive easement for the placement of a regulator station. Customer will provide the pipeline easement in a form substantially similar to that shown in **Exhibit B**. Customer shall provide the exclusive easement in a form substantially similar to **Exhibit C**. Dominion Energy will not commence construction until it has received all required rights-of-way and the exclusive easement referenced in this Paragraph.
6. *Cancellation.* If the Work does not begin within six months of the Effective Date, Dominion Energy may, at its option, cancel this Agreement and charge Customer for any actual costs incurred up to the date of cancellation unless such delay is a result of a lack of diligence by Dominion Energy.
7. *Subcontractors.* Dominion Energy may subcontract with third parties, at its sole discretion, for the provision of any of the services contemplated by this Agreement, and so doing does not create or pose third party beneficiary status upon Customer.
8. *Contamination.* If Dominion Energy encounters any contaminated soil or groundwater during the Work that requires remediation or disposal, or poses a hazard, Dominion Energy may suspend the installation or trenching until the contamination is removed, disposed of and/or remediated to Dominion's satisfaction and at no cost to Dominion. Upon prior written notice to the Customer, if Dominion Energy elects to remediate the contamination, Customer shall pay all costs incurred by Dominion Energy arising from or caused by the remediation as Additional Construction Costs.
9. *Adverse Weather.* If, during or prior to construction, Dominion Energy encounters adverse weather conditions that, in Dominion's sole judgment, prevent it from safely excavating or backfilling trenches or any other Work contemplated by this Agreement using its normal construction methods and equipment, Dominion Energy may, at its sole discretion, postpone construction until weather conditions permit normal construction methods.
10. *Ownership of Facilities.* The Facilities that Dominion Energy constructs to render natural gas service shall at all times remain solely the property of Dominion. Dominion Energy may render service to other customers from these Facilities and otherwise utilize them as it sees fit without liability of any kind, except that Dominion Energy would have to obtain any additional right-of-way for related pipelines over Customer property, the granting of which would be at Customer's reasonable discretion. Nothing herein shall constitute a waiver of any legal right to

condemn real property and Dominion Energy expressly retains any right of condemnation that it may have against Customer or any other property owner.

11. Relocation. Dominion Energy shall have no obligation to relocate any of the Facilities. If Customer requests that any of the Facilities be relocated, and Dominion Energy agrees to relocate the facilities, then Customer shall bear all costs associated with such relocation.

12. Minimum Distances. Customer shall not install and shall not permit the installation of any underground facilities within three feet horizontally or one foot vertically from Dominion’s Facilities. Customer shall not install and shall not permit the installation of any above-ground structures within fifteen (15) feet of Dominion’s Facilities.

13. Indemnity. To the fullest extent permitted by law, Customer shall release, indemnify, hold harmless, and defend Dominion, its parent company and affiliates at any tier, and their respective directors, officers, employees, and agents (collectively Indemnified Parties) from and against any and all liabilities, losses, claims, demands, liens, fines, and actions of any nature whatsoever, including but not limited to attorney fees and defense costs (collectively Liabilities) arising out of, related to, or in connection with any Work contemplated by this Agreement; however, in no event shall Customer be required to indemnify or defend the Indemnified Parties from and against any Liabilities to the extent caused by the negligence or willful misconduct of Dominion Energy or Dominion’s contractors at any tier. The release, indemnification, hold harmless, and defense obligations of this Agreement extend, but are not limited to, Liabilities in favor of, claimed, demanded or brought by Customer itself, Customer’s employees or subcontractors, employees of the Indemnified Parties, or third parties on account of injury, death, property damage, or other losses. Without relieving Customer of any obligation under this Agreement, Dominion Energy may, at its option, fully participate in the investigation, defense, and settlement of any Liabilities.

14. Consequential Damages. Dominion Energy shall not be liable to Customer for any indirect, consequential, incidental, special, punitive, or exemplary damages including, but not limited to, loss of profit, loss of use, or business interruption, even if advised of the possibility of such damages.

15. Force Majeure. Except for payment of amounts due, Dominion Energy shall not be liable for any failure to perform this Agreement, when the failure is due to any because which is not reasonably within the control of Dominion. Prompt, detailed notice of the force majeure shall be given by Dominion Energy to Customer. In the event of force majeure, Dominion Energy shall immediately take all necessary action to abate the cause.

16. Natural Gas Service. This Agreement is not an agreement to provide natural gas service. Upon completion of the Facilities, Dominion Energy will provide natural gas service utilizing the Facilities in accordance with Dominion’s Utah Natural Gas Tariff, PSCU 600 (“Tariff”) on file with the Utah Public Service Commission (“Commission”) as may be revised from time to time. No Party shall be precluded by this Agreement from petitioning the Commission for modification of any applicable rate schedules or rules and regulations pertaining to gas service. Nothing in this Agreement shall be deemed to require Dominion Energy to install additional capacity to serve Customer’s future needs.

17. Notices. All notices concerning this Agreement, other than the day-to-day communications between the Parties, shall be in writing and shall be sent to the relevant address set forth below. The Parties may designate other addressees or addresses by notice to the other Party. A notice shall be deemed effective (a) when given by hand delivery; (b) three days after deposit into the U.S. mail, postage prepaid; or (c) one business day after deposit with commercial overnight delivery service, charges prepaid.

Utah
Attn: Director of Account Management
333 South State Street
P.O. Box 45360
Salt Lake City, Utah 84145-0360

Attn: _____

18. Assignment. Neither party may assign this Agreement or any rights, obligations, or payments unless, in advance of the assignment, it has received the other party’s written consent. This Agreement shall be binding upon and inure to the benefit of the Parties’ permitted successors and assigns.

19. Severability. If any provision or part of a provision of this Agreement is held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision, but this Agreement shall be construed as if it did not contain such invalid, illegal, or unenforceable provision. Each provision shall be deemed to be enforceable to the fullest extent available under applicable law.

20. Survival of Terms. The Parties' representations, rights and obligations of indemnity, limitations of damages, and payment created or required to be enforced shall survive termination of this Agreement.

21. Waiver. The failure of a Party to require the performance of a term or obligation under this Agreement, or the waiver by a Party of any breach, shall not prevent subsequent enforcement of such term or obligation or be deemed a waiver of any subsequent breach under this Agreement. No waiver of any provision of this Agreement shall be valid unless in writing and signed by the Party against whom charged.

22. Applicable Law. This Agreement is governed by Utah law and the Tariff, rules, and regulations on file with the Commission. In the event that the Tariff, rules, or applicable regulations conflict with any term in this Agreement, the Tariff, rules or applicable regulations shall govern. In the event it becomes necessary for either Party to enforce its rights under this Agreement, then with or without litigation, the prevailing Party shall be entitled to recover all expenses, including reasonable attorney fees and costs, arising out of the enforcement of its rights.

23. Entire Agreement. This Agreement, together with its exhibit(s), contains the entire agreement between the Parties concerning the subject matter, and it replaces and supersedes any and all prior or contemporaneous, oral or written, agreements, understandings, communications, and representations between the Parties. Any terms or conditions contained in any confirmation, statement, or invoice that differ or vary the terms of this Agreement are null and void and shall have no effect between the Parties. This Agreement may not be amended except in writing signed by the Parties.

24. Counterparts. This Agreement may be executed in one or more counterparts, each of which will constitute an original but all of which together constitute a single document.

25. Authority. Each person signing this Agreement warrants that the person has full legal capacity, power and authority to execute this Agreement for and on behalf of the respective Party and to bind such Party.

INTENDING TO BE LEGALLY BOUND, the Parties have executed this Agreement on the day and year first above written.

**QUESTAR GAS COMPANY
dba DOMINION ENERGY UTAH**

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

**EXHIBIT A
(The Facilities)**

THIS EXHIBIT A (Exhibit A) is part of and subject to the Facilities Agreement by and between Questar Gas Company dba Utah (Dominion Energy) and Hyrum City (Customer) effective _____, 202_ (Agreement). Capitalized terms used but not defined in this Exhibit A have the meanings assigned them in the Agreement.

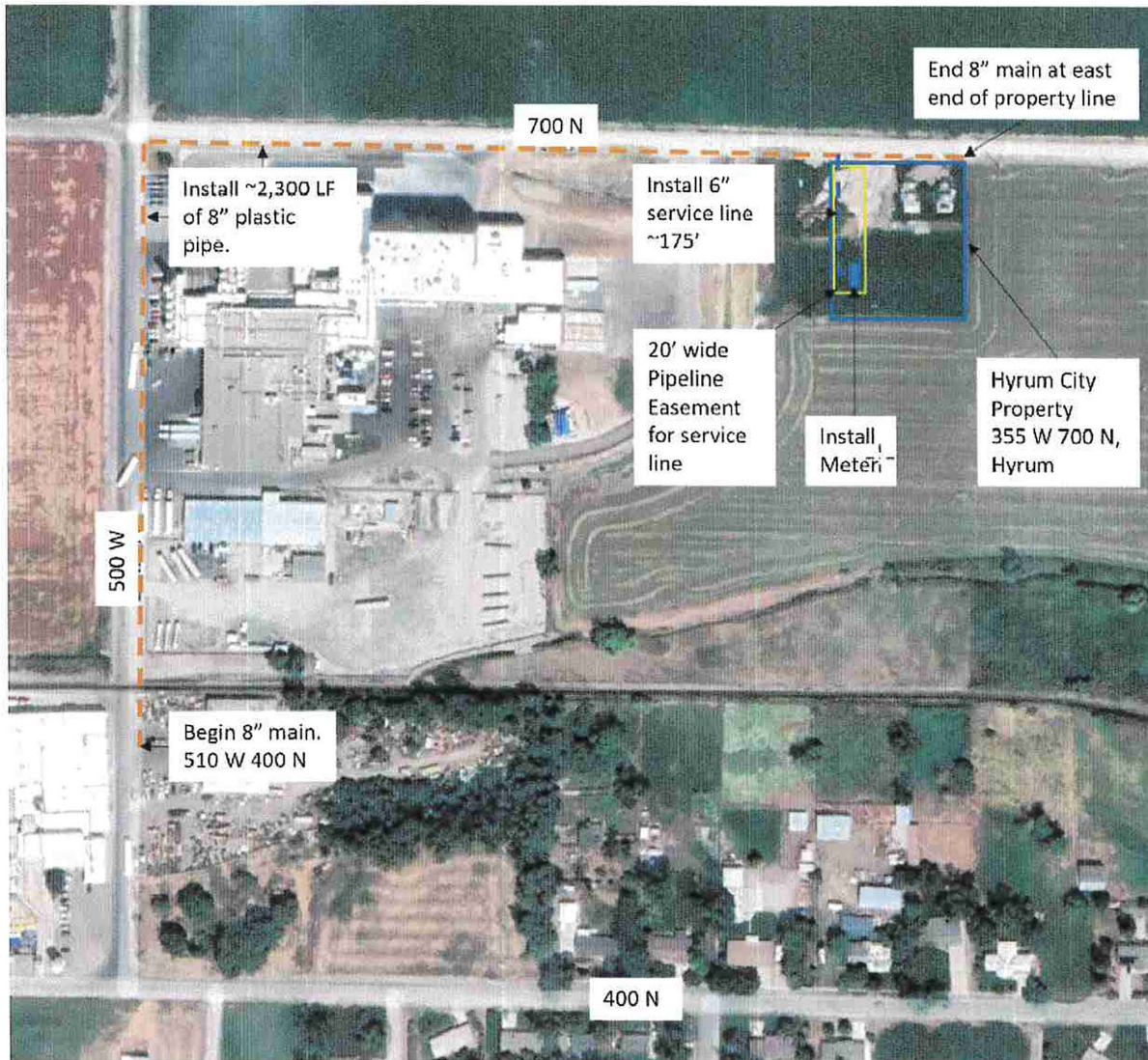


EXHIBIT B
(Form Right of Way and Easement Grant)

WHEN RECORDED MAIL TO:

Questar Gas Company
P.O. Box 45360, Right-of-way
Salt Lake City, UT 84145-0360
CP

Space above for County Recorder's use
PARCEL I.D.#

RIGHT-OF-WAY AND EASEMENT GRANT

Hyrum City, a Utah municipality, Grantor, does hereby convey to QUESTAR GAS COMPANY dba Dominion Energy Utah, a corporation of the State of Utah, Grantee, its successors and assigns, for the sum of ONE DOLLAR (\$1.00) in hand paid and other good and valuable consideration, receipt of which is hereby acknowledged, a non-exclusive right-of-way and easement to construct, lay, maintain, operate, repair, alter, inspect, protect, make connections to, remove and replace pipelines, valves, valve boxes and install cathodic monitoring and mitigation facilities and other gas transmission and distribution facilities (hereinafter collectively called "Facilities"), said right-of-way being situated in the County of Cache, State of Utah, as shown on Exhibit "A" attached hereto and by this reference made a part hereof and more particularly described as follows, to-wit:

Land of the Grantor located in **Section , Township South, Range East, Salt Lake Base and Meridian;**

[INSERT DESCRIPTION]

TO HAVE AND TO HOLD the same unto said Grantee, its successors and assigns, so long the Facilities shall be maintained, with the right of ingress and egress to and from said right-of-way to construct, lay, maintain, operate, repair, alter, inspect, protect, make connections to, remove and replace the same. This right-of-way and easement shall carry with it the right to use any available access road(s) for the purpose of conducting the foregoing activities. During temporary periods, Grantee may use such portion of the property along and adjacent to said right-of-way as may be reasonably necessary in connection with construction, maintenance, repair, removal or replacement of the Facilities. Grantor shall have the right to use said premises except for the purposes for which this right-of-way and easement is granted to Grantee, provided such use does not interfere with the Facilities or any other rights granted to Grantee hereunder.

Without limiting the generality of the foregoing, Grantor does hereby covenant, warrant and agree as follows:

1. Grantor shall not build or construct, nor permit to be built or constructed, over or across the right-of-way, any building, retaining walls, rock walls, footings or improvement which impairs the maintenance or operation of the Facilities.

2. Grantor shall not change the contour within the right-of-way without prior written consent of Grantee.

3. Grantor shall not plant, or permit to be planted, any deep rooted trees, or any vegetation with roots that may damage the Facilities, within the right-of-way, without prior written consent of Grantee.

4. Grantor shall not place personal property within the right-of-way that impairs the maintenance or operation of the Facilities.

5. Grantee shall have the right to cut and remove timber, trees, brush, overhanging branches, landscaping and improvements or other obstructions of any kind and nature which may injure or interfere with Grantee's use, occupation or enjoyment of this easement and right-of-way, without liability to Grantor, and without any obligation of restoration or compensation.

6. Grantor agrees to indemnify, hold harmless and defend Grantee, its agents and employees, from all claims, mechanics liens, demands, damages, actions, costs and charges for personal injury and property damage, and any other liabilities, including attorney's fees, arising out of or by any reason of Grantor's use of the easement or any activities conducted thereon by Grantor, its agents, employees or as a result of Grantor's negligence.

7. By accepting this easement, Grantee agrees to indemnify, hold harmless and defend Grantor, its agents and employees, from all claims, mechanics liens, demands, damages, actions, costs and charges for personal injury and property damage, and any other liabilities, including attorney's fees, arising out of or by any reason of Grantee's use of the easement or any activity conducted hereon by Grantee, its agents, employees or as a result of Grantee's negligence.

This right-of-way shall be binding upon and inure to the benefit of the successors and assigns of Grantor and the successors and assigns of Grantee, and may be assigned in whole or in part by Grantee.

It is hereby understood that any parties securing this grant on behalf of Grantee are without authority to make any representations, covenants or agreements not herein expressed.

IN WITNESS WHEREOF, Grantor has caused its corporate name and seal to be hereunto affixed this ____ day of _____, 20__.

[INSERT ENTITY NAME HERE]

[Secretary], Secretary

(SEAL)

By: _____

[President], President

STATE OF UTAH)
) ss.
COUNTY OF [COUNTY])

On the ____ day of _____, 20__ personally appeared before me _____, and _____ who, being duly sworn, did say that they are the _____ and _____, respectively, of _____, and that the foregoing instrument was signed on behalf of said corporation by authority of a resolution of its Board of Directors or its Bylaws, and said _____ and _____ acknowledged to me that said corporation duly executed the same.

Notary Public

**Exhibit C
(Exclusive Easement)**

PARCEL I.D.#03-067-0021

EXCLUSIVE RIGHT-OF-WAY AND EASEMENT GRANT

Hyrum City, a political subdivision located in Cache County, Utah, GRANTOR, does hereby convey and warrant to QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH, GRANTEE, its successors and assigns, for the sum of TEN DOLLARS (\$10.00) in hand paid and other good and valuable consideration, receipt of which is hereby acknowledged, a perpetual exclusive right-of-way and easement ("Exclusive Easement") to construct, lay, maintain, operate, repair, alter, inspect, protect, make connections to, remove and replace above and below ground pipelines, valves, valve boxes, cathodic monitoring and mitigation facilities, and other gas transmission and distribution facilities, including buildings and fencing or any other lawful uses of the Exclusive Easement related to or in connection with Grantee's business purposes (hereinafter collectively called "Facilities"), said Exclusive Easement being situated in the County of Cache, State of Utah, as shown on Exhibit "A" attached hereto and by this reference made a part hereof and more particularly described as follows, to-wit:

BEING A PORTION OF THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 11 NORTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN, LOCATED IN CACHE COUNTY, UTAH.

COMMENCING AT THE WEST QUARTER CORNER OF SECTION 34, TOWNSHIP 11 NORTH, RANGE 1 EAST, SALT LAKE BASE AND MERIDIAN, SAID POINT BEARING SOUTH 2644.66 FEET FROM THE NORTHWEST CORNER OF SAID SECTION 34, SAID POINT BEING SHOWN ON THE "SURVEY FOR HYRUM CITY OF THE HYRUM CITY, GRAVEL PIT", ON FILE IN CACHE COUNTY RECORDER'S OFFICE AS RECORD OF SURVEY NUMBER 52, FILING 427737, DATED OCTOBER 22, 1979;

THENCE EAST 60 FEET ALONG THE SOUTHERLY LINE OF THE NORTHWEST QUARTER TO THE EASTERLY RIGHT OF WAY LINE OF THE OLD COUNTY ROAD DESIGNATED AS 100 EAST;

THENCE NORTH 15°14'26" ALONG THE SAID EASTERLY RIGHT OF WAY OF 100 EAST LINE A DISTANCE OF 589.64 FEET TO THE POINT OF BEGINNING;

THENCE N 90°00'00" E A DISTANCE OF 115.00 FEET TO THE EAST LINE OF THE SAID HYRUM CITY GRAVEL PIT;

THENCE N 0°00'00" E ALONG THE EAST LINE A DISTANCE OF 128.46 FEET;

THENCE N 0°00'00" W A DISTANCE OF 80.00 FEET TO THE SAID EASTERLY RIGHT OF WAY LINE OF 100 EAST;

THENCE S 15°14'26" W ALONG THE SAID RIGHT OF WAY LINE A DISTANCE OF 133.14 FEET TO THE POINT OF BEGINNING.

CONTAINING 12,525 SQUARE FEET, MORE OR LESS

TO HAVE AND TO HOLD the Exclusive Easement unto Grantee, its successor and assigns.

Without limiting the generality of the foregoing, Grantor acknowledges, and covenants as follows:

1. Grantee, in Grantee' sole discretion, may restrict or completely prohibit Grantor, its successors or assigns, or any third-party access to the Exclusive Easement.

2. The Exclusive Easement shall be fenced, gated, and locked as deemed necessary by Grantee, provided Grantee shall comply with any applicable laws, regulations, or ordinances.

3. Grantor represents and warrants that there are no mortgages, deeds of trust, liens, covenants, conditions and restrictions, or other encumbrances covering the Exclusive Easement prior to the execution of this Exclusive Right-of-Way and Easement Grant which have not been subordinated.

4. Grantor acknowledges and agrees that it has no right to, shall not attempt to encumber with, and the Exclusive Easement shall not be subject to, any covenants, conditions and restrictions, liens, mortgages, deeds of trust, or other encumbrances created by Grantor or its successors or assigns after the date of recording of this Exclusive Easement.

5. By accepting this easement, Grantee agrees to indemnify, hold harmless and defend Grantor, its agents and employees, from all claims, mechanics liens, demands, damages, actions, costs and charges for personal injury and property damage, and any other liabilities, including attorney's fees, arising out of or by any reason of Grantee's use of the easement or any activity conducted hereon by Grantee, its agents, employees or as a result of Grantee's negligence.

This Exclusive Easement shall run with the land and shall be binding upon and inure to the benefit of the successors, assigns, and transferees, of Grantor and the successors, assigns, and transferees of Grantee, and may be transferred, assigned, pledged, and hypothecated in whole or in part by Grantee.

IN WITNESS WHEREOF, Grantor has executed this agreement this _____ day of _____, 20_____

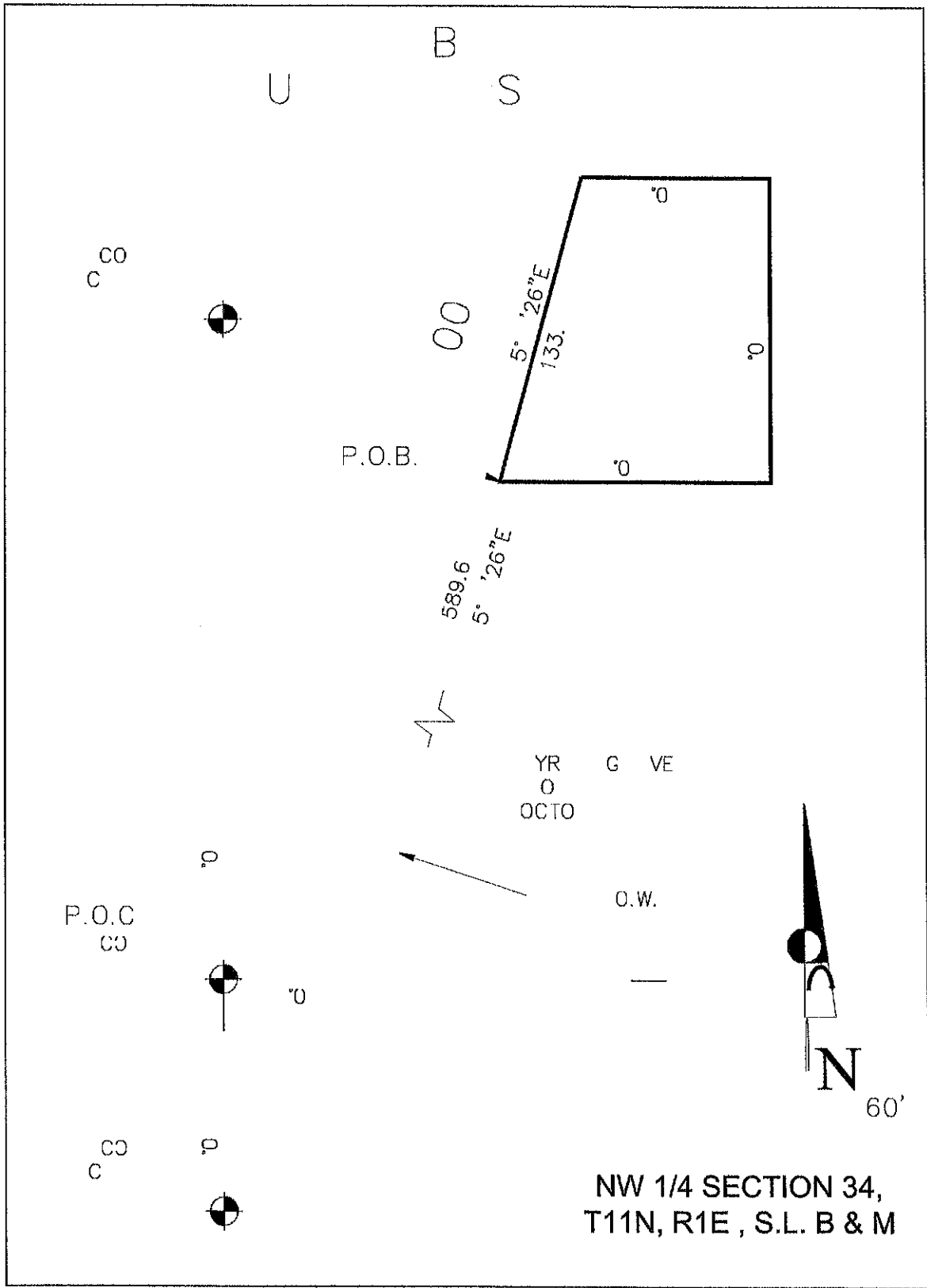
GRANTOR:

Attest: _____

By: _____

Stephanie Miller – Mayor

Stephanie Fricke – City Recorder



WO #8289130

**ASSET PURCHASE AGREEMENT
BETWEEN
ROCKY MOUNTAIN POWER
AND
HYRUM CITY, UTAH**

This Asset Purchase Agreement (the "Agreement"), dated this 16th day of March 2023 is between Hyrum City, Utah, ("Buyer"); and PacifiCorp, an Oregon corporation doing business in Utah as Rocky Mountain Power ("Rocky Mountain Power"). Rocky Mountain Power and Buyer are sometimes referred to collectively as "Parties" and individually as "Party."

WHEREAS, Rocky Mountain Power owns certain Assets located in Hyrum City, Utah; and

WHEREAS, Buyer has agreed to purchase the Assets from Rocky Mountain Power and Rocky Mountain Power hereby agrees to sell the Assets to Buyer in accordance with and subject to all of the terms and conditions of sale as expressed herein; and

NOW, THEREFORE, for and in consideration of the mutual promises and covenants and conditions set forth in this Agreement, the sufficiency of which is hereby mutually acknowledged and accepted, the Parties hereto agree as follows:

1. Definitions.

For purposes of this Agreement, the following terms used herein but not otherwise defined herein shall have the following meaning when used with initial capitalization, whether singular or plural:

1.1 "Assets" means those assets owned by Rocky Mountain Power, as set forth in Exhibit A. A map showing the location of the Assets is attached as Exhibit B.

1.2 "Commission" means the Utah Public Service Commission.

1.3 "Disconnect Costs" means Rocky Mountain Power's charges for disconnecting the assets from the Rocky Mountain Power distribution feeder, and any additional related work requested by Buyer.

1.4 "Purchase Price" means the price Buyer will pay to Rocky Mountain Power in exchange for the Assets, pursuant to Section 2 herein.

1.5 "Transfer Date" means the date upon which Rocky Mountain Power conveys to Buyer the bill of sale for the Assets.

2. Sale and Purchase of Assets.

2.1 Assets to Be Sold. Subject to all of the terms and conditions of this Agreement, Rocky Mountain Power agrees to sell and Buyer agrees to buy all of Rocky Mountain Power's right, title and interest in the Assets.

2.2 Purchase Price. The Purchase Price for the Assets shall be ONE-HUNDRED SIXTY-FOUR THOUSAND THREE-HUNDRED FIFTY-EIGHT DOLLARS (\$164,358)

2.3 Payment. The Purchase Price shall be paid to Rocky Mountain Power by Buyer within fifteen (15) days of the date this Agreement is executed by both Parties; such payment shall be by check.

2.4 Instruments of Conveyance and Transfer. Subject to the satisfaction of the conditions precedent set forth in Section 8 below, and pursuant to all of the terms and conditions of this Agreement, Rocky Mountain Power shall execute and deliver to Buyer a bill of sale to vest in Buyer good and marketable title to the Assets, subject to no security interests, liens or encumbrances, and substantially in the form of the unexecuted bill of sale attached hereto as Exhibit C.

2.5 Proration of Personal Property Taxes. Personal property taxes shall be prorated between Rocky Mountain Power and Buyer as of the Transfer Date based upon days of ownership in the tax year in which the Transfer Date occurs. If for such year, Rocky Mountain Power has not previously paid such personal property taxes, Buyer shall pay such property taxes when due, and Buyer shall be solely liable for any penalty or interest owing as a result of an untimely property tax payment by Buyer, and Rocky Mountain Power shall pay to Buyer Rocky Mountain Power's pro rata share of property taxes paid by Buyer. If for such year, Rocky Mountain Power has previously paid such personal property taxes, Buyer shall pay to Rocky Mountain Power Buyer's pro rata share of property taxes paid by Rocky Mountain Power.

2.6 Sales, Transfer and Other Taxes. Any sales, excise, transfer, purchase, use, or similar tax which may be payable by reason of the sale of all or a portion of the Assets shall be borne and paid by Buyer.

3. Ownership; Disconnect Costs; Operation and Maintenance; Risk of Loss

3.1 Ownership. Rocky Mountain Power shall own the Assets until the Transfer Date.

3.2 Operation and Maintenance; Risk of Loss. After the Transfer Date, Buyer shall own and be solely responsible for the operation and maintenance of the Assets and risk of loss of the Assets. Prior to the transfer date, Rocky Mountain Power shall be responsible for the operation and maintenance of the Assets. For the life of the Assets, Buyer shall at all times operate and maintain the Assets in accordance with prudent utility practice.

3.3 Disconnect Costs. Buyer shall pay Rocky Mountain Power all Disconnect Costs, including materials, labor, and applicable overheads, for the installation, operation, and maintenance, of all facilities that Rocky Mountain Power determines are reasonably necessary to separate the connection between the Assets and Rocky Mountain Power's distribution system. Buyer shall coordinate operations with Rocky Mountain Power to this end. Buyer may request that Rocky Mountain Power perform additional work necessary to reconnect the Assets to Buyer's own distribution feeder, and any such work performed shall be as specifically agreed by the Parties in a separate written agreement, and the charges for such work shall be deemed Disconnect Costs for purposes of this Agreement only.

4. Representations and Warranties of Rocky Mountain Power.

Rocky Mountain Power represents and warrants as follows:

4.1 Organization and Powers of Rocky Mountain Power. Rocky Mountain Power is an Oregon corporation, duly organized and validly existing under the laws of the State of Oregon, and is duly qualified to do business in the State of Utah. Rocky Mountain Power has all requisite power and authority to own the Assets.

4.2 Authority Relative to Agreement; Governmental Authorization. Rocky Mountain Power has the power and authority to execute and deliver this Agreement and to consummate the transactions contemplated hereby. This Agreement has been duly and validly authorized and constitutes the valid and binding obligation of Rocky Mountain Power enforceable in accordance with its terms, except as enforcement may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and except that the availability of the equitable remedies of specific performance and injunctive relief are subject to the discretion of the court before which any proceeding may be brought. No declaration, filing or registration with, or notice to, or authorization, consent or approval of, any governmental or regulatory body or authority is necessary for the execution and delivery of this Agreement by Rocky Mountain Power or the consummation by Rocky Mountain Power of the transactions contemplated by this Agreement, provided that Rocky Mountain Power makes no representation or warranty with respect to approvals which may be required from the Utah Public Service Commission or the Federal Energy Regulatory Commission.

4.3 Non-Contravention; Approvals. The execution and delivery of this Agreement and the consummation of the transactions contemplated hereby will not violate, conflict with or result in a breach of any provision of, or constitute a default under, or result in the termination of any note, bond, mortgage, indenture, deed of trust, contract, lease or other instrument, obligation or agreement of any kind to which Rocky Mountain Power is now a Party or by which any of its assets may be bound or affected.

4.4 Title to the Assets. Rocky Mountain Power has good and marketable title to the Assets free and clear of all liens, mortgages, pledges, claims, charges, security interests or other encumbrances.

4.5 Condition of Assets. The Assets will be sold to Buyer "AS IS, WHERE IS." Rocky Mountain Power hereby disclaims and excludes herefrom, (a) any express or implied representation or warranty as to the value, condition, design, operation, or quality of the materials or workmanship in, or any defects in, the Assets, (b) any express or implied warranty of merchantability or fitness for use or for a particular purpose, or (c) any express or implied representation, guarantee, obligation, liability or warranty of Rocky Mountain Power, express or implied, of any kind, arising by law or from course of performance, course of dealing, or usage of trade.

5. Representations and Warranties of Buyer.

Buyer represents and warrants as follows:

5.1 Organization and Powers of Buyer. Buyer is duly qualified to do business in the State of Utah. Buyer has all requisite power and authority to own the Assets.

5.2 Authority Relative to Agreement; Governmental Authorization. Buyer has the power and authority to execute and deliver this Agreement and to consummate the transactions contemplated hereby. This Agreement has been duly and validly authorized and constitutes the valid and binding obligation of Buyer enforceable in accordance with its terms, except as enforcement may be limited by applicable bankruptcy, insolvency, reorganization, moratorium or similar laws affecting the enforcement of creditors' rights generally and except that the availability of the equitable remedies of specific performance and injunctive relief are subject to the discretion of the court before which any proceeding may be brought. No declaration, filing or registration with, or notice to, or authorization, consent or approval of, any governmental or regulatory body or authority is necessary for the execution and delivery of this Agreement by Buyer or the consummation by Buyer of the transactions contemplated by this Agreement, provided that Buyer makes no representation or warranty with respect to approvals which may be required from the Utah Public Service Commission or the Federal Energy Regulatory Commission.

5.3 Non-Contravention; Approvals. The execution and delivery of this Agreement and the consummation of the transactions contemplated hereby will not violate, conflict with or result in a breach of any provision of, or constitute a default under, or result in the termination of any note, bond, mortgage, indenture, deed of trust, contract, lease or other instrument, obligation or agreement of any kind to which Buyer is now a Party or by which any of its assets may be bound or affected.

5.4 Condition of Assets. The Assets will be purchased by Buyer "AS IS, WHERE IS." Buyer acknowledges that Rocky Mountain Power disclaims and excludes herefrom, (a) any express or implied representation or warranty as to the value, condition, design, operation, or quality of the materials or workmanship in, or any defects in, the Assets, (b) any express or implied warranty of merchantability or fitness for use or for a particular purpose, or (c) any express or implied representation, guarantee, obligation, liability or warranty of Rocky Mountain Power, express or implied, of any kind, arising by law or from course of performance, course of dealing, or usage of trade.

6. Covenants of Rocky Mountain Power.

Rocky Mountain Power covenants and agrees as follows:

6.1 Conduct of Business. Rocky Mountain Power shall own and operate the Assets for the time periods set forth in Section 3 herein in accordance with its past practices and shall engage in no material transactions relating to the Assets out of the ordinary course of business, including entering into any contract or financing arrangement that limits Rocky Mountain Power's ability to sell the Assets to Buyer.

6.2 Insurance. Until the Transfer Date, Rocky Mountain Power shall continue to self-insure or carry insurance currently in effect related to the Assets, adequate to insure the Assets against loss or damage by fire and other risks, and public liability consistent with and in accordance with its past practices.

6.3 Reasonable Efforts. Subject to the terms of this Agreement and fiduciary obligations under applicable law, Rocky Mountain Power shall use commercially reasonable efforts to effectuate the transactions contemplated by this Agreement and to fulfill all of the conditions of the Parties' obligations under this Agreement and shall do all such acts and things as reasonably may be required to carry out Rocky Mountain Power's obligations hereunder and to complete the transaction contemplated by this Agreement.

6.4 Notification. Rocky Mountain Power will give Buyer prompt written notice of any event, condition or fact arising prior to the Transfer Date that would cause any of its representations and warranties in this Agreement to be untrue in any material respect.

6.5 Access to Assets. Until the Transfer Date, Rocky Mountain Power shall allow Buyer and its authorized agents and representatives reasonable access to the Assets.

7. Covenants of Buyer.

Buyer covenants and agrees as follows:

7.1 Conduct of Business. Prior to the Transfer Date, Buyer shall operate the Assets for the time periods set forth in Section 3 herein in accordance with Rocky Mountain Power's instructions, if any, and Rocky Mountain Power's past practices. Prior to the Transfer Date, Buyer shall engage in no material transactions relating to the sale or disposition of the Assets in whole or in part.

7.2 Insurance. After the Transfer Date, Buyer shall carry insurance adequate to insure the Assets against loss or damage by fire and other risks, and public liability consistent with and in accordance with its past practices for like assets.

7.3 Reasonable Efforts. Subject to the terms of this Agreement and fiduciary obligations under applicable law, Buyer shall use commercially reasonable efforts to effectuate the transactions contemplated by this Agreement and to fulfill all of the conditions of the Parties' obligations under this Agreement and shall do all such acts and things as reasonably may be required to carry out Buyer's obligations hereunder and to complete the transaction contemplated by this Agreement.

7.4 Notification. Buyer will give Rocky Mountain Power prompt written notice of any event, condition or fact arising prior to the Transfer Date that would cause any of its representations and warranties in this Agreement to be untrue in any material respect.

7.5 Access to Assets. Until the Transfer Date, Buyer shall allow Rocky Mountain Power and its authorized agents and representatives reasonable access to the Assets.

7.6 Indemnity. Buyer shall defend, indemnify, and hold harmless Rocky Mountain Power, its officers, directors, employees, and agents, from and against any and all liability, loss, damage, claims, suit or cause of action arising out of or relating to Buyer's ownership, operation or maintenance of the Assets. This obligation shall survive the termination of this Agreement and completion of the transactions contemplated by this Agreement.

7.7 Rights-of-way. Prior to the Transfer Date, Buyer shall independently obtain at Buyer's own expense, all easements or other real property rights, licenses or permissions, ("rights-of-way") necessary for Buyer to lawfully operate and maintain the Assets as they presently exist, and upon request, Buyer shall provide reasonably satisfactory evidence of having done so to Rocky Mountain Power.

7.8 Operation, Maintenance, Repair, or Replacement of the Assets. Buyer has or will arrange for qualified personnel to operate, maintain, and repair the Assets, and will in no way rely on Rocky Mountain Power for such services. Buyer has or is prepared to locate and procure on its own

behalf, replacement components, including transformers, in the event of failure of any or all of the Assets at any time. Buyer takes full responsibility for the installation of such replacement components.

8. Conditions Precedent; Bill of Sale.

All of the obligations of Rocky Mountain Power under this Agreement are subject to the fulfillment, prior to and upon the Transfer Date, of each of the following conditions:

8.1 Representations, Warranties and Covenants of Buyer. All representations and warranties made in this Agreement by Buyer shall be true and correct in all material respects as of the Transfer Date as fully as though such representations and warranties had been made on and as of the Transfer Date, and as of the Transfer Date, Buyer shall have complied in all material respects with all covenants made by it in this Agreement.

8.2 Litigation. At the Transfer Date, there shall not be in effect any order, decree, or injunction of a court of competent jurisdiction restraining, enjoining, or prohibiting the consummation of the transactions contemplated by this Agreement (each Party hereby agreeing to use its reasonable efforts, including reasonable appeals to higher courts, to have any such order, decree or injunction set aside or lifted), and no action shall have been taken, and no statute, rule, or regulation shall have been enacted, by any state or federal government or governmental agency in the United States which would prevent the consummation of such transactions.

Additionally, Rocky Mountain Power's obligation to transfer title to the Assets to Buyer by providing Buyer with the bill of sale contemplated herein shall be contingent upon the following:

8.3 Payment of Purchase Price. Buyer shall have paid to Rocky Mountain Power the Purchase Price.

8.4 Rights-of-way. Buyer shall have provided to Rocky Mountain Power the evidence of necessary rights-of-way provided for in Section 7.7 above.

8.5 Disconnect Costs. Buyer shall have paid to Rocky Mountain Power all of the Disconnect Costs in accord with this Agreement and the terms of a separate agreement between the Parties.

No later than thirty (30) days after the date upon which all of the conditions in Sections 8.03 through 8.05 have been satisfied, Rocky Mountain Power shall convey to Buyer the bill of sale for the Assets.

9. Survival of Representations and Warranties.

All representations and warranties of the Parties, and all liability therefor, shall survive for a period of one year past the Transfer Date, at which time the obligations under this agreement shall cease and expire. Notwithstanding the forgoing, obligations under Section 7.06 shall continue indefinitely.

10. Termination.

10.1 Termination. This Agreement may be terminated and abandoned at any time prior to the Transfer Date if:

(a) The Parties agree in writing to terminate this Agreement by mutual consent; or

(b) Buyer delivers a written notice to Rocky Mountain Power to the effect that Rocky Mountain Power has defaulted in a material respect under one or more of its covenants and agreements contained herein (which shall be specified in detail in such notice), and such condition or conditions have not been satisfied or such default or defaults have not been remedied (or waived by Buyer) within thirty (30) days after the date such notice is delivered by Buyer to Rocky Mountain Power; or

(c) Rocky Mountain Power delivers a written notice to Buyer to the effect that Buyer has defaulted in a material respect under one or more of its covenants and agreements contained herein (which shall be specified in detail in such notice), and such condition or conditions have not been satisfied or such default or defaults have not been remedied (or waived by Rocky Mountain Power) within thirty (30) days after the date such notice is delivered by Rocky Mountain Power to Buyer; or

(d) The Transfer Date shall not have occurred on or before March 16, 2023, or such later date to which the term of this Agreement may be extended pursuant to mutual agreement of the Parties, provided that one of the Parties gives notice to the other so terminating this Agreement and that the Party seeking such termination has not defaulted in a manner responsible for delaying the Transfer Date past June 16, 2023.

10.2 Effect of Termination. Except where specific terms and conditions of this Agreement provide that such terms and conditions survive termination of this Agreement, any termination pursuant to this Section 10 shall relieve both Parties hereto of their obligations set forth herein, and any such termination constitutes a failure of the conditions to the obligations of the Parties to implement this Agreement, except that nothing herein will relieve any Party from liability for any breach of this Agreement. Provided further, except in the case of termination by Buyer on account of default by Rocky Mountain Power, Buyer shall pay all Disconnect Costs incurred by Rocky Mountain Power, or irrevocably committed to, on or before the date of any such termination.

11. Assignment.

Neither Party may assign its rights under this Agreement to any third party without the written consent of the other Party.

12. Jurisdiction of Regulatory Authorities.

In the event that the Commission or any other state, federal, or municipal authority determines that any provision of this Agreement conflicts with or is in violation of applicable law, or issues any rules, regulations, or orders which require Rocky Mountain Power to alter or amend any of the provisions of this Agreement or to terminate this Agreement, or that otherwise preclude or materially interfere with or rescind the transfer of assets contemplated herein, this Agreement automatically shall be amended to comply with such determination, amendment, rule, regulation or order; or, if so ordered, this Agreement shall terminate without effecting transfer of the Assets to

Buyer, or the Assets and the purchase price shall be returned if transfer has already occurred; and in any of the foregoing events, Rocky Mountain Power shall not be liable to Buyer for damages or losses of any kind whatsoever, including consequential damages, which Buyer may sustain as a result of such determination, amendment, rule, regulation, or order, or modification or termination of this transaction, and Buyer shall pay all Disconnect Costs incurred by Rocky Mountain Power, or irrevocably committed to, on or before the date of any such regulatory action.

13. Miscellaneous.

13.1 Amendment. This Agreement may be amended only by an instrument in writing executed by the Parties which expressly refers to this Agreement and states that it is an amendment hereto.

13.2 Section and Paragraph Headings. The Section and Subsection headings contained in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement.

13.3 Waiver. Any of the terms or conditions of this Agreement may be waived at any time and from time to time, in writing, by the Party entitled to the benefit of such terms or conditions.

13.4 Notices. All notices, requests, demands, and other communications given by Buyer or Rocky Mountain Power shall be in writing and shall be deemed to have been duly given when telecopied, when delivered personally in writing or when deposited into the United States mail, to the following addresses:

If to Rocky Mountain Power: Rocky Mountain Power
Attn: Renee Tuckett
Business Analyst
70 North 200 East
American Fork, Utah 84003

With a copy to: Rocky Mountain Power
Attn: Jason Hoffman
Customer & Regulatory Liaison
825 NE Multnomah, Suite 800
Portland, OR 97232

If to Buyer: Hyrum City
Attn: Mayor Stephanie Miller
60 West Main
Hyrum, Utah 84319

or to such other address as Buyer or Rocky Mountain Power may designate in writing.

13.5 Integrated Agreement. This Agreement, when executed, constitutes the entire agreement between the Parties hereto, and supersedes and negates all prior line extension agreements and understandings, oral and written, between the Parties hereto with respect to the Assets.

13.6 Counterparts. This Agreement may be executed in two counterparts, each of which shall for all purposes be deemed to be an original and both of which shall constitute one and the same instrument.

14. Jury Waiver. To the fullest extent permitted by law, each of the parties hereto waives any right it may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this Agreement. Each party further waives any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

15. Governing Law and Jurisdiction. This Agreement, and the application or interpretation thereof, shall be governed exclusively by its terms and by the laws of the State of Utah. The parties hereby agree to bring any such action before the First Judicial District Court, Cache County, State of Utah and, in addition, to submit themselves to the jurisdiction of the Courts in the State of Utah.

IN WITNESS WHEREOF, the Parties have signed this Agreement as of the date first above written.

BUYER:

ROCKY MOUNTAIN POWER

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

**EXHIBIT A
DESCRIPTION OF ASSETS**

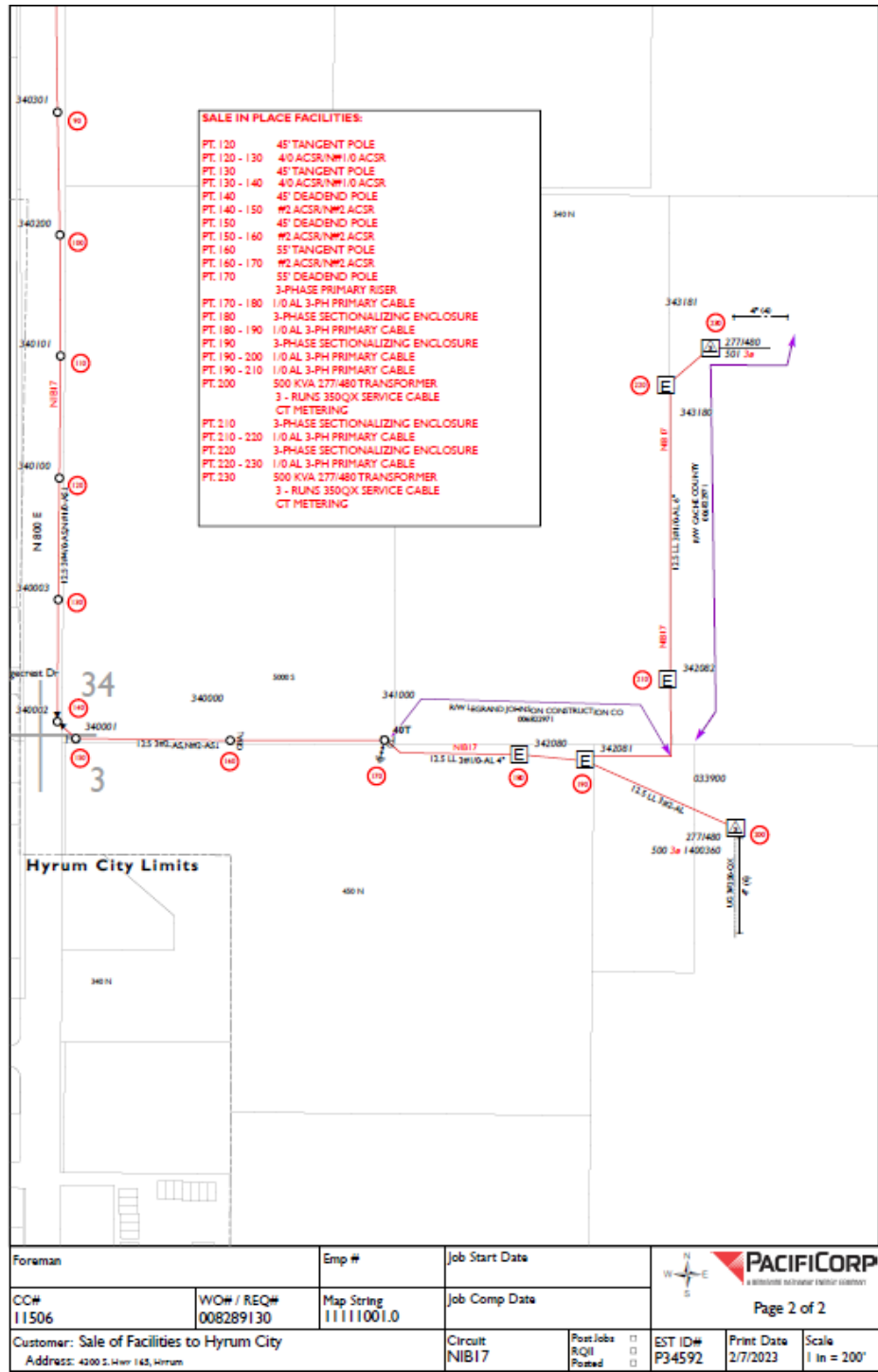
**Property Valuation
Sale in Place - Distribution Facilities
For: Hyrum City, Utah
Asset Valuation
Requested by: Nathan Bailey
Material List**

Asset Description	ACCOUNT	Vintage	QUANTITY	Sales Price
Conductor 4/0 ACSR	365	2002	1,560	4,769
Conductor 4/0 ACSR	365	2003	8,925	27,678
Conductor 1/0 ACSR	365	2002	520	1,590
Conductor 1/0 ACSR	365	2003	2,975	9,226
Conductor U/G 1/0 AL 3-Ph	367	2020	2,010	7,662
Conductor U/G #2 al	367	2010	295	944
Conductor #2 ACSR	365	2006	3,200	10,347
3" Conduit	366	2010	30	384
Conduit 4"	366	2020	40	610
Pole 45' CL3	364	2003	12	30,915
Pole 45' CL3	364	1994	1	2,221
Pole 55' CL3	364	2006	2	5,395
XFMR Pad-mount 25 KVA	368	2010	1	2,328
XFMR Pad-mount 500 KVA	368	1997	1	8,973
XFMR Pad-mount 500 KVA	368	2020	1	13,821
Current XFMRs Through Type 400:5	370	2018	3	293
Current XFMRs Through Type 400:5	370	2020	3	332
3-Phase Sectionalizing Enclosure	366	2020	4	5,813
4/0 TX Service Cable	367	2010	115	460
350 QX Service Cable	367	2018	95	350
350 QX Service Cable	367	2020	95	362
Total				<u>134,473</u>

**Rocky Mountain Power
Proposed Sale in Place, Hyrum City, Utah
Value of Inventory**

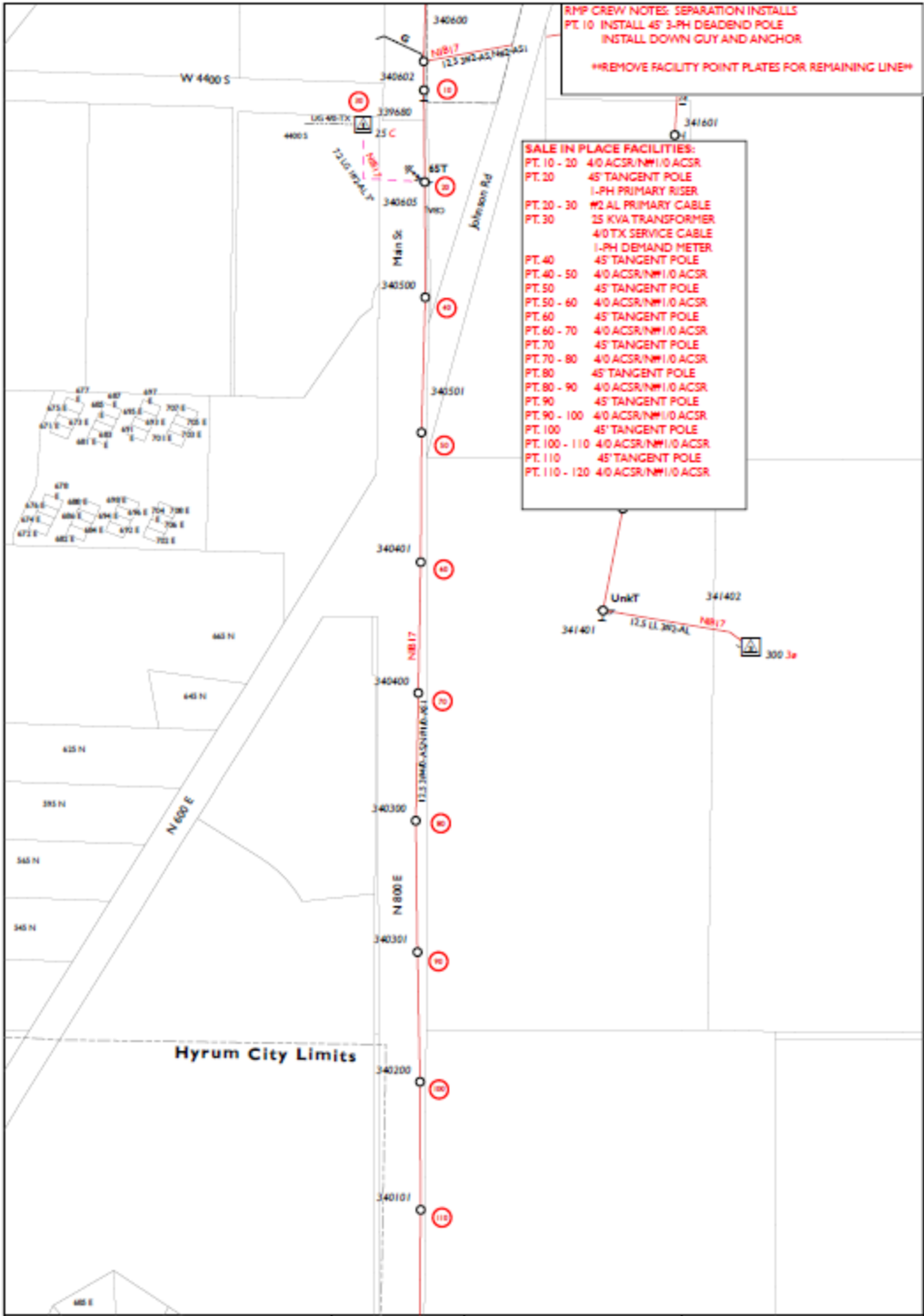
<u>Description</u>	<u>Sales Price</u>
<u>Plant In Service</u>	
364 Poles, Towers and Fixtures	\$38,531
365 Overhead Conductors & Devices	\$53,610
366 Underground Conduit	\$6,807
367 Underground Conductors and Devices	\$9,779
368 Line Transformers	\$25,121
370 Meters	\$624
Plant In Service	\$134,473
Income Taxes	\$16,739
Sale Price - Existing Assets	\$151,212
Expenses	
Separation Costs	\$11,145
Estimated Sales Tax @ 0.00%	\$0
Legal/Transaction Costs	\$2,000
Total Expenses	\$13,145
Total Sale Price	\$164,358

EXHIBIT B



(Map of Facili

ties)



Foreman		Emp #	Job Start Date	 PACIFICORP <small>A SOUTHWEST ENERGY COMPANY</small>
CC# 11506	WO# / REQ# 008289130	Map String 11111001.0	Job Comp Date	
Customer: Sale of Facilities to Hyrum City Address: 4300 S. Hwy 143, Hyrum			Circuit NIB17	Post Jobs <input type="checkbox"/> R/Q# <input type="checkbox"/> Posted <input type="checkbox"/>
		EST ID# P34592	Print Date 2/7/2023	Scale 1 in = 200'

EXHIBIT C
BILL OF SALE

SELLER: ROCKY MOUNTAIN POWER
BUYER: Hyrum City, Utah

FOR VALUABLE CONSIDERATION totaling ONE-HUNDRED SIXTY-FOUR THOUSAND THREE-HUNDRED FIFTY-EIGHT DOLLARS (\$164,358), the receipt of which is hereby acknowledged, Rocky Mountain Power ("Seller"), hereby grants, bargains, sells and delivers to Intermountain Power Agency. ("Buyer"), pursuant to an Asset Purchase Agreement dated as of March 16, 2023, all of its right, title, and interest in and to all of the Assets listed on Exhibit A, attached to said Asset Purchase Agreement, and presently in the possession of Seller.

THE ASSETS ARE SOLD AND DELIVERED TO BUYER "AS IS, WHERE IS."

ROCKY MOUNTAIN POWER HEREBY DISCLAIMS AND EXCLUDES HEREFROM, (A) ANY EXPRESS OR IMPLIED REPRESENTATION OR WARRANTY AS TO THE VALUE, CONDITION, DESIGN, OPERATION, OR QUALITY OF THE MATERIALS OR WORKMANSHIP IN, OR ANY DEFECTS IN, THE ASSETS, (B) ANY EXPRESS OR IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR USE OR FOR A PARTICULAR PURPOSE, OR (C) ANY EXPRESS OR IMPLIED REPRESENTATION, GUARANTEE, OBLIGATION, LIABILITY OR WARRANTY OF SELLER, EXPRESS OR IMPLIED, OF ANY KIND, ARISING BY LAW OR FROM COURSE OF PERFORMANCE, COURSE OF DEALING, OR USAGE OF TRADE

DATED this 16th day of March 2023.

ROCKY MOUNTAIN POWER

By: _____
Name: Cameron Johnson
Title: Manager, Distribution

Hyrum City

Proposal for A Job Analysis & Compensation Study

June 12, 2023

Prepared By



**1325 W. Bluemont Dr.
Salt Lake City, UT 84123
801-269-8977
personnelsystems@comcast.net**

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INTRODUCTION

The development of a sound personnel management system begins with an organizational statement addressing the objectives of management related to achieving a predetermined employer status and labor market posture. Underlying the objectives is the organization's attitude or philosophy about work and workers. With this in mind the consultant assumes (1) that the **Hyrum City** desires to achieve a reasonable level of competitiveness and maintain current standards in providing quality services by attracting and retaining the most qualified employees and (2) in order to avoid becoming a training ground for other employers, the city views it desirable to provide career development opportunities where ever possible, competitive compensation and commit other resources necessary to enhance the attractiveness of the city as an employer.

PROJECT PHILOSOPHY

Personnel Systems & Services subscribes to and promotes equal pay for equal work, non-discrimination in employment and fair and good faith dealing in all employee-employer relationships. Management has the right to expect a fair day's labor for the daily wage provided. Employees have the right to expect a fair day's pay for the labor given. The appropriateness of the pay provided is a function of the market place, the organizations internal equity system, which establishes the value of the job to a specific employer, and the perceived value of the individual based upon job performance, which includes loyalty, dependability and competence.

The employee's perception of equity and consistency in pay practices may not result in greater productivity and efficiency while the perception of inequity and inconsistency will most always produce discontent.

SERVICE AREAS

JOB ANALYSIS, JOB DESCRIPTION UPDATE & DEVELOPMENT

The process of collecting facts about jobs sufficient to create or update job descriptions and specifications is the preliminary requirement necessary to complete job valuation. The description format includes job title, general purpose statements, and essential functions. The specifications for the job refer to those statements that describe personal characteristics, minimum qualifications, knowledge, skills, and abilities, or special qualifications that must be met for a job applicant to be considered eligible for the position. Completed documents are ADA compliant regarding essential functions of each individual position. This phase can be mitigated by having current and up-to-date job descriptions.

JOB VALUATION

In cooperation with City Staff, the consultant will perform the review of the updated job descriptions to determine the internal equity job valuations. The objective of this phase of the project is to determine and establish the internal equity program that is ultimately attached to market data to create a formal pay plan. Additionally, the instrument will establish compliance with public policy defining legal criteria for the differentiation in pay for all city jobs. This process will assist the city to verify its own "worth of work" values most effective in the maintenance of a "site validated" internal equity methodology.

LABOR MARKET ANALYSIS

A review of the labor market, the economic area in which you wish to compete, is essential to the overall success of the pay plan. The objective of the analysis is to achieve external competitiveness. This phase involves the completion of a survey of employer wages for benchmark positions. Using statistical measures and valuation techniques it is possible to determine your competitive position in the chosen market place including public and/or private employers, and then establish a specific posture regarding the most realistic market objectives in terms of pay ranges and methods of pay progression. Where does the city want to posture itself in the market place? As a trendsetter? A leading-edge competitor? At market parity? Or, as reasonably comparable?

COMPENSATION POLICIES & PROCEDURES

This service involves providing at no cost a model compensation management policy which addresses method of progression from minimum to midpoint and from midpoint to maximum of the pay range. Additionally, an outline for creating an incentive program will be included. An optional phase to be referenced in the body of the proposal will be a comprehensive HR system audit.

BASIS OF SOUND PAY PROGRAMS

As the city seeks to establish and maintain an effective compensation program it is recommended that consideration be given to some or all of the following:

1. Size and type of business: *The ability to pay certain rates, based upon revenues and financial resources.*
2. Organizational Philosophy: *The willingness to pay certain rates and attitudes about ranking among other employers within a selected labor market.*
3. Nature and Diversity of Work: *The degree of specialization, work variety, and technology (an element of the job classification methodology).*
4. Regional Economics: *The prevailing rates of pay and the rates of inflation.*
5. Availability of Labor Supply: *The competition for certain types of jobs resulting from an abundance or shortage of certain skills and abilities within the labor market.*
6. Value of Work Contribution: *The worth of a particular job to the organization (the overall value determined through classification methodology).*
7. Pay Supplements: *The total compensation comparability afforded through various incentives and discretionary benefits.*
8. Reputation of the Organization: *The competitiveness of pay and social recognition as high- or low-paying.*
9. Pay Progression Policy:
 - The learning curve impact associated with certain types of jobs.
 - Pay range uniformity vs. diversity (pay schedule design).
 - Length of Service.
 - Performance based increases.
 - Pay for knowledge or level of competency.
 - The use of "control rates" within the pay ranges.
10. Bonus and Incentive Plans:
 - The use of "non-scheduled" recognitions.
 - The use of non-monetary rewards.
11. Ownership Protection: *involves realistic consideration of resource limitations. The cost of administration should constantly be balanced against achieving the other objectives of the pay plan and overall personnel program.*

SCOPE OF WORK JOB ANALYSIS & VALUATION STUDY

PRE-PROJECT PLANNING

- A. Conduct virtual meeting(s) with city management and/or designated staff to discuss philosophy, work plan and explain instruments.
- B. Determine customization needs, if any, for proposed instruments.
- C. Identify communication processes and methods to satisfy employee engagement expectations.

QUESTIONNAIRE ADMINISTRATION, COLLECTION & ONSITE PREPARATIONS

Step #1: The consultant will provide to MANAGEMENT staff the data collection instruments (along with instructions for completion) for distribution to fulltime and regular part-time employees. These instruments shall include a "Job Values" survey and may include a Position Analysis Questionnaire.

The Position Analysis Questionnaire (PAQ), if utilized will ask a variety of questions related to job duties, responsibilities, knowledge, skills, abilities, etc. This is a standard tool used to accumulate job facts for all job classifications. *This phase **can be minimized or eliminated** by using existing or sample position descriptions as the primary instrument for updating. Employees may wish to use a combination of both documents to provide the greatest amount of written information regarding their position. Unique positions not previously included in the HR system may still require the use of the questionnaire.*

Step #2: MANAGEMENT staff to review a "Job Values Survey" instrument provided by the consultant to determine that the survey content addresses all the "worth of work" values of interest to the city. This process results in the delivery of a "site validated" job valuation (point factor) instrument consistent with those criteria set forth in the Job Classification and Fair Labor Standards Acts as the legitimate basis to differentiate the pay between jobs.

Step #3: MANAGEMENT distributes/emails a Google Doc weblink to all employees for participation in the values survey. The weblink instrument will provide the instructions for completion. In the email, City Staff will specify the targeted completion date.

Step #4: Supervisors and MANAGEMENT staff review completed employee Position Analysis Questionnaires.

Step #5: Completed questionnaires to be compiled and emailed to the consultant by MANAGEMENT staff. Values survey results will accumulate online and then summarized and provided to the MANAGEMENT staff and used to customize the internal equity instrument.

Step #6: If available, MANAGEMENT staff delivers electronic copies of existing/current job descriptions to the consultant.

Step #7: The consultant and audit team reviews all completed questionnaires and current job descriptions.

Step #8: MANAGEMENT staff to email the consultant an Excel file containing the **employee census** identifying employee first name, last name, location, department, job title, pay grade/band, pay range minimum and maximum, current actual pay, **contact phone number and contact email address.**

JOB AUDIT- EMPLOYEE ENGAGEMENT

Step #9: **Virtual Engagement:** The consultant will prepare an audit schedule and propose times for individual and group audits and deliver the proposed schedule to MANAGEMENT for review and distribution. A brief time will be allowed to shift and reschedule employees where the proposed schedule contains conflicts or poses attendance issues. This process will allow all employees opportunity for direct verbal input. All positions with one incumbent will be audited. Positions with more than one incumbent can be involved in group audits. Where necessary, onsite job audits will be scheduled. Each audit is to take approximately 45-60 minutes. As an option, virtual audits will be scheduled by audit team members to enable the greatest level of convenience for employees. **Mike Swallow will meet with all department heads.**

JOB DESCRIPTION PREPARATION

Step #10: **Position Description Rough Draft:** Upon completing job audits the consultant will update or prepare rough draft descriptions describing general purpose, supervisory relationships, essential functions, minimum qualifications, knowledge, skills, abilities, and special qualifications required for the job. The drafts will be delivered to MANAGEMENT for review and distribution. This document should be reviewed and approved by both position incumbents, or a representative or representatives of the position, and supervisors. Individuals will be encouraged to make additions or deletions to the position description in cooperation with supervisors as needed to satisfy the perceptions of their jobs.

Rough draft documents will, if desired by the city, incorporate options for **career progression** utilizing job families and related logical structure.

Step #11: **Position Description Final Draft:** Upon receiving the reviewed and edited rough draft descriptions the consultant will finalize all changes and updates. Significant alterations may require follow-up audits by the Consultant to clarify significant differences in job perceptions.

JOB VALUATION & CLASSIFICATION

Based upon the results of the "Job Values" survey the consultant will develop and deliver a customized job valuation instrument reflecting the employee "worth of work" priorities. The consultant will then perform the initial point factor valuation of each job based upon the finalized job description and prepare recommendations for job pay ranges. The instrument will compare each job against the public policy measures of responsibility, difficulty of work, job knowledge and work environment, etc. The scientific approach used in the construction of the factor tool is based upon Weber's "Law of Just-Noticeable-Difference."

Step #12: Consultant develops or updates and recommends point factor valuation instrument and pay range options with consideration being given to various pay plan designs.

Step #13: The consultant applies the point valuation instrument to each job and creates the baseline for establishing internal equity and job valuation consistency.

Step #14: MANAGEMENT and assigned staff in cooperation with the consultant "fine-tunes" the assignment of point values to each job, which process may include an invitation to subject matter experts, supervisors and/or job incumbents to meet and discuss job content.

Step #15: During the fine-tuning process, the consultant, Project Manager and assigned MANAGEMENT staff work together to identify and determine possible classification consolidations, career path options, and job family progressions. The fine-tuning exercise will constitute staff training in the job valuation methodology.

SCOPE OF WORK MARKET COMPENSATION STUDY

MARKET DATA COLLECTION & ANALYSIS

Step #16: The consultant will utilize the Technology Net, web-based resource to expedite the conducting of the Market Compensation Study. Additionally, if requested by the city, complementary market data may be added to the data obtained through direct solicitation of **targeted survey participants in the city market area as defined by management. Additional data sources may be used, i.e., Utah Department of Workforce Services, Economic Research Institute (ERI), etc.**

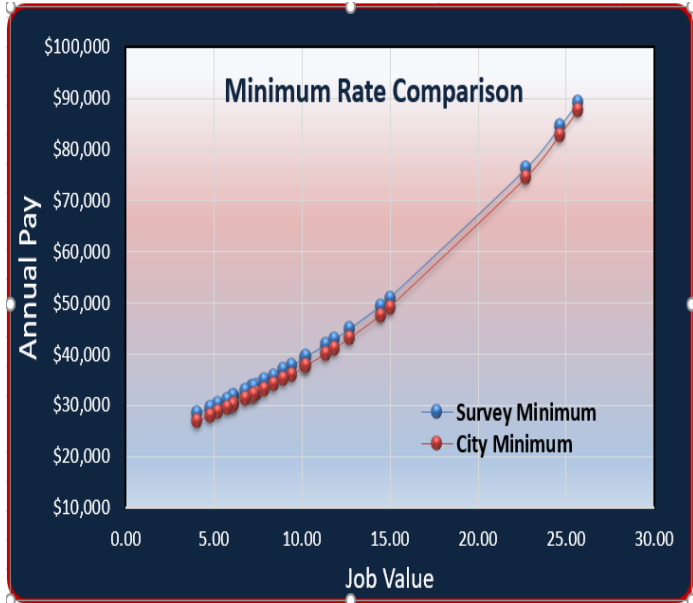
Step #17: **Labor Market Analysis:** The consultant will conduct a survey of base wages within a selected labor market for the city benchmark positions. The survey participants will be chosen by city management and represent various non-profit, public and private entities with whom the city desires to be competitive. It is recommended that this sample remain stable over the years to assure consistency in market evaluation.

It is also recommended that the survey participants include "trend setters", thus enabling the city to ascertain the leadership position of the market. By knowing what market leaders are doing the city can determine what kind of pay policy and posture they want to maintain in relationship with the selected market. Statistical analysis and charts will be used to describe the survey results.

Step #18: Consultant will develop and deliver regression analysis graphic illustrations of the city's comparative position with the defined market area and survey participants.

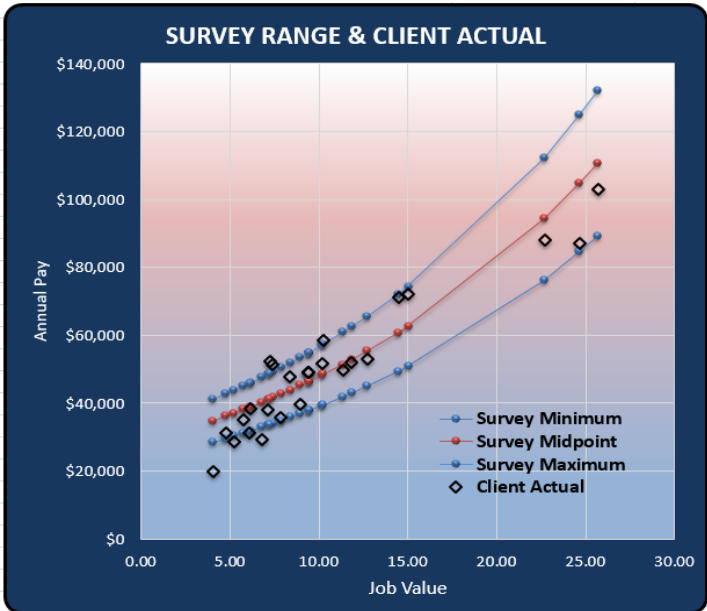
Sample Analytical Chart #1

Job Value	Survey Minimum	City Minimum	\$ Difference	% Difference	Job Title
25.69	\$89,236	\$87,570	-\$1,666	-1.9%	CITY MANAGER
24.67	\$84,541	\$82,819	-\$1,722	-2.1%	POLICE CHIEF
22.70	\$76,200	\$74,401	-\$1,800	-2.4%	COMMUNITY DEVELOPMENT DIRECTOR
14.49	\$49,368	\$47,537	-\$1,831	-3.9%	PUBLIC WORKS SUPERINTENDENT
15.03	\$50,793	\$48,954	-\$1,840	-3.8%	CITY TREASURER/HR DIRECTOR
12.72	\$44,969	\$43,171	-\$1,797	-4.2%	PARKS SUPERINTENDENT
11.34	\$41,803	\$40,039	-\$1,765	-4.4%	PUBLIC WORKS SUPERVISOR
11.85	\$42,941	\$41,163	-\$1,777	-4.3%	SERGEANT
10.18	\$39,323	\$37,590	-\$1,734	-4.6%	CITY CLERK
10.25	\$39,457	\$37,721	-\$1,735	-4.6%	POLICE OFFICER III
9.41	\$37,752	\$36,041	-\$1,711	-4.7%	POLICE OFFICER II
8.40	\$35,776	\$34,095	-\$1,681	-4.9%	UTILITY MAINTENANCE OPERATOR III
7.41	\$33,962	\$32,312	-\$1,649	-5.1%	POLICE OFFICER I
7.16	\$33,514	\$31,873	-\$1,641	-5.1%	UTILITY MAINTENANCE OPERATOR II
7.25	\$33,680	\$32,036	-\$1,644	-5.1%	COMMUNITY CENTER DIRECTOR
6.16	\$31,793	\$30,185	-\$1,608	-5.3%	UTILITY MAINTENANCE OPERATOR I
7.86	\$34,784	\$33,120	-\$1,664	-5.0%	ASSOCIATE PLANNER
8.96	\$36,851	\$35,154	-\$1,698	-4.8%	BUILDING INSPECTOR
6.78	\$32,855	\$31,227	-\$1,629	-5.2%	PARKS MAINTENANCE OPERATOR II/CEMETERY SEXTON
6.11	\$31,703	\$30,098	-\$1,606	-5.3%	ADMINISTRATIVE ASSISTANT
5.73	\$31,082	\$29,489	-\$1,593	-5.4%	DEPUTY TOWN TREASURER/RECEPTIONIST
5.23	\$30,266	\$28,691	-\$1,576	-5.5%	PARKS MAINTENANCE OPERATOR I
4.77	\$29,546	\$27,986	-\$1,560	-5.6%	DEPUTY TOWN CLERK
4.05	\$28,438	\$26,904	-\$1,534	-5.7%	COMMUNITY CENTER ASSISTANT



Sample Analytical Chart #2

Job Value	Survey Minimum	Survey Midpoint	Survey Maximum	Client Actual	Job Title
25.69	\$89,236	\$110,523	\$131,878	\$102,898	CITY MANAGER
24.67	\$84,541	\$104,643	\$124,793	\$87,198	POLICE CHIEF
22.70	\$76,200	\$94,210	\$112,231	\$88,042	COMMUNITY DEVELOPMENT DIRECTOR
14.49	\$49,368	\$60,737	\$72,034	\$71,126	PUBLIC WORKS SUPERINTENDENT
15.03	\$50,793	\$62,511	\$74,160	\$72,134	CITY TREASURER/HR DIRECTOR
12.72	\$44,969	\$55,267	\$65,484	\$53,107	PARKS SUPERINTENDENT
11.34	\$41,803	\$51,334	\$60,778	\$49,800	PUBLIC WORKS SUPERVISOR
11.85	\$42,941	\$52,747	\$62,468	\$52,100	SERGEANT
10.18	\$39,323	\$48,255	\$57,097	\$51,722	CITY CLERK
10.25	\$39,457	\$48,421	\$57,296	\$58,342	POLICE OFFICER III
9.41	\$37,752	\$46,307	\$54,769	\$48,932	POLICE OFFICER II
9.41	\$37,752	\$46,307	\$54,769	\$48,932	POLICE OFFICER II
9.41	\$37,752	\$46,307	\$54,769	\$48,932	POLICE OFFICER II
8.40	\$35,776	\$43,856	\$51,841	\$47,900	UTILITY MAINTENANCE OPERATOR III
7.41	\$33,962	\$41,607	\$49,157	\$51,246	POLICE OFFICER I
7.16	\$33,514	\$41,053	\$48,496	\$38,072	UTILITY MAINTENANCE OPERATOR II
7.25	\$33,680	\$41,259	\$48,741	\$52,371	COMMUNITY CENTER DIRECTOR
6.16	\$31,793	\$38,921	\$45,952	\$38,400	UTILITY MAINTENANCE OPERATOR I
7.86	\$34,784	\$42,626	\$50,374	\$35,887	ASSOCIATE PLANNER
8.96	\$36,851	\$45,189	\$53,434	\$39,673	BUILDING INSPECTOR
6.78	\$32,855	\$40,237	\$47,522	\$29,300	PARKS MAINTENANCE OPERATOR II/CEMETERY SEXTON
6.11	\$31,703	\$38,811	\$45,821	\$31,215	ADMINISTRATIVE ASSISTANT
5.73	\$31,082	\$38,041	\$44,903	\$35,044	DEPUTY TOWN TREASURER/RECEPTIONIST
5.23	\$30,266	\$37,032	\$43,700	\$28,598	PARKS MAINTENANCE OPERATOR I
4.77	\$29,546	\$36,140	\$42,637	\$31,215	DEPUTY TOWN CLERK
4.05	\$28,438	\$34,771	\$41,005	\$19,900	COMMUNITY CENTER ASSISTANT



Innovation: Worth of Work (WOW)-No Pay Grades: Now developed and available is an approach to compensation analysis that eliminates the use of pay grades, as illustrated above, but still retains the integrity of an internal equity maintenance methodology. Over the years

there have always been complaints about pay grade structures that become manipulated. While it is almost impossible to eliminate all manipulation, this new approach can significantly minimize and may eventually eliminate such fairness distortions. Based upon an internal equity valuation each job can have an **individualized market-based pay range**. The slightest variations between the worth of jobs based upon your entity's worth-of-work values can now be recognized resulting in base pay management that is not cumbersome attached to a confining "pay grade system".

This approach **can also overcome the frustrations of "Broad Banding"** and eliminate the challenges of associating non-benchmarked jobs to the benchmark anchor. Here too, every job can be uniquely assigned a market derived pay rate.

Innovation: Fine-tuning pay ranges to address and **resolve market sensitive recruitment and retention issues** is a smooth dynamic of the No Pay Grade-Worth of Work system. An option to assist with this type of issue would be to explore the use of stand-alone or "silo" pay plans for those market sensitive job families, such as may be occurring in Public Safety, Public Power, Information Technology, Building Inspection or Public Health jobs.

SALARY STRUCTURE REVIEW & RECOMMENDATIONS

- Step #19: The Consultant and Project Manager will finalize the salary structure to ensure conformity with management philosophy for pay progression methodology and competitive positioning within the defined market. After identifying market relationships, the city will select a level of competitiveness to be achieved in the design of the new pay plan or "plans" with consideration being given to targeted percentiles in the data's prevailing rates. Imbedded in the design of the pay plan is a feature labeled "competitive objective" enabling management to explore with the click of the mouse, options for pay range implementation. The learning curve philosophy may also be reflected in the development of ranges for various job classifications. Under the "No Pay Grade" alternative, each individual job classification/description will have an independent and separate pay range based upon market.
- Step #20: The Consultant will complete the full integration of the results of the job valuation phase of the study with the market compensation study.
- Step #21: The Consultant will identify and calculate a **least cost implementation** plan and identify the placement of each employee in relation to their job's revised pay range and valuation. As needed, the consultant will create "phase-in" options based upon calculated economic impact. Additionally, an "organizational reset" and/or "compression adjustment" instrument will be explored.
- Step #22: The consultant will discuss with Project Manager the interest and value of opening an appeal window to allow employees to appeal their job's valuation and recommended pay range.

COMPREHENSIVE HR SYSTEMS, POLICIES & PROCEDURES AUDIT

- Step #23: A consultant will be provided with copies of all policies and procedures regarding employees and employment within the organization and review all documents. The intent of the review is to ensure that all policies are properly worded, contain current requirements, and to mitigate liability by creating new policies to meet the current needs of the City and as required by law.
- Step #24 The Consultant will meet with City Staff, or other employee designated by the administration/mayor, and will perform an audit by asking a series of questions on hiring practices, benefits, compensation, records management, safety and security, discrimination and separation.
- Step #25: A comprehensive report of the findings will be provided, along with a detailed strategy of how to correct any shortfalls or any perceived weaknesses in policies or procedures to implement best practice.

ADDITIONAL CONSIDERATIONS/ PROJECT ENHANCEMENTS

Performance Management System: A performance management and evaluation program will normally be designed in combination with one of two ways: (1) to be utilized to monitor employee, work unit, and organizational progress toward achieving established goals and objectives; and (2) to



provide justification for pay increases, advancement, promotion, and incentive awards and job retention. In achieving option two, the success of the program will involve integrating the performance management and evaluation program into the other aspects of the total compensation system. Other compensation factors to be evaluated simultaneously would include some or all the following:

A. **Base Pay:** This is the acceptable market range as determined through labor market analysis. The objective of the base pay program is to achieve a predetermined pay posture within the city's defined market area. One of four levels is usually pursued: 1) trend setting 2) competitive 3) parity or 4) comparable. The base pay plan is the companion to the job valuation system that is the method of determining internal equity for the purpose of establishing base pay. Movement through the base pay schedule would be determined by two factors- the learning curve concept and acceptable performance (the minimal level of job productivity that would justify job retention).

B. **Incentive Award/Bonus Plan:** This system allows management to reward performance without compounding the costs in all other areas of compensation which are related to base pay (FICA, retirement, supplemental retirement, insurance, etc.). Such awards are one time, based upon predetermined criteria, can be given to individuals or work groups, and can be either monetary or non-monetary. Even benefits, such as additional annual leave could be used. Such reward systems would provide more financial control.

C. **Longevity Pay:** Generally, such pay is attached to the base pay schedule. When so attached, this program does also compound other costs mentioned above. Annual leave schedules that allow employees to accumulate leave at increasing rates according to time in service are a form of longevity pay. When considering options for rewarding the dedicated, long service employee, annual leave can be supplemented by a lump sum cash program structured like annual accrual schedules. By separating items "b" and "c" from the base pay schedule, management will be better able to minimize the rewarding of mediocrity.

D. **Cost-of-Living Adjustments:** This adjustment to the general base pay schedule is an estimate of market changes. The amount of such adjustments is determined regionally by the Bureau of Labor Statistics and reported as the consumer price index. This is a shortcut substitute to conducting a thorough labor market analysis. It is generally recommended that an organization conduct the labor market analysis at least every two or three years to rectify error produced by using CPI or some other market index.

E. **Market Differentials:** This compensation practice comes into play when the supply and demand in the job market impacts certain types of jobs. It is identified through labor market analysis and shows up as an inconsistency between internal job value (valuation) and external market pay. These adjustments are temporary and are utilized as needed to retain quality employees who have recognized the marketability of their knowledge, skills, and abilities.

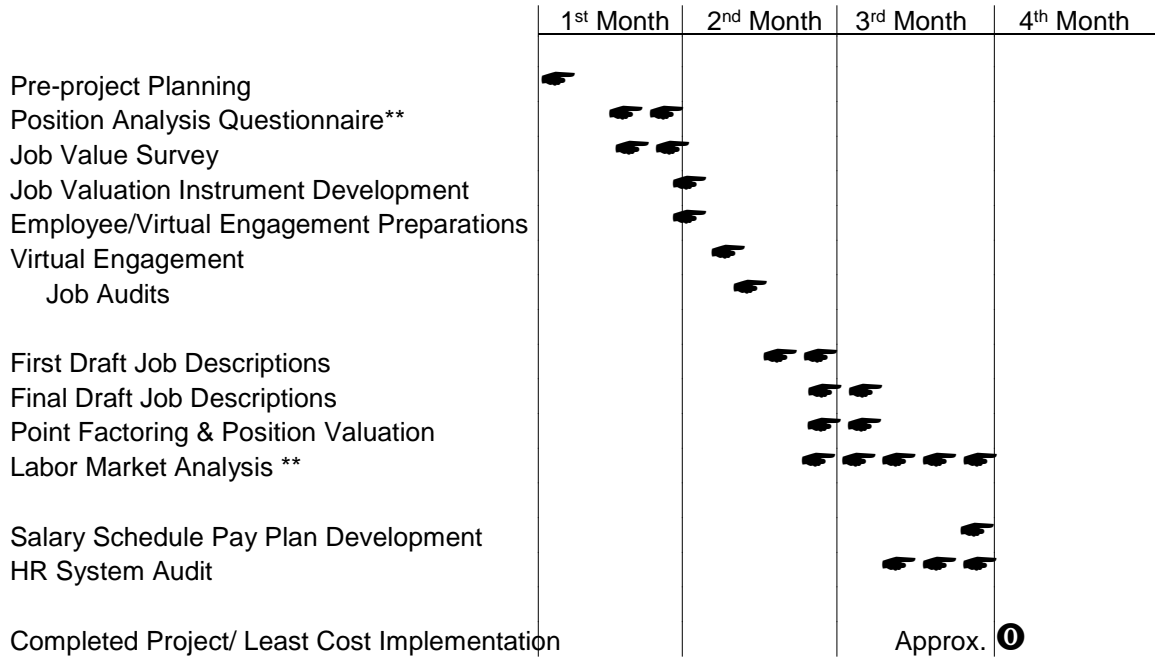
DELIVERABLE PRODUCT AND MATERIALS

Upon conclusion of the project the consultant will provide the City with electronic copies of all project deliverables, i.e., new job descriptions, job evaluation instrument, job valuations, market data, market analysis and pay plan.

NEEDED DOCUMENTATION

1. Electronic copy of current pay plan with ranges for all jobs.
2. Electronic copy of current employee census showing job titles and current actual pay.
3. Electronic copy of current employee census showing date of appointment to current position.
4. Electronic copy of all job descriptions.

TIME REQUIREMENTS Wage & Salary Market Analysis Study



** It is the consultant's experience that slowing in the time line can occur at these phases of the study. Generally, supervisors need to be insistent regarding employees completing and returning Values Survey and Position Analysis Questionnaire (PAQ) within the allocated time. Should such hurdles develop in the study, the target completion date could be over run. Commitment from all levels of management to promote the projects successful completion will be a key element.

① = Deliverable

Job & Compensation Study

COST OF SERVICES

(Approximately 50 employees and 40 job descriptions/classifications)

Program A-Job Descriptions

- | | |
|--|------------|
| 1. Questionnaire Administration & Review, 90% or 45 @ \$25.00/ea.
With preliminary Organizational Analysis & Class Determinations | \$1,125.00 |
| 2. Virtual Job Audits <i>individual and group job audits, approx. 50 @ 60 min. ea.</i> | \$3,750.00 |
| 3. Writing & rewriting of job descriptions approximately 50 @ \$80/ea. | \$3,200.00 |

Total: Program A	\$8,075.00
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Program B-Job Valuation

- | | |
|---|------------|
| 1. Job Value Survey 90% of 50, 45 employees @ \$20 ea. | \$900.00 |
| 2. Customization of Point Factor Instrument | \$1,200.00 |
| 3. Job Analysis & Valuation (Internal Equity Assessment 40 @ \$75.00) | \$750.00 |

Total: Program B	\$3,000.00
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Program C-Labor Market Wage/Salary Analysis

- | | |
|---|------------|
| 1. Labor Market Salary Survey and Analysis | \$4,500.00 |
| 2. Pay Plan Integration & Recommendations - Compression Adjustment Analysis | \$2,500.00 |

Sub-Total Program C	\$7,000.00
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Technology Net Subscriber Discount @ 20%:	\$1,400.00
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Total: Program C	\$5,600.00
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Total Cost: Program A-C:	\$16,675.00
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All overhead Expenses @ 10%	\$1,667.00
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Total	\$18,342.00
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OPTIONAL

Program D- HR Systems Audit & Policy & Procedure Recommendations

- | | |
|---|----------|
| 1. Review of Policies and Operating Procedures | \$500.00 |
| 2. Onsite/Virtual Audit | \$500.00 |
| 3. Information Analysis, Best Practice Verification & Official Report, With Recommendations | \$500.00 |

Total: Program D	\$1,500.00
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Payment Schedule: Up front project binder @ 20%. Upon completion of virtual job audits - 20%. Upon delivery of first draft job descriptions- 20%.

Upon delivery of internal equity assignments, wage analysis, pay plan and final project materials, including least cost implementation estimate and HR System audit - 40%.

MIKE SWALLOW PROFESSIONAL & BUSINESS PROFILE

WORK EXPERIENCE (1976-2023)

Technology Net, Inc.; Partner and co-developer of the TechNet online Compensation Survey System. 1200 Subscribers in Utah, Idaho, New Mexico, Colorado, Mid-American Regional Council (Kansas & Missouri), Virginia Institute of Government/University of Virginia, Maryland Association of Counties and Maryland Municipal League. Established 2002.

Personnel Systems & Services. Currently providing technical assistance consulting services in human resource management systems consisting of: job analysis and classification, labor market compensation analysis and pay plan development, policy and procedure development, grievance management and resolution, performance management, recruitment and selection, training and general HR management programs. Company established in 1988.

Bureau Manager- Local Government MANAGEMENT/HR Consultant, Bureau of Consulting Services, Department of Human Resource Management, State of Utah. Develop, market, coordinate and deliver technical assistance services to Utah cities and counties in human resource management, supervisory training, organizational development, employee assistance programs, employee relations, fair employment programs, recruitment and selection, job classification, and wage and benefit analysis. Direct and coordinated state-wide and interstate salary and benefit surveys and analysis.

Contract Consultant, Emery County, Price City, Tooele City, Iron City, Tooele County and Carbon County Utah. In conjunction with State of Utah consulting duties, and under special contract, acted as advisor and resource to the Cities. Provided consultation related to policies, procedures, classification, compensation, recruitment, selection, discipline, termination and employee relations.

Self Employed, Benefits Broker & Personnel Consultant. Marketing and sales of individual and group benefits utilizing medical reimbursement plans, salary continuation plans, business continuation programs, stock redemption plans and 401(k) salary reduction plans. Performed private consulting to professionals and local governments. Developed business plans or proformas with income projections, cash flow analysis, balance sheets and break-even analysis. Worked as an associate to Ricketts and Associates-Risk Management/Vierra-CPA firm. Licensed to sell life, health and disability insurance.

Idaho Association of Counties, Boise, Idaho. Develop, market, coordinate and deliver technical assistance services to Idaho cities and counties in human resource management, supervisory training, organizational development, employee assistance programs, employee relations, fair employment programs, recruitment and selection, job classification, and wage and benefit analysis.

Current Retainers: Eagle Mountain, UT; Payson, UT; Heber City, UT; Washington City, UT; Independence, MO.

Current Projects: Independence, MO; Taos, NM; Uintah County, UT.

Annual Projects Conducted via Technology Net: Wasatch Compensation Group annual salary and benefit survey (Salt Lake City, West Valley, Murray, Sandy, Provo, Orem, Ogden, Layton, Park City, West Jordan, St. George, and South Salt Lake). Colorado Municipal League, Virginia Institute of Government/University of Virginia, Maryland Association of Counties, Maryland Municipal League, Kansas Association of Counties, Mid-America Regional Council (Kansas & Missouri).



REFERENCES

Ms. Tammy Lindsey, HR Analyst, Independence, Mo, 816-325-7393, JVargo@indepmo.org

Mr. David Kitchen, HR Manager, Lehi City, 801-768-7100, dkitchen@lehi-ut.gov

Mr. Scott Darrington, Project Manager, Pleasant Grove, 801-785-5045, SDarrington@pgcity.org

Ms. Marci Doolan, Finance/HR Manager, Bona Vista Water District, 801-621-0474, marci@bonavistawater.com

Ms. Robyn Colton, HR Director, Murray, UT, 801-264-2655, rcolton@murray.utah.gov

Ms. Melanie Marsh, Human Resources Director, Payson, UT, 801-465-5202, melaniem@payson.org

Mr. Duane Huffman, Project Manager, West Bountiful, UT, 801-292-4486; dhuffman@wbcity.org

Mr. Ryan Snow, City Manager, Providence, UT, 435-752-9441; ryansnow2@providence.utah.gov

Ms. Danielle Guerrero, HR Manager, Moab, UT, 435-259-9991, dguerrero@moabcity.org

Mr. Brock Jacobsen, City Manager, Santa Clara, UT, 435-673-6712, bjacobsen@sccity.org

Mr. Spencer Evans, Controller, Cottonwood Improvement District, UT, 801-943-7671, sevans@cid.utah.gov

Ms. Jennifer Coates, Town Manager, Ridgway, CO, 970-626-5308 Ext. 212, jcoates@town.ridgway.co.us

Ms. Rebecca Fritz, HR Director, Ouray, CO, 970-325-7062, fritzr@cityofouray.com

Ms. Crystal Ritchie, HR Manager, Meridian, ID, 208-898-5503, critchie@meridiantcity.org

Ms. Dawn Brecke, HR Manager, Springdale, UT, 435-772-3434, dawnsanders@infowest.com

Ms. Natasha Hirschi, HR Manager, Cedar City, UT, 435-865-2880, hnatasha@cedarcity.org

Mr. Jamie Davidson, City Manager, Orem, UT, 801-229-7038, jpdavidson@orem.org

Mr. Seth Perrins, City Manager, Spanish Fork, UT, 801-804-4535, sperrins@spanishfork.org

Ms. Ruth Holyoak, HR Officer, 111 North 100 East, Washington City, UT, 435-656-6315; rholyoak@washingtoncity.org

Mr. Mark Chalk, General Manager, Taylorsville-Bennion Improvement District, UT, 801-968-9081, mchalk@tbid.org

Mr. Anthony Mortillaro, Executive Director, North Central Regional Transit District, NM, 505-629-4725, anthonym@ncrtd.org

Mr. Dan Tarwater, HR Director, Las Vegas, NV, (702) 229-6011, dtarwater@lasvegasnevada.gov

Ms. Sue Brown, Compensation Administrator, Las Vegas, NV, (702) 229-6011, sbrown@LasVegasNevada.GOV

Others Upon Request

PREVIOUS ENGAGEMENTS

Classification, Compensation, Supervisor Training, Performance Management

UTAH

<p>Blanding Bluffdale Bountiful Water Sub-Conservancy District Box Elder County Brian Head Town Brigham City Cache County Canyonlands Natural History Association Carbon County Housing Authority Cedar City Centerfield Central Weber Sewer Improvement District Clearfield Davis Applied Technology Center Davis School District Davis County Draper City East Carbon City Emery County Ephraim City Five County Association of Governments Garfield County Grand County Heber City Heber Light & Power Heber Valley Railroad Helper Highland Holladay Hurricane Iron County Kearns Improvement District LaVerkin Layton Lehi City Mapleton Midvale City Moab Morgan County Mountainland Association of Governments Murray School District Neways International North Davis County Sewer District</p>	<p>North Pointe Solid Waste District Park City Phonex Corporation Pleasant Grove Price Provo Riverdale Salt Lake City Service Area #1 San Juan County San Juan School District Santaquin Sevier Applied Technology Center Sevier County Six County Commissioners Organization Snyderville Recreation District South Davis County Fire Department South Jordan South Salt Lake Southeastern Utah Association of Governments Spanish Fork Springville State Board of Education (Utah) State Court Administrator, Office of Summit County Syracuse Taylorsville Taylorsville/Bennion Improvement District Timpanogos Special Service District Tooele County Tooele City Uintah Basin Applied Technology Center Uintah County Utah Risk Management Mutual Association Wasatch County Wasatch Front Regional Council Washington City Washington County Washington Terrace Wellington City West Jordan Woods Cross Zion Natural History Association</p>
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IDAHO

<p>Coeur d'Alene City Nampa City Idaho Falls City Benewah County Blaine County Bonner County Bonneville County Boundary County Canyon County Caribou County Canyon County Ambulance District</p>	<p>Custer County Gooding County Idaho County Kootenai County Lemhi County Madison County Minidoka County Owyhee County Power County Valley County</p>
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NEW MEXICO

New Mexico Municipal League New Mexico Finance Authority Albuquerque Ruidoso Santa Fe North Central Regional Transit District	Taos Ski Valley Carlsbad Town of Taos Clovis
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ALASKA / COLORADO / NEW JERSEY / NEVADA / WYOMING

Hoonah, AK Lafayette, CO Pagosa Springs, CO Walsenburg, CO Logan City, CO Georgetown, CO	Cody, WY Park County, WY Wheatland, WY Torrington, WY Wyoming Municipal Power Company, WY Lander, WY Central Wyoming College Powell, WY Las Vegas, NV Gateway Group One, NJ
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Other: National District Attorney Association, Washington DC/Arlington VA

WOW-NPG Pay Plan Clients

American Fork, UT	Payson, UT
Blanding, UT	Ridgway, CO
Canyon County Ambulance District, ID	Rawlins, WY
Cedar City, UT	Roosevelt, UT
Daggett County, UT	Santa Clara, UT
Duchesne County, UT	Saratoga Springs, UT
Eagle Mountain, UT	Socorro County, NM
Heber Light & Power, UT	Southwest Public Health, UT
Highland, UT	Spanish Fork, UT
Grand County, UT	Springdale, UT
Iron County, UT	Taos Ski Valley, NM
Idaho Falls, ID	Taylorville/Bennion Water District, UT
Lafayette, CO	Timpanogos Special Service District, UT
Lehi, UT	Uintah Basin Technical College, UT
Murray, UT	UTOPIA, UT
Moab, UT	Wasatch Front Regional Council, UT
Nampa, ID	Wasatch Mental Health, UT
Ouray, CO	Washington County, UT
North Central Regional Transportation District, NM	

PROJECT TEAM

Mike Swallow

President of Personnel Systems & Services, Inc.; a human resource consulting company established in 1988 and a general partner of Technology Net, Inc., established in 2001. For 30 years Mike has been providing technical assistance as an independent consultant primarily to local government entities either as a staff consultant or independent consultant in various HR management areas, including job analysis and classification, labor market analysis and pay plan development, policy and procedure development, grievance management and resolution, performance management & evaluation, recruitment and selection and supervisor training. Having been engaged by over 130 entities, Personnel Systems & Services has clients based in Utah, New Mexico, Idaho, Colorado, Wyoming, New Jersey and Alaska. The National District Attorney Association, Washington DC, is also a notable consulting engagement. Previous employers include the Utah Intergovernmental Personnel Agency, Idaho Association of Counties, State of Utah- DHRM, and Summit County. Academic credentials include a master's degree in public administration and a bachelor's degree in psychology from Brigham Young University.

Albert Foster

Albert is the president of Facil HR and Express Evaluation, human resource consulting firms which specializes in policy, compliance, employee relations and performance management. For the past 15 years, Albert has consulted over 125 large and small businesses from Vermont to California on ways to keep them compliant, productive, and respected in their operations and industries. After working for Arthur J Gallagher, the third largest consulting firm in the world, and earning a Master's in Human Resources from Utah State University in 2012, Albert felt it was time to grab the bull by the horns, both figuratively and literally, and founded Facil HR in 2015. Facil is Latin for "Easy", and that is his intent, to make HR easy and relieve some of the administrative nightmares that small to mid-sized organizations consistently face. While working for Gallagher, he also managed and owned Custom Benefit Solutions, which he later sold in early 2015. CBS was a TPA specializing in COBRA, administration, flexible spending arrangements, and benefit plan compliance documents. Currently, Albert is also the CEO for a new company, Express Evaluations, a web-based performance management software methodology.

Gaylyn Larsen, SPHR

Gaylyn boasts over 21 years of experience in local government human resource management, which experience is complimented by three years of full-time consulting. Her consulting engagements involved the development of job classification and compensation systems, and she has been a member of several job audit teams in connection with consulting engagements entered into by Personnel Systems & Services. Gaylyn is served as the Salt Lake County Sheriff Department's Human Resource Director for several years and the Human Resource Director for Wasatch Front Waste & Recycling District. Previously, she served as Human Resource Director for the City of St. George for nearly 8 years and as a Human Resource Analyst for the Utah State Tax Commission. Her academic credentials include a degree in Personnel & Industrial Relations with a minor in Economics. Now a free-lance consultant by invitation.

Jeff Monson

Jeff has attained degrees in Business Management, Business Administration, and a Master's degree in Organizational Management. He has 15 years of training, program development, and human resource experience. Jeff gained much of his experience while working at Intermountain Health Care. During that time, he worked with a variety of employee and patient groups and committees and helped develop and implement effective communication techniques and behavioral modification programs. He also gained a wide range of experience from working with over 300 small- and medium-sized organizations, assisting them with human resource, benefit, and safety issues. Additionally, he has helped companies develop the necessary policies and procedures to become more effective and profitable. Various projects involved the resolution of issues between employers and employees regarding compliance issues, safety laws, and regulations. He was elected and serves as a member of the Board of Trustees for Kearns Oquirrh Park Fitness Center. Now a free-lance consultant by invitation.

Richard Morley

Richard (Ric) holds a bachelor's degree in business administration and is a human resource professional with 20+ years of combined experience in human resource management, business, business development, purchasing, accounting, computers, and retail business management. With his experience crossing several disciplines, he brings multiple business talents to our consulting team. Since 1991 he has been involved in HR operations. This included the development of seminars in time management (Simple Time Management); serving as Director of Operations for a company that achieved over 50 million a year in sales (where he also developed the basis for the future HRIS system); serving as a team member providing HR consulting to local governments; and serving as Director of Human Resources for a small company where he was later promoted to Executive Vice President. Here he also developed an internet-based HRIS system that works with almost all payroll and human resource programs. Most recently, Ric assisted in forming a human resource company named HR Group Central whose focus is to provide customized HR technical assistance to small and large companies and until recently, having retired, served as the COO. Ric is a member of the SHRM and has been involved with various chamber organizations. Now a free-lance consultant by invitation.

George Sadowski, MBA, CUSA

George holds a master's degree in business administration (MBA) and certified as a utilities safety administrator (CUSA) [National Safety Council Utilities Division]. He has 30+ years of combined experience in the environmental, health and safety industries as regulated by OSHA, EPA, DOT, to include aerospace (DOD), low level radioactive nuclear waste (NRC), mining (MSHA), FedEx Express (FAA, DOT, EPA), for public and private utilities/municipalities.

Pursuant to being the CEO and president of an HR/EHS consulting enterprise (HR Group Central), his leadership has been an asset to our consulting team. George has been involved in various operational ventures since 1984 that have ranged from development, training and educational compliance seminars dealing with said regulatory agencies.

Throughout his carrier, Mr. Sadowski has been involved and served in a number of civic and service organizations. He chaired the board of directors for Utah's largest water reclamation facility; was Chairman of the Board of Trustees for a local conservancy district; he served on a Chamber of Commerce's board of directors and was VP in the Utah Chapter of the American Society Safety Engineers (ASSE). Now a free-lance consultant by invitation.

Judy Thimakis

Judy has a combined 27 years of human resource experience in private industry, higher education, and local government public administration. As a PhD, Judy has occupied a faculty position at the University of Phoenix, teaching in the master's and undergraduate programs. In a fulltime capacity, Judy works for American Fork City as the HR Manager, and has worked for Salt Lake County as the Executive Director of the Deputy Sheriff Merit Commission and Senior HR Consultant in the Human Resources Department. She managed the Compensation Department for the University of Utah and directed the HR functions in private industry. She is experienced in managing benefits, compensation, recruitment, employee relations, safety, training, law enforcement testing, law enforcement merit systems, and some information systems. Academically, Judy carries a Bachelor's Degree in Human Resources and a Master's Degree in Public Administration. She owns a Doctorate of Management where her dissertation subject was Gender and Leadership, a Comparative Study. She is trained in dispute resolution and is a Legislative Advocate, assisting with lobbying efforts for University of Utah. Judy has been active professionally serving on boards in the human resources area, including President, Vice President, and a board member for the Intermountain Compensation and Benefit Association (ICBA) and the International Public Management Association-Human Resources (IPMA-HR).

Kenneth Topham Jr., CEBS CPM

Ken is a Technology Net, Inc. founder and general partner. He earned a B.S. degree in Business Administration from Southern Utah State College (now Southern Utah University) and an MBA from the University of Utah. He has professional designations as a Certified Employee Benefit Specialist (CEBS) from the Wharton School and the International Foundation of Employee Benefits Plans; and as a Certified Public Manager (CPM) from the University of Utah and the State of Utah. He is a past member and chairman of the Salt Lake Area Compensation and Benefits Group and previous member of the International Foundation of Employee Benefits Plans and of the International Society of Certified Employee Benefit Specialists. He was employed with the State of Utah for 30 years, with nearly 28 years' experience in the human resource management field. He has filled positions as Management Analyst in the Department of Transportation, Human Resource Director in the State Tax Commission, State Compensation Manager, State Benefits Manager, and HR Functional Manager during the State's development and implementation of a client/server Human Resource Management Information System. He was instrumental in developing and implementing the State's flexible benefits program, employee benefits profiles, annual benefits fairs, a health awareness training program, and the State's client/server human resource management information system. His last assignment with the State DHRM was as the State of Utah HR Special Projects Manager with assignment specifically in the area of local government services.

Appendix

<div style="background-color: #8B4513; color: white; padding: 5px; font-weight: bold; font-size: 1.2em;">Factor I- Job Knowledge 40%</div>		American Fork							
		A	B	C	D	E	F	G	H
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">KNOWLEDGE, SKILLS & ABILITIES</div>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">FORMAL EDUCATION & TRAINING</div>	Minimal Formal Education.	Graduation From High School Or GED.	High School, GED & up to 1 Year Of Job Related Training or Education.	2 Years Of Job Related Training, or Associate Degree.	4 Years of job related training, Or Bachelor's Degree.	4 yr. degree plus 1 Year Of Graduate Work.	2 Years Of Graduate Work, Masters Degree Or Equivalent.	Extensive Graduate Work Beyond Masters.
1. Unskilled. Ability to follow simple oral instructions. Reading and performing simple mathematical computations may be required. May need a basic understanding of the use of common office equipment or basic hand and power tools.			0.68	0.78			Additional points are awarded for required experience as a percentage of the points awarded for Job Knowledge: I. Up to one (1) year of experience...5% II. Up to three (3) years of experience...10% III. Up to five (5) years of experience...20% IV. Up to eight (8) years of experience...30% V. Over eight (8) years of experience...40%		
		0.62	0.72	0.82					
	0.65	0.75	0.87						
2. Semi-skilled. Proficiency in the use of simple equipment. Knowledge of general office procedures, practice or operations. Proficient in math, reading, keyboard operations, common office equipment or basic hand and power tools.		0.77	0.89	1.02	1.17				
		0.81	0.93	1.07	1.23				
	0.85	0.98	1.12	1.29					
3. Requires working level knowledge, skills, and abilities related to a broad range of either complex clerical or technical functions or apprentice level knowledge of a single function area or work specialization.		1.00	1.15	1.33	1.53	1.75			
		1.05	1.21	1.39	1.60	1.84			
		1.11	1.27	1.46	1.68	1.93			
4. Requires para-professional or full performance level of knowledge, skills, and abilities primarily related to a well defined discipline or vocational specialization. Journey level proficiency.		1.30	1.50	1.72	1.60	1.84			
		1.37	1.57	1.81	2.08	2.39			
		1.44	1.65	1.90	2.19	2.51			
5. Entry level professional KSA's utilizing techniques which require understanding of involved practices, principles and/or theory or mastery of a well defined discipline or vocational specialization.			1.95	2.24	2.58	2.96	3.41	3.92	4.51
			2.05	2.35	2.71	3.11	3.58	4.12	4.73
			2.15	2.47	2.84	3.27	3.76	4.32	4.97
6. Requires experienced professional level knowledge, skills, and abilities. High proficiency demonstrated through independent application of principles or theory. Creative work.				2.91	3.35	3.85	4.43	5.10	5.86
				3.06	3.52	4.05	4.65	5.35	6.15
				3.21	3.69	4.25	4.89	5.62	6.46
7. Highly developed, seasoned professional. Managerial KSA's, Mastery of involved practices, precedents, theory, principles.					4.36	5.01	5.76	6.63	7.62
					4.57	5.26	6.05	6.96	8.00
					4.80	5.52	6.35	7.30	
This factor measures the nature and extent of information or facts which the worker must understand to do acceptable work (e.g., steps, procedures, practices, rules, policies, theories, principles, concepts and precedents) and the nature and extent of skills/abilities necessary to apply the acquired knowledge. It also includes the amount of training required by the job prior to entry. Special requirements, certifications or licenses. Award additional points as a percentage of the points awarded above for knowledge & training for the following: I. Commercial drivers, applicator, operator licenses or specialized clerical certification...5%. II. Technical license or certification...10% III. Professional license or designation...20%. Multiple credentials, licenses or certifications....award an additional 5%. Annual or periodic recertification, testing or mandatory training requirements...award an additional 5%.									

Factor II - Responsibility

35%

ACCOUNTABILITY & ACCURACY

CONTROLS OVER THE WORK

	A	B	C	D	E	F
Consequences of error produce little or no negative impact. Remedies are readily available within the context of the task being performed. Minimal loss of time to correct the error.		Errors normally result in loss of own time to correct or check. Quality of task completion impacted by need for accuracy related to repetitive tasks or operations.	Errors may result which affect one or more work group. Immediate Supervisors must remedy errors and generally assume full accountability. Impact may vary in severity.	Errors may result affecting multiple work units within a department or cause injury or operating problems difficult to correct. Financial/legal implications exist to some degree.	Errors may result affecting entire department. Consequences affect public image for an extended time period requiring considerable resources to correct. Financial/legal implications are serious.	Errors may result which affect the entire organization. Consequences severely affect organizational efficiency. Public image severely damaged. Impact demands executive action. Extensive Financial/legal implications
1. Clear, detailed and specific instructions given for both one-of-a-kind and repetitious tasks; work is closely controlled through the structured nature of the work, by circumstances in which it is performed, or through review of the supervisor.	0.94 0.98	1.16 1.22 1.28	1.51 1.58 1.66			
2. Continuing or individual assignments. Supervisor specifies limitations, quality and quantity of work expected, deadlines and priorities. There is some freedom allowed in selecting methods to be used, but are limited.	1.03 1.08 1.13	1.33 1.40 1.47	1.73 1.82 1.91			
3. The work is strictly controlled by practices and procedures which are covered by well defined policy; work is performed without direct supervision but is reviewed periodically by the supervisor.	1.18 1.24 1.30	1.53 1.61 1.69	2.00 2.09 2.20	2.59 2.72 2.86	3.37 3.54 3.72	
4. The work is subject to policies, practices, and procedures. Some freedom is allowed in the application of policy or procedure. The supervisor sets the overall objectives and identifies available resources. Employee in consultation with supervisor develops projects and deadlines.		1.76 1.85 1.95	2.29 2.41 2.53	2.98 3.13 3.29	3.88 4.07 4.28	5.04 5.29 5.56
5. Work is performed under managerial direction with the individual determining what, when, and how the work is done. Establishes unit or program goals & objectives			2.64 2.77 2.91	3.43 3.60 3.78	4.46 4.68 4.92	5.80 6.09 6.39
6. These jobs by their very nature and size, are broadly subject to general goals and objectives. Work is performed under broad guidance of policy makers. Much autonomy and freedom to act is essential to job effectiveness.				3.94 4.14 4.35	5.13 5.38 5.65	6.67 7.00

Additional points are awarded for supervisory responsibility and public contacts as a percentage of the points awarded for responsibility:

SUPERVISION: I. Serves as leadworker of one unit, crew, or group.....5% II. Performs as first-line supervisor. Is responsible for quality and quantity. Schedules and assigns work.....10%. III. Supervises more than one group performing similar functions. Has general responsibility for project completion.....15%. IV. Manages a department. Determines priorities. Delegates through subordinate supervisors. Hires & Disciplines.....20%.

PUBLIC CONTACTS: I. recurring routine contacts with the public or workers in other units requiring exchange of factual information or explanation.....10% II. Contacts with people and/or managers regarding routine administrative or technical matters.....20%. III. Contacts with administrators or professionals in developing and soliciting cooperative relationships.....30% IV. Contacts with administrators with significant impact on programs, projects or policies....40%. V. Contacts with legislative, executive or judicial officials affecting the purpose of the organization...50%.

BUDGET: I. Secondary responsibility to implement and monitor the budget of a section or division.....5%. II. Primary responsibility to prepare and administer a budget for more than one section or division, or for a department10%.

Factor III- Difficulty of Work 15%

**JUDGMENT & DECISIONS
REQUIRED**

**COMPLEXITY & VARIETY OF
WORK**

	A	B	C	D	E	F
Little or no judgment or decisionmaking. Decisions limited to routine steps in performing well defined tasks or in determining the speed at which to perform.		Decisions are few and directly related to a well defined process. Requires some judgment in selecting variations in sequence of steps, operations or procedures.	Decisions are frequent but related to a well defined process. Judgment is required to select most suitable procedure from more than one process alternative.	Decisions are varied and based upon practice or policy. Employee required to make interpretative judgments when necessary to deviate from standard methods. Determines use of resources.	Decisions are varied based upon broad principles and guidelines. Judgment required to determine program direction and options for policy implementation.	Makes technical and complex decisions based upon research. Judgments must be made without existing guidelines. Creates policy affecting the entire organization.
1. The work consists of a few tasks or functions that are clear cut and directly related. Action to be taken or responses to be made are readily available. There is little variation in the work.	0.40 0.42	0.50 0.52 0.55				
2. The work consists of duties involving more than one sequence of steps. Variations in the work stem from differences in the source of information, kinds of transactions, entries or other factual situations.	0.44 0.46 0.49	0.57 0.60 0.63	0.74 0.78 0.82			
3. The work consists of various duties involving different processes and methods. Choices to be considered differ with the subject, phase, or issues involving each assignment.	0.51 0.53 0.56	0.66 0.69 0.73	0.86 0.90 0.94	1.11 1.17 1.23		
4. Aspects of the work involve conditions and elements that must be identified and analyzed to discern interrelationships and deviations from standards in a specialty field or discipline. Tasks require development of goals and objectives based upon existing interpretation of established policies, rules and guidelines.		0.76 0.79 0.83	0.98 1.03 1.08	1.28 1.34 1.41	1.66 1.74 1.83	2.16 2.27 2.38
5. The work consists of independent assignments with varying duties which comprise a primary level of responsibility. Factors to be considered involve the assessment of unusual circumstances, variations in approach, incomplete or conflicting data, and incompatible results. The work requires the development and implementation of program options.		0.87 0.91 0.96	1.13 1.19 1.25	1.47 1.54 1.62	1.91 2.01 2.11	2.48 2.61 2.74
6. The work consists of a variety of duties involving a broad range of activities or depth of analysis to develop and implement department or organization-wide goals and policies.				1.69 1.78 1.86	2.20 2.31 2.42	2.86 3.00

Award additional points for stress as a percentage of points awarded for difficulty of work: This sub-factor attempts to recognize the degree of mental or emotional fatigue or stress inherent to the job and sustained through concentration, work pressures or critical incidents (CIS syndrome). Consider the cycle, duration, and intensity sustained. Consider the need to deal with the public over controversial issues, the responsibility for problem resolution and the need to meet time deadlines. **SOME- 5% MODERATE- 10% CONSIDERABLE- 15% CRITICAL INCIDENT-20%**

Factor IV- Work Environment 10%

PHYSICAL EFFORT

WORKING CONDITIONS

	A	B	C	D
Effort is minimal and is exerted only for short, intermitted periods. Effort involves light lifting of tools, objects, and working materials. May involve light pushing, pulling, reaching, bending. Requires normal hearing and visual acuity. Normally performs in seated position. Occasional standing for short durations.				
Effort is exerted occasionally for short periods of time. Strain periodic but not prolonged. Moderate lifting, pushing, pulling, bending. More than normal visual and hearing acuity for precision work. Normally performs in abnormal sitting or standing positions. Moderate Manual dexterity required.				
Effort is exerted regularly for sustained periods of time. Strain may be for frequent or moderate duration. Moderately heavy lifting, pushing, pulling. Considerable crouching, stooping or lying in prone position. Some strain on sight and hearing. Performs in abnormal positions. High Manual dexterity required.				
Effort is prolonged and frequent. Strain may be extended in duration. Effort involves heavy lifting (90 lbs), pushing, pulling with excessive crouching, stooping or lying in prone position. Could involve intense strain on sight and hearing. High manual dexterity be required.				
1. No observable hazards or threat to health or safety. Adequate working conditions with at least minimum environmental conditions to assure the comfort of most workers.	0.60 0.63	0.66 0.69 0.72	0.75 0.79 0.83	0.87 0.91 0.96
2. Minimum hazardous working conditions. Minor threat to health and/or safety. Generally adequate working conditions with minimum environmental conditions to assure comfort. Traveling in an automobile may be a regular part of the job.	0.74 0.78 0.82	0.85 0.89 0.94	0.98 1.03 1.08	1.13 1.18 1.24
3. Occasional exposure to hazardous work conditions (noise, fumes, heights, slippery, vibrations, moving parts, disease etc.). Moderate exposure to dust, grease, temperature changes, noise, inadequate lighting, inclement weather, etc. Periodic conditions which involve chance of injury.	0.96 1.01 1.06	1.11 1.16 1.22	1.27 1.34 1.40	1.47 1.54 1.62
4. Daily exposure to hazardous work conditions. Prolonged and frequent exposure to dust, grease, extreme temperature, or severe outdoor weather conditions. Recurring conditions which involve chance of injury.	1.25 1.32 1.38	1.44 1.51 1.59	1.66 1.74 1.83	1.90 2.00

Hazard Uncertainty: For positions having tasks that place employees in historically life threatening situations (i.e., Fire, Police) add 100% to the base points awarded above for work environment. For positions which require the operation of maintenance or service equipment on city roadways, add 50%. For positions requiring regular and frequent travel, whether local or regional, primarily by automobile, add 25%.

American Fork Point Evaluation



By Rank Order

Job Code	Department	Job Title	Factor I					Factor II				Factor IV		Factor III	Total Pts.	
			Job Knowledge	Years Exper.	Certs, License	Multi Certs.	Annual Recert	Responsibility	Supervision	Public Cont.	Budget	Difficulty Of Work	Stress	Work Environ		Hazard
1000	Executive	City Administrator	7.30	2.92	0.00	0.00	0.00	7.00	1.40	3.50	0.70	3.00	0.45	0.60	0.00	26.87
1200	Fire	Fire Chief	5.52	2.21	0.55	0.00	0.28	5.38	1.08	2.69	0.54	2.31	0.46	0.78	0.19	22.00
1700	Police	Police Chief	5.52	2.21	0.55	0.00	0.28	5.38	1.08	2.69	0.54	2.31	0.46	0.78	0.19	22.00
1800	Public Works	Public Works Director	5.52	2.21	0.00	0.00	0.00	5.38	1.08	2.69	0.54	2.31	0.35	0.78	0.19	21.05
1500	Parks & Recreation	Parks & Recreation Director	5.52	1.66	0.28	0.00	0.00	5.38	1.08	2.15	0.54	2.20	0.33	0.78	0.19	20.11
1010	Executive															18.98
1205	Fire															18.72
1102	Administrative Services/Finance															18.36
1400	Library	Library Director	5.52	1.12	0.55	0.00	0.00	4.68	0.94	1.87	0.47	1.91	0.29	0.60	0.00	18.06
1805	Public Works	City Engineer/Regulatory Compliance Officer	4.25	1.27	0.85	0.21	0.21	4.68	0.70	1.87	0.47	2.01	0.30	0.78	0.19	17.80
1705	Police	Deputy Police Chief	4.80	1.44	0.48	0.00	0.24	4.68	0.70	1.87	0.47	1.54	0.31	0.78	0.19	17.51
1015	Executive	Human Resource Director	4.25	0.85	0.00	0.00	0.00	5.80	0.00	2.32	0.29	2.61	0.39	0.60	0.00	17.10
1600	Planning	Planning Director	5.52	1.66	0.00	0.00	0.00	4.68	0.47	1.87	0.47	1.54	0.23	0.60	0.00	17.05
1210	Fire	Battalion Chief/Fire Marshal	5.26	2.10	0.53	0.26	0.26	3.13	0.47	1.25	0.16	1.54	0.31	1.01	0.51	16.80
1300	Information Technology	IT/Broadband Director	4.25	0.85	0.42	0.21	0.21	4.68	0.70	1.87	0.47	1.54	0.23	0.89	0.00	16.34
1812	Public Works	Engineer/Construction Manager	4.25	1.27	0.85	0.00	0.21	3.94	0.59	1.58	0.39	2.01	0.30	0.66	0.16	16.22

Total job valuation score translates into a market based pay range; the result of performing regression analysis, examining the relationship between the market price tag from a survey sample and the jobs valuation.



American Fork Compensation Study



Proposed Pay Plan

Hourly Pay Rates

Monthly Pay Rates

Annual Pay Rates

	Pay Range				Job Value	Pay Range				Job Value	Pay Range				Range
	Minimum	Midpoint	Maximum	Job Value		Minimum	Midpoint	Maximum	Job Value		Minimum	Midpoint	Maximum		
City Administrator	26.87	\$55.67	\$69.59	\$83.51	26.87	\$9,649	\$12,062	\$14,474	26.87	\$115,794	\$144,742	\$173,691	50.00%		
Police Chief	22.00	\$41.44	\$51.80	\$62.16	22.00	\$7,183	\$8,979	\$10,775	22.00	\$86,199	\$107,749	\$129,299	50.00%		
Fire Chief	22.00	\$41.44	\$51.80	\$62.16	22.00	\$7,183	\$8,979	\$10,775	22.00	\$86,199	\$107,749	\$129,299	50.00%		
Public Works Director	21.05	\$39.14	\$48.93	\$58.71	21.05	\$6,785	\$8,481	\$10,177	21.05	\$81,416	\$101,770	\$122,124	50.00%		
Parks & Recreation Director	20.11	\$36.98	\$46.22	\$55.46	20.11	\$6,409	\$8,012	\$9,614	20.11	\$76,911	\$96,139	\$115,367	50.00%		
Public Relations/Economic Development Director	18.98	\$34.54	\$43.18	\$51.81	18.98	\$5,987	\$7,484	\$8,981	18.98	\$71,845	\$89,807	\$107,768	50.00%		
Assistant Fire Chief	18.72	\$34.00	\$42.50	\$51.00	18.72	\$5,893	\$7,366	\$8,839	18.72	\$70,713	\$88,392	\$106,070	50.00%		
Finance/Budget Officer	18.36	\$33.26	\$41.58	\$49.89	18.36	\$5,765	\$7,207	\$8,648	18.36	\$69,184	\$86,480	\$103,777	50.00%		
Library Director	18.06	\$32.67	\$40.83	\$49.00	18.06	\$5,662	\$7,077	\$8,493	18.06	\$67,943	\$84,929	\$101,915	50.00%		
City Engineer/Regulatory Compliance Officer	17.80	\$32.16	\$40.20	\$48.24	17.80	\$5,575	\$6,968	\$8,362	17.80	\$66,896	\$83,620	\$100,345	50.00%		
Deputy Police Chief	17.51	\$31.60	\$39.51	\$47.41	17.51	\$5,478	\$6,848	\$8,217	17.51	\$65,737	\$82,171	\$98,605	50.00%		
Human Resource Director	17.10	\$30.83	\$38.53	\$46.24	17.10	\$5,343	\$6,679	\$8,015	17.10	\$64,118	\$80,148	\$96,178	50.00%		
Planning Director	17.05	\$30.72	\$38.40	\$46.08	17.05	\$5,325	\$6,656	\$7,987	17.05	\$63,897	\$79,871	\$95,845	50.00%		
Battalion Chief/Fire Marshal	16.80	\$30.26	\$37.83	\$45.39	16.80	\$5,245	\$6,557	\$7,868	16.80	\$62,944	\$78,680	\$94,416	50.00%		
IT/Broadband Director	16.34	\$29.44	\$36.80	\$44.16	16.34	\$5,103	\$6,379	\$7,655	16.34	\$61,242	\$76,552	\$91,863	50.00%		
Police Lieutenant	16.06	\$28.95	\$36.18	\$43.42	16.06	\$5,017	\$6,271	\$7,526	16.06	\$60,206	\$75,258	\$90,309	50.00%		
Chief Building Official	15.46	\$27.90	\$34.88	\$41.86	15.46	\$4,837	\$6,046	\$7,255	15.46	\$58,042	\$72,552	\$87,063	50.00%		
Police Sergeant	14.55	\$26.41	\$33.01	\$39.62	14.55	\$4,578	\$5,723	\$6,867	14.55	\$54,936	\$68,670	\$82,404	50.00%		
Street Superintendent	14.38	\$26.15	\$32.69	\$39.23	14.38	\$4,533	\$5,666	\$6,800	14.38	\$54,398	\$67,998	\$81,597	50.00%		

Bid Tabulation from RFP for Audit Services

Allred Jackson

2023	\$	22,800
2024	\$	24,200
2025	\$	25,600
2026	\$	27,200
2027	\$	28,800
Total	\$	128,600

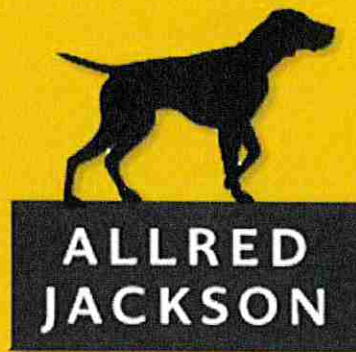
HBME

2023	\$	23,000
2024	\$	24,000
2025	\$	25,500
2026	\$	26,500
2027	\$	28,000
Total	\$	127,000

Larson

2023	\$	26,000
2024	\$	26,900
2025	\$	27,800
2026	\$	28,800
2027	\$	29,800
Total	\$	139,300

*HBME was the low bid over the 5 years. Staff is recommending HBME for annual audit services. Price was not the only factor. After calling references we felt like HBME had experience with auditing Cities with power departments.



Hyrum City

Proposal for Audit Services

June 20, 2023

Firm Contact:

Diana Cannell, CPA, Audit Shareholder
Allred Jackson, PC
50 East 2500 North, Suite 200
North Logan, UT 84341
(P) 435.752.6441
(F) 435.752.6451
dcannell@allredjackson.com
www.allredjackson.com

June 20, 2023

Hyrum City
 Attn: Todd Perkins
 tperkins@hyrumcity.com

Dear Mr. Perkins,

We are pleased to offer this proposal for professional audit services for Hyrum City, Utah.

In business for over 30 years, Allred Jackson has a long-standing history of quality auditing, assurance, and tax preparation services. With offices in Logan and American Fork, our firm serves clients throughout Northern Utah and Southeastern Idaho. We are proud to offer our clients the following key advantages:

- Our firm currently serves several different government entities throughout Utah. Our extensive background allows our firm to offer potential clients experience and knowledge that are second to none.
- We offer our clients a low partner-to-staff ratio, which means that our managers and partners will be actively involved in the entire audit process and easily accessible to the client.
- As members of the BDO Alliance, we are able to offer our clients the convenience and simplicity of working with a local firm backed by the knowledge and resources of one of the largest networks of professional accounting firms in the nation. Our membership in this network allows us to provide our clients with an even broader range of services and offer much more depth and experience in specialized areas.
- Our firm is committed to maintaining a low staff turnover rate in order to provide our clients with more knowledgeable personnel and a more personalized experience.

We are committed to offering our clients an enjoyable and positive experience and place a high value on our relationship with our clients. At Allred Jackson, we understand that each client and engagement are unique, and we are willing to do what it takes to meet the individual needs of each of our clients.

The contact information for our firm and firm representative are as follows:

Allred Jackson, PC
 50 East 2500 North, Suite 200
 North Logan, UT 84341
info@allredjackson.com
 (435) 752-6441

Diana Cannell, *Audit Shareholder*
 50 East 2500 North, Suite 200
 North Logan, UT 84341
dcannell@allredjackson.com
 (435) 770-3299

This proposal is submitted in response to your Request for Proposal for Audit Services. We understand that you are soliciting financial audit services to be performed on all of the funds of Hyrum City for the year ended June 30, 2023 and the succeeding four years in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We affirm our commitment and ability to provide such services in accordance with the standards outlined above.

Diana Cannell, *Audit Shareholder*, and Kody Bland, *Audit Manager*, will be the primary individuals with responsibility for your audit engagement. Diana and Kody have each been involved with the planning

and performance of government entity audits for several years. Please review the attached resumes in Appendix A for more details on their respective experience and backgrounds.

This proposal and the fees outlined herein shall be valid and binding for the audit period ending June 30, 2023 and subsequent four years and will be included as part of any audit engagement contract entered into by Allred Jackson, PC and Hyrum City in relation to the aforementioned period.

I want to assure you that Allred Jackson will be a valuable resource and that we are prepared to help you answer difficult questions, improve control systems, and establish and maintain best practices. We will do all that we can to build and maintain your trust. If you have any questions about this proposal, please don't hesitate to call me at (435) 770-3299 (mobile) or (435)-752-6441 (office). I look forward to hearing from you and discussing our firm's ability to meet your needs.

Very truly yours,

A handwritten signature in black ink that reads "Diana Cannell". The signature is written in a cursive, flowing style.

Diana Cannell, CPA
Audit Shareholder
Allred Jackson, PC

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Firm Profile

Structure and clientele

At Allred Jackson, we understand that there is no substitute for experience, knowledge, and open communication when it comes to meeting such commitments and that is why we employ individuals that are not only highly knowledgeable, but that are also able to communicate effectively.

Allred Jackson currently serves over 50 total assurance clients and over 15 different government entities.

Our staff understands that each client and each engagement present a different set of challenges and needs. We are dedicated to providing individual clients with timely information and advisory services by making ourselves available to our clients and discussing the issues that are important to them.

Although we are a local firm, Allred Jackson is a member of the BDO Alliance USA, a nationwide accounting firm network that provides us with exclusive access to additional specialized personnel and resources.

We understand that as a government entity, Hyrum City (City) must maintain a high level of trust and transparency with both its community and State regulators. Such responsibility naturally extends to the City's financial reporting and accountability. With Allred Jackson as a financial partner, the City can be confident that it will be able to uphold its responsibility of trust through correct financial reporting and compliance.

Location and staff

Allred Jackson maintains locations in both American Fork and Logan. The City would be primarily served by our Logan office, which houses two shareholders, five managers, six senior staff members, six professional staff members, and four support staff members.



Experience the difference of quality and efficiency.



Experience serving municipal entities

Allred Jackson has extensive experience in providing audit and advisory services to governmental entities. In business for over 30 years, Allred Jackson has the experience and knowledge necessary to help governmental clients maintain compliance with ever-changing laws and regulations. Many of our governmental clients are similar in size and nature to the City, making us uniquely qualified to be able to perform audit services for your entity in the most professional and efficient manner possible. We have been engaged with many of our government entity clients for multiple years. Our history and experience have allowed us to develop long-standing professional relationships with a personal touch that most firms fail to achieve. All our staff have a deep understanding of the specialized practice of governmental accounting and are able to assist with special issues and provide direction and assistance with the implementation of new or revised accounting standards.

We also have experience with a wide variety of accounting systems. Some of the client systems we've worked with include Munis, Pelorus, Caselle, QuickBooks, Xero, Accumatica, NetSuite, Sage 500, and more. These systems range from locally hosted editions to cloud-based ERP systems. We employ CAAT (Computer Aided Audit Tools) that allow us to more quickly manipulate and interpret data from a wide variety of sources. We also believe that our background in ERP systems and municipal accounting systems in general gives us a significant head start for understanding your specific ERP solution.

Our audit employees call Cache Valley home. We have a vested interest in our community and the success of our local Utah economy. We love meeting new people in the area and forming relationships that we hope will last a lifetime. We believe that it is possible to be professional and still be friendly.



*When you want it done right, you can **count on us.***



Audit Approach

Audit procedures

An audit is intended to obtain reasonable assurance that financial information reported by an entity is correctly reported in accordance with accounting principles generally accepted in the United States of America. Our audit approach focuses on developing an understanding of your organization and how it functions. This focus allows us to be more efficient in our use of resources and audit testing and makes the audit process less disruptive to your daily operations.

The key phases of our audit of the City are as follows:

Phase 1 – Planning

The first step of the audit involves meeting with City management to determine the lines of communication and the individuals responsible for analytical and audit test inquiries. Single audit requirements will also be evaluated. As a result of this meeting, risks and concerns identified by management will be considered and a preliminary schedule will be developed and communicated by the Audit Shareholder.

During this phase, we will request that you fill out an internal control narrative document that details City procedures and controls for several key audit areas. We will also ask for the minutes and request interviews with key personnel, as needed. This phase is expected to be performed in August 2023.

Phase 2 – Risk Assessment

The second phase of the audit will include an analysis of the various risks identified during planning. This analysis will consider the following types of risks:

- Business environment
- Susceptibility to fraud or misstatement
- Internal controls



We will analyze each of these risks based on the information collected during the planning phase of the audit and make follow-up inquiries, as necessary.

After we have developed an understanding of the risk environment of the City, we will develop a materiality threshold and plan our audit testing procedures to specifically address each risk area identified. We will select the single audit major programs that will require additional testing and documentation. This approach allows us to focus our resources more efficiently by adding emphasis to the audit procedures of those areas we deem to be higher risk. This phase is expected to be performed in September 2023 with the City providing the preliminary trial balance.

Phase 3 – Fieldwork

Fieldwork is a major part of the audit process and involves both substantive testing and analytical review. This portion of the audit will require City personnel to produce documentation supporting certain transactions and financial statement assertions. If possible, we will select certain asset, liability, and/or revenue accounts for confirmation during the planning phase of the audit and will request that your staff prepare such confirmations utilizing templates we will provide. Confirming balances with third parties can often save clients time in the fieldwork process by reducing the amount of testing required. If we identify any potential misstatements during this phase, we will discuss such misstatements with management and attempt to resolve or conduct further testing to gain the necessary assurance regarding the assertion in question. We expect to perform field work in September/October 2023. All support work papers would be prepared by the City prior to Allred Jackson beginning fieldwork.

As an integral part of our audit process, we will evaluate your internal controls and review significant accounting policies. These critical steps allow us to offer insightful recommendations aimed at improving internal control procedures and increasing transparency in financial reporting.



Phase 4 – Review and Report Drafting

To ensure a quality audit process, all reports and testing performed will be carefully reviewed by the audit shareholder prior to drafting the audit report. If determined necessary, the audit shareholder will further challenge the procedures performed to ensure that appropriate assurance has been acquired. Following the review, the audit opinion reports will be prepared and submitted, in draft form, along with the financial statements to management of the City for final review. The Audit Shareholder will work closely with management to resolve any disagreements or conflicts that may arise during this time. We expect to complete this by October/November 2023.

Phase 5 – Report Issuance and Presentation

Upon the approval of City management, the audit report and all other required reports will be finalized by the Audit Shareholder. Required reports will then be issued in both electronic (PDF) format and hardcopy form, as needed. A letter to management will also be presented to management detailing any findings and recommendations encountered during the audit. The Audit Shareholder will also present the final audit report before the Council at the November/December Board meeting.

Ongoing support

All members of the audit team will be available throughout the year to answer any questions from City management. At Allred Jackson, we keep abreast of current and future changes in GASB regulations and the requirements set forth by the State Auditor's Office and inform our clients of such changes in advance of the audit.



Professional Fees

Our goal is to provide you with high-quality and efficient services at reasonable rates. Our fees are based on the estimated number of hours and associated rates of each professional dedicated to your engagement. The following is our "not to exceed" fee schedule:

2023 Audit Fee Schedule			
	Estimated Hours	Billing Rate	Billable Amount
Audit Shareholder	20	\$380	\$7,600
Audit Manager	40	\$205	8,200
Audit Senior	40	\$170	6,800
Audit Staff	60	\$100	6,000
		Subtotal	28,600
		Less 20% Discount	(5,720)
		Total 2023	\$22,880

A multi-year contract for the years ended June 30, 2024 - 2027 is available with an approximate six percent annual fee increase for each consecutive year, with the hours stated above remaining the same (2024 \$24,200; 2025 \$25,600; 2026 \$27,200; 2027 \$28,800).

The fees noted above include all direct and indirect costs, including out-of-pocket expenses and are based on the following basic assumptions:

- Requested support will be readily offered City personnel both prior to and during fieldwork.
- Financial and accounting records will be in satisfactory condition.

Any non-audit services will be billed on an hourly basis at the below rates:

	Standard Hourly Rate	Discounted Hourly for Local Government Entity
Audit Shareholder	\$380	\$304
Audit Manager	\$205	\$164
Audit Senior	\$170	\$136
Audit Staff	\$100	\$80



Client References

At Allred Jackson, our clients always come first. We want our clients to be satisfied with our service and the product they receive. We encourage you to contact the following governmental entity clients regarding the financial audit services we have provided to them in the past.

- **Cache County School District – Jared Black, Business Administrator**
84 East 2400 North
North Logan, UT 84341
(435) 752-3925
Jared.black@ccsdut.org
- **Smithfield City – Justin Lewis, Recorder**
96 South Main
Smithfield City, UT 84335
(435) 792-7990
jlewis@smithfieldcity.org
- **Hyde Park City – Donja Wright, Recorder**
113 East Center Street
Hyde Park, UT 84318
(435) 563-6507
donja.w@hydeparkcity.org
- **Wellsville City – Scott Wells, Recorder**
75 East Main
PO Box 6
Wellsville City, UT 84339
(435) 245-3686
swells@wellsvillecity.com



Summary

We make the satisfaction of our clients our primary focus. Our years of serving governmental entities throughout the area have given us the experience and knowledge to be able to handle your engagement in the most efficient and professional manner. We offer our clients a more approachable lead staff, giving our clients greater ability to get in touch with knowledgeable individuals with experience in governmental reporting and compliance requirements.

We love working with our governmental clients simply because that is where a large part of our expertise lies. We pride ourselves on being able to assist you in maintaining transparency and accountability with the public and other regulating agencies.

Allred Jackson is the only firm in Cache Valley to provide the personalized service of a local firm with the depth of resources usually only experienced with regional and national firms. As a BDO Alliance member firm, we are able to provide more insight and experience to address specialized governmental issues.

As your audit partner, Allred Jackson is committed to meeting all of your audit and advisory needs.



*Our audit team will work hard to **gain your trust** and establish your confidence in our firm.*



Additional Information

Licensing, insurance, and independence

Allred Jackson, PC affirms that it is licensed as a certified public accounting firm in the State of Utah and holds all required professional liability insurance policies. Allred Jackson abides by the standards of independence defined by the American Institute of Certified Public Accountants' Code of Professional Conduct and Section 3 of *Government Auditing Standards*, as published by the U.S. Government Accountability Office. Allred Jackson affirms that it is independent of the City as defined by these standards and regulations.

Continuing professional education

All our audit professionals maintain state, AICPA, and yellow book standards for continuing professional education. Each year our audit professionals attend state and local government conferences sponsored by the Utah State Auditor's Office, the UACPA, and the AICPA.

Non-discrimination

Allred Jackson P.C. does not discriminate against any individual because of race, religion, sex, color, age, handicap, or national origin, and these shall not be factors in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

Peer review

As a member of the Governmental Audit Quality Center, our firm participates in the AICPA peer review program. Under this program, our system of quality control is subject to review by an outside team of certified public accountants approved by the state administering entity. In our latest peer review report dated December 22, 2020, our system of quality control and accounting and auditing practices was found to be in compliance with AICPA professional standards. Allred Jackson always includes our government audits as part of the internal inspection and peer reviews. A copy of our most recent peer review report is included as *Appendix B* of this proposal.

State compliance

Allred Jackson received a designation of "PASS" on our most recent review performed by the Utah State Auditor's Office.



Feel confident as you navigate the road ahead with an experienced team of governmental specialists.



Appendix A: Engagement Team Biographies



Diana S. Cannell, CPA

Audit Shareholder

Summary of Experience

While attending Utah State University, and after graduation, Diana was an accountant for the Department of Biological and Irrigation Engineering at USU where she was responsible for tracking and reporting on over 40 different fund accounts. After graduation, Diana joined Arthur Andersen, LLP in Houston, Texas where she was involved in auditing nonprofit, real estate, manufacturing and distribution, and partnership-type entities. Diana joined Allred Jackson in May of 1996 and later became the primary audit shareholder taking responsibility for the oversight and direction of all the firm's audit functions. Diana has been performing audits of government entities for over 25 years and is well versed in governmental accounting practices and reporting.

Diana directs all audit engagements and is responsible for planning, oversight, and review of audit processes. Diana also assists clients in drafting financial statements for some of the firm's municipal audit clients.

Professional Licenses and Affiliations

- Certified Public Accountant
- American Institute of Certified Public Accountants

Education

- Bachelor of Science Degree in Accounting, Utah State University, Logan, Utah
- Master of Business Administration, Utah State University, Logan, Utah

Personal

Diana enjoys participating in activities with her family such as camping, fishing, hiking and traveling the world. Some of her favorite places to visit include Iceland, New Zealand, Patagonia, Azores, Thailand, Cambodia, Italy, Slovenia, Turkey, Peru, Ecuador, Chile, Vietnam, Africa, and Argentina.



Kody Bland, CPA

Audit Manager

Summary of Experience

While attending Utah State University, Kody worked for Goldenwest Credit Union. As a Member Engagement Specialist, he assisted members with various financial needs such as bank transactions and loan applications. Kody completed an internship with Allred Jackson, was hired as a full-time member of the audit staff and was later promoted to the position of Audit Manager. Kody is currently involved in auditing various nonprofit, for-profit, and government entities.

Kody has been involved in governmental and not-for-profit auditing for seven years and has also performed several agreed-upon procedures for local government entities. He is involved in audit planning, fieldwork, and financial drafting assistance.

Professional Licenses and Affiliations

- Certified Public Accountant

Education

- Bachelor of Science Degree in Accounting, Utah State University, Logan, Utah
- Master of Accountancy, Utah State University, Logan, Utah

Personal

Kody enjoys spending time with his wife, Myra. They can often be found cheering on their siblings during various sporting events such as ultimate frisbee and lacrosse. They enjoy playing sports as well, and frequently play pickleball, disk golf, or volleyball. In the summer they like to go camping and hiking with friends and family. They also enjoy relaxing while playing board games or watching Netflix.



MaryKay Carter

Audit Senior

Summary of Experience

While attending Utah State University, MaryKay worked for Space Dynamics Lab (SDL) as a C/SSR (Cost/Schedule Status Report) Specialist coordinating cost vs. status progress and reporting for multiple space projects. After receiving her MBA, MaryKay was promoted to the position of Asset Manager overseeing and auditing equipment inventories for the lab. Before joining Allred Jackson, MaryKay worked as a Premium Auditor and Reviewer for worker's compensation and general liability policies.

MaryKay joined the audit team at Allred Jackson in 2017 and is involved in both profit, not-for-profit, and governmental auditing, as well as agreed-upon procedures and state compliance testing for local government entities. She is involved in audit planning, fieldwork and financial statement proofing.

Education

- Bachelor of Science Degree in Finance, Utah State University, Logan, Utah
- Master of Business Administration, Utah State University, Logan, Utah

Personal

MaryKay loves activities and games with her family, going on adventures with her grandchildren, camping, hiking, scuba diving, riding her E-bike, scrapbooking, travelling the world and working with numbers.



Appendix B: Peer Review Report



Poulsen VanLeuven & Catmull PA

Certified Public Accountants

Members of the American Institute of CPA's
and the Idaho Society of CPA's
Jeffrey D. Poulsen, CPA
Darren B. VanLeuven, CPA
Jacob H. Catmull, CPA

Report on the Firm's System of Quality Control

December 22, 2020

To the Owners of
Allred Jackson, PC
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Allred Jackson, PC (the firm) in effect for the year ended June 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Allred Jackson, PC in effect for the year ended June 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Allred Jackson, PC has received a peer review rating of *pass*.

Poulsen, VanLeuven & Catmull
Poulsen, VanLeuven & Catmull P.A.

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • www.pvccpas.com



HYRUM CITY, UTAH

Request For Proposal

**INDEPENDENT FINANCIAL
AUDITING SERVICES**

JUNE 30, 2023 – JUNE 30, 2027



COMMITTED. EXPERIENCED. TRUSTED.

HBME, LLC
559 West 500 South
Bountiful, UT 84010
(801) 296-0200

Contact Person – Aaron R. Hixson, CPA
Email Address: aaron@hbme.com
www.hbme.com

June 21, 2023

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COMMITTED. EXPERIENCED. TRUSTED.

MICHAEL L. SMITH, CPA
 JASON L. TANNER, CPA
 ROBERT D. WOOD, CPA
 AARON R. HIXSON, CPA
 TED C. GARDINER, CPA
 JEFFREY B. MILES, CPA
 JESSE S. MALMROSE, EA

SHAWN F. MARTIN, CPA
 MONTANA T. HADLEY, CPA
 NATHAN E. ERICKSON, EA

FOUNDERS

E. LYNN HANSEN, CPA
 CLARKE R. BRADSHAW, CPA
 GARY E. MALMROSE, CPA
 EDWIN L. ERICKSON, CPA

June 21, 2023

Hyrum City
 60 West Main Street
 Hyrum City, UT 84319

To Whom It May Concern:

Thank you for inviting us to submit a proposal to provide professional auditing services to Hyrum City, Utah (the City). We appreciate the information you sent to us and the time your staff spent explaining your current needs. You will continue to be an especially important client to our firm. The services we provide for you will receive our highest priority. We believe we have the means to provide a quality audit with vital knowledge and superior staffing to meet your needs.

We would be very pleased to serve as your independent accounting firm, and we hope that our proposal conveys our desire and qualifications to fulfill your current and future professional needs.

You will benefit from our services in the following ways:

- **EXPERIENCED PROFESSIONALS:** Seven of our professionals are partners and five are managers, out of a total of 26 personnel. At HBME, LLC, our partners and managers work closely with clients. As a result, you will have our personal attention whenever needed. We also will give you the continuity of service you expect.
- **MUNICIPAL GOVERNMENT AUDIT EXPERIENCE:** Collectively and individually, our audit team has many years' experience in performing and managing governmental entity audits, including OMB Subpart F Single Audits and Utah State Compliance Audits. Some of our other current clients similar to Hyrum City include: Riverton City, Pleasant Grove City, Taylorsville City, Draper City, and Bluffdale City.
- **TIMELINESS:** We will meet your deadlines. Our professionals are trained to anticipate, identify, and respond to your needs in a timely manner. We will work closely with your management team to optimize our audit services to your needs. We believe in clear, up-front, and open communication with no surprises. We understand and will comply with the schedules and scope for the audit, as outlined in your Request for Proposal, and will perform all work within the time frames outlined.

- FEES: We can provide you with timely, high-quality professional work at a reasonable fee. We have proposed fees that reflect our sensitivity to the budget constraints the City is facing. The fee for the audit includes routine phone calls and meetings during the year. Prior to performing any specialized services, we will discuss an estimate of the fee and obtain your approval before commencing work on special projects. The choice of services is always yours, and you always have control over fees.

These key benefits will become a reality as we work closely with you. We hope we have given you some additional insight into the way HBME, LLC professionals serve our clients.

We look forward to serving you.

Sincerely,



Aaron R. Hixson, CPA
Partner

Proposal to Serve Hyrum City

PROFILE OF HBME, LLC

BACKGROUND OF FIRM

HBME, LLC was formed in April 1980 and is a local firm located in Bountiful, Utah. The firm currently has seven partners with a total of twenty-six employees. We have tailored our practice to serve local governments and small-to-medium size organizations. We work hard to keep current with our clients' needs and make sure their organizational plans become reality.

Our CPA practice is very much a firm; not just practitioners sharing office space. Each professional has an area of specific emphasis; therefore, giving clients the benefits of experts in areas of service. The composition of our staff is as follows:

Partners	7
Managers	5
Seniors	5
Associates	6
Administrative	<u>3</u>
Total	<u>26</u>

We are unique in our approach to client service. Our partners and managers work directly with each engagement and function as in-charge accountants, rather than merely reviewing the final product. As a result, your engagement is conducted by professionals with many years' experiences, rather than recent college graduates. At HBME, seven professionals are full-time auditors, including our managing partner. Each of the auditors has extensive governmental auditing experience, ranging from 1 to 38 years. We also have other professional staff who participate in audit engagements, as needed. We will also use administrative staff to assist the audit team, as applicable.

STAFF CONTINUITY

We take pride in the low amount of staff turnover our firm has experienced over the years. During the past five years, we have had one employee leave our firm. We understand the importance our clients place on continuity of service and commit to you that the partners, managers and staff assigned to your engagement will not be reassigned to other clients.

COMPUTER AUDITING AND OTHER SOFTWARE CAPABILITIES

All our personnel have significant computer experience. We have experience in using various audit software packages of local governments, including Caselle, Tyler Technology, PeopleSoft, and many others. We have also assisted various governmental clients in general ledger and ERP software transitions. We recognize the many complexities of this significant change, especially relating to the external reporting process, and believe our staff can help ease the stresses as they relate to the audit.

PROFESSIONAL LICENSES

We affirm that HBME (a Limited Liability Corporation) is properly licensed to practice as certified public accountants in the State of Utah.

Proposal to Serve Hyrum City**PROFILE OF HBME, LLC**

INDEPENDENCE

We affirm that HBME personnel are independent in relation to the City, as defined by the American Institute of Certified Public Accountants and by the *Government Auditing Standards*, 2018 revision, published by the U.S. General Accounting Office. Furthermore, HBME has not engaged in any professional relationships involving the City for the past five years.

CONTINUING EDUCATION AND QUALITY REVIEW

All partners and professional staff of HBME receive a minimum of 80 hours of continuing education every two years. All personnel who will be assigned to the City's engagement have received specialized governmental accounting and auditing training, including requirements with OMB Subpart F of the Uniform Grant Guidance. We affirm that HBME meets the continuing education requirements contained in *Government Auditing Standards*, 2018 revision, published by the U.S. General Accounting Office.

As a member of the AICPA Private Companies Practice Section, we are required to undergo a peer review every three years. We successfully completed our last peer review in January 2022 and received a Pass rating. A copy of our last peer review report and letter of comments is included at page 22, as required by *Government Auditing Standards*, 2018 revision. We affirm that we comply with the quality control review requirements in *Government Auditing Standards*, 2018 revision.

LIABILITY INSURANCE

We affirm that HBME carries professional liability insurance at or above the required limits in the City's Request for Proposal.

AFFIRMATIVE ACTION

We also state that during the audit, those employees associated with HBME will not discriminate against any employee who is employed in the work covered by the contract, or against any applicant for such employment because of race, religion, sex, color, age, handicap, or national origin. In addition, these items will not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion or separation.

Proposal to Serve Hyrum City**KEY AUDIT TEAM MEMBERS**

ENGAGEMENT TEAM

A key element in your selection of a public accounting firm is the people you will work with on the engagement. HBME, LLC professionals have served organizations such as yours throughout their careers. They understand your needs and are highly motivated to help you make your organization even more successful. Shown below are brief descriptions of the responsibilities of those who will be serving you on-site. Their resumes are further detailed on the following pages.

Aaron R. Hixson, CPA, Partner, in charge of Accounting & Auditing Services, will be responsible for coordinating and performing all audit services provided, and for the review of all reports. He will help coordinate the drafting of the financial statements and all applicable reports and the coordination of any Single Audit services. He will also be closely involved in any special services requested.

Robert D. Wood, CPA, Partner, will be responsible for the final review of all reports to ensure they comply with standards and are properly presented. He will also assist with any technical issues.

Warren P. Anderson, CPA, Senior, will assist with the performance of audit fieldwork.

Ronil P. Chand, Associate, will assist with the performance of audit fieldwork.

Proposal to Serve Hyrum City

KEY AUDIT TEAM MEMBERS

**AARON R. HIXSON, CPA
Audit Partner
HBME, LLC**

Mr. Hixson has been in auditing for over 20 years. He has had extensive experience with a variety of governmental audit and attestation engagements for Kaysville City, Clearfield City, Riverton City, Provo City, Logan City, Pleasant Grove City, and Provo City School District. He specializes in supervising, planning, and conducting financial and compliance audits of several cities, special districts, and school districts.

Mr. Hixson is very proficient in IT matters and is charged with all the software used during fieldwork, including specialized auditing tools.

PROFESSIONAL EXPERIENCE:

2007 - Present HBME, LLC (formerly Hansen, Bradshaw, Malmrose & Erickson, P.C.)
2004 - 2007 Eide Bailly LLP (Boise, ID office)
2002 -- 2004 Ernst & Young LLP (Seattle, WA office)

INDUSTRY EXPERIENCE:

City governments Colleges and universities
School Districts County governments
Special Districts Non-profit organizations

SPECIALIZED TRAINING:

Utah State Auditor's Office Local Government Annual Updates
GFOA Advanced Governmental Accounting Seminar
Utah Government Finance Officers Conference

ACADEMIC EXPERIENCE:

MBA University of Utah
B.S. - Accounting Brigham Young University

OTHER:

Member Utah Association of Certified Public Accountants
Member American Institute of Certified Public Accountants
Member Utah Government Finance Officers Association

Proposal to Serve Hyrum City

KEY AUDIT TEAM MEMBERS

**ROBERT D. WOOD, CPA
Audit Partner
HBME, LLC**

Mr. Wood has been practicing as a Certified Public Accountant for over 22 years. He has had significant experience with several cities, and other government entities, including Layton City, Draper City, Riverton City, Murray City, Provo City, Taylorville City, Springville City, Kaysville City, Holladay City, Midvale City, Herriman, City, and others. He worked at the Utah State Auditor's Office for over 5 years, working on audits of various State agencies and State universities and colleges. He currently supervises managers and staff during all phases of audit engagements for private businesses, nonprofit organizations, and governmental entities.

Mr. Wood is responsible for audit and review engagements performed by the firm. He also has assisted several Cities and Counties in Utah with their initial conversion to GASB 34 compliant financial statements.

PROFESSIONAL EXPERIENCE:

2005 - Present	HBME, LLC (formerly Hansen, Bradshaw, Malmrose & Erickson, P.C.)
2000 - 2005	Utah State Auditor's Office

INDUSTRY EXPERIENCE:

City and County governments	Professional service companies
Special districts	Manufacturing
Colleges and Universities	Wholesale and retail companies
State government	Construction
Nonprofit organizations	

SPECIALIZED TRAINING:

GFOA Advanced Governmental Accounting Seminar
Utah Association of CPAs State and Local Government Update Conferences
Utah Government Finance Officers Association Conference
Local Office Governmental Accounting and Auditing Training
Utah State Auditor's Office Local Government Annual Updates

ACADEMIC EXPERIENCE:

B.S.	Weber State University
MACC - Audit	Weber State University

OTHER:

Member	Utah Association of Government Finance Officers
Member	American Institute of CPAs
Member	Utah Association of CPAs
Member	Government Finance Officers Association

Proposal to Serve Hyrum City

KEY AUDIT TEAM MEMBERS

WARREN P. ANDERSON, CPA
Audit Senior
HBME, LLC

Mr. Anderson has experience in public accounting for five years and as a Staff Accountant in industry for one year. His responsibilities include performance of audits for counties, cities, nonprofit, and other organizations, including Layton City, Kaysville City, Springville City, White City Water Improvement District, Kearns Improvement District, Murray City, Morgan County, Provo City, Pleasant Grove City, Draper City, Bluffdale City, and more.

PROFESSIONAL EXPERIENCE:

2020 – Present	HBME, LLC
2019 – 2020	Western States Lodging and Management, Staff Accountant
2018 – 2019	WSRP, LLC, Tax Associate
2016 – 2018	CBIZ MHM, LLC, Tax Associate

INDUSTRY EXPERIENCE:

- Nonprofit organizations
- City governments
- County governments
- Small to medium-sized companies

ACADEMIC EXPERIENCE:

MAcc	University of Utah
B.S. - Accounting	Dixie State University

OTHER:

Member	American Institute of Certified Public Accountants
Member	Utah Association of Certified Public Accountants

Proposal to Serve Hyrum City

KEY AUDIT TEAM MEMBERS

RONIL P. CHAND
Audit Associate
HBME, LLC

Mr. Chand holds a Master’s Degree in Accounting and has experience in public accounting for two years. He is currently working on achieving his CPA License. His responsibilities include performance of audits for counties, cities, nonprofit, and other organizations, including Layton City, Kaysville City, Oquirrh Recreation and Parks District, White City Water Improvement District, Kearns Improvement District, Clearfield City, Morgan County, Holladay City, Ogden City, Riverton City, Bluffdale City, and more.

PROFESSIONAL EXPERIENCE:

2022 – Present HBME, LLC
2021 – 2022 Sadler, Gibb & Associates, Audit Associate

INDUSTRY EXPERIENCE:

Nonprofit organizations
City governments
County governments
Small to medium-sized companies

ACADEMIC EXPERIENCE:

M.Acc Utah Valley University
B.S. - Accounting Brigham Young University - Hawaii

OTHER:

Member American Institute of Certified Public Accountants
Member Utah Association of Certified Public Accountants

Proposal to Serve Hyrum City

SIMILAR ENGAGEMENTS AND LARGEST GOVERNMENT CLIENTS

We have significant experience with government entities, including financial and Uniform Guidance (Single Audit) compliance audits.

Similar Engagements with Other Governmental Entities

HBME has been engaged to perform the year-end financial audit services for the following Utah municipalities and other governmental entities through and for the year ended June 30, 2022, and December 31, 2022. The completion date for all the clients listed was within the six-month time frame, as required by Utah State Law. All required submissions were on time. See contact information in the *references* section.

Client	Scope of Engagement*	Years Served	Service Through Date	Engagement Partner	Engagement Manager
<u>Municipalities</u>					
Kaysville City	Financial Audit	8 years	6/30/2022	Aaron Hixson	Aaron Hixson
Ogden City	Financial Audit	2 years	6/30/2022	Aaron Hixson	Jeff Miles
Pleasant Grove City	Financial Audit	5 years	6/30/2022	Aaron Hixson	Shawn Martin
Provo City School District	Financial Audit	8 years	6/30/2022	Aaron Hixson	Shawn Martin
Riverton City	Financial Audit	10 years	6/30/2022	Aaron Hixson	Shawn Martin
<u>Local Districts</u>					
Unifed Police Department	Financial Audit	3 years	6/30/2022	Aaron Hixson	Shawn Martin
White City Water Improvement District	Financial Audit	14 years	12/31/2022	Jeff Miles	Jeff Miles

* Financial audit services include Uniform Guidance (Single Audit) and Utah State Compliance requirements

GFOA Certificate of Achievement Experience

Many of the clients listed above prepare an Annual Comprehensive Financial Report (ACFR) and submit their financial statements for GFOA certification annually. These entities have successfully been awarded and received the GFOA Certificate of Achievement for Excellence in Financial Reporting for each of the years for which we have been engaged to provide their audit services. HBME assists these clients in ensuring the submitted statements are of the highest possible quality and comply with certificate of achievement requirements.

Proposal to Serve Hyrum City

SPECIFIC AUDIT APPROACH

At HBME, LLC, we promise you a better overall experience. While we recognize that multiple firms can accomplish the objectives of an audit, HBME appreciates that every situation and every organization is different, and we tailor our approach based on the needs of each governmental client.

Sampling

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our audit of basic financial statements, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital assets additions, expenditures, subsequent disbursements, and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during audit planning or during fieldwork. We will select the appropriate sample size to support our conclusions in compliance with laws, regulations, and auditing standards.

We will use confirmations in the areas of cash and investments, debt, state retirement systems, and other areas deemed necessary.

We will perform tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. We will assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.

We will combine compliance tests of laws and regulations that involve the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures.

Our audit will meet all federal and state requirements, as applicable. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

Software

HBME staff utilize progressive and effective software to streamline the audit process and make it as efficient as possible. The major software products we utilize include:

- **CCH Prosystem Engagement** - Software to facilitate the preparation of audit adjustments and financial statements in a paperless format.
- **Microsoft Excel** - Software to prepare audit workpapers and schedules.
- **Microsoft Word** - Software to generate audit memos, audit correspondence and audit workpapers.
- **CCH Accounting Research Manager** - Internet access of all accounting and auditing standards. Areas include GASB, FASB, AICPA, and other resource material. We can access this material at any given time and can provide a quick response to any technical questions you may have.

Proposal to Serve Hyrum City

SPECIFIC AUDIT APPROACH

Using our Electronic Data Processing (EDP) software, our audit approach delivers an effective and efficient use of time. We have found that we can achieve this objective by obtaining various reports from the EDP system. During the planning phase, we will review your EDP software to determine control features. Our audit procedures will test these features. We will also meet with your information technology staff to identify the ability of your EDP system to generate reports and information, which we can use throughout the audit to supplement or replace other audit procedures. Potential data to be downloaded from the City's server includes trial balances, disbursement ledgers, and payroll ledgers.

Analytical Procedures

HBME will apply analytical procedures throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will be applied to assist in planning the nature, timing, and extent of other procedures. They will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. These procedures include, but are not limited to, the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

Audit Hour Estimates

Providing our clients with effective and efficient audits services is very important to us. We recognize the importance of ensuring our audit team is assigned to each audit area, based on our risk-based approach. The estimated hours, by staff level, is determined by the partner and managers during the planning phase and is monitored throughout all phases of the audit engagement. Refer to these estimates in the section *Proposed Audit Fees*.

Proposal to Serve Hyrum City

SPECIFIC AUDIT APPROACH

Internal Controls Approach

The approach we will take to gain an understanding of your internal controls includes:

- Interview City personnel
- Review organizational charts, accounting and procedure manuals and programs
- Complete internal control questionnaires
- Write-up system narratives
- Evaluate items selected for testing
- Review controls over financial information systems

In addition, our engagement approach is based on two key assumptions:

- Observations we believe will help the City achieve its objectives will be shared. We will also be pleased to respond to inquiries you may have about financial or other business matters.
- The assistance to be provided by your personnel, including the preparation of schedules and analyses of accounts, will be discussed with the Finance Department. The timely completion of this work will assist us in performing our work efficiently.

Compliance with Laws and Regulations

During the planning process, we will discuss with the City's management and personnel the laws and regulations to which the City is subject. The object of our discussion will be to determine those laws and regulations that could have a material impact on the financial statements. Pertinent to our discussion will be our knowledge of such laws and regulations, and our knowledge of *Government Auditing Standards*. We are aware of the applicable requirements and consider them when determining the necessary audit procedures for the City.

Audit Strategy

HBME's strategy for approaching the audit is to deliver value by remaining true to practices that have worked well for our clients in the past:

- Hire only talented individuals with a passion for client care.
- Treat our employees right and provide educational and professional advancement opportunities to minimize turnover.
- Assign highly qualified professionals with government experience.
- Maintain stability on audit teams from year to year to enhance our relationship with our clients, make the best use of their time, and deliver consistent service.

These core practices are often cited by our clients as the reasons they chose to be and remain as HBME clients.

Proposal to Serve Hyrum City

SPECIFIC AUDIT APPROACH

Client Responsibilities

The following represents the type of information we request during the audit process:

- Reconciliations of detailed subsidiary ledgers to the general ledger
- Analysis of account balances
- Provide documentation to support balances and transactions
- Preparation of confirmations and internal control and other questionnaires
- Prepare (or assist with) the financial statements

Audit Objectives

The primary objective of our audit procedures is to enable us to issue opinions on the City's financial statements.

- A. Our audit procedures are conducted in accordance with auditing standards generally accepted in the United States of American and *Government Auditing Standards* and will include tests of accounting records and other procedures considered necessary to enable the expression of such an opinion.
- B. Our audit procedures are designed to obtain reasonable assurance about whether the financial statements are free of material misstatement using accounting principles generally accepted in the United States of America.
- C. The audit procedures include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit procedures also include discussions with management, an assessment of the quality of the accounting principles used and significant estimates made, as well as evaluating the overall consistency of the financial statements and related disclosures.
- D. The audit procedures also include, when required, testing compliance with the Uniform Guidance and other federal grant requirements. We will obtain evidence supporting the related revenues and expenditures, and disclosures in the financial statements.

Management Letter Reporting and Communications

There are many ways to say the same thing. We understand that our job is to communicate information to you, regardless of its nature. To build a better client experience, we focus on employing communication styles that are collaborative rather than combative. By keeping our communication positive, friendly and open, we believe we can create positive discussions with our clients.

As we identify issues during the audit, we focus on communicating information as early as possible, which results in concluding the audits without springing surprises on our clients at the end of the process. By keeping the lines of communication open and properly planning the audit, we are able to keep the process moving in an efficient manner.

Proposal to Serve Hyrum City**SPECIFIC AUDIT APPROACH**

Planning

During this phase, we determine the timing of the various procedures, complete logistical arrangements, arrange for assistance to be provided by personnel from the City, and prepare the audit work programs. We believe the planning component is important to the process as it helps properly address changes and concerns prior to commencement of the audit field work. For this reason, we spend a significant amount of our time in the planning phase. We will also complete a risk analysis, develop a better understanding of the City, perform preliminary review procedures, and assess fraud risk factors in accordance with accounting standards. In addition, we will perform selected compliance testing and fraud risk documentation.

The following outline summarizes the elements of the planning phase:

1. Assess Risk
 - a. The partners and managers review and identify estimates to determine areas of risk in relation to the financial statements.
 - b. Management override of internal control can significantly impact the financial reporting process. We consider this in our planning and timing of procedures for the City.
2. Identify Issues
 - a. During the planning phase, we will also have pre-engagement planning discussions with the City's management to discuss accounting issues, changes in the financial statements, and other issues affecting the audit process.
 - b. Our audit team will review interim financial statements. This review provides us with information necessary to help plan our audit and develop questions.

3. Document Systems

Through discussions held with personnel from the City and the completion of various questionnaires, we will develop an understanding of your financial reporting process and internal controls. We reassess the procedures and controls annually and appropriately plan the audit to address any concerns. We address any concerns identified in connection with this review in our letter of comments to the City Council.

4. Consideration of Fraud

Auditors have a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. HBME's audit approach has historically addressed many of these issues in accordance with our internal policies. The recent changes have primarily required us to change our documentation policies regarding fraud risk factors and our response to those factors.

5. Tailor Audit Approach

After considering the above factors, we design audit procedures to address changes and difficult areas. Examples include using data extraction software to analyze various accounts and transactions.

Proposal to Serve Hyrum City**SPECIFIC AUDIT APPROACH**

Preparing/Internal Control

During this phase, we will review the internal control systems for the City and review Council minutes. We will also review agreements entered during the current year. In addition, we will perform some preliminary substantive procedures.

The following outline summarizes the elements of the preparing phase:

1. Communicate Expectations

We will set audit fieldwork time frames for both interim and year-end testing. We will communicate regularly with City personnel and audit committee members, if applicable, throughout the audit process. We will also set report delivery times for both drafts and final copies of the financial statements and letter to the City Council and Administration.

2. Conduct Preliminary Analytical Review

Our audit team will review interim financial statements to identify significant or unusual variances from the prior year and from the budget. This information will be used to formulate expectations and will also be used in the fraud risk analysis.

3. Tailor Data and Schedule Requests

We will coordinate information requests and timing of our onsite work with management and make arrangements to meet with personnel from the City involved in the audit.

4. Select Samples and Set Scopes

We will begin making sample selections from preliminary financial information to distribute time requirements of personnel from the City during the audit process.

Conducting/Fieldwork

This phase of the audit includes the primary portion of the substantive testing of the financial statements. This testing includes confirming certain accounts and transactions, vouching selected transactions to source documents, analyzing account balances, making inquiries of management and others, and conducting an analytical review of various account balances and the financial statements.

All our partners and managers have extensive experience with yellow book audits, including drafting financial statements with GASB 34 adjusting entries. We currently draft or assist in drafting ACFRs for many of our clients. We also have significant experience with Federal Single Audits for many of our City and nonprofit clients.

Proposal to Serve Hyrum City

SPECIFIC AUDIT APPROACH

The following outline summarizes the elements of the conducting phase planned for our audit of the City:

1. Risk-Based Approach

During fieldwork, we continually reevaluate the risk factors identified during the Planning and Preparing Stages. As we will have a partner and a manager on site, we will be able to quickly respond to changes and make the necessary modifications in our audit approach.

2. Tests of Balances and Transactions

- Utilize computer assisted auditing tools in sampling accounts receivable and account payable transactions, in the review of general journal entries, and the identification of significant or unusual transactions in specific accounts.
- Vouch to source documents for selected items.
- Review activity subsequent to year-end (to substantiate cut-off as well as substantiate liabilities).
- Confirm balances with external sources, such as financial institutions, investment managers and actuaries.
- Determine proper GASB 40 classifications for the investments.
- Determine proper GASB 63, 65, and 68 compliance for deferred outflows, deferred inflows, and net position.
- Work with City to determine and provide a schedule of when all functions of the City will be audited during the contract period (based on need and risk assessment).
- We don't plan to use specialists, unless subsequently needed, for tasks such as arbitrage rebate calculations or actuarially determined OPEB calculations.

3. Compliance

We review federal and state statutes to ensure they are being met.

4. Review Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

5. Final Analytical Procedures

We will compare financial statement line items for the current, preceding period and budget amount, analyze the results, and inquire of management and others within the City regarding significant changes. We will also consider whether sufficient audit evidence has been obtained in response to unusual or unexpected balances or relationships. In addition, we will consider whether responses to inquiries throughout the audit about analytical relationships have been vague or implausible or have produced evidence that is inconsistent with other evidential matters accumulated during the audit.

Proposal to Serve Hyrum City**SPECIFIC AUDIT APPROACH**

6. Review of Working Papers and Financial Statements

The partner and managers will review the working papers. We believe it is important to complete most of the working paper reviews in the field to reduce the number of phone calls back to your staff and reduce interruptions. In addition to the review conducted by these individuals, the financial statements will be reviewed by a partner not otherwise associated with the audit of the City to obtain a second opinion on the completeness and adequacy of financial statement disclosures and audit procedures.

7. Hold Exit Conference with Management to Discuss Findings and Reports

This meeting generally occurs on the last day of fieldwork.

Reporting

We will issue the audit reports and other letters to the City's Council and will present these reports to the Council at their regularly scheduled meeting. Our comments will address the City's significant accounting policies, management's judgments and estimates related to the financial statements, and other items related to the conduct of the audit. If our audit procedures disclose the existence of reportable conditions or other matters that we feel should be communicated, we will report those items to the City Council.

Proposal to Serve Hyrum City

PROPOSED AUDIT SCHEDULE

We sincerely pride ourselves at HBME for never missing a deadline. We will always ensure that hard deadlines with the State, Federal Government, or any other entity will be met. We will also ensure that the City is aware of the deadlines, so that we can work together to be 100% compliant. Our firm has never missed a reporting deadline as required by State and Federal laws.

The following is our proposed schedule for completing the 2023 audit, however, modifications to this schedule are welcome (subsequent audit years can be modified, if needed):

<u>Audit Function</u>	<u>Approximate Dates</u>
Pre-audit conference	Late June - Early July
Review, evaluation and testing of internal control structure, preparation of audit programs, and interim auditing procedures, including state compliance testing	July 1 - 31
Confirmations sent on cash accounts, receivables, bonds and other debt, tax revenues, State Retirement System, etc.	July 1 – 20
Complete interim auditing procedures, year-end financial and compliance auditing procedures, including single audit, if applicable	September – October
Preparation and review of financial statements, preparation of State and Yellow Book reports, including any management letters	October – November 30
Closing conference with City Council, issuance of all Reports	By December 1st

Proposal to Serve Hyrum City

PROPOSED AUDIT FEES

Our fees are based on the estimated hours required of our professional staff at all levels, estimated hours required of our support staff, and out-of-pocket expenses. The schedule below contains our estimates of the hours required and the proposed audit fees for 2023 through 2027. The fees quoted are a not-to-exceed fee for the services contained in our proposal and include our out-of-pocket expenses.

Year Ended	Financial and State Compliance Audits	
	Estimated Hours	Total Fees
June 30, 2023	180	\$ 23,000
June 30, 2024	180	24,000
June 30, 2025	180	25,500
June 30, 2026	180	26,500
June 30, 2027	180	28,000
		\$ 127,000

The fees for the 2023 audit, were determined based on the following rates:

Classification	Hourly Rates	Estimated Hours	Total Fees
Partners	\$ 275	40	\$ 11,000
Manager	215	50	10,750
Senior	160	50	8,000
Staff	130	40	5,200
		180	\$ 34,950

The proposed fees for 2023 reflect the following adjustments:

Total professional fees at standard hourly rates	\$ 34,950
Discount	(11,950)
Proposed total cost of the 2023 audit	\$ 23,000

As it is impossible to predict the issuance of new and time consuming standards or other significant changes in the auditing and reporting process, including the financial audit, as well as the Utah State Audit Compliance guide, the above fees are based on the nature of the City as it presently exists, under the current standards and procedures, and are also based upon our understanding that your personnel will provide certain schedules and other information on a timely basis that will be required during the course of the audit, and that all information and support provided will agree to the general ledger. The above fees will not change, even under these circumstances, until a conversation occurs with appropriate personnel.

In years where a federal single audit is required, we will discuss with you a fee structure, based upon the number of grants and the complexity of the environment.

REFERENCES

<u>Entity</u>	<u>Business</u>	<u>Person(s) to Contact</u>	<u>Phone #</u>	<u>Email</u>
Riverton City	Government	Kevin Hicks, Finance Director	801-208-3122	khicks@rivertoncity.com
Pleasant Grove City	Government	Denise Roy, Finance Director	801-785-5045	droy@pgcity.org
Provo City School District	Government	Devyn Dayley, Finance Director	801-374-4828	devynd@provo.edu
Layton City	Government	Tracy Probert, ^{12 yrs} Finance Director	801-336-3881	tprobert@laytoncity.org
Draper City	Government	Bob Wylie, Finance Director	801-576-6318	bob.wylie@draper.ut.us
Provo City	Government	John Borget, Admin Serv Director	801-852-6504	jborget@provo.utah.gov
Taylorsville City	Government	Scott Harrington, CFO	801-955-2004	sharrington@taylorsvilleut.gov
✓ Murray City	Government	Brenda Moore, Finance Director	801-264-2513	bmoore@murray.utah.gov
✓ Springville City	Government	Bruce Riddle, Finance Director	801-489-2708	briddle@springville.org
Bluffdale City	Government	Dave Sanderson, CPA-External FD	801-580-6327	dsaccounting@comcast.net

Proposal to Serve Hyrum City

PEER REVIEW LETTER

Larry D. Graham, CPA
Richard P. Reimann, CPA
Stephen A. Willadson, CPA
Stephanie L. Means, CPA
Rick Mason, CPA - Retired



Joni Kumor, CPA
John A. Smith, CPA
Scott Buckingham, CPA
Andrew J. Beyeler, CPA
Jack E. Lenhart, CPA - Retired
Larry G. Bean, CPA - Of Counsel

Report on the Firm's System of Quality Control

August 30, 2021

To the Members of HBME, LLC
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of HBME, LLC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of HBME, LLC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. HBME, LLC has received a peer review rating of pass.

Lenhart, Mason & Associates, LLC

Lenhart, Mason & Associates, LLC

Member American Institute of Certified Public Accountants
900 Werner Ct., Suite 200 • Casper, WY 82601
Tel: (307) 234-7800 • Fax: (307) 234-9847, (307) 234-5414

HYRUM CITY

PROPOSAL FOR INDEPENDENT AUDIT SERVICES



HELPING YOU SEE
THE BIG PICTURE

JON HADERLIE, CPA, AUDIT PARTNER
765 NORTH MAIN, SPANISH FORK, UT 84660
TEL: 801-798-3545 FAX: 801-798-3678
jhaderlie@larsco.com



June 15, 2023

Hyrum City
60 West Main Street
Hyrum, Utah 84319

Dear Mayor, Council Members and Management:

Thank you for giving us the opportunity to submit an audit services proposal for Hyrum City. We have great regard for your organization and look forward to the prospect of working alongside you to safeguard your public funds by entering an agreement for audit services.

Our Qualifications. Larson & Company, PC (a Utah corporation) has been auditing government entities since our inception in 1975, 48 years ago. We have since become known as one of the premiere providers of auditing services to government entities in the State of Utah, and in that time we have worked with over 70 government entities of various sizes. We understand you require professionals experienced in auditing municipal entities and possessing an understanding of the unique operating characteristics of a City in Utah. You also require experienced professionals who will be available as a resource to you year-round as questions or concerns may arise. Our specialists can offer proactive advice as a matter of course, including issues related to:

- application of GASB statements
- best practices related to Counties in Utah
- emerging regulatory issues, including transparency standards
- analyzing internal controls processes for possible weaknesses regarding fraud

You want your accounting professionals to be familiar with your organization, understand your mission, and remain accessible to discuss important issues facing Hyrum City in the future. Because of our knowledge of government regulations, our municipal clients are served by a knowledgeable, experienced staff for a reasonable fee with no surprises. In fact, some of our government clients have remained with Larson & Company for over 30 years.

A Winning Combination. Our government auditing experience with counties, cities, and small government entities allows us to deliver not only the services required in your RFP, but far more guidance and service than you would expect from an auditor. We can offer friendly service with a combination of quality and price that matches the value you seek.

We look forward to working with Hyrum City. If you have any questions or require additional information, please contact me at (801) 798-3545 or jhaderlie@larsco.com.

Sincerely,

Larson & Company, Certified Public Accountants

A handwritten signature in blue ink that reads 'Jon Haderlie, CPA'.

Jon Haderlie, CPA, Audit Partner





At Larson & Company, we believe our experience gives you the security to safeguard funding.

A. FIRM'S QUALIFICATIONS

Firm Organization and Locations Larson & Company is a privately owned, regional accounting firm comprised of 115 employees, including 44 CPAs, 16 partners, and 64 professional staff. We operate from three offices throughout Utah, including Salt Lake County, Spanish Fork, and Moab.

Audit Office Information

Your audit will be conducted from our Spanish Fork office, which employs a government staff of highly qualified individuals. All of our staff are full-time employees and many are licensed CPAs. We have a policy of being available to our clients whenever you need us, not just during the course of the audit. We expect questions throughout the year, so call us anytime. We typically do not bill for routine phone conversations, but we view these as ancillary services that add value to your audit, not additional time we can bill.

Exceeding Mandatory Criteria

The requirements for competent government auditors are strict. We pride ourselves on maintaining the highest standards of excellence within our profession. We not only meet the criteria in your RFP, we exceed it.

- Our firm is properly licensed for practice as certified public accountants in the state of Utah.
- Larson & Company meets all the requirements for independence and experience as promulgated by the AICPA Rule 101 and the *Government Auditing Standards*. We have heretofore not entered into any professional relationships or contracts with Hyrum City within the last five years, and we do not deem a conflict of interest relative to performing the audit to exist.
- The training received by our government audit personnel is of high caliber. Each CPA on staff is licensed to practice in the State of Utah. Each member of the audit team assigned to your audit has received extensive training in current government auditing standards and regulations and meets the continuing education requirements. We also meet the external quality control review requirements contained in the *Government Auditing Standards*.
- No disciplinary action has been taken against a member of our firm in the 48-year history of the firm.
- The most current quality control review report can be found at the end of this proposal. We have received a passing report with no letter of comments attached, indicating a clean quality control history. This external quality control review included a specific review of government engagements.
- The Office of the Utah State Auditor performed a review of our workpapers and issued a report in August of 2021. The results of that review are a "pass" as noted on their website.



B. STAFF QUALIFICATIONS

A big part of the value of our service is our people. We are committing a highly qualified team to lead your engagement, with over 35 years of combined service experience.

Staff Resumes

As a professional services firm, the skills of our people are a big part of the value of our services. You want to work with knowledgeable individuals and decision makers that can get the job done. You want to get to know your team and expect continuity in the relationship with your team. We do, too. The professionals we are committing to Hyrum City are experienced and well trained in audit issues affecting government entities and intend to be there to assist you on a long-term basis. It is anticipated that 4-5 full-time employees will be assigned to your audit, including the Partner and Manager supervising the engagement.

Staffing Approach

We have included the resumes for our lead government audit partner, concurring audit partner, and senior staff auditor. All staff assigned to this audit are seasoned government specialists with the training and experience that will give Hyrum City the most qualified team to complete their audit in a timely, efficient manner. The training our audit staff receives complies with all government standards and requirements for continuing education. This ensures you have the most current information for your organization every year during your audit.

The key members of the engagement team consist of:



**Jon Haderlie, CPA,
Lead Audit Partner**



**Cody Powell,
Audit Manager**



**Khulene Gallo,
Audit Senior**

JON HADERLIE, CPA



Lead Audit Partner

Jon is one of our most experienced government auditors and has worked with government entities of all sizes, including special service districts, cities and towns, counties, universities, territories, and charter schools. He is well known in the government community and his knowledge of government reporting requirements is unmatched in our organization. Jon is known for assisting his clients in understanding, identifying, and implementing internal controls necessary to maintaining a healthy organization. His approach is common sense, and he has the ability to connect with his clients on every level, from staff to management and governance. His expertise includes all accounting and auditing standards and regulations as specified by the AICPA, GASB, FASB, GAAS, and GAS. Jon is licensed to practice as a CPA in the State of Utah.

CONTACT INFORMATION:

jhaderlie@larsco.com

801-798-3545

765 North Main
Spanish Fork, UT 84660

www.larsco.com

Jon's academic and professional accomplishments include the following:

- MBA, Utah State University, 2009
- Bachelor of Science, Accounting, Utah Valley University 2003
- Member, Utah Association of Certified Public Accountants (UACPA)
- Controller, private industry, 2004-2007
- AICPA Not-for-Profit Certification
- Committee Chair – NextGen CPAmerica
- Vice-Chair – UACPA Local Governments
- Chair – UACPA Local Governments
- Utah Association of Counties presenter on Internal Controls, Audit Committees, and Internal Audit Functions
- Utah Association of Counties presenter on Separation of Powers
- Utah Association of Counties presenter on Preparing for your upcoming audit

Jon's Recent Government Continuing Education Courses Completed:

- UACPA Government Conference
- Utah State Auditor's Office Governmental Auditing Update
- Guide to Audits of Local Government
- Audits of States, Local Governments, and Non-Profit Organizations
- GASB 54: Fund Balance Reporting and Governmental Fund
- Staff Audit Training
- AICPA Not-for-Profit Certification
- Uniform Guidance
- CPAmerica A&A Yellowbook



CODY POWELL

Audit Manager

Cody has become one of our most in-demand employees since he joined the firm in 2013. He is proficient in testing and auditing government entities of all sizes and types, including counties, cities, special service districts, charter schools, and others. His audit proficiency has earned him a spot working on our largest government clients. Cody is known for quickly completing audit processes and his clients appreciate his easygoing personality.

CONTACT INFORMATION:

cpowell@larsco.com

801-798-3545

765 North Main
Spanish Fork, UT 84660

www.larsco.com

Cody's academic and professional accomplishments include the following:

- Masters of Accountancy, Westminster College, 2013

Cody's Recent Government Continuing Education Courses Completed:

- UACPA Government Conference
- Utah State Auditor's Office Governmental Auditing Update
- Guide to Audits of Local Government
- Audits of States, Local Governments, and Non-Profit Organizations
- GASB 54: Fund Balance Reporting and Governmental Fund
- Staff Audit Training



KHULENE GALLO

Audit Senior

Khulene is a rising star at Larson & Company. She joined the firm in 2019 and has quickly become one of the most well-liked team members among clients. She has the ability to assist clients with their reporting requirements, accounting functions, and best-practice controls.

Khulene's academic and professional accomplishments include the following:

- Masters of Accountancy, Western Governors University, 2021

Khulene's Recent Government Continuing Education Courses Completed:

- UACPA Government Conference
- Utah State Auditor's Office Governmental Auditing Update
- Guide to Audits of Local Government
- Audits of States, Local Governments, and Non-Profit Organizations
- GASB 54: Fund Balance Reporting and Governmental Fund
- Staff Audit Training

CONTACT INFORMATION:

kgallo@larsco.com

801-798-3545

765 North Main
Spanish Fork, UT 84660

www.larsco.com



We think you will find our clients are exceptionally pleased with our services. Please contact any of these reference for more information.

C. CLIENT REFERENCES

The best and most valuable proof of our ability to deliver the services you require and deserve is evidenced by the fact that we continually serve over 50 governmental entities. The following four clients are those for whom we have performed financial statements audits and/or single audits over the last several years. We encourage you to contact these clients and ask about the quality of service provided by Larson & Company.

Tooele County

Alison McCoy, Auditor

amccoy@tooeleco.org

435-843-3310

Audit Partner: Jon Haderlie, CPA (Financial statement audit and single audit)

Box Elder County

Shirlene Larson, Clerk/Auditor

slarsen@boxeldercounty.org

435-738-1228

Audit Partner: Jon Haderlie, CPA (Financial statement audit and single audit)

Nibley City

Justin Maughan, City Manager

jm@nibleycity.com

435-587-3223

Audit Partner: Jon Haderlie, CPA (Financial statement audit)

Utah Association of Counties

Brandy Grace, Chief Executive Officer

brandy@uacnet.org

801-265-1331

Audit Partner: Jon S Haderlie, CPA (Financial statement audit)

Similar Engagements with Other Government Entities

We serve a wide range of governmental entities, including the following similar clients:

Other Governmental Clients:

- | | |
|---------------------------|-------------------------------|
| American Samoa Government | LBJ Hospital (American Samoa) |
| Orem City | Delta City |
| Spanish Fork City | Ephraim City |
| American Fork City | Fairview City |
| Tooele City | Ivins City |
| City of Erda | Park City Fire District |



Larson & Company understands the nature of your organization. We can begin to work right away, and you will not have to spend time each year training our staff.

D. PROPOSED APPROACH

Understanding of Scope of Work

We understand from your RFP document that the scope of your audit includes the following for each fiscal year of the contract period:

- Financial Report: Audited Financial Statements and Records of Hyrum City and the accompanying opinion on these statements in accordance with Yellow Book;
- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters in accordance with GAS;
- Reports Required for the Single Audit under the Uniform Guidance (if applicable), and Reporting Required by the Office of the Utah State Auditor;
- Management Letter;
- All reports and bound copies with an electronic copy of each will be submitted to Hyrum City **before the requested deadline**.
- These shall all be performed in accordance with:
 - Auditing standards generally accepted in the United States of America, as promulgated by the American Institute of Certified Public Accountants (AICPA);
 - The *AICPA Audits of State and Local Governmental Units* audit and accounting guide;
 - *Government Auditing Standards*, 2011 revision, published by the U.S. Government Accountability Office;
 - The *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor;
 - The Single Audit Act; *Audits of States, Local Governments, and Non-Profit Organizations* under the uniform guidance (as applicable).

Specific Audit Approach

In order to understand our audit approach, it is necessary to understand the underlying philosophy of Larson & Company. Our mission statement is "Achievement Through Constant Improvement." Our founder, Dennis Larson, demonstrated to us that we are inherently happier when we are improving. Each employee is required to set goals each year that involve both business and personal aspirations. Our firm makes a constant effort to help provide everything necessary for our employees to achieve their goals. As we all strive to make improvements to our lives that we each have chosen for ourselves, we are happier. We abide by the idea that a happy employee is a productive employee. This philosophy of constant improvement carries over to our clients. We know that if we can assist you in achieving your goals, you will value our relationship, and both you and our firm will be rewarded.

When it comes to the accounting standard of professional skepticism, we believe there is a broad range within which to operate. We approach management and board of trustees in a non-adversarial way. Our process consists of testing and verification rather than challenge and confrontation. During the entire process, we understand that communication is key your success and the success of our firm. We have found that properly communicating with our clients adds value to the services we provide and ensures a lengthy, mutually beneficial relationship.

Implementation of new GASB Pronouncements

As new standards are implemented, we strive to educate and assist our clients in understanding the standard. We stand ready at any time to clarify how the standards apply to each specific client. With the recent implementation of GASB 68, we met individually with each client to explain the meaning and ramifications of implementation.



Larson & Company makes every effort to create as little disruption as possible in your day-to-day activities.

E. PROJECT SCHEDULE

In order to achieve an efficient and effective audit, we will tailor our audit approach to fit the nature of your business and operations focusing on the likelihood of a material misstatement in the financial statements. In order to do so, it is essential for us to understand clients' needs and concerns. With this understanding, we will be better able to direct our emphasis to the areas of higher risk, focusing on the unique characteristics of your operating environment, the effectiveness of your internal control, and your financial statement amounts and disclosures.

Based on our understanding of the timetable and accounting department staffing, we propose the following tentative schedule for the audit of Hyrum City's financial statements:

Initial Meetings with Management – Upon award of contract

The goal of these initial meetings is to establish effective two-way communication between auditor and management. We will discuss our overall assessments and the scope of our audit testing. Additionally we will discuss both management's responsibilities as well as our own responsibilities. Input from the audit committee will be explored in developing our understanding of the risks facing Hyrum City and identifying the sources of evidence and information about specific transactions. We will also establish dates for the next phases of the audits.

Preliminary Audit Procedures – July/August 2023

During this planning phase, we will review and evaluate the internal controls of Hyrum City to determine the timing and extent of our testing. We will review activity to date, update our initial risk assessments, and discuss any concerns regarding our audit procedures. We will also communicate with staff to coordinate the preparation of work papers and confirmations.

Audit Fieldwork – August/September 2023

During the testing phase we will verify asset balances, determine the completeness of liabilities and conclude our detailed examination of your financial cycles. After our fieldwork and before the issuance of our report, we will request certain representations from management in a *management representation letter*. A draft of this letter will be made available at least one week in advance of our anticipated date of signing. We are available to explain any language in the letter that is not clear to governing officials.

Issue Audited Financial Statements – October 2023

The reporting phase will begin as soon as our testing is complete. Our auditors will compile a preliminary draft report for review after fieldwork ends. We will make the report available to management and will be available to discuss any of our findings at this time. We will issue the audit reports and letters by Hyrum City's requested deadline to allow management to have it to the Office of the Utah State Auditor prior to the deadline.

We will be available to meet with the audit committee during any of the above audit phases to discuss our progress. Should we encounter any significant adjustments or material weaknesses, we will discuss them with management and/or the audit committee, as appropriate, as soon as they come to our attention.

We find delays in the final report sometimes occurs as a result of not receiving timely information from third parties. We will be proactive in keeping you informed about issues remaining and may ask your assistance in receiving information from third parties to avoid delays in issuing our report.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the oversight agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Deliverables

A list of expected deliverables in connection with Hyrum City's annual audit include:

1. Financial Statement Audit Report
2. Single Audit Report (when applicable)
3. Government Auditing Standards Report
4. Report on Compliance and Internal Control required by Utah State Auditor
5. Communication with Those Charged with Governance

Communication Process

Great emphasis is placed on the personal relationships we have built with our clients. Partners and managers take pride in their ability to proactively assist clients and will reach out to Hyrum City to communicate any issues that might arise. You can feel confident in contacting the professionals at Larson & Company without the worry of incurring additional expense.



F. PROPOSED FEES

Larson & Company understands the pressures placed on organizations to manage costs and we believe you will find we provide an incomparable level of service at very competitive rates.

Our fee estimate is based on the complexity of the work required and considers our understanding of your present internal control and procedures together with an understanding that Hyrum City will provide us with substantial assistance, including account analysis, workpaper schedules, confirmations, documentation of internal and financial controls, etc.

The "not to exceed" fee for regular assurance services for the years ending June 30, 2023-2027, is estimated below.

The following table presents the estimated hours required to complete the engagement by level.

	Standard Hourly Rates	Estimated Hours
Partners	425	9
Managers	225	15
Supervisory Staff/Seniors	185	36
Staff	155	100

The following table presents the annual not-to-exceed fee for the financial statement audit.

Year	Total All-inclusive Maximum Potential Price	
	Financial Statement Audit	Federal Single Audit under Uniform Guidance (when applicable)
2023	\$26,000	\$4,000
2024	\$26,900	\$4,100
2025	\$27,800	\$4,200
2026	\$28,800	\$4,300
2027	\$29,800	\$4,500
Total	\$139,300	\$21,100

The **Single Audit fees** are separated from the financial statement audit fees presented above, as they would be done under a separate engagement letter, and as they would apply only when applicable. Single audit fees are considered allowable costs under the Uniform Guidance.

We know you don't like fee surprises. Neither do we. We strive to be truthful, straightforward and up front in our fee discussions so there are no surprises.

Billing Issues Throughout the Year

We view our relationship with Hyrum City as long-term. Additionally, we are available to you, on an ongoing basis, to discuss matters of audit, compliance, financial reporting, or anything that concerns you. We view these routine consultations as ancillary services that add value to your audit and compliance needs, not additional time that we can bill.

Any significant matters, needing exhaustive research or resources will be discussed with you and agreed upon before the work is performed. This eliminates the surprise "nickel and dime" billing you may see from accounting firms with unusually low fee quotes. These services will be billed at our standard hourly rates disclosed above.



G. NON-DISCRIMINATION CLAUSE

Larson & Company does not discriminate against any individual because of race, religion, sex, color, age, handicap, or national origin, and these are not a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, demotion, or separation.

H. OUR COMMITMENT TO YOU

We are committed to placing Larson & Company's financial assurance and consulting resources at your service. Our experience auditing municipalities and other governmental entities will assist you in meeting your compliance requirements.

Our goal is to provide you with practical, timely and affordable solutions to your financial and operational needs. Ultimately, our good name and reputation rest on how well our services work for organizations like yours. Please contact us if you have questions regarding this proposal. We look forward to working with you soon.

I. PEER REVIEW REPORT

A copy of Larson & Company's most recent peer review report may be downloaded from the AICPA using the following address:

https://peerreview.aicpa.org/public_file_search.html.

A copy has also been attached at the end of this document. No management letter was issued in conjunction with the report, indicating a clear record with no quality control issues.

J: CONTACT INFORMATION

Jon Haderlie, CPA
Lead Audit Partner
765 North Main
Spanish Fork, UT 84660
801-798-3545 jhaderlie@larsco.com



Appendix: PEER REVIEW REPORT



PRIDA, GUIDA & PEREZ, P.A.
 CERTIFIED PUBLIC ACCOUNTANTS
 1106 N. FRANKLIN STREET
 TAMPA, FLORIDA 33602
 TELEPHONE: (813) 226-6091
 FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 30, 2020

To the Partners of Larson & Company, P.C.
 And the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Larson & Company, P.C. (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans, and examinations of a service organization (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Larson & Company, P.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Larson & Company, P.C. has received a peer review rating of *pass*.

Prida Guida Perez P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
 MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

The required public improvements have been completed as of June 28, 2022 and the minimum one-year warranty has expired for the following developments:

Auburn Hills Phase 6

Elk Mountain Phase 8

Elk Mountain Phase 9

Elk Mountain Phase 10

Elk Mountain Phase 11

Elk Mountain Phase 12

Elk Mountain Phase 13

Elk Mountain Phase 14

Rolling Hills Phase 7

Rolling Hills Phase 8

The public improvements are hereby retroactively accepted as part of the maintained system.

HYRUM CITY CORPORATION
 COMBINED CASH INVESTMENT
 JUNE 30, 2023

COMBINED CASH ACCOUNTS

01-1111000	GENERAL CHECKING ACCT	761,920.60
01-1112000	XPRESS DEPOSIT ACCOUNT	349,309.37
01-1113000	PAYROLL CHECKING ACCOUNT	58,655.24
01-1151000	UNDESIGNATED CASH - PTIF	2,472,089.10
01-1151100	BANK OF UTAH	2,721,347.08
01-1151500	CACHE VALLEY BANK SAVINGS	9,784,902.67
01-1151710	PTIF SWR DEBT SERVICE #4099	183,185.73
01-1151720	PTIF-SWR O&M RESERVE #4100	221,600.21
01-1175000	UTILITY CASH CLEARING	1,764.61
		16,554,774.61
	TOTAL COMBINED CASH	16,554,774.61
01-1801110	DESIGNATED CASH - SENIOR	(36,036.74)
01-1801120	DESIGNATED CASH - MUSEUM	(15,934.81)
01-1801130	DESIGNATED CASH - FIRST RESP.	(5,601.44)
01-1801140	DESIGNATED CASH - FIRE DEPT	(277,569.47)
01-1801155	DESIGNATED CASH - ELITE HALL	(3,603.89)
01-1801240	REST CASH-SEWER DEBT SERVICE	(259,879.55)
01-1801250	REST CASH-SEWER O&M RESERVE	(129,939.77)
01-1010000	CASH ALLOCATED TO OTHER FUNDS	(15,826,208.94)
		(15,826,208.94)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,548,041.52
45	ALLOCATION TO CAPITAL PROJECTS FUND	434,293.46
51	ALLOCATION TO WATER UTILITY FUND	3,484,718.47
52	ALLOCATION TO SEWER UTILITY FUND	3,772,095.81
53	ALLOCATION TO ELECTRIC UTILITY FUND	2,906,941.45
54	ALLOCATION TO IRRIGATION UTILITY FUND	855,500.01
55	ALLOCATION TO STORMWATER FUND	849,008.10
72	ALLOCATION TO COURT TRUST FUND	(24,389.88)
		15,826,208.94
	TOTAL ALLOCATIONS TO OTHER FUNDS	15,826,208.94
	ALLOCATION FROM COMBINED CASH FUND - 01-1010000	(15,826,208.94)
		(15,826,208.94)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

GENERAL FUND

ASSETS

10-1010000	CASH IN COMBINED FUND	3,548,041.52
10-1131000	PETTY CASH	400.00
10-1311000	ACCTS REC - UTILITIES	105,413.01
10-1311001	ACCTS REC - PRIOR PERIOD	91,623.07
10-1311410	LEVIED PROP TAXES RECEIVABLE	716,350.00
10-1311411	LEVIED PROP TAXES REC 5 YEAR	6,417.85
10-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(292.29)
10-1561100	PPD EXPENSE	24,462.06
10-1561101	PPD EXPENSE - STAMPS	1,488.10
10-1571000	DEFERRED OUTFLOW OF RESOURCES	166,531.00
10-1611000	LAND - GENERAL MUNICIPAL	912,193.55
10-1621000	BUILDINGS - GENERAL MUNICIPAL	7,821,150.79
10-1622000	DEPRECIATION - BUILDINGS	(5,537,120.10)
10-1631000	IMPROVE - GEN MUNICIPAL	3,907,725.43
10-1632000	DEPRECIATION - IMPROVEMENTS	(2,046,968.72)
10-1651000	EQUIPMENT - GENERAL MUNICIPAL	4,059,703.58
10-1652000	DEPRECIATION - EQUIPMENT	(2,733,798.55)
10-1661000	INFRASTRUCTURE - ROADS	8,541,020.82
10-1662000	DEPRECIATION - ROADS	(4,959,735.46)
10-1671000	INFRASTRUCTURE-SIDEWALKS	2,019,271.33
10-1672000	DEPRECIATION - SIDEWALKS	(1,756,793.54)
10-1681000	INFRASTRUCTURE-CURB & GUTTER	1,242,632.31
10-1682000	DEPRECIATION - CURB & GUTTER	(1,135,164.34)
10-1711000	CONSTRUCTION IN PROGRESS	5,837,546.01
10-1801110	DESIGNATED CASH - SENIOR	35,993.74
10-1801120	DESIGNATED CASH - MUSEUM	15,934.81
10-1801130	DESIGNATED CASH - FIRST RESP.	5,601.44
10-1801140	DESIGNATED CASH - FIRE DEPT	277,569.47
10-1801155	DESIG CASH - ELITE HALL	3,603.89
10-1841000	SPEC FUND AMTS TO BE PROVIDED	262,298.77
	TOTAL ASSETS	<u>21,433,099.55</u>

LIABILITIES AND EQUITY

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

GENERAL FUND

LIABILITIES

10-2131000	ACCTS PAY - GENERAL	(	34.00)	
10-2131110	ACCTS PAY - CONTRACTOR DEP		661,769.72	
10-2131130	ACCTS PAY - PARK DEPOSITS		4,582.50	
10-2131140	ACCTS PAY - DISPATCH	(	1,940.21)	
10-2131150	ACCTS PAY - OTHER		6,337.00	
10-2131160	ZONING/SUBDIVISION DEPOSITS		182,225.14	
10-2220000	INSURANCE - CITY PORTION		.40	
10-2220200	ULGT INSURANCE - CITY PORTION		.11	
10-2222000	DISABILITY INSURANCE PAYABLE	(	.08)	
10-2224000	WORKER'S COMPENSATION PAYABLE	(	39,818.97)	
10-2227000	TRUST INSURANCE-EMPLOYEE		.90	
10-2228000	ACCRUED VAC PAY - GENERAL		78,664.90	
10-2228001	DEFERRED INFLOWS OF RESOURCES		513,396.00	
10-2228002	UNFUNDED PENSION PAYABLE	(	376,207.00)	
10-2228003	DEFERRED REVENUE ARPA		510,032.00	
10-2229000	CONSECO INSURANCE PAYABLE	(	.04)	
10-2230100	ACCRUED SICK LEAVE - GENERAL		154,432.87	
10-2232000	FLEX PLAN	(	10.00)	
10-2240000	UNEARNED PROPERTY TAXES		716,350.00	
10-2411050	STATE ASSESSMENT PAYABLE	(	645.88)	
10-2411105	NON-UTILITY SALES TAX	(	135.25)	
	TOTAL LIABILITIES			2,409,000.11

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
10-2951000	GEN FUND - PRIOR YR UNAPPROP		459,456.89	
10-2951060	GENERAL FUND - DESIGNATED		338,746.35	
10-2971000	INVEST IN GENERAL FIXED ASSETS		16,171,663.11	
10-2971001	UNFUNDED PENSION ADJ.	(	40,533.00)	
10-2972100	UNCOLLECTED PROPERTY TAX		105,493.85	
	REVENUE OVER EXPENDITURES - YTD		1,989,272.24	
	BALANCE - CURRENT DATE		19,024,099.44	
	TOTAL FUND EQUITY			19,024,099.44
	TOTAL LIABILITIES AND EQUITY			21,433,099.55

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-3110 GEN PROPERTY TAXES - CURRENT	5,320.66	723,792.70	716,350.00	(7,442.70)	101.0
10-3115 FEE IN LIEU	5,203.68	43,418.41	50,000.00	6,581.59	86.8
10-3120 GEN PROP TAXES - DELINQUENT	3.91	3,843.27	15,000.00	11,156.73	25.6
10-3130 GENERAL SALES TAX	148,664.56	2,028,139.56	1,800,000.00	(228,139.56)	112.7
10-3140 FRANCHISE TAXES	522.57	42,291.80	55,000.00	12,708.20	76.9
10-3145 ENERGY SALES AND USE TAX	109,711.14	952,124.00	510,000.00	(442,124.00)	186.7
10-3150 MASS TRANSIT TAX	.00	164,813.30	310,000.00	145,186.70	53.2
TOTAL TAXES	269,426.52	3,958,423.04	3,456,350.00	(502,073.04)	114.5
<u>LICENSES AND PERMITS</u>					
10-3210 BUSINESS LICENSES	295.00	22,130.75	17,000.00	(5,130.75)	130.2
10-3221 BUILDING PERMITS	5,482.68	70,165.70	50,000.00	(20,165.70)	140.3
10-3225 ANIMAL LICENSES	413.00	10,757.52	11,000.00	242.48	97.8
TOTAL LICENSES AND PERMITS	6,190.68	103,053.97	78,000.00	(25,053.97)	132.1
<u>INTERGOVERNMENTAL REVENUES</u>					
10-3340 STATE - FEDERAL GRANTS	29,437.00	640,313.33	605,000.00	(35,313.33)	105.8
10-3342 ARPA- FEDERAL GRANTS	.00	510,032.00	.00	(510,032.00)	.0
10-3356 CLASS C ROAD ALLOTMENT	14,876.39	598,215.15	600,000.00	1,784.85	99.7
TOTAL INTERGOVERNMENTAL REVENUES	44,313.39	1,748,560.48	1,205,000.00	(543,560.48)	145.1
<u>CHARGES FOR SERVICES</u>					
10-3413 ZONING & SUBDIVISION FEES	2,054.00	54,999.84	50,000.00	(4,999.84)	110.0
10-3415 SALE OF MAPS & PUBLICATIONS	.00	56.22	1,000.00	943.78	5.6
10-3422 SPECIAL PROTECTIVE SERVICES	.00	144,648.50	120,000.00	(24,648.50)	120.5
10-3440 SOLID WASTE COLLECTION	88,611.08	1,037,359.35	1,000,000.00	(37,359.35)	103.7
10-3441 EMERGENCY MEDICAL SERVICES	16,199.72	190,858.98	200,000.00	9,141.02	95.4
10-3455 ANIMAL CONTROL FEES	.00	1,375.00	3,000.00	1,625.00	45.8
10-3473 RECREATION REVENUES	430.00	15,986.33	20,000.00	4,013.67	79.9
10-3474 COMMUNITY PROGRESS REVENUES	.00	4,000.00	2,000.00	(2,000.00)	200.0
10-3475 YOUTH COUNCIL ACTIVITIES	2,041.12	3,818.95	3,000.00	(818.95)	127.3
10-3476 LIBRARY USE FEES	861.00	58,424.00	55,000.00	(3,424.00)	106.2
10-3477 ROAD IMPACT FEES	.00	37,392.00	77,900.00	40,508.00	48.0
10-3479 PARK IMPACT FEES	19,953.00	210,615.00	221,700.00	11,085.00	95.0
10-3480 CEMETERY	6,700.00	63,650.00	60,000.00	(3,650.00)	106.1
10-3490 MISCELLANEOUS	5,141.50	22,041.19	100,000.00	77,958.81	22.0
TOTAL CHARGES FOR SERVICES	141,991.42	1,845,225.36	1,913,600.00	68,374.64	96.4

Section 11. Item K.

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-3510 COURT FINES	11,324.21	98,335.03	100,000.00	1,664.97	98.3
10-3512 LIBRARY FINES	599.80	5,223.86	6,500.00	1,276.14	80.4
10-3513 PARKING TICKETS	.00	785.00	400.00	(385.00)	196.3
TOTAL FINES AND FORFEITURES	11,924.01	104,343.89	106,900.00	2,556.11	97.6
<u>MISCELLANEOUS REVENUES</u>					
10-3610 INTEREST EARNINGS	15,978.48	108,753.80	20,300.00	(88,453.80)	535.7
10-3620 BUILDING & FACILITY RENTS	2,145.00	57,452.25	30,000.00	(27,452.25)	191.5
10-3622 LIBRARY ROOM RENTAL FEES	.00	.00	100.00	100.00	.0
10-3640 SALE OF FIXED ASSETS	.00	.00	35,000.00	35,000.00	.0
10-3650 SALE OF MATERIAL & SUPPLIES	40.00	13,525.26	10,000.00	(3,525.26)	135.3
10-3651 SALE OF LIBRARY MAT'L & BOOKS	140.95	1,658.65	1,000.00	(658.65)	165.9
10-3652 LIBRARY COPY & LAMINATING FEES	182.70	1,888.25	2,000.00	111.75	94.4
TOTAL MISCELLANEOUS REVENUES	18,487.13	183,278.21	98,400.00	(84,878.21)	186.3
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-3869 CONTRIBUTIONS - SENIOR CENTER	.00	117.73	.00	(117.73)	.0
10-3870 CONTRIBUTIONS - PRIVATE	541.70	7,149.35	10,000.00	2,850.65	71.5
10-3871 CONTRIBUTIONS - SR. CIT. TRIPS	.00	688.00	10,000.00	9,312.00	6.9
10-3872 CONTRIBUTIONS - NEW LIBRARY	.00	17,785.93	2,000.00	(15,785.93)	889.3
10-3874 DONATIONS - ELITE HALL	.00	5,000.00	10,000.00	5,000.00	50.0
10-3875 CONTRIBUTIONS - MUSEUM	395.00	23,795.00	20,000.00	(3,795.00)	119.0
10-3876 CONTRIBUTIONS - MISC.	.00	1,402.82	7,000.00	5,597.18	20.0
10-3891 CONTRIBUTIONS - DESIGNATED GF	.00	.00	30,500.00	30,500.00	.0
10-3893 TRANS FM/TO GEN FUND UNAPPROP	.00	.00	659,282.00	659,282.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	936.70	55,938.83	748,782.00	692,843.17	7.5
TOTAL FUND REVENUE	493,269.85	7,998,823.78	7,607,032.00	(391,791.78)	105.2

FOR ADMINISTRATION USE ONLY

100 % OF THE FISCAL YEAR HAS ELAPSED

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Section 11. Item K.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>						
10-4110-110	SALARY & WAGES	2,500.00	30,000.00	30,000.00	.00	100.0
10-4110-130	EMPLOYEE BENEFITS	191.25	2,295.00	3,300.00	1,005.00	69.6
10-4110-230	TRAVEL & MEETINGS	.00	6,547.95	10,000.00	3,452.05	65.5
10-4110-510	INSURANCE	.00	403.99	300.00	(103.99)	134.7
10-4110-610	MISCELLANEOUS	40.71	40.71	300.00	259.29	13.6
	TOTAL CITY COUNCIL	2,731.96	39,287.65	43,900.00	4,612.35	89.5
<u>J. P. COURT</u>						
10-4120-110	SALARY & WAGES	5,736.99	82,570.02	89,500.00	6,929.98	92.3
10-4120-115	OVERTIME	.00	.00	100.00	100.00	.0
10-4120-130	EMPLOYEE BENEFITS	1,171.99	18,892.55	22,600.00	3,707.45	83.6
10-4120-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	118.59	700.00	581.41	16.9
10-4120-230	TRAVEL & TRAINING	.00	2,931.08	4,000.00	1,068.92	73.3
10-4120-240	OFFICE SUPPLIES & EXPENSE	.00	978.48	1,500.00	521.52	65.2
10-4120-250	EQUIP SUPPLIES & MAINTENANCE	2,296.98	4,069.11	1,400.00	(2,669.11)	290.7
10-4120-280	TELEPHONE	40.01	480.12	1,000.00	519.88	48.0
10-4120-510	INSURANCE	.00	807.31	700.00	(107.31)	115.3
10-4120-620	WITNESS, JURY & BALIFF FEES	2,528.50	6,672.00	1,800.00	(4,872.00)	370.7
	TOTAL J. P. COURT	11,774.47	117,519.26	123,300.00	5,780.74	95.3
<u>MAYOR</u>						
10-4130-110	SALARY & WAGES	404.20	21,164.53	18,400.00	(2,764.53)	115.0
10-4130-130	EMPLOYEE BENEFITS	42.51	2,488.05	5,600.00	3,111.95	44.4
10-4130-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	350.00	500.00	150.00	70.0
10-4130-230	TRAVEL & MEETINGS	.00	3,594.47	4,500.00	905.53	79.9
10-4130-240	OFFICE SUPPLIES & EXPENSE	.00	44.11	100.00	55.89	44.1
10-4130-280	TELEPHONE	2.50	10.00	.00	(10.00)	.0
10-4130-510	INSURANCE	.00	212.54	200.00	(12.54)	106.3
10-4130-610	MISCELLANEOUS	.00	6.99	500.00	493.01	1.4
	TOTAL MAYOR	449.21	27,870.69	29,800.00	1,929.31	93.5

FOR ADMINISTRATION USE ONLY

100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATION</u>					
10-4140-110 SALARY & WAGES	5,418.85	101,257.60	91,800.00	(9,457.60)	110.3
10-4140-115 OVERTIME	495.98	2,553.73	3,000.00	446.27	85.1
10-4140-130 EMPLOYEE BENEFITS	2,325.61	39,019.13	40,400.00	1,380.87	96.6
10-4140-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	385.00	1,000.00	615.00	38.5
10-4140-220 PUBLIC NOTICES	65.51	212.95	1,000.00	787.05	21.3
10-4140-230 TRAVEL & TRAINING	67.94	2,176.85	2,500.00	323.15	87.1
10-4140-240 OFFICE SUPPLIES & EXPENSE	848.11	6,635.13	5,000.00	(1,635.13)	132.7
10-4140-250 EQUIP SUPPLIES & MAINTENANCE	85.38	2,533.21	4,500.00	1,966.79	56.3
10-4140-280 TELEPHONE	177.20	2,054.32	2,000.00	(54.32)	102.7
10-4140-285 INTERNET SERVICE	.00	.00	1,000.00	1,000.00	.0
10-4140-310 PROFESSIONAL SERVICES	3,634.42	38,368.93	35,000.00	(3,368.93)	109.6
10-4140-510 INSURANCE & BONDS	.00	1,794.18	1,500.00	(294.18)	119.6
10-4140-610 MISCELLANEOUS	.00	974.97	500.00	(474.97)	195.0
TOTAL ADMINISTRATION	13,119.00	197,966.00	189,200.00	(8,766.00)	104.6
<u>NON DEPARTMENTAL</u>					
10-4150-210 MEMBERSHIPS	.00	4,902.20	5,000.00	97.80	98.0
10-4150-220 PUBLIC NOTICES	1,182.54	4,503.19	8,000.00	3,496.81	56.3
10-4150-310 PROFESSIONAL SERVICES	.00	5,000.00	5,000.00	.00	100.0
10-4150-510 INSURANCE & BONDS	.00	.00	200.00	200.00	.0
TOTAL NON DEPARTMENTAL	1,182.54	14,405.39	18,200.00	3,794.61	79.2
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-4160-110 SALARY & WAGES	456.25	13,355.58	13,900.00	544.42	96.1
10-4160-115 OVERTIME	.00	6.42	.00	(6.42)	.0
10-4160-130 EMPLOYEE BENEFITS	146.65	4,329.66	4,800.00	470.34	90.2
10-4160-250 EQUIP SUPPLIES & MAINTENANCE	.00	1,988.90	2,000.00	11.10	99.5
10-4160-260 BLDG & GROUNDS SUP & MAINT	883.38	27,103.48	13,000.00	(14,103.48)	208.5
10-4160-270 UTILITIES	25.55	4,552.27	13,000.00	8,447.73	35.0
10-4160-510 INSURANCE	.00	7,948.50	6,800.00	(1,148.50)	116.9
10-4160-610 MISCELLANEOUS	.00	85.00	1,000.00	915.00	8.5
10-4160-620 MISCELLANEOUS SERVICES	180.00	360.00	1,500.00	1,140.00	24.0
10-4160-720 BUILDING IMPROVEMENTS	.00	204,874.09	200,000.00	(4,874.09)	102.4
TOTAL GENERAL GOVERNMENT BUILDINGS	1,691.83	264,603.90	256,000.00	(8,603.90)	103.4
<u>ELECTION</u>					
10-4170-220 PUBLIC NOTICES	54.78	128.10	500.00	371.90	25.6
10-4170-240 ELECTION SUPPLIES	.00	.00	500.00	500.00	.0
10-4170-620 ELECTION SERVICES	.00	.00	500.00	500.00	.0
TOTAL ELECTION	54.78	128.10	1,500.00	1,371.90	8.5

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING COMMISSION</u>					
10-4180-110 SALARY & WAGES	2,661.41	44,486.48	48,600.00	4,113.52	91.5
10-4180-115 OVERTIME	.00	.00	200.00	200.00	.0
10-4180-130 EMPLOYEE BENEFITS	959.58	15,438.99	17,700.00	2,261.01	87.2
10-4180-220 PUBLIC NOTICES	.00	35.26	1,000.00	964.74	3.5
10-4180-230 TRAVEL & TRAINING	.00	1,563.00	1,500.00	(63.00)	104.2
10-4180-240 OFFICE SUPPLIES & EXPENSE	.00	157.28	200.00	42.72	78.6
10-4180-250 EQUIPMENT SUPPLIES & MAINTENAN	146.72	1,403.72	1,000.00	(403.72)	140.4
10-4180-280 TELEPHONE	47.80	664.14	600.00	(64.14)	110.7
10-4180-310 PROFESSIONAL SERVICES	160.00	5,945.20	17,000.00	11,054.80	35.0
10-4180-510 INSURANCE	.00	667.04	550.00	(117.04)	121.3
TOTAL PLANNING COMMISSION	3,975.51	70,361.11	88,350.00	17,988.89	79.6
<u>LAW ENFORCEMENT</u>					
10-4210-310 CONTRACT SERVICES	.00	295,254.00	295,500.00	246.00	99.9
TOTAL LAW ENFORCEMENT	.00	295,254.00	295,500.00	246.00	99.9
<u>EMERGENCY MANAGMENT SERVICES</u>					
10-4212-110 SALARY & WAGES	.00	854.00	5,600.00	4,746.00	15.3
10-4212-130 EMPLOYEE BENEFITS	.00	65.32	700.00	634.68	9.3
10-4212-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4212-230 TRAVEL & TRAINING	2,054.55	3,505.55	1,000.00	(2,505.55)	350.6
10-4212-240 OFFICE SUPPLIES & EXPENSE	.00	.00	200.00	200.00	.0
10-4212-250 EQUIP SUPPLIES & MAINTENANCE	198.88	2,373.32	2,000.00	(373.32)	118.7
10-4212-310 PROFESSIONAL SERVICES	.00	155,056.00	130,000.00	(25,056.00)	119.3
10-4212-510 INSURANCE	.00	134.30	150.00	15.70	89.5
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	2,253.43	161,988.49	144,950.00	(17,038.49)	111.8

Section 11. Item K.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRST RESPONDERS</u>						
10-4215-110	SALARY & WAGES	.00	7,758.00	19,600.00	11,842.00	39.6
10-4215-130	EMPLOYEE BENEFITS	.00	593.49	2,300.00	1,706.51	25.8
10-4215-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4215-230	TRAVEL & TRAINING	.00	8,149.66	10,300.00	2,150.34	79.1
10-4215-240	OFFICE SUPPLIES & EXPENSE	64.85	64.85	150.00	85.15	43.2
10-4215-250	EQUIP SUPPLIES & MAINTENANCE	68.57	1,688.44	6,000.00	4,311.56	28.1
10-4215-280	TELEPHONE	.00	180.02	1,200.00	1,019.98	15.0
10-4215-310	PROFESSIONAL SERVICES	.00	190.00	300.00	110.00	63.3
10-4215-510	INSURANCE	.00	3,568.65	3,000.00	(568.65)	119.0
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	133.42	22,193.11	48,450.00	26,256.89	45.8
<u>FIRE DEPARTMENT</u>						
10-4220-110	SALARY & WAGES	.00	38,134.12	74,100.00	35,965.88	51.5
10-4220-130	EMPLOYEE BENEFITS	.00	2,917.21	8,900.00	5,982.79	32.8
10-4220-210	BOOKS, SUBSCRIP & MEMBERSHIPS	(175.53)	253.73	1,000.00	746.27	25.4
10-4220-230	TRAVEL & TRAINING	172.73	7,920.16	10,000.00	2,079.84	79.2
10-4220-240	OFFICE SUPPLIES & EXPENSE	.00	547.37	500.00	(47.37)	109.5
10-4220-250	EQUIP SUPPLIES & MAINTENANCE	1,053.42	31,498.45	25,000.00	(6,498.45)	126.0
10-4220-260	BLDG & GROUNDS SUPPLIES & MAIN	1,240.34	2,085.47	2,500.00	414.53	83.4
10-4220-270	UTILITIES	850.08	14,260.19	5,000.00	(9,260.19)	285.2
10-4220-280	TELEPHONE	167.97	2,944.26	2,500.00	(444.26)	117.8
10-4220-285	INTERNET SERVICE	.00	.00	1,600.00	1,600.00	.0
10-4220-310	PROFESSIONAL SERVICES	810.00	1,620.00	1,000.00	(620.00)	162.0
10-4220-510	INSURANCE	.00	17,025.69	15,000.00	(2,025.69)	113.5
10-4220-610	MISCELLANEOUS	.00	719.89	1,500.00	780.11	48.0
10-4220-740	EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
	TOTAL FIRE DEPARTMENT	4,119.01	119,926.54	151,600.00	31,673.46	79.1
<u>ANIMAL CONTROL</u>						
10-4253-110	SALARY & WAGES	2,508.00	30,107.46	29,000.00	(1,107.46)	103.8
10-4253-130	EMPLOYEE BENEFITS	191.87	2,278.72	2,800.00	521.28	81.4
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	415.27	3,436.14	3,500.00	63.86	98.2
10-4253-250	EQUIP SUPPLIES & MAINTENANCE	.00	8.32	500.00	491.68	1.7
10-4253-280	TELEPHONE	80.00	640.00	1,000.00	360.00	64.0
10-4253-310	PROFESSIONAL SERVICES	.00	2,582.50	3,500.00	917.50	73.8
10-4253-480	SPECIAL DEPARTMENTAL SUPPLIES	.00	215.35	350.00	134.65	61.5
10-4253-510	INSURANCE	.00	357.16	390.00	32.84	91.6
10-4253-620	MISCELLANEOUS SERVICES	.00	.00	490.00	490.00	.0
	TOTAL ANIMAL CONTROL	3,195.14	39,625.65	41,710.00	2,084.35	95.0

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100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ROADS</u>					
10-4410-110 SALARY & WAGES	7,193.42	94,657.53	116,100.00	21,442.47	81.5
10-4410-115 OVERTIME	.00	17,563.72	10,000.00	(7,563.72)	175.6
10-4410-120 SEASONAL/TEMPORARY EMPLOYEES	.00	6,178.61	6,200.00	21.39	99.7
10-4410-130 EMPLOYEE BENEFITS	2,730.06	39,995.13	60,500.00	20,504.87	66.1
10-4410-230 TRAVEL	.00	128.50	2,000.00	1,871.50	6.4
10-4410-240 OFFICE SUPPLIES & EXPENSE	.00	.00	100.00	100.00	.0
10-4410-250 EQUIP SUPPLIES & MAINTENANCE	407.31	54,354.22	30,000.00	(24,354.22)	181.2
10-4410-260 BLDG & GROUNDS SUP & MAINT	2,949.65	4,629.65	5,000.00	370.35	92.6
10-4410-270 UTILITIES	.00	.00	500.00	500.00	.0
10-4410-280 TELEPHONE	61.25	693.34	800.00	106.66	86.7
10-4410-310 PROFESSIONAL SERVICES	.00	34.00	2,500.00	2,466.00	1.4
10-4410-410 ROAD MAINTENANCE	2,320.50	67,149.67	35,000.00	(32,149.67)	191.9
10-4410-450 PUBLIC SAFETY SUPPLIES	.00	64,313.34	40,000.00	(24,313.34)	160.8
10-4410-480 SIDEWALK CONST & MAINT	.00	214,570.03	235,000.00	20,429.97	91.3
10-4410-481 STREET TREE MAINTENANCE	.00	16,887.00	25,000.00	8,113.00	67.6
10-4410-482 CURB & GUTTER CONST & MAINT	523.00	7,020.51	20,000.00	12,979.49	35.1
10-4410-510 INSURANCE	.00	11,132.43	9,500.00	(1,632.43)	117.2
10-4410-610 MISCELLANEOUS SUPPLIES	.00	48.27	500.00	451.73	9.7
10-4410-620 MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.0
10-4410-740 EQUIPMENT	.00	68,951.94	130,200.00	61,248.06	53.0
10-4410-750 OTHER IMPROVEMENTS	20,650.00	768,298.83	1,906,000.00	1,137,701.17	40.3
TOTAL ROADS	36,835.19	1,436,606.72	2,635,000.00	1,198,393.28	54.5
<u>SOLID WASTE COLLECTION</u>					
10-4420-240 OFFICE SUPPLIES & EXPENSE	.00	162.00	3,000.00	2,838.00	5.4
10-4420-310 CONTRACT SERVICES	79,721.69	930,923.70	900,000.00	(30,923.70)	103.4
10-4420-311 COMMUNITY CLEAN UP	.00	4,887.31	7,000.00	2,112.69	69.8
TOTAL SOLID WASTE COLLECTION	79,721.69	935,973.01	910,000.00	(25,973.01)	102.9
<u>SHOP</u>					
10-4440-110 SALARY & WAGES	1,086.47	12,620.07	12,700.00	79.93	99.4
10-4440-115 OVERTIME	.00	.00	100.00	100.00	.0
10-4440-130 EMPLOYEE BENEFITS	653.73	7,770.41	8,700.00	929.59	89.3
10-4440-250 EQUIP SUPPLIES & MAINTENANCE	518.78	9,788.17	10,000.00	211.83	97.9
10-4440-280 TELEPHONE	6.25	75.00	600.00	525.00	12.5
10-4440-480 SPECIAL DEPARTMENTAL SUPPLIES	120.15	1,288.89	1,000.00	(288.89)	128.9
10-4440-510 INSURANCE	.00	528.29	500.00	(28.29)	105.7
10-4440-610 MISCELLANEOUS	.00	39.84	100.00	60.16	39.8
10-4440-740 EQUIPMENT	.00	.00	50,000.00	50,000.00	.0
TOTAL SHOP	2,385.38	32,110.67	83,700.00	51,589.33	38.4

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HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>						
10-4510-110	SALARY & WAGES	11,965.74	141,579.36	138,700.00	(2,879.36)	102.1
10-4510-115	OVERTIME	661.60	12,468.31	2,800.00	(9,668.31)	445.3
10-4510-120	SEASONAL/TEMPORARY EMPLOYEES	14,836.87	48,707.47	50,000.00	1,292.53	97.4
10-4510-130	EMPLOYEE BENEFITS	7,773.03	83,838.26	86,100.00	2,261.74	97.4
10-4510-230	TRAVEL & TRAINING	.00	.00	300.00	300.00	.0
10-4510-250	EQUIPMENT SUPPLIES & MAINT	1,295.26	24,348.10	20,000.00	(4,348.10)	121.7
10-4510-260	BLDG & GROUNDS SUP & MAINT	14,134.82	68,474.30	60,000.00	(8,474.30)	114.1
10-4510-280	TELEPHONE	78.10	938.20	1,200.00	261.80	78.2
10-4510-310	PROFESSIONAL SERVICES	15,128.00	31,346.00	40,000.00	8,654.00	78.4
10-4510-510	INSURANCE	.00	8,959.65	7,300.00	(1,659.65)	122.7
10-4510-610	MISCELLANEOUS SUPPLIES	.00	187.98	400.00	212.02	47.0
10-4510-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
10-4510-720	BUILDING IMPROVEMENTS	.00	20,665.95	20,000.00	(665.95)	103.3
10-4510-730	PARK IMPROVEMENTS	27,148.50	129,341.02	200,000.00	70,658.98	64.7
10-4510-740	EQUIPMENT	.00	142,770.00	162,000.00	19,230.00	88.1
	TOTAL PARKS	93,021.92	713,624.60	789,300.00	75,675.40	90.4
<u>ENGINEERING</u>						
10-4550-110	SALARY & WAGES	1,108.95	24,177.80	19,600.00	(4,577.80)	123.4
10-4550-130	EMPLOYEE BENEFITS	394.35	8,577.23	9,500.00	922.77	90.3
10-4550-230	TRAVEL & MEETINGS	.00	1,057.80	1,500.00	442.20	70.5
10-4550-240	OFFICE SUPPLIES & EXPENSE	.00	203.12	100.00	(103.12)	203.1
10-4550-250	EQUIP SUPPLIES & MAINTENANCE	68.08	4,751.16	800.00	(3,951.16)	593.9
10-4550-280	TELEPHONE	29.05	589.14	700.00	110.86	84.2
10-4550-310	PROFESSIONAL SERVICES	537.00	3,264.06	5,000.00	1,735.94	65.3
10-4550-510	INSURANCE	.00	1,491.31	1,300.00	(191.31)	114.7
10-4550-610	MISCELLANEOUS	.00	.00	50.00	50.00	.0
	TOTAL ENGINEERING	2,137.43	44,111.62	38,550.00	(5,561.62)	114.4
<u>RECREATION</u>						
10-4561-120	SEASONAL/TEMPORARY EMPLOYEES	4,410.50	5,810.50	8,600.00	2,789.50	67.6
10-4561-130	EMPLOYEE BENEFITS	337.40	444.50	900.00	455.50	49.4
10-4561-220	PUBLIC NOTICES	.00	115.22	200.00	84.78	57.6
10-4561-240	OFFICE SUPPLIES & EXPENSE	.00	115.22	100.00	(15.22)	115.2
10-4561-250	EQUIPMENT SUPPLIES & EXPENSE	764.57	1,242.57	7,000.00	5,757.43	17.8
10-4561-480	SPECIAL DEPARTMENTAL SUPPLIES	976.80	7,012.95	12,950.00	5,937.05	54.2
10-4561-481	FIELD PREPARATION SUPPLIES	15,466.00	16,401.31	9,000.00	(7,401.31)	182.2
10-4561-510	INSURANCE	.00	2,262.85	1,950.00	(312.85)	116.0
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	4,280.00	4,280.00	10,000.00	5,720.00	42.8
	TOTAL RECREATION	26,235.27	37,685.12	52,500.00	14,814.88	71.8

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HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUSEUM</u>						
10-4562-110	SALARY & WAGES	5,184.18	55,461.25	48,800.00	(6,661.25)	113.7
10-4562-130	EMPLOYEE BENEFITS	1,051.06	11,153.98	8,900.00	(2,253.98)	125.3
10-4562-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	523.00	600.00	77.00	87.2
10-4562-220	MUSEUM PROMOTION	63.80	589.94	600.00	10.06	98.3
10-4562-230	TRAVEL	306.40	12,094.86	2,500.00	(9,594.86)	483.8
10-4562-240	OFFICE SUPPLIES	86.82	508.79	500.00	(8.79)	101.8
10-4562-250	EQUIP SUPPLIES & MAINTENANCE	108.97	1,077.85	750.00	(327.85)	143.7
10-4562-260	BLDG & GRNDS SUPPLIES & MAINT	.00	359.76	100.00	(259.76)	359.8
10-4562-280	TELEPHONE	52.00	572.00	650.00	78.00	88.0
10-4562-310	CONTRACT SERVICES	.00	20.96	.00	(20.96)	.0
10-4562-480	MUSEUM ARTIFACTS & MATERIALS	.00	607.13	1,000.00	392.87	60.7
10-4562-510	INSURANCE	.00	667.57	600.00	(67.57)	111.3
10-4562-610	MISCELLANEOUS	428.74	3,740.63	1,000.00	(2,740.63)	374.1
10-4562-720	BUILDING IMPROVEMENTS	8,252.82	19,008.68	10,000.00	(9,008.68)	190.1
	TOTAL MUSEUM	15,534.79	106,386.40	76,000.00	(30,386.40)	140.0
<u>YOUTH COUNCIL</u>						
10-4563-210	MEMBERSHIPS	.00	.00	50.00	50.00	.0
10-4563-230	TRAVEL & TRAINING	.00	2,334.83	5,000.00	2,665.17	46.7
10-4563-250	EQUIP SUPPLIES & MAINTENANCE	313.65	313.65	500.00	186.35	62.7
10-4563-610	MISCELLANEOUS SUPPLIES	2,110.14	5,181.34	4,500.00	(681.34)	115.1
10-4563-620	MISCELLANEOUS SERVICES	.00	.00	500.00	500.00	.0
	TOTAL YOUTH COUNCIL	2,423.79	7,829.82	10,550.00	2,720.18	74.2
<u>SENIOR CITIZENS</u>						
10-4564-110	SALARY & WAGES	5,349.80	55,988.37	72,100.00	16,111.63	77.7
10-4564-115	OVERTIME	.00	.00	1,000.00	1,000.00	.0
10-4564-130	EMPLOYEE BENEFITS	1,090.11	12,147.34	16,100.00	3,952.66	75.5
10-4564-220	PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4564-230	TRAVEL & TRAINING	126.00	1,569.91	10,500.00	8,930.09	15.0
10-4564-240	OFFICE SUPPLIES	231.07	648.72	500.00	(148.72)	129.7
10-4564-250	EQUIP SUPPLIES & MAINTENANCE	198.10	5,695.45	6,000.00	304.55	94.9
10-4564-260	BLDG & GROUNDS SUP & MAINT	.00	2,108.58	2,000.00	(108.58)	105.4
10-4564-270	UTILITIES	61.98	2,371.11	1,500.00	(871.11)	158.1
10-4564-280	TELEPHONE	53.10	638.46	1,000.00	361.54	63.9
10-4564-285	INTERNET SERVICE	220.49	2,354.83	1,500.00	(854.83)	157.0
10-4564-480	FOOD COST	2,200.06	10,212.19	7,000.00	(3,212.19)	145.9
10-4564-510	INSURANCE	.00	4,659.18	4,000.00	(659.18)	116.5
10-4564-610	CRAFT FAIR	2,657.73	19,262.79	10,000.00	(9,262.79)	192.6
10-4564-620	MISCELLANEOUS SERVICES	370.00	2,665.40	5,500.00	2,834.60	48.5
10-4564-720	BUILDINGS	2,475.00	2,475.00	10,500.00	8,025.00	23.6
	TOTAL SENIOR CITIZENS	15,033.44	122,797.33	149,400.00	26,602.67	82.2

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HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY DEPARTMENT</u>						
10-4580-110	SALARY & WAGES	18,354.66	206,989.61	175,000.00	(31,989.61)	118.3
10-4580-130	EMPLOYEE BENEFITS	3,135.81	36,052.93	39,000.00	2,947.07	92.4
10-4580-210	BOOKS, SUBSCRIP & MEMBERSHIPS	418.70	1,736.24	2,500.00	763.76	69.5
10-4580-220	LIBRARY PROMOTION	444.31	7,726.85	8,000.00	273.15	96.6
10-4580-230	TRAVEL	53.50	1,498.50	750.00	(748.50)	199.8
10-4580-240	OFFICE SUPPLIES & EXPENSE	642.90	7,654.59	6,000.00	(1,654.59)	127.6
10-4580-250	EQUIPMENT SUPPLIES & MAINT	615.00	10,875.36	10,000.00	(875.36)	108.8
10-4580-260	BLDG SUPPLIES & MAINT	2,730.80	24,645.51	11,500.00	(13,145.51)	214.3
10-4580-270	UTILITIES	118.30	10,993.59	6,000.00	(4,993.59)	183.2
10-4580-280	TELEPHONE	192.19	2,252.98	3,000.00	747.02	75.1
10-4580-285	INTERNET SERVICE	96.64	572.83	3,500.00	2,927.17	16.4
10-4580-310	PROFESSIONAL SERVICES	68.00	238.00	200.00	(38.00)	119.0
10-4580-480	LIBRARY BOOKS & MATERIALS	1,396.39	32,659.89	30,000.00	(2,659.89)	108.9
10-4580-481	LIBRARY TAPES	141.25	7,229.33	10,000.00	2,770.67	72.3
10-4580-510	INSURANCE	.00	13,109.47	11,100.00	(2,009.47)	118.1
10-4580-609	STATE GRANT	.00	11,146.94	6,500.00	(4,646.94)	171.5
10-4580-610	MISCELLANEOUS SUPPLIES	.00	.00	500.00	500.00	.0
10-4580-620	MISCELLANEOUS SERVICES	.00	106.89	500.00	393.11	21.4
10-4580-740	EQUIPMENT	.00	13,095.82	10,000.00	(3,095.82)	131.0
	TOTAL LIBRARY DEPARTMENT	28,408.45	388,585.33	334,050.00	(54,535.33)	116.3
<u>CEMETERY</u>						
10-4590-110	SALARY & WAGES	1,526.32	17,856.31	27,000.00	9,143.69	66.1
10-4590-115	OVERTIME	802.94	3,401.62	3,000.00	(401.62)	113.4
10-4590-120	SEASONAL/TEMPORARY EMPLOYEES	.00	.00	8,000.00	8,000.00	.0
10-4590-130	EMPLOYEE BENEFITS	1,213.60	11,793.03	10,900.00	(893.03)	108.2
10-4590-240	OFFICE SUPPLIES & EXPENSE	13.87	13.87	300.00	286.13	4.6
10-4590-250	EQUIPMENT SUPPLIES & MAINT	.00	3,208.58	7,000.00	3,791.42	45.8
10-4590-260	BLDG & GROUNDS SUP & MAINT	786.26	6,038.89	6,000.00	(38.89)	100.7
10-4590-280	TELEPHONE	10.00	100.00	90.00	(10.00)	111.1
10-4590-310	PROFESSIONAL SERVICES	5,300.00	30,500.00	26,000.00	(4,500.00)	117.3
10-4590-510	INSURANCE	.00	1,525.10	1,300.00	(225.10)	117.3
10-4590-610	MISCELLANEOUS	.00	300.00	500.00	200.00	60.0
10-4590-720	BUILDING IMPROVEMENTS	.00	450,597.36	20,000.00	(430,597.36)	2253.0
10-4590-740	EQUIPMENT	.00	50,000.00	50,000.00	.00	100.0
	TOTAL CEMETERY	9,652.99	575,334.76	160,090.00	(415,244.76)	359.4

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HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY PROGRESS</u>					
10-4620-210 NIGHT OUT AGAINST CRIME	.00	819.92	1,000.00	180.08	82.0
10-4620-211 EASTER EGG HUNT	.00	1,216.02	1,000.00	(216.02)	121.6
10-4620-212 BUSINESS CONFERENCE	.00	.00	1,000.00	1,000.00	.0
10-4620-220 HOLIDAY AT HARDWARE	.00	704.91	1,000.00	295.09	70.5
10-4620-240 PHOTOGRAPHY & SCRAPBOOK	.00	.00	600.00	600.00	.0
10-4620-250 PARADE FLOAT SUPPLIES & PULL	.00	.00	1,000.00	1,000.00	.0
10-4620-510 INSURANCE	.00	314.64	300.00	(14.64)	104.9
10-4620-610 MISCELLANEOUS SUPPLIES	.00	440.00	3,000.00	2,560.00	14.7
10-4620-611 4TH OF JULY	5,983.02	6,833.01	20,000.00	13,166.99	34.2
10-4620-612 ROYALTY PAGEANT	2,324.91	2,874.92	2,500.00	(374.92)	115.0
10-4620-614 MASS TRANSIT-CVT	.00	164,813.30	310,000.00	145,186.70	53.2
10-4620-615 KILGORE TAX 50% TAX	.00	56,979.55	81,000.00	24,020.45	70.4
10-4620-620 MISCELLANEOUS SERVICES	.00	380.00	1,000.00	620.00	38.0
10-4620-621 HYRUM HORNETS	.00	2,000.00	2,000.00	.00	100.0
TOTAL COMMUNITY PROGRESS	8,307.93	237,376.27	425,400.00	188,023.73	55.8
<u>DEPARTMENT 4900</u>					
10-4900-921 TRANSFER TO ENTERPRISE FUNDS	.00	.00	510,032.00	510,032.00	.0
TOTAL DEPARTMENT 4900	.00	.00	510,032.00	510,032.00	.0
TOTAL FUND EXPENDITURES	364,378.57	6,009,551.54	7,607,032.00	1,597,480.46	79.0
NET REVENUE OVER EXPENDITURES	128,891.28	1,989,272.24	.00	(1,989,272.24)	.0

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HYRUM CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2023

CAPITAL PROJECTS FUND

ASSETS

45-1010000	CASH IN COMBINED FUND		434,293.46	
	TOTAL ASSETS			434,293.46

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
45-2951000	CAP PROJ - UNAPPROPRIATED	1,794,996.46		
	REVENUE OVER EXPENDITURES - YTD	(1,360,703.00)		
	BALANCE - CURRENT DATE		434,293.46	
	TOTAL FUND EQUITY			434,293.46
	TOTAL LIABILITIES AND EQUITY			434,293.46

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HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>					
45-3620 INTEREST EARNINGS	2,519.90	30,685.39	9,300.00	(21,385.39)	330.0
TOTAL MISCELLANEOUS REVENUES	2,519.90	30,685.39	9,300.00	(21,385.39)	330.0
<u>INTERGOVERNMENTAL REVENUE</u>					
45-3889 TRANS TO DESIG FND-FIRE ENGINE	.00	.00	150,000.00	150,000.00	.0
45-3895 TRANS FROM CAPITAL PROJ UNAP	.00	.00	1,042,500.00	1,042,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	1,192,500.00	1,192,500.00	.0
TOTAL FUND REVENUE	2,519.90	30,685.39	1,201,800.00	1,171,114.61	2.6

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HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
45-4220-720 NEW FIRE STATION	161.94	7,800.12	50,000.00	42,199.88	15.6
45-4220-740 NEW FIRE ENGINE	.00	1,734.33	150,000.00	148,265.67	1.2
TOTAL FIRE DEPARTMENT	161.94	9,534.45	200,000.00	190,465.55	4.8
<u>PARKS</u>					
45-4510-730 BLACKSMITH FORK PARK	192,605.85	1,372,603.94	1,001,800.00	(370,803.94)	137.0
45-4510-732 WEST PARK	.00	9,250.00	.00	(9,250.00)	.0
TOTAL PARKS	192,605.85	1,381,853.94	1,001,800.00	(380,053.94)	137.9
TOTAL FUND EXPENDITURES	192,767.79	1,391,388.39	1,201,800.00	(189,588.39)	115.8
NET REVENUE OVER EXPENDITURES	(190,247.89)	(1,360,703.00)	.00	1,360,703.00	.0

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HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

WATER UTILITY FUND

ASSETS

51-1010000	CASH IN COMBINED FUND	3,484,718.47	
51-1311000	ACCTS REC - UTILITIES	62,561.88	
51-1311001	ACCTS REC - PRIOR PERIOD	99,387.59	
51-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(2,102.86)	
51-1511510	INVENTORY - WATER	67,944.77	
51-1561100	PPD EXPENSE-CHLORINE DEPOSIT	2,250.00	
51-1571000	DEFERRED OUTFLOW OF RESOURCES	37,463.00	
51-1611000	LAND & STOCK - WATER UTILITY	1,008,142.00	
51-1621000	BUILDINGS - WATER UTILITY	440,701.72	
51-1622000	DEPRECIATION - WATER BUILDINGS	(250,516.69)	
51-1631000	WATER STORAGE & DIST SYSTEM	11,738,408.88	
51-1632000	DEPREC - WATER DIST SYSTEM	(7,767,865.54)	
51-1651000	EQUIPMENT - WATER UTILITY	2,041,843.96	
51-1652000	DEPRECIATION - WATER EQUIPMENT	(1,123,460.82)	
51-1711000	CONSTRUCTION IN PROGRESS	81,862.75	
	TOTAL ASSETS		9,921,339.11

LIABILITIES AND EQUITY

LIABILITIES

51-2228000	ACCRUED VACATION - WATER	32,434.37	
51-2228001	DEFERRED INFLOWS OF RESOURCES	115,507.00	
51-2228002	UNFUNDED PENSION PAYABLE	(84,659.00)	
51-2230100	ACCRUED SICK LEAVE - WATER	59,151.42	
	TOTAL LIABILITIES		122,433.79

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-2951000	WATER FUND - UNAPPROPRIATED	9,371,205.55	
51-2971001	UNFUNDED PENSION ADJ.	(76,159.00)	
	REVENUE OVER EXPENDITURES - YTD	503,858.77	
	BALANCE - CURRENT DATE	9,798,905.32	
	TOTAL FUND EQUITY		9,798,905.32
	TOTAL LIABILITIES AND EQUITY		9,921,339.11

Section 11. Item K.

HYRUM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
51-3711 METERED WATER SALES	123,045.48	1,429,347.50	1,400,000.00	(29,347.50)	102.1
51-3714 NEW CONNECTION FEES	3,816.00	41,128.00	42,400.00	1,272.00	97.0
51-3718 SALE OF MATERIALS	.00	.00	1,000.00	1,000.00	.0
51-3719 MISCELLANEOUS REVENUES	.00	1,158.16	5,000.00	3,841.84	23.2
51-3721 INTEREST EARNINGS	14,923.65	112,204.73	15,300.00	(96,904.73)	733.4
51-3725 IMPACT FEE - "BUY-IN"	1,548.00	16,887.46	17,200.00	312.54	98.2
51-3726 IMPACT FEE - STORAGE	8,019.00	87,496.54	89,100.00	1,603.46	98.2
51-3727 IMPACT FEE - DISTRIBUTION	12,816.00	139,837.84	142,400.00	2,562.16	98.2
51-3729 IMPACT FEE - PROFESSIONAL SERV	99.00	1,113.16	1,100.00	(13.16)	101.2
51-3743 BOND/LOAN FUNDS	.00	(33.00)	.00	33.00	.0
TOTAL UTILITY REVENUES	164,267.13	1,829,140.39	1,713,500.00	(115,640.39)	106.8
TOTAL FUND REVENUE	164,267.13	1,829,140.39	1,713,500.00	(115,640.39)	106.8

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100 % OF THE FISCAL YEAR HAS ELAPSED

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Section 11. Item K.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT</u>					
51-5100-110 SALARIES AND WAGES	19,413.80	238,611.88	261,900.00	23,288.12	91.1
51-5100-115 OVERTIME	2,010.66	8,528.96	4,000.00	(4,528.96)	213.2
51-5100-116 STANDBY TIME	876.13	9,769.89	10,000.00	230.11	97.7
51-5100-120 SEASONAL	.00	.00	14,400.00	14,400.00	.0
51-5100-130 EMPLOYEE BENEFITS	9,856.39	111,522.20	133,000.00	21,477.80	83.9
51-5100-210 BOOKS, SUBSCRIP & MEMBERSHIPS	.00	1,324.00	1,500.00	176.00	88.3
51-5100-220 PUBLIC NOTICES	.00	.00	250.00	250.00	.0
51-5100-230 TRAVEL & TRAINING	.00	4,379.30	5,000.00	620.70	87.6
51-5100-240 OFFICE SUPPLIES AND EXPENSE	1,793.96	7,022.10	5,000.00	(2,022.10)	140.4
51-5100-250 EQUIP SUPPLIES & MAINTENANCE	9,073.86	62,856.04	35,000.00	(27,856.04)	179.6
51-5100-255 DISTRIB SYSTEM MAINTENANCE	44,954.70	177,145.38	260,000.00	82,854.62	68.1
51-5100-260 BLDG & GROUNDS SUP & MAINT	185.86	6,733.74	3,000.00	(3,733.74)	224.5
51-5100-270 UTILITIES	1,084.82	127,213.42	100,000.00	(27,213.42)	127.2
51-5100-280 TELEPHONE	312.61	3,441.36	2,500.00	(941.36)	137.7
51-5100-310 PROFESSIONAL SERVICES	.00	18,297.60	20,000.00	1,702.40	91.5
51-5100-510 INSURANCE	.00	8,003.68	7,000.00	(1,003.68)	114.3
51-5100-610 MISCELLANEOUS SUPPLIES	.00	508.41	1,000.00	491.59	50.8
51-5100-740 EQUIPMENT	.00	146,178.00	150,000.00	3,822.00	97.5
51-5100-750 NEW CONSTRUCTION	281,130.60	393,745.66	1,131,000.00	737,254.34	34.8
51-5100-950 CONTRIBUTION - RESTRICTED FB	.00	.00	142,400.00	142,400.00	.0
TOTAL WATER DEPARTMENT	370,693.39	1,325,281.62	2,286,950.00	961,668.38	58.0
TOTAL FUND EXPENDITURES	370,693.39	1,325,281.62	2,286,950.00	961,668.38	58.0
NET REVENUE OVER EXPENDITURES	(206,426.26)	503,858.77	(573,450.00)	(1,077,308.77)	87.9

FOR ADMINISTRATION USE ONLY

100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

SEWER UTILITY FUND

ASSETS

52-1010000	CASH IN COMBINED FUND	3,772,095.81	
52-1311000	ACCTS REC - UTILITIES	133,852.43	
52-1311001	ACCTS REC - PRIOR PERIOD	113,400.20	
52-1311002	LEASE RECEIVABLE	267,009.00	
52-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(224.02)	
52-1561103	PPD EXPENSE - CHLORINE DEPOSIT	3,000.00	
52-1571000	DEFERRED OUTFLOW OF RESOURCES	62,438.00	
52-1611000	LAND - SEWER UTILITY	587,937.49	
52-1621000	PLANT & EQUIP - SEWER UTILITY	13,982,352.21	
52-1622000	DEPRECIATION - SEWER PLANT	(7,341,340.34)	
52-1631000	SEWERAGE COLLECTION SYSTEM	3,283,195.77	
52-1632000	DEPREC - SEWER COLLECT SYSTEM	(3,139,163.78)	
52-1651000	EQUIPMENT - SEWER UTILITY	430,424.71	
52-1652000	DEPRECIATION - SEWER EQUIPMENT	(322,173.19)	
52-1711000	CONSTRUCTION IN PROGRESS	10,686.25	
52-1801240	RESTRICTED CASH-DEBT SERVICE	259,879.55	
52-1801250	RESTRICTED CASH-O&M RESERVE	129,939.77	
		<u>12,233,309.86</u>	
	TOTAL ASSETS		<u>12,233,309.86</u>

LIABILITIES AND EQUITY

LIABILITIES

52-2131000	ACCTS PAY - SEWER FUND	(67.00)	
52-2228000	ACCRUED VACATION - SEWER	53,865.89	
52-2228001	DEFERRED INFLOWS OF RESOURCES	192,512.00	
52-2228002	UNFUNDED PENSION PAYABLE	(141,099.00)	
52-2228003	DEFERRED INFLOWS OF RESOURCES-	244,033.00	
52-2230100	ACCRUED SICK LEAVE - SEWER	117,466.71	
52-2500001	BONDS PAYABLE-WWTP	2,353,059.67	
52-2551100	ACCRUED INT PAY - NEW PLANT	451.27	
		<u>2,820,222.54</u>	
	TOTAL LIABILITIES		2,820,222.54

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
52-2951000	SEWER FUND - UNAPPROPRIATED	8,333,763.03	
52-2951522	SEWER FUND - RESTRICTED	389,819.32	
52-2971001	UNFUNDED PENSION ADJ.	(101,846.00)	
	REVENUE OVER EXPENDITURES - YTD	791,350.97	
		<u>9,413,087.32</u>	
	BALANCE - CURRENT DATE		<u>9,413,087.32</u>
	TOTAL FUND EQUITY		<u>9,413,087.32</u>
	TOTAL LIABILITIES AND EQUITY		<u>12,233,309.86</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

Section 11. Item K.

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
52-3731 SEWER SERVICE	180,420.73	2,148,946.39	1,975,000.00	(173,946.39)	108.8
52-3740 CUSTOMER SERVICE FEES	400.00	4,200.00	5,000.00	800.00	84.0
52-3741 INTEREST EARNINGS	16,677.32	129,301.74	12,700.00	(116,601.74)	1018.1
52-3742 RENT - NON-OPERATING PROPERTY	.00	17,361.94	17,400.00	38.06	99.8
52-3744 MISCELLANEOUS REVENUES	.00	3,018.80	5,000.00	1,981.20	60.4
52-3747 IMPACT FEE - COLLECTION	3,488.00	42,718.74	43,700.00	981.26	97.8
52-3748 IMPACT FEE - TREATMENT	14,771.36	174,587.68	165,700.00	(8,887.68)	105.4
TOTAL UTILITY REVENUES	215,757.41	2,520,135.29	2,224,500.00	(295,635.29)	113.3
TOTAL FUND REVENUE	215,757.41	2,520,135.29	2,224,500.00	(295,635.29)	113.3

Section 11. Item K.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
52-5200-110 SALARIES AND WAGES	30,305.40	457,662.24	354,200.00	(103,462.24)	129.2
52-5200-115 OVERTIME	1,120.25	11,435.36	10,000.00	(1,435.36)	114.4
52-5200-116 ON CALL PAY	901.88	9,928.27	10,000.00	71.73	99.3
52-5200-120 SEASONAL/TEMPORARY EMPLOYEES	.00	.00	2,000.00	2,000.00	.0
52-5200-130 EMPLOYEE BENEFITS	15,918.87	207,217.05	199,800.00	(7,417.05)	103.7
52-5200-210 BOOKS, SUBSCRIPTIONS & MEMBERS	.00	586.05	2,000.00	1,413.95	29.3
52-5200-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
52-5200-230 TRAVEL & TRAINING	.00	3,451.46	5,000.00	1,548.54	69.0
52-5200-240 OFFICE SUPPLIES & EXPENSE	2,146.69	11,317.27	5,000.00	(6,317.27)	226.4
52-5200-250 LAB SUPPLIES	975.74	10,597.91	5,000.00	(5,597.91)	212.0
52-5200-251 WATER REUSE EQUIP SUP & MAINT	.00	.00	1,000.00	1,000.00	.0
52-5200-254 PLANT EQUIP SUP & MAINT	7,270.68	117,934.21	250,000.00	132,065.79	47.2
52-5200-255 COLLECTION SYSTEM MAINTENANCE	59.97	57,924.85	50,000.00	(7,924.85)	115.9
52-5200-256 MBR CLEANING CHEMICALS	.00	18,780.03	130,000.00	111,219.97	14.5
52-5200-257 ALUMINUM SULFATE	.00	65,179.43	30,000.00	(35,179.43)	217.3
52-5200-260 BLDG & GROUNDS SUP & MAINT	162.42	398.14	500.00	101.86	79.6
52-5200-270 UTILITIES	30,611.77	266,225.15	240,000.00	(26,225.15)	110.9
52-5200-280 TELEPHONE	299.35	2,964.16	4,500.00	1,535.84	65.9
52-5200-285 INTERNET SERVICE	442.40	4,910.77	6,000.00	1,089.23	81.9
52-5200-310 PROFESSIONAL SERVICES	6,758.54	49,904.33	30,000.00	(19,904.33)	166.4
52-5200-510 INSURANCE	.00	20,318.89	17,500.00	(2,818.89)	116.1
52-5200-610 MISCELLANEOUS	.00	1,126.41	2,000.00	873.59	56.3
52-5200-700 AMORTIZATION OF BOND COSTS	.00	.00	2,500.00	2,500.00	.0
52-5200-740 EQUIPMENT	.00	.00	50,000.00	50,000.00	.0
52-5200-753 ARPA FUNDS	54,126.90	334,296.34	510,032.00	175,735.66	65.5
52-5200-812 DEBT SERVICE-WWTP	.00	39,163.82	142,800.00	103,636.18	27.4
52-5200-822 DEBT SERVICE-INT. WWTP	.00	37,462.18	40,900.00	3,437.82	91.6
52-5200-840 DEBT SERVICE - TRUSTEE FEES	.00	.00	1,000.00	1,000.00	.0
TOTAL SEWER DEPARTMENT	151,100.86	1,728,784.32	2,102,232.00	373,447.68	82.2
TOTAL FUND EXPENDITURES	151,100.86	1,728,784.32	2,102,232.00	373,447.68	82.2
NET REVENUE OVER EXPENDITURES	64,656.55	791,350.97	122,268.00	(669,082.97)	647.2

FOR ADMINISTRATION USE ONLY

100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

ELECTRIC UTILITY FUND

ASSETS

53-1010000	CASH IN COMBINED FUND	2,906,941.45	
53-1311000	ACCTS REC - UTILITIES	26,690.50	
53-1311001	ACCTS REC - PRIOR PERIOD	640,919.91	
53-1311710	DEFERRED COLL. COST	(9,654.02)	
53-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(4,909.28)	
53-1511510	INVENTORY - ELECTRIC	2,157,011.91	
53-1565530	RIGHT OF USE ASSET	32,311.00	
53-1565531	ACCUMULATED AMORTIZATION	(10,536.00)	
53-1571000	DEFERRED OUTFLOW OF RESOURCES	137,364.00	
53-1611000	LAND - ELECTRIC UTILITY	823,439.55	
53-1621000	BUILDINGS - ELECTRIC UTILITY	1,494,900.33	
53-1621100	SAN JUAN POWER PURCHASE	1,784,730.20	
53-1621500	PAYSON POWER PURCHASE	101,111.59	
53-1622000	DEPRECIATION - ELEC BUILDINGS	(547,292.72)	
53-1631000	ELEC POWER DISTRIBUTION SYSTEM	9,299,387.63	
53-1632000	DEPREC - POWER DIST SYSTEM	(5,895,034.94)	
53-1651000	EQUIPMENT - ELECTRIC UTILITY	2,794,570.90	
53-1652000	DEPRECIATION - ELEC EQUIPMENT	(1,654,509.51)	
53-1711000	CONSTRUCTION IN PROGRESS	2,440,951.72	
	TOTAL ASSETS		<u>16,518,394.22</u>

LIABILITIES AND EQUITY

LIABILITIES

53-2131000	ACCTS PAY - ELECTRIC	602,697.03	
53-2131500	ACCTS PAY - UTILITY DEPOSITS	457,971.83	
53-2228000	ACCRUED VACATION - ELECTRIC	111,121.35	
53-2228001	DEFERRED INFLOWS OF RESOURCES	423,527.00	
53-2228002	UNFUNDED PENSION PAYABLE	(310,416.00)	
53-2228003	LEASE LIABILITY	21,775.00	
53-2230100	ACCRUED SICK LEAVE - ELECTRIC	143,255.44	
53-2411100	STATE SALES TAX PAYABLE	27,868.68	
53-2411101	SALES TAX PAY - NON CURRENT	8,958.47	
53-2411102	SALES TAX - NON CITY	623.49	
	TOTAL LIABILITIES		1,487,382.29

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-2951000	ELECTRIC FUND - UNAPPROPRIATED	16,164,228.44	
53-2971001	UNFUNDED PENSION ADJ.	(183,539.00)	
	REVENUE OVER EXPENDITURES - YTD	(949,677.51)	
	BALANCE - CURRENT DATE		<u>15,031,011.93</u>
	TOTAL FUND EQUITY		15,031,011.93

HYRUM CITY CORPORATION
BALANCE SHEET
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ELECTRIC UTILITY FUND

TOTAL LIABILITIES AND EQUITY

16,518,394.22

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

Section 11. Item K.

ELECTRIC UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
53-3751 METERED ENERGY SALES	930,950.04	12,169,883.36	10,450,000.00	(1,719,883.36)	116.5
53-3752 ENERGY DISCOUNTS	(5,853.06)	(71,067.83)	(90,000.00)	(18,932.17)	(79.0)
53-3755 NEW CONNECTION FEES	11,375.00	222,433.08	85,000.00	(137,433.08)	261.7
53-3757 SALE OF MATERIALS	.00	300.00	.00	(300.00)	.0
53-3758 CUSTOMER SERVICE & MISC	13,800.06	205,457.44	500,000.00	294,542.56	41.1
53-3761 INTEREST EARNINGS	9,937.22	81,123.82	13,200.00	(67,923.82)	614.6
53-3767 IMPACT FEE - DISTRIBUTION	12,650.00	168,781.00	126,500.00	(42,281.00)	133.4
TOTAL UTILITY REVENUES	972,859.26	12,776,910.87	11,084,700.00	(1,692,210.87)	115.3
<u>SOURCE 38</u>					
53-3860 BOND PROCEEDS	.00	.00	3,000,000.00	3,000,000.00	.0
TOTAL SOURCE 38	.00	.00	3,000,000.00	3,000,000.00	.0
TOTAL FUND REVENUE	972,859.26	12,776,910.87	14,084,700.00	1,307,789.13	90.7

Section 11. Item K.

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

ELECTRIC UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTRIC DEPARTMENT</u>						
53-5300-110	SALARIES AND WAGES	68,844.02	806,991.19	799,100.00	(7,891.19)	101.0
53-5300-115	OVERTIME	3,149.76	46,411.22	55,000.00	8,588.78	84.4
53-5300-116	STANDBY TIME	675.51	8,903.91	10,000.00	1,096.09	89.0
53-5300-120	SEASONAL/TEMPORARY EMPLOYEES	1,225.00	4,025.00	20,000.00	15,975.00	20.1
53-5300-130	EMPLOYEE BENEFITS	31,256.24	376,939.42	390,200.00	13,260.58	96.6
53-5300-210	BOOKS, SUBSCRIP & MEMBERSHIPS	.00	.00	200.00	200.00	.0
53-5300-220	PUBLIC NOTICES	.00	.00	300.00	300.00	.0
53-5300-230	TRAVEL & TRAINING	.00	10,124.33	25,000.00	14,875.67	40.5
53-5300-240	OFFICE SUPPLIES AND EXPENSE	1,849.49	8,567.02	10,000.00	1,432.98	85.7
53-5300-250	EQUIP SUPPLIES & MAINTENANCE	4,540.72	103,708.25	125,000.00	21,291.75	83.0
53-5300-255	GEN & DIST SYSTEM MAINTENANCE	47,486.73	575,336.27	750,000.00	174,663.73	76.7
53-5300-256	TREE CITY/CONSUMER ED.	.00	63,686.34	85,000.00	21,313.66	74.9
53-5300-257	DIESEL GENERATOR COSTS	6,182.35	777,730.05	730,000.00	(47,730.05)	106.5
53-5300-258	CHRISTMAS DECORATIONS	.00	.00	10,000.00	10,000.00	.0
53-5300-259	HYDRO PLANT MAINTENANCE	.00	5,861.91	10,000.00	4,138.09	58.6
53-5300-260	BLDGS & GROUNDS SUP & MAINT	2,343.86	20,374.22	35,000.00	14,625.78	58.2
53-5300-270	UTILITIES	97.87	13,356.97	8,000.00	(5,356.97)	167.0
53-5300-280	TELEPHONE	896.48	8,220.09	6,000.00	(2,220.09)	137.0
53-5300-285	INTERNET SERVICE	97.08	1,067.88	500.00	(567.88)	213.6
53-5300-310	PROFESSIONAL SERVICES	6,635.93	76,653.39	65,000.00	(11,653.39)	117.9
53-5300-510	INSURANCE	.00	25,679.11	25,000.00	(679.11)	102.7
53-5300-610	MISCELLANEOUS SUPPLIES	1,085.42	10,178.53	10,000.00	(178.53)	101.8
53-5300-620	MISCELLANEOUS SERVICES	.00	47,350.22	30,000.00	(17,350.22)	157.8
53-5300-630	POWER PURCHASE	513,612.56	9,746,887.58	7,600,000.00	(2,146,887.58)	128.3
53-5300-735	CANYON PARK IMPROVEMENTS	.00	571.66	5,000.00	4,428.34	11.4
53-5300-740	EQUIPMENT	.00	123,640.32	318,700.00	195,059.68	38.8
53-5300-750	NEW CONSTRUC, SPECIAL PROJECTS	7,700.00	864,323.50	2,900,000.00	2,035,676.50	29.8
	TOTAL ELECTRIC DEPARTMENT	697,679.02	13,726,588.38	14,023,000.00	296,411.62	97.9
	TOTAL FUND EXPENDITURES	697,679.02	13,726,588.38	14,023,000.00	296,411.62	97.9
	NET REVENUE OVER EXPENDITURES	275,180.24	(949,677.51)	61,700.00	1,011,377.51	(1539.

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100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

IRRIGATION UTILITY FUND

ASSETS

54-1010000	CASH IN COMBINED FUND		855,500.01
54-1311000	ACCTS REC - UTILITIES		26,782.04
54-1311001	ACCTS REC - PRIOR PERIOD		18,475.01
54-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	(	245.41)
54-1511510	INVENTORY - IRRIGATION		2,407.70
54-1571000	DEFERRED OUTFLOW OF RESOURCES		8,325.00
54-1611000	LAND & STOCK - IRR UTILITY		1,245,261.09
54-1631000	IRRIGATION DISTRIBUTION SYSTEM		6,731,732.39
54-1632000	DEPRECIATION - IRRIG DIST SYS	(	5,182,733.95)
54-1651000	EQUIPMENT - IRRIGATION UTILITY		146,095.47
54-1652000	DEPRECIATION - IRRI EQUIPMENT	(	89,370.34)
54-1711000	CONSTRUCTION IN PROGRESS		795.00
	TOTAL ASSETS		<u>3,763,024.01</u>

LIABILITIES AND EQUITYLIABILITIES

54-2228000	ACCRUED VAC PAY - IRRIGATION		6,970.89
54-2228001	DEFERRED INFLOWS OF RESOURCES		25,668.00
54-2228002	UNFUNDED PENSION PAYABLE	(	18,812.00)
54-2230100	ACCRUED SICK LEAVE - IRRIGATIO		10,750.37
	TOTAL LIABILITIES		<u>24,577.26</u>

FUND EQUITY

54-2811540	CONTRIBUTED CAPITAL		4,101,602.62
	UNAPPROPRIATED FUND BALANCE:		
54-2951000	IRR FUND - UNAPPROPRIATED	(	449,844.07)
54-2971001	UNFUNDED PENSION ADJ.	(	14,791.00)
	REVENUE OVER EXPENDITURES - YTD		<u>101,479.20</u>
	BALANCE - CURRENT DATE	(	<u>363,155.87)</u>
	TOTAL FUND EQUITY		<u>3,738,446.75</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,763,024.01</u>

Section 11. Item K.

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
54-3340 STATE - FEDERAL GRANTS	.00	.00	805,000.00	805,000.00	.0
TOTAL SOURCE 33	.00	.00	805,000.00	805,000.00	.0
 <u>UTILITY REVENUES</u>					
54-3771 IRRIGATION SERVICE	29,597.86	352,263.67	350,000.00	(2,263.67)	100.7
54-3775 NEW CONNECTION FEES	.00	.00	1,000.00	1,000.00	.0
54-3779 MISCELLANEOUS REVENUES	.00	6,807.50	5,000.00	(1,807.50)	136.2
54-3781 INTEREST EARNINGS	3,405.73	26,492.18	3,300.00	(23,192.18)	802.8
54-3785 IMPACT FEE - "BUY-IN"	3,970.00	44,464.00	59,550.00	15,086.00	74.7
TOTAL UTILITY REVENUES	36,973.59	430,027.35	418,850.00	(11,177.35)	102.7
 <u>CONTRIBUTIONS AND TRANSFERS</u>					
54-3830 TRANSFER FROM GENERAL FUND	.00	.00	510,032.00	510,032.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	510,032.00	510,032.00	.0
TOTAL FUND REVENUE	36,973.59	430,027.35	1,733,882.00	1,303,854.65	24.8

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100 % OF THE FISCAL YEAR HAS ELAPSED

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Section 11. Item K.

HYRUM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

IRRIGATION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IRRIGATION DEPARTMENT</u>					
54-5400-110 SALARIES AND WAGES	3,277.13	44,145.23	87,400.00	43,254.77	50.5
54-5400-115 OVERTIME	579.21	1,822.75	2,000.00	177.25	91.1
54-5400-130 EMPLOYEE BENEFITS	1,733.69	20,612.57	57,900.00	37,287.43	35.6
54-5400-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
54-5400-240 OFFICE SUPPLIES AND EXPENSE	.00	4,646.98	4,500.00	(146.98)	103.3
54-5400-250 EQUIP SUPPLIES & MAINTENANCE	.00	46.98	10,000.00	9,953.02	.5
54-5400-255 DISTRIB SYSTEM MAINTENANCE	10,530.90	43,604.19	30,000.00	(13,604.19)	145.4
54-5400-260 BLDGS & GROUNDS SUP & MAINT	.00	900.00	1,000.00	100.00	90.0
54-5400-270 UTILITIES	7,013.82	44,000.16	55,000.00	10,999.84	80.0
54-5400-280 TELEPHONE	35.00	287.50	50.00	(237.50)	575.0
54-5400-310 PROFESSIONAL SERVICES	1,180.00	7,108.04	10,000.00	2,891.96	71.1
54-5400-510 INSURANCE	.00	4,087.03	3,500.00	(587.03)	116.8
54-5400-540 IRRIGATION ASSESSMENTS	1,225.00	84,809.73	80,000.00	(4,809.73)	106.0
54-5400-750 NEW CONSTRUCTION	.00	72,476.99	1,214,000.00	1,141,523.01	6.0
TOTAL IRRIGATION DEPARTMENT	25,574.75	328,548.15	1,555,850.00	1,227,301.85	21.1
TOTAL FUND EXPENDITURES	25,574.75	328,548.15	1,555,850.00	1,227,301.85	21.1
NET REVENUE OVER EXPENDITURES	11,398.84	101,479.20	178,032.00	76,552.80	57.0

FOR ADMINISTRATION USE ONLY

100 % OF THE FISCAL YEAR HAS ELAPSED

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HYRUM CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2023

STORMWATER FUND

ASSETS

55-1010000	CASH IN COMBINED FUND	849,008.10	
55-1311000	ACCTS REC - STORMWATER	15,017.98	
55-1311001	ACCTS REC - PRIOR PERIOD	15,927.75	
55-1312000	ALLOW FOR BAD UTILITY ACCOUNTS	29.88	
55-1571000	DEFERRED OUTFLOW OF RESOURCES	4,204.00	
55-1611000	LAND & STOCK - STORM WATER	40,566.00	
55-1631000	STORM WATER IMPROVEMENTS	1,030,414.19	
55-1632000	DEPRECIATION - STORM WATER	(342,818.32)	
55-1651000	EQUIPMENT - STORMWATER UTILITY	225,244.55	
55-1652000	DEPRECIATION - STORM WATER EQU	(176,545.92)	
	TOTAL ASSETS		<u>1,661,048.21</u>

LIABILITIES AND EQUITY

LIABILITIES

55-2228000	ACCRUED VACATION - STORMWATER	3,718.37	
55-2228001	DEFERRED INFLOWS OF RESOURCES	12,962.00	
55-2228002	UNFUNDED PENSION PAYABLE	(9,501.00)	
55-2230100	ACCRUED SICK LEAVE - STORMWATE	7,528.18	
	TOTAL LIABILITIES		14,707.55

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
55-2951000	STORMWATER FUND-UNAPPROPRIATED	1,411,754.68	
55-2971001	UNFUNDED PENSION ADJ.	(4,347.00)	
	REVENUE OVER EXPENDITURES - YTD	238,932.98	
	BALANCE - CURRENT DATE	<u>1,646,340.66</u>	
	TOTAL FUND EQUITY		<u>1,646,340.66</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,661,048.21</u>

HYRUM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUES</u>					
55-3740 STORM WATER INSPECTION FEES	1,350.00	12,900.00	15,000.00	2,100.00	86.0
55-3779 MISCELLANEOUS	327.60	327.60	.00	(327.60)	.0
55-3781 STORMWATER FEES	27,878.08	317,154.35	325,000.00	7,845.65	97.6
55-3791 INTEREST EARNINGS	3,351.28	24,539.16	2,750.00	(21,789.16)	892.3
TOTAL UTILITY REVENUES	32,906.96	354,921.11	342,750.00	(12,171.11)	103.6
TOTAL FUND REVENUE	32,906.96	354,921.11	342,750.00	(12,171.11)	103.6

HYRUM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

STORMWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER DEPARTMENT</u>					
55-5500-110 SALARIES AND WAGES	1,600.92	19,633.49	18,300.00	(1,333.49)	107.3
55-5500-115 OVERTIME	264.20	1,148.84	1,000.00	(148.84)	114.9
55-5500-130 EMPLOYEE BENEFITS	814.25	8,990.28	9,500.00	509.72	94.6
55-5500-220 PUBLIC NOTICES	80.77	162.03	500.00	337.97	32.4
55-5500-230 TRAVEL & TRAINING	.00	470.00	1,000.00	530.00	47.0
55-5500-250 EQUIP SUPPLIES & MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
55-5500-255 COLLECTION SYSTEM	3,461.00	8,273.25	15,000.00	6,726.75	55.2
55-5500-280 TELEPHONE	18.75	152.50	.00	(152.50)	.0
55-5500-310 PROFESSIONAL SERVICES	8,355.52	18,052.27	30,000.00	11,947.73	60.2
55-5500-450 FLOOD CONTROL	.00	4,807.29	3,000.00	(1,807.29)	160.2
55-5500-510 INSURANCE	.00	488.34	500.00	11.66	97.7
55-5500-750 NEW CONSTRUCTION	.00	53,809.84	314,500.00	260,690.16	17.1
TOTAL STORMWATER DEPARTMENT	14,595.41	115,988.13	395,800.00	279,811.87	29.3
TOTAL FUND EXPENDITURES	14,595.41	115,988.13	395,800.00	279,811.87	29.3
NET REVENUE OVER EXPENDITURES	18,311.55	238,932.98	(53,050.00)	(291,982.98)	450.4

HYRUM CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

COURT TRUST FUND

ASSETS

72-1010000	CASH IN COMBINED FUND	(	24,389.88)	
72-1111000	COURT BANK ACCOUNT		82,392.96	
72-1111001	FINES RECEIVABLE		10,057.00	
72-1311000	ACCTS REC - COURT FINES		48,659.00	
	TOTAL ASSETS			116,719.08

LIABILITIES AND EQUITYLIABILITIES

72-2131110	ACCTS PAY - OTHER		49,219.00	
72-2131151	ACCTS PAY - J.P. COURT		39,326.41	
72-2131154	ACCTS PAY - TRUST ACCOUNT BAIL		18,116.67	
72-2140000	PAYABLES TO OTHER ENTITIES		10,057.00	
	TOTAL LIABILITIES			116,719.08
	TOTAL LIABILITIES AND EQUITY			116,719.08