

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
December 13, 2023
5:00 P.M.

- 5:00 p.m.
- | | |
|---|-------------|
| I. CALL TO ORDER | Chair Ohlin |
| II. PLEDGE OF ALLEGIANCE | Jon Ritchie |
| III. APPROVAL OF MINUTES | MOTION |
| IV. BUSINESS | |
| A. Public Comments | |
| B. Consideration of 2023 Fraud Risk Assessment | MOTION |
| C. Consideration of Progress Payment for Secondary Water Metering Project Phase 4 | MOTION |
| D. Consideration of Progress Payment for Secondary Water Metering Project Phase 5 | MOTION |
| E. Consideration of Municipal Advisory Services Agreement | MOTION |
| F. Consideration of Streamline Subscription Agreement | MOTION |
| G. Consideration of 2024 Holidays | MOTION |
| H. Consideration of 2024 Conferences | MOTION |
| I. Consideration of 2024 Board Meetings and Public Hearings | MOTION |
| V. REPORTS FROM MANAGER AND TRUSTEES | |
| A. Manager & Trustees Reports | |
| B. Review of Monthly Bank Statements and Cancelled Checks | Jon Ritchie |
| VI. FINANCIAL REPORT | |
| A. Approval of Monthly Financial Report | MOTION |
| VII. APPROVAL OF CHECKS | |
| A. Current Checks | MOTION |
| VIII. ADJOURNMENT | MOTION |

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.B. Consideration of 2023 Fraud Risk Assessment**

The attached 2023 Fraud Risk Assessment (Assessment) is required by the Utah State Auditor and will be uploaded to the State Auditor's reporting website. The Assessment will be reviewed in board meeting.

A suggested motion would be, "I move that we accept the 2023 Fraud Risk Assessment."

Fraud Risk Assessment

Continued

*Total Points Earned: 385/395 *Risk Level: Very Low > 355 Low 316-355 Moderate 276-315 High 200-275 Very High < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	Yes	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	Yes	5
b. Procurement?	Yes	5
c. Ethical behavior?	Yes	5
d. Reporting fraud and abuse?	Yes	5
e. Travel?	Yes	5
f. Credit/Purchasing cards (where applicable)?	Yes	5
g. Personal use of entity assets?	Yes	5
h. IT and computer security?	Yes	5
i. Cash receipting and deposits?	Yes	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	Yes	20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	Yes	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	Yes	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	Yes	20
7. Does the entity have or promote a fraud hotline?	Yes	20
8. Does the entity have a formal internal audit function?	Yes	20
9. Does the entity have a formal audit committee?	Yes	20

*Entity Name: Roy Water Conservancy District

*Completed for Fiscal Year Ending: 2023 *Completion Date: 12/30/2023

*CAO Name: Rodney Banks *CFO Name: Linda Toupin

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		✓	✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		✓	✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

* MC = Mitigating Control

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.C. Consideration of Progress Payment for Secondary Water Metering Project Phase 4**

The District has received a request for a progress payment from Leon Poulsen Construction for the Secondary Water Metering Project Phase 4. The progress payment is in the amount of \$285,470.25. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 4 in the amount of \$285,470.25 to Leon Poulsen Construction

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.D. Consideration of Progress Payment for Secondary Water Metering Project Phase 5**

The District has received a request for a progress payment from Post Construction for the Secondary Water Metering Project Phase 5. The progress payment is in the amount of \$122,977.50. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 5 in the amount of \$122,977.50 to Post Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 12, 2023

SUBJECT: **IV.E. Consideration of Municipal Advisory Services Agreement**

The District sent out an RFP for Municipal Advisory Services and received proposals back from three organizations, Zions Public Finance, LRB Public Finance Advisors, and Crews and Associates. After evaluating the proposals, Crews and Associates was chosen to provide financial advice and guidance for the required bond for the additional grant money received for the District's secondary water metering project. Crews and Associates is well qualified and the lowest cost. It is recommended that the Trustees approve the agreement with Crews and Associates for Municipal Advisory Service for the DWRe bond.

A suggested motion would be, "I move that we approve the Municipal Advisory Services Agreement with Crews and Associates."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 12, 2023

SUBJECT: **IV.F. Consideration of Streamline Subscription Agreement**

Currently, the District is using Lunasoft's software for its website tool. We have noticed over time that the capabilities of their website tool have been declining, so we have been looking for something that better suits the District's needs. There is a company called Streamline that specializes in government entities, especially special districts. The features and capabilities of their website tool are impressive and their price is even less expensive than Lunasoft's top tier website tool. As mentioned, Streamline offers more features and services than Lunasoft and at a better price. I would recommend the trustees approve using Streamline for its website tool.

A suggested motion for approval would be, "I move that we approve the Streamline Subscription Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.G. Consideration of 2024 Holidays**

Each year the twelve holidays are presented for approval. Attached is a schedule of the upcoming holidays for 2024.

A suggested motion for approval would be, “I move that we approve the 2024 Holidays.”

2024 Holidays

<u>DATE</u>		<u>OBSERVANCE</u>
January 1, 2024	Monday	New Year's Day
January 15, 2024	Monday	Martin Luther King, Jr. Day
February 19, 2024	Monday	Presidents' Day
May 27, 2024	Monday	Memorial Day
June 17, 2024	Monday	Juneteenth
July 4, 2024	Thursday	Independence Day
July 24, 2024	Wednesday	Utah Pioneer Day
September 2, 2024	Monday	Labor Day
October 14, 2024	Monday	Columbus Day
November 28 – 29, 2024	Thursday & Friday	Thanksgiving Holiday
December 25, 2024	Wednesday	Christmas Day

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.H. Consideration of 2024 Conferences**

Attached is a schedule of the upcoming conferences for 2024. It is not necessary to choose which conferences you will attend at this time, since this is for budget purposes only. Also, due to the unknown dates of some of the conferences, this schedule is subject to change.

A suggested motion for approval would be, “I move that we approve the 2024 Conferences.”

Roy Water Conservancy District

2024 Meetings & Conferences

BOARD MEETING DATES	CONFERENCE DATES	CONFERENCE	ATTENDEES	ESTIMATED COST PER PERSON
January 10	<i>No Conferences</i>			
February 14	February 26 - March 1	Rural Water Association Utah Conference St. George, UT	Rodney	\$1,500
March 13	March 18	Utah Water Law St. George, UT	Rodney	\$500
	March 19 - 20	Utah Water Users Workshop St. George, UT	Trustees, Courtney, & Rodney	\$1,000
	March 19 - 21	Underground Infrastructure Conference Oklahoma City, OK	Phil, Kent, Nate, Justin & Trustee	\$2,500
April 17	April 8 - 10	UGFOA Conference St. George, UT	Rodney	\$1,500
May 8	<i>No Conferences</i>			
June 5	June 9 - 12	GFOA Annual Conference Orlando, FL	Rodney	\$2,500
	June 10 - 13	ACE24 Anaheim, CA	Rodney	\$2,500
July 10	July 23 - 25	NWRA Western Water Seminar Kennewick, WA	2 Trustees & Rodney	\$2,500
August 14	<i>No Conferences</i>			
September 11	September 24 - 27	Water Smart Innovations Conference Las Vegas, NV	Rodney	\$1,500
October 9	October 8	UWUA Summit Meeting Layton, UT	Trustees & Rodney	\$400
November 13	November 6 - 8	UASD Annual Convention Layton, UT	Trustees, Linda, & Rodney	\$700
	November 6 - 8	NWRA Annual Albuquerque, NM	2 Trustees & Rodney	\$2,500
December 11	<i>No Conferences</i>			

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 8, 2023

SUBJECT: **IV.I. Consideration of 2024 Board Meetings and Public Hearings**

Attached is a schedule of the proposed 2024 board meetings and public hearings. There are two board meetings that will need to be on a day other than the second Wednesday. April and June will need to be on other dates due to conflicts. Both April and June board meetings could be on the first or third Wednesday. It is recommended April's board meeting be held on the third Wednesday of the month and June's board meeting be held on the first Wednesday of the month.

A suggested motion for approval would be, "I move that we approve the 2024 Board Meetings and Public Hearings."

ROY WATER CONSERVANCY DISTRICT

2024 Board Meetings

<u>DATE</u>	<u>TIME</u>	<u>MEETING TYPE</u>	<u>LOCATION</u>
January 10, 2024	5:00 p.m.	Board	RWCD Office
February 14, 2024	5:00 p.m.	Board	RWCD Office
March 13, 2024	5:00 p.m.	Board	RWCD Office
April 17, 2024	5:00 p.m.	Board	RWCD Office
May 8, 2024	5:00 p.m. 6:00 p.m. 6:00 p.m. 6:00 p.m.	Board Public Hearing Allotment of Water Public Hearing Assessment Books Public Hearing Rate Increase	RWCD Office
June 5, 2024	5:00 p.m.	Board	RWCD Office
July 10, 2024	5:00 p.m.	Board	RWCD Office
August 14, 2024	5:00 p.m.	Board	RWCD Office
September 11, 2024	5:00 p.m.	Board	RWCD Office
October 9, 2024	5:00 p.m.	Board	RWCD Office
November 13, 2024	5:00 p.m.	Board	RWCD Office
December 11, 2024	5:00 p.m. 6:00 p.m. 6:00 p.m.	Board Public Hearing Allotment of Water Public Hearing Adoption of Budget	RWCD Office

All Board Meetings will begin at 5:00 p.m. and will be held at the District office located at 5440 Freeway Park Drive, Riverdale, Utah. For further information, please call (801) 825-9744.

Board Meetings are typically held on the second Wednesday of each month. Any changes to this schedule will be posted on the Utah Public Notice Website.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: December 13, 2023

SUBJECT: **V.A. Manager and Trustees Reports**

The following is a reminder of upcoming meetings and events:

Board Meeting – December 13, 2023, at 5:00 p.m.
Public Hearing for Allotment of Water – December 13, 2023, at 6:00 p.m.
Public Hearing for Budget – December 13, 2023, at 6:00 p.m.
D&WCCC Stockholders Meeting – December 19, 2023, at 6:30 p.m.

The following are possible dates for upcoming meetings and events for the first half of 2024:

Board Meeting – January 10, 2024, at 5:00 p.m.
Board Meeting – February 14, 2024, at 5:00 p.m.
Board Meeting – March 13, 2024, at 5:00 p.m.
Utah Water Law and Workshop – March 18-20, 2024, St. George, UT
Board Meeting – April 17, 2024, at 5:00 p.m.
Board Meeting – May 8, 2024, at 5:00 p.m.
Public Hearing for Allotment of Water – May 8, 2024, at 6:00 p.m.
Board Meeting – June 5, 2024, at 5:00 p.m.
Board Meeting – July 10, 2024, at 5:00 p.m.

As of December 12th, East Canyon is 85% full, Echo Reservoir is 90% full, and the Weber River basin water year-to-date precipitation is 119% of median. Currently almost 27% of the state of Utah is in abnormally dry to moderate drought condition. As of April 11, 2023, the District's boundaries were moved to the no drought category.

INTERNAL AUDIT REPORT

DECEMBER 12, 2023

(NOVEMBER 30, 2023, STATEMENTS)

- | YES | No | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain bank statements unopened. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review checks for unusual payees. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review signatures on checks for authenticity. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Review any cash transfers or large debit memos for property. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Question any large or unusual checks that you do not remember discussing or approving. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

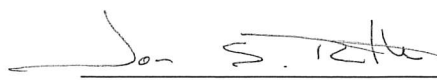
Bank of Utah

1. Account No. ****0122: _____
2. Account No. ****1928: _____ *all ok*
3. Account No. ****0846: _____ *J*

PTIF

4. Account No. ****1141: _____
5. Account No. ****2340: _____ *all ok*
6. Account No. ****6249: _____ *J*

I have completed the above procedures for the month of December 12, 2023, (November 30, 2023 Statements).



Jon S. Ritchie, Audit Committee Chair

**ZION BANK PURCHASE CARDS
INTERNAL AUDIT REPORT**

DECEMBER 12, 2023

(NOVEMBER 2023 STATEMENTS)

- | YES | NO | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain purchase card statements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Question any large or unusual charges not previously discussed or approved during board meeting. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Summarize your questions. |
| <input type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input type="checkbox"/> | <input type="checkbox"/> | 7. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

-
1. Zions Bank Control Account: _____
 2. Purchase Card - Ohlin: _____
 3. Purchase Card – Newman: _____
 4. Purchase Card - Adams: _____
 5. Purchase Card – Ritchie: _____
 6. Purchase Card – Zito: _____
 7. Purchase Card - Banks: _____
 8. Purchase Card - Durbano: _____
 9. Purchase Card - Thurgood: _____
 10. Purchase Card – Doxey: _____
 11. Purchase Card - Sandberg: _____
 12. Purchase Card - Toupin: _____
 13. Purchase Card - Harris: _____

I have completed the above procedures for the month of December 12, 2023, (November 30, 2023 Statements).



Jon S. Ritchie, Audit Committee Chair

FINANCIAL REPORT
• DECEMBER 2023 •

GENERAL FUND

PREVIOUS MONTH

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of November 1	\$ 329,350.10	\$ 157,311.59	\$ 208,155.53
Deposits	\$ 793,859.91	\$ 260,126.10	\$ 165,376.29
Interest on checking	\$ 2,001.92	\$ 515.19	\$ 61.19
Withdrawals	\$ 662,991.95	\$ 205,386.17	\$ 198,184.07
Balance	\$ 462,219.98	\$ 212,566.71	\$ 175,408.94

TO DATE

Balance as of December 1	\$ 462,219.98	\$ 212,566.71	\$ 175,408.94
Deposits	\$ 261,170.02	\$ 650,684.29	\$ 202,434.32
Withdrawals	\$ 585,450.85	\$ 640,656.06	\$ 234,691.04
Balance	\$ 137,939.15	\$ 222,594.94	\$ 143,152.22

CAPITAL FACILITIES FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of November 1	\$ 129,782.96	\$ 124,164.20	\$ 121,718.36
Deposits	\$ -	\$ -	\$ -
Interest on checking	\$ 571.76	\$ 277.45	\$ 34.48
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 130,354.72	\$ 124,441.65	\$ 121,752.84

TO DATE

Balance as of December 1	\$ 130,354.72	\$ 124,441.65	\$ 121,752.84
Deposits	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 130,354.72	\$ 124,441.65	\$ 121,752.84

WEBER BASIN FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of December 1	\$ 600,904.89	\$ 478,474.96	\$ 378,468.80

CONNECTIONS

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Connections made during the previous month (November)	2	2	0
Total connections made during the current year	32	15	26
Total active connections	10,843	10,811	10,796

SHARES

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Shares of D&WCCC Water Stock to date:	1,515.0	1,515.0	1,512.5
Shares of D&WCCC Water Stock leased to date:	144.0	144.0	144.0
Shares of Wilson Irrigation Stock to date:	21.5	21.5	21.0

UTAH PUBLIC TREASURER'S INVESTMENT FUND

• OPERATIONS & MAINTENANCE ACCOUNT •

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of November 1	\$ 2,716,637.99	5.4874%	Ongoing-Flexible
Deposits (by Weber County)	\$ 181,916.04		
Interest	\$ 12,428.60		
Withdrawals (by wire)	\$ 178,549.36		
Balance	\$ 2,732,433.27		

• METER FUND ACCOUNT •

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance	\$ 663,294.71	5.4874%	Ongoing-Flexible

• BOND PROCEEDS METERING PROJECT ACCOUNT •

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of November 1	\$ 2,403,274.47	5.4874%	Ongoing-Flexible
Deposits	\$ -		
Interest on checking	\$ 10,586.55		
Withdrawals	\$ 186,788.19		
Balance	\$ 2,227,072.83		

1:52 PM
12/13/23

ROY WATER CONSERVANCY DISTRICT
O&M Checks
December 13, 2023

	Num	Name	Amount
Dec 13, 23			
	20934	Chad Zito	-\$275.00
	20935	Gary L. Newman	-\$200.00
	20936	Gary S. Adams	-\$275.00
	20937	Jon S. Ritchie	-\$200.00
	20938	Mark W. Ohlin	-\$275.00
	20939	Ace Recycling & Disposal	-\$144.78
	20940	Blue Stakes of Utah	-\$1,460.70
	20941	Clear Link IT, LLC	-\$1,807.50
	20942	Clyde Snow & Sessions	-\$2,080.00
	20943	Comcast	-\$735.44
	20944	Dominion Energy	-\$438.20
	20945	Durk's Plumbing Supply, Inc.	-\$28.50
	20946	Fuel Network	-\$1,193.66
	20947	Home Depot	-\$117.22
	20948	J. D. Young & Son Landscape	-\$2,053.00
	20949	Check Out-Of-Sequence 11-23-2023	\$0.00
	20950	Check Out-Of-Sequence 11-23-2023	\$0.00
	20951	Jan-Pro of Utah	-\$265.00
	20952	Leon Poulsen Construction Co.	-\$285,470.25
	20953	Les Olson Company	-\$106.33
	20954	Linde Gas & Equipment, Inc.	-\$42.73
	20955	Mountainland Supply Company	-\$26,143.90
	20956	Opticare Vision Services	-\$96.30
	20957	Ferguson Waterworks	-\$51,303.55
	20958	Ferguson Waterworks	-\$768.25
	20959	Opticare Vision Services	-\$96.30
	20960	PEHP Group Insurance	-\$13,289.42
	20961	PEHP Long-Term Disability	-\$265.84
	20962	PEHP Long-Term Disability	-\$277.26
	20963	Post Asphalt Paving & Construction	-\$122,977.50
	20964	River Print	-\$166.32
	20965	Riverdale City Corporation	-\$177.91
	20966	Rocky Mountain Power	-\$7,190.46
	20967	Rocky Mountain Power	-\$10.26
	20968	Rocky Mountain Power	-\$33.06
	20969	T & J Trailer, Inc.	-\$18.91
	20970	Truly Nolen of America, Inc.	-\$200.00
	20971	Utah Local Governments Trust	-\$428.41
	20972	Verizon	-\$391.20
	20973	Sam's Club	-\$375.31
	20974	SKM, Incorporated	-\$672.00
	20975	Wasatch Civil Engineering	-\$1,081.88
	20976	Wasatch Civil Engineering	-\$3,681.50
	20977	Wasatch Civil Engineering	-\$4,765.01
	20978	Weber Basin Water Cons. District	-\$42,855.38
	20979	Wheeler Machinery Company	-\$732.00
	20980	WSP USA Inc.	-\$6,975.88
	20981	Courtney L. Harris	-\$89.08
	20982	Utah State Tax Commission	-\$3,043.00
	20983	AFLAC	-\$176.65
Dec 13, 23	TOTAL		-\$585,450.85