

# ***Roy Water Conservancy District***

5440 Freeway Park Drive  
Riverdale, UT 84405

## **AGENDA**

Monthly Board of Trustees' Meeting  
April 17, 2024  
5:00 P.M.

- |  |             |
|--|-------------|
| <b>I. CALL TO ORDER</b>  | Chair Ohlin |
| <b>II. PLEDGE OF ALLEGIANCE</b>  | Chad Zito   |
| <b>III. APPROVAL OF MINUTES</b>  | MOTION      |
| <b>IV. BUSINESS</b>  |             |
| A. Public Comments   |             |
| B. Consideration of 2024-2025 URS Contribution Rates for Tier 1 and Tier 2 Employees | MOTION      |
| C. Consideration of 2024-2025 PEHP Insurance Rates                                   | MOTION      |
| D. Consideration of Proposed Assessment Rate Structure for 2024                      | MOTION      |
| E. Consideration of Progress Payment for Secondary Water Metering Project Phase 4    | MOTION      |
| F. Consideration of Progress Payment for Secondary Water Metering Project Phase 5    | MOTION      |
| G. Consideration of Progress Payment for Secondary Water Metering Project Phase 6    | MOTION      |
| H. Consideration of Progress Payment for Secondary Water Metering Project Phase 8    | MOTION      |
| I. Consideration and Award of Secondary Water Metering Project Phase 9               | MOTION      |
| J. Consideration of Grant of Easement and Partial Release of Easements               | MOTION      |
| <b>V. REPORTS FROM MANAGER AND TRUSTEES</b>  |             |
| A. Utah Water Law and UWUA Workshop March 18-20, 2024                                |             |
| B. Underground Infrastructure Conference March 19-21, 2024                           |             |
| C. UGFOA Spring Conference April 8-10, 2024  |             |
| D. Manager & Trustees Reports  |             |
| E. Review of Monthly Bank Statements and Cancelled Checks                            | Jon Ritchie |
| <b>VI. APPROVAL OF FINANCIAL REPORTS</b>   |             |
| A. Monthly Financial Report  | MOTION      |
| B. 1 <sup>st</sup> Quarter Financial Report  | MOTION      |
| <b>VII. APPROVAL OF EXPENSES</b>   | MOTION      |
| <b>VIII. ADJOURNMENT</b>   | MOTION      |

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should call the District at (801) 825-9744, giving at least three (3) working days notice.

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

SUBJECT: **IV.B. Consideration of 2024-2025 URS Contribution Rates for Tier 1 and Tier 2 Employees**

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The URS contribution rates for Tier 1 and Tier 2 employees will decrease 1.00% for 2024-2025 compared to 2023-2024. Tier 1 rates will be 16.97% for Pension and an additional 3.24% the District contributes for 401k for a total contribution of 20.21%. To match the Tier 1 contribution more closely, it is proposed that the General Manager's total contribution be increased to 20.21%. The Tier 2 rate for Defined Contribution will remain the same at 10% with an additional 3.24% the District contributes for 401k for a total of contribution of 13.24%. The Tier 2 rate for Hybrid Pension will go down 1.00% to 15.19%, but the employees in this category will be required to contribute 0.7% from their wages. The District will contribute an additional 3.24% for Tier 2 Hybrid Pension participants for a total contribution of 18.43%. It is recommended that the board of trustees approve the 2024-2025 URS Contribution Rates for Tier 1 and Tier 2 employees as discussed.

A suggested motion would be, "I move that we approve the 2024-2025 URS Contribution Rates for Tier 1 and Tier 2 employees and the General Manager be increased to a total contribution of 20.21%."

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 15, 2024

SUBJECT: **IV.C. Consideration of 2024-2025 PEHP Insurance Rates**

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The PEHP Medical Insurance rates for 2024-2025 will increase by 2.5%. The PEHP Dental Insurance rates for 2024-2025 will increase 1.6%. The Opticare rates for 2024-2025 will remain the same. It is recommended that the board of trustees approve the 2024-2025 PEHP Insurance Rates.

A suggested motion would be, “I move that we approve the 2024-2025 PEHP insurance rates.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 15, 2024

SUBJECT: **IV.D. Consideration of Proposed Assessment Rate Structure for 2024**

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The proposed rate schedule is the result of a 3% to 3.5% overall assessment increase which is about a 1% increase for meter installation as defined in Utah Code Annotated 73-10-34(2)(b) and about a 2.5% increase for water and operations and maintenance (o&m) price increases. The analysis to obtain these numbers considers each of the three categories of water charge, o&m, and meter installation and future meter replacement separately.

As a reminder, the following is the language of Section 34 paren 2 related to the establishment of the meter installation reserve:

(b) Beginning January 1, 2022, a secondary water supplier shall establish a meter installation reserve for metering installation and replacement projects.

(c) A secondary water supplier, including a small secondary water retail supplier, may not raise the rates charged for secondary water:

(i) by more than 10% in a calendar year for costs associated with metering secondary water unless the rise in rates is necessary because the secondary water supplier experiences a catastrophic failure or other similar event; and

(ii) unless, before raising the rates on the end user, the entity charging the end user provides a statement explaining the basis for why the needs of the secondary water supplier required an increase in rates.

The approved rate structure will require a public hearing be held on May 8<sup>th</sup>.

A *suggested* motion would be, “I move that we approve the assessment rate increase as discussed for 2024.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

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

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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 \$97,322.25. 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 \$97,322.25 to Leon Poulsen Construction.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

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

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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 \$11,732.50. 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 \$11,732.50 to Post Construction.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

SUBJECT: **IV.G. Consideration of Progress Payment for Secondary Water Metering Project Phase 6**

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The District has received a request for a progress payment from Post Construction for the Secondary Water Metering Project Phase 6. The progress payment is in the amount of \$207,964.50. 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 6 in the amount of \$207,964.50 to Post Construction.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

SUBJECT: **IV.H. Consideration of Progress Payment for Secondary Water Metering Project Phase 8**

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The District has received a request for a progress payment from AJC Construction and Excavation for the Secondary Water Metering Project Phase 8. The progress payment is in the amount of \$81,068.25. 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 8 in the amount of \$81,068.25 to AJC Construction and Excavation.”



# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 12, 2024

SUBJECT: **IV.I. Consideration and Award of Secondary Water Metering Project Phase 9**

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The District received bids from two contractors for the Secondary Water Metering Project Phase 9 as follows.

<u>Contractor</u>	<u>Bid Amount</u>
AJC Construction and Excavation	\$158,560.00
E.H. Knudson Construction	\$198,240.00

The low bidder is AJC Construction and Excavation for \$158,560.00.

A suggested motion would be, “I move that we award the Secondary Water Metering Project Phase 9 to AJC Construction and Excavation in the amount of \$158,560.00.”

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 15, 2024

SUBJECT: **IV.J. Consideration of Grant of Easement and Partial Release of Easements**

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The developer for Railrunner Phase 1 and 2 is requesting the District release a part of two different easements that are on the property the developer owns. In exchange for the partial release of easements, the developer will grant an easement across their property to accomplish the same thing which is to allow the District's main line to be constructed from the north end to the south end of the property to create a 10-inch main line loop. The Grant of Easement and Partial Release of Easements has been reviewed by the District's attorney and the developer's attorney. It is recommended that the trustees approve the Grant of Easement and Partial Release of Easements.

A suggested motion would be, "I move that we approve the Grant of Easement and Partial Release of Easements."

# MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 17, 2024

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

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The following is a reminder of upcoming meetings and events:

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.

Public Hearing for Rate Increase – 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.

Board Meeting – August 14, 2024, at 5:00 p.m.

Board Meeting – September 11, 2024, at 5:00 p.m.

Board Meeting – October 9, 2024, at 5:00 p.m.

UASD Annual Convention November 6-8, 2024, Layton, UT

Board Meeting – November 13, 2024, at 5:00 p.m.

Board Meeting – December 11, 2024, at 5:00 p.m.

Public Hearing for Adoption of 2025 Budget – December 11, 2024, at 6:00 p.m.

Public Hearing for Allotment of Water – December 11, 2024, at 6:00 p.m.

As of April 16<sup>th</sup>, East Canyon is 70% full, Echo Reservoir is 85% full, and the Weber River basin water year-to-date snow water equivalent is 132% of median. Currently almost 26% 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

APRIL 15, 2024

(MARCH 29, 2024, 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 type="checkbox"/>            | <input checked="" 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: \_\_\_\_\_

3. Account No. \*\*\*\*0846: \_\_\_\_\_

## PTIF

4. Account No. \*\*\*\*1141: \_\_\_\_\_

5. Account No. \*\*\*\*2340: \_\_\_\_\_

6. Account No. \*\*\*\*6249: \_\_\_\_\_

7. Account No. \*\*\*\*7159: \_\_\_\_\_

I have completed the above procedures for the month of April 15, 2024, (March 29, 2024 Statements).

  
\_\_\_\_\_  
Jon S. Ritchie, Audit Committee Chair

**ZION BANK PURCHASE CARDS  
INTERNAL AUDIT REPORT**

**APRIL 15, 2024**

(MARCH 29, 2024 STATEMENTS)

- | YES                      | NO                       |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Obtain purchase card statements.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges.  |
| <input type="checkbox"/> | <input type="checkbox"/> | 4. Question any large or unusual charges not previously discussed or approved during board meeting.        |
| <input 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 - Zesiger: \_\_\_\_\_
  - 13. Purchase Card - Toupin: \_\_\_\_\_
  - 14. Purchase Card - Harris: \_\_\_\_\_
- All Good !!*

I have completed the above procedures for the month of April 15, 2024, (March 29, 2024 Statements).

  
\_\_\_\_\_  
Jon S. Ritchie, Audit Committee Chair

# FINANCIAL REPORT

• APRIL 2024 •

## GENERAL FUND

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Balance as of March 1	\$ 872,732.98	\$ 1,022,291.88	\$ 304,558.59
Deposits	\$ 200,919.76	\$ 639,511.31	\$ 20,241.38
Interest	\$ 2,180.24	\$ 1,737.65	\$ 94.07
Withdrawals	\$ 783,113.72	\$ 1,285,146.76	\$ 115,447.49
Balance as of March 31	\$ 292,719.26	\$ 378,394.08	\$ 209,446.55

## CAPITAL FACILITIES FUND

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Balance as of March 1	\$ 132,117.67	\$ 125,541.65	\$ 123,227.79
Deposits	\$ -	\$ -	\$ -
Interest	\$ 567.89	\$ 481.32	\$ 46.76
Withdrawals	\$ -	\$ -	\$ -
Balance as of March 31	\$ 132,685.56	\$ 126,022.97	\$ 123,274.55

## WEBER BASIN FUND

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Balance as of March 1	\$ 840,247.83	\$ 716,146.52	\$ 606,582.67
Deposits	\$ -	\$ -	\$ -
Interest	\$ 3,604.39	\$ 2,745.69	\$ 227.77
Withdrawals	\$ 12,296.21	\$ -	\$ 14,536.73
Balance as of March 31	\$ 831,556.01	\$ 718,892.21	\$ 592,273.71

## CONNECTIONS

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Connections made during the previous month (March)	0	10	0
Total connections made during the current year	5	10	2
Total active connections	10,849	10,821	10,798

## SHARES

	<u>2024</u>	<u>2023</u>	<u>2022</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 Water Stock to date:	22.0	21.5	21.0

## UTAH PUBLIC TREASURER'S INVESTMENT FUND

### • OPERATIONS & MAINTENANCE ACCOUNT •

	<u>2024</u>	<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ 4,503,372.07	5.4438%	Ongoing-Flexible
Deposits (by Weber County)	\$ 180,500.61		
Interest	\$ 20,252.86		
Withdrawals	\$ 351,551.26		
Balance as of March 31	\$ 4,352,574.28		

### • METER FUND ACCOUNT •

		<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ 1,246,599.52	5.4438%	Ongoing-Flexible
Deposits	\$ 27,051.26		
Interest	\$ 5,805.92		
Withdrawals	\$ -		
Balance as of March 31	\$ 1,279,456.70		

### • SERIES 2022 BOND PROCEEDS METERING PROJECT ACCOUNT •

		<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ 1,627,696.11	5.4438%	Ongoing-Flexible
Deposits	\$ -		
Interest	\$ 7,164.99		
Withdrawals	\$ 186,016.25		
Balance as of March 31	\$ 1,448,844.85		

### • SERIES 2024 BOND PROCEEDS METERING PROJECT ACCOUNT •

		<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ -	5.4438%	Ongoing-Flexible
Deposits	\$ 2,163,500.01		
Interest	\$ 5,856.56		
Withdrawals	\$ 0.01		
Balance as of March 31	\$ 2,169,356.56		

**ROY WATER CONSERVANCY DISTRICT**  
**2024 Profit & Loss Budget vs. Actual**  
 January through December 2024

04/17/24

Accrual Basis

	Jan - Dec 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3016 · Cell Tower Leases	13,387.69	59,000.00	-45,612.31
3020 · Surplus Water Sales/Wheeling Ch	2,263.80	13,000.00	-10,736.20
3028 · Interest-Checking & Investments	81,660.53	90,000.00	-8,339.47
3030 · Ad Valorem Tax	303.67	138,000.00	-137,696.33
3034 · Delinquent Assessments	7,580.76	30,000.00	-22,419.24
3035 · Direct Charges/Assessments	4,855.55	2,580,000.00	-2,575,144.45
3036 · Registered Vehicle F.I.L.	1,322.00	14,000.00	-12,678.00
3037 · Delinquent Ad Valorem Tax	410.71	3,000.00	-2,589.29
3040 · Non-Taxable Entity Assessments	0.00	82,000.00	-82,000.00
3045 · Homeowners 1 Yr Only Assmnt.	0.00	1,000.00	-1,000.00
3050 · Homeowners Yearly Assessments	0.00	12,000.00	-12,000.00
3150 · Misc. Income	250.06	1,000.00	-749.94
3156-23 · Sale of 2023 Vehicles	343,854.00	325,000.00	18,854.00
3300 · Weber Basin - West Haven System	259,913.35	240,000.00	19,913.35
3301 · Weber Basin Administrative Fee	0.00	12,000.00	-12,000.00
3601-24 · DWRe Grant 24	1,532,742.57	5,000,000.00	-3,467,257.43
3602-24 · DWRe Bond / Escrow 24	0.00	2,143,000.00	-2,143,000.00
<b>Total Income</b>	<b>2,248,544.69</b>	<b>10,743,000.00</b>	<b>-8,494,455.31</b>
<b>Gross Profit</b>	<b>2,248,544.69</b>	<b>10,743,000.00</b>	<b>-8,494,455.31</b>
<b>Expense</b>			
4900 · Trustees Fees & Extra Meetings	4,646.85	20,000.00	-15,353.15
4903 · Scada	0.00	1,500.00	-1,500.00
4906 · Engineering	2,730.37	77,500.00	-74,769.63
4907 · Audit / CPA	0.00	22,000.00	-22,000.00
4908 · Attorney	840.00	33,000.00	-32,160.00
4909 · Advertising & Publishing	3,705.27	31,000.00	-27,294.73
4911 · Liability	4,051.92	38,000.00	-33,948.08
4912 · Workers Compensation	2,044.84	12,500.00	-10,455.16
4913 · Bonding	230.00	1,000.00	-770.00
5100 · Roy City Water Rental	0.00	26,000.00	-26,000.00
5101 · D & W Water Assessment	0.00	410,000.00	-410,000.00
5103 · Other Water Rental	0.00	17,000.00	-17,000.00
5105 · Weber Basin Lease Contract	0.00	46,000.00	-46,000.00
5106 · Wilson Water Assessment	2,156.00	2,500.00	-344.00
5200 · Utah Water Users Association	0.00	1,500.00	-1,500.00
5201 · Association Special Districts	2,905.00	3,000.00	-95.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	263.00	700.00	-437.00
5205-1 · Irrigation Caucus	400.00	400.00	0.00
5206-1 · Water Conservation (Other)	0.00	500.00	-500.00
5300 · Director Workshops/Training	5,611.46	22,000.00	-16,388.54
5301 · Employee Workshops/Training	9,014.80	26,000.00	-16,985.20

**ROY WATER CONSERVANCY DISTRICT**  
**2024 Profit & Loss Budget vs. Actual**

January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget
5302 · Medicare	3,068.97	12,650.00	-9,581.03
5303-00 · Gross Wages-RWCD	154,965.90	560,000.00	-405,034.10
5303-01 · Overtime-RWCD	1,165.59	39,500.00	-38,334.41
5303-04 · Overtime-West Haven	0.00	11,600.00	-11,600.00
5303-05 · Double Time-RWCD	0.00	2,500.00	-2,500.00
5303-06 · Gross Wages-West Haven	18,968.65	126,500.00	-107,531.35
5303-07 · Double Time-West Haven	0.00	1,600.00	-1,600.00
5303-10 · Sick Leave Pay	2,344.32	44,250.00	-41,905.68
5303-11 · Annual Leave Pay	16,014.96	52,000.00	-35,985.04
5303-12 · Pager Time-RWCD	1,029.08	12,000.00	-10,970.92
5303-13 · Compensation Time	0.00	2,250.00	-2,250.00
5303-14 · Holiday Pay	10,106.56	31,500.00	-21,393.44
5303-15 · Pager Time-West Haven	791.60	6,500.00	-5,708.40
5303-20 · Vehicle Compensation	1,157.80		
5304 · FICA	13,122.60	55,000.00	-41,877.40
5307 · Retirement	31,395.98	121,750.00	-90,354.02
5308-04 · Medical FSA (Pre Tax)	-829.52		
5308 · Health Insurance	40,294.72	175,750.00	-135,455.28
5309 · 401K	11,882.64	38,250.00	-26,367.36
5311 · Unemployment Comp.	0.00	3,850.00	-3,850.00
5312 · Disability	653.17	4,250.00	-3,596.83
5315 · General Office Expenses	1,667.05	20,000.00	-18,332.95
5316 · Office Travel Reimbursement	29.48	1,500.00	-1,470.52
5317 · Managers Expense	378.08	1,500.00	-1,121.92
5318 · Air Conditioning & Heating	0.00	2,000.00	-2,000.00
5319 · Computer Tech. Repair & Agrmnts	7,986.50	35,000.00	-27,013.50
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	8,415.81	40,000.00	-31,584.19
5324 · Radio Maintenance	0.00	1,000.00	-1,000.00
5325 · Bldg Cleaning & Maint. Supplies	0.00	500.00	-500.00
5326 · Janitorial Services	1,060.00	4,000.00	-2,940.00
5327 · Office Improvements	0.00	15,000.00	-15,000.00
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	4,675.39	20,000.00	-15,324.61
5402 · Dominion Energy	2,721.70	7,000.00	-4,278.30
5403 · Rocky Mountain Power/Electrical	124.35	45,000.00	-44,875.65
5404 · Culinary Water (Riverdale)	532.05	2,750.00	-2,217.95
5405 · Trash	562.20	2,000.00	-1,437.80
5501 · Fuel	3,819.39	25,000.00	-21,180.61
5502 · Oil, Grease & Filters	0.00	1,250.00	-1,250.00
5503 · Tires	0.00	7,500.00	-7,500.00
5504 · Batteries	0.00	300.00	-300.00
5505 · Equipment Repair	2,713.24	5,000.00	-2,286.76
5506 · Equipment Tune-Up	131.33	750.00	-618.67
5507 · Truck Repair & Registration	0.00	1,500.00	-1,500.00
5509 · Portable Equipment	0.00	3,000.00	-3,000.00
5510 · Small Hand Tools - Shop	2,490.06	2,000.00	490.06



**ROY WATER CONSERVANCY DISTRICT**  
**2024 Profit & Loss Budget vs. Actual**

04/17/24

Accrual Basis

January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget
5511 · Small Tools - Trucks	535.12	2,500.00	-1,964.88
5512 · Equipment Rental	0.00	1,500.00	-1,500.00
5600 · Oxygen, Acetylene & Welding Rod	309.63	1,500.00	-1,190.37
5601 · Rock & Road Base	1,781.57	3,500.00	-1,718.43
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	0.00	600.00	-600.00
5604 · Uniforms	595.30	5,000.00	-4,404.70
5605 · Safety Equipment	166.98	1,000.00	-833.02
5606 · Shop Clean & Maint. Supplies	151.15	1,000.00	-848.85
5608 · Building Maintenance (Shop)	30.48	2,000.00	-1,969.52
5609 · Shop Improvements	49.99	5,000.00	-4,950.01
5700 · District Property Maintenance	6,559.00	30,000.00	-23,441.00
5900 · Asphalt	0.00	3,500.00	-3,500.00
5901 · Contractor	0.00	28,000.00	-28,000.00
5902 · Concrete	0.00	2,000.00	-2,000.00
5903 · Roy City Cut & Patch Fees	0.00	3,000.00	-3,000.00
5904 · Dispose Concrete & Asphalt	0.00	2,000.00	-2,000.00
6000 · Reservoir & Pumphouse	12,960.57	75,000.00	-62,039.43
6001 · Inlet Screen Repairs	0.00	5,000.00	-5,000.00
6100 · Pipeline Maintenance & Supplies	804.00	52,500.00	-51,696.00
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	4,090.61	9,000.00	-4,909.39
6105 · Service Line Maint Meters & Sup	0.00	25,000.00	-25,000.00
6200 · Debt Service Payment	0.00	283,000.00	-283,000.00
6204 · Depreciation	0.00	100,000.00	-100,000.00
8219-24 · CF Plan #1 Mainline Valves 24	0.00	40,000.00	-40,000.00
8229-24 · CF Plan #2 Connect Unconnecte...	-444.80	48,000.00	-48,444.80
8282-24 · Meter Retrofit 24 DWRe RM006	2,892,117.80	7,143,000.00	-4,250,882.20
8288-24 · CF Plan #8 UDOT 5600 South	6,551.88	1,500,000.00	-1,493,448.12
8289 · CF Plan #7 Pump House Power Upg	7,000.00	125,000.00	-118,000.00
8290-24 · Meter Retrofit 24 DWRe RM112	25,933.00		
8305-24 · Truck Upgrades 2024	367,799.95	510,000.00	-142,200.05
8337 · Trimble R780 Rover	24,061.50	30,000.00	-5,938.50
<b>Total Expense</b>	<b>3,733,092.89</b>	<b>12,380,850.00</b>	<b>-8,647,757.11</b>
<b>Net Ordinary Income</b>	<b>-1,484,548.20</b>	<b>-1,637,850.00</b>	<b>153,301.80</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
3700 · Appropriation From Net Assets	0.00	1,649,850.00	-1,649,850.00
<b>Total Other Income</b>	<b>0.00</b>	<b>1,649,850.00</b>	<b>-1,649,850.00</b>

ROY WATER CONSERVANCY DISTRICT  
**2024 Profit & Loss Budget vs. Actual**  
January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Other Expense</b>			
8500 · Weber Basin Admin Expense	<u>0.00</u>	<u>12,000.00</u>	<u>-12,000.00</u>
<b>Total Other Expense</b>	<u>0.00</u>	<u>12,000.00</u>	<u>-12,000.00</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>1,637,850.00</u>	<u>-1,637,850.00</u>
<b>Net Income</b>	<u><b>-1,484,548.20</b></u>	<u><b>0.00</b></u>	<u><b>-1,484,548.20</b></u>

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ROY WATER CONSERVANCY DISTRICT  
O&M Checks

April 1 - 17, 2024

Apr 1 - 17, 24

Num	Name	Amount
EFT	Dominion Energy	-\$707.16
EFT	Zions Bank	-\$8,847.93
EFT	Riverdale City Corporation	-\$177.35
EFT	Rocky Mountain Power	-\$10.26
EFT	Rocky Mountain Power	-\$31.92
EFT	Comcast	-\$775.33
EFT	Utah Local Governments Trust	-\$354.05
21160	Ace Recycling & Disposal	-\$141.10
21161	AJC Construction & Excavation	-\$81,068.25
21162	Blue Stakes of Utah	-\$1,265.40
21163	C.A.L. Ranch Store	-\$1,125.23
21164	Clear Link IT, LLC	-\$3,142.50
21165	Clyde Snow & Sessions	-\$400.00
21166	Clyde Snow & Sessions	-\$1,080.00
21167	Crews & Associates	-\$5,000.00
21168	Durk's Plumbing Supply, Inc.	-\$138.32
21169	Ewing Irrigation Products	-\$597.71
21170	Ferguson Waterworks	-\$1,238.00
21171	Ferguson Waterworks	-\$436.00
21172	Ferguson Waterworks	-\$549,513.45
21173	Fuel Network	-\$1,383.95
21174	Gilmore & Bell, P.C.	-\$3,800.00
21175	Home Depot	-\$161.70
21176	Intermountain Workmed	-\$35.00
21177	J. D. Young & Son Landscape	-\$2,053.00
21178	Jan-Pro of Utah	-\$265.00
21179	Jerry's Plumbing Specialties	-\$46.02
21180	Johnson Electric Motor	-\$598.00
21181	Leon Poulsen Construction Co.	-\$97,322.25
21182	LGG Industrial, Inc.	-\$177.93
21183	Linde Gas & Equipment, Inc.	-\$42.15
21184	Mountainland Supply Company	-\$2,476.22
21185	Mountainland Supply Company	-\$100.55
21186	O'Reilly Automotive	-\$141.75
21187	Opticare Vision Services	-\$102.72
21188	PEHP Group Insurance	-\$13,289.42
21189	Post Asphalt Paving & Construction	-\$207,964.50
21190	Post Asphalt Paving & Construction	-\$11,732.50
21191	SKM, Incorporated	-\$4,000.00
21192	South Fork Hardware - Roy	-\$42.80
21193	Staker Parson Companies	-\$1,781.57
21194	State of Utah Natural Resources	-\$13,600.00
21195	T & J Trailer, Inc.	-\$296.25
21196	Truly Nolen of America, Inc.	-\$200.00
21197	Wasatch Civil Engineering	-\$1,517.13
21198	Wasatch Civil Engineering	-\$7,673.64
21199	Voided	\$0.00
21200	William L. Prater, LLC	-\$2,453.00
21201	WSP USA Inc.	-\$1,811.40
21202	Utah State Tax Commission	-\$2,442.00
21203	AFLAC	-\$176.65
21204	Rodney D. Banks	-\$128.00
21205	PEHP Long-Term Disability	-\$390.69
21206	Weber Basin Water Conservancy	-\$0.57
21207	Weber Basin Water Conservancy	-\$447,116.26
<b>TOTAL</b>		<b>-\$1,481,372.58</b>

Apr 1 - 17, 24