

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees Meeting
January 10, 2024
5:00 P.M.

- | | |
|--|----------------|
| I. CALL TO ORDER | Chair Ohlin |
| II. PLEDGE OF ALLEGIANCE | Gary Adams |
| III. APPROVAL OF MINUTES | |
| A. Approval of December 2023 Board Meeting Minutes | MOTION |
| B. Approval of Public Hearing for the Allotment of Water Minutes | MOTION |
| C. Approval of Public Hearing for the Adoption of 2024 Budget Minutes | MOTION |
| IV. BUSINESS | |
| A. Public Comments | |
| B. Oath of Office – Chad Zito | District Clerk |
| C. Oath of Office – Gary S. Adams | District Clerk |
| D. Consideration For Adoption Of A Resolution Of The Board Of Trustees Of Roy Water Conservancy District, Utah; Authorizing The Issuance And Sale Of Not More Than \$2,500,000 Aggregate Principal Amount Of Water Revenue Bonds, Series 2024; And Related Matters | MOTION |
| E. Consideration of UDOT’s 5600 South Supplemental Agreement 1 | MOTION |
| F. Consideration of IT Services Agreement | MOTION |
| G. Consideration of Pump House Distribution Upgrade Services Agreement | MOTION |
| H. Consideration of Amended DWRe Contract for Transparent Water Billing Grant | MOTION |
| I. Consideration of 2023 Audit | MOTION |
| J. Consideration of Secondary Water Metering Project Phase 4 Change Order | MOTION |
| K. Consideration of Progress Payment Secondary Water Metering Project Phase 4 | MOTION |
| L. Consideration of Progress Payment Secondary Water Metering Project Phase 5 | MOTION |
| M. Consideration and Award of Secondary Water Metering Project Phase 7 | MOTION |
| N. Consideration and Award of Secondary Water Metering Project Phase 8 | MOTION |
| O. Consideration of Voting Wilson Irrigation Company Stock at Annual Wilson Irrigation Company Stockholders Meeting | MOTION |
| V. REPORTS FROM MANAGER & TRUSTEES | |
| A. D&WCCC Stockholders Meeting – December 19, 2023 | |
| B. Manager & Trustees Reports | |
| C. Review of Monthly Bank Statements and Cancelled Checks | Jon Ritchie |
| VI. APPROVAL OF FINANCIAL REPORTS | |
| A. Monthly Financial Report | MOTION |
| B. 4 th Quarter 2023 Financial Report | MOTION |
| VII. APPROVAL OF CHECKS | |
| A. Final 2023 Checks for Year-End Bills | MOTION |
| B. Current Checks | MOTION |
| VIII. ADJOURNMENT | 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: January 5, 2024

SUBJECT: **IV.D. Consideration For Adoption Of A Resolution Of The Board Of Trustees Of Roy Water Conservancy District, Utah; Authorizing The Issuance And Sale Of Not More Than \$2,500,000 Aggregate Principal Amount Of Water Revenue Bonds, Series 2024; And Related Matters**

The Resolution authorizes the issuance and sale of not more than \$2,500,000 aggregate principal amount of water revenue bonds Series 2024 and related matters. This resolution is for the \$1,839,000 bond at 1% interest for 15 years that the Board of Water Resources will be purchasing for the upcoming phases of the District's secondary water metering project. The bond payment will be approximately \$143,000 annually for 15 years beginning around December 1, 2026.

A suggested motion would be, "I move that we approve the Resolution Authorizing The Issuance And Sale Of Not More Than \$2,500,000 Aggregate Principal Amount Of Water Revenue Bonds, Series 2024; And Related Matters."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.E. Consideration of UDOT 5600 South Supplemental Agreement 1**

UDOT's 5600 South Supplemental Agreement 1 (SA1) has been reviewed by Brent Rose, the District's attorney and Brad Jensen, the District's consulting engineer. There were not any concerns from either, so it is recommended the District's trustees approve SA1.

A suggested motion would be, "I move that we approve the UDOT 5600 South Supplemental Agreement 1."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.F. Consideration of IT Services Agreement**

Currently, the District is using Clearlink IT, and has used them for the past 15 years, for its information technology services. Clearlink IT has performed well over the years and continues to add additional information technology services to its monthly services. Clearlink IT is proposing a year to year agreement renewable up to five years. The current service level will be slightly less cost than last year and Clearlink IT is recommending the District add a few more services they offer to the District's monthly services. Currently the District pays about \$1,800.00 per month and the new proposed amount will be \$2,050.00 per month for the current plus additional proposed services. It is recommended the trustees approve the \$2,050.00 per month which includes the current plus additional proposed services.

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

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.G. Consideration of Pump House Distribution Upgrade Services Agreement**

To begin the process of upgrading the District's Pump House Distribution system, SKM is proposing an agreement for its design, bidding assistance, and construction services in the amount of \$35,000. SKM has been performing the District's SCADA and related electrical systems for approximately 22 years. SKM is very familiar with the District's Pump House facilities. It is recommended that the trustees approve the agreement.

A suggested motion for approval would be, "I move that we approve the Pump House Distribution Upgrade Services Agreement to SKM in the amount of \$35,000.00."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.H. Consideration of Amended DWRe Contract for Transparent Water Billing**

The referenced amendment is to the contract approved in September 2022's board meeting. This amendment addresses the change from AquaMedian to Weber Basin Water Conservancy's customer portal tool. The District will receive the \$11,250 remaining of the \$75,000 in grant money to complete the project.

A suggested motion would be, "I move that we approve the Amended State of Utah Contract 230296 for a transparent water billing pilot project with the Department of Water Resources (DWRe)."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.I. Consideration of 2023 Audit**

The District is required to have a financial audit performed each year. Although Child Richards CPAs and Advisors (formerly Wood Richards and Associates) has performed the District's financial audit for many years, the board of trustees can appoint another qualified CPA firm to perform this required financial audit. The suggested motion names Child Richards CPAs and Advisors, but the trustee making the motion may name a qualified firm they would like to appoint to perform the District's annual financial audit.

A suggested motion would be, "I move that we appoint Child Richards CPAs and Advisors (or another qualified CPA if the trustees so choose) to perform the District's 2023 Audit."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.J. Consideration of Secondary Water Metering Project Phase 4 Change Order**

The District has discussed with Leon Poulsen Construction installing some additional meters in the Secondary Water Metering Project Phase 4. Leon Poulsen has agreed to install approximately 246 more meters in Phase 4 at the same unit prices. This change order is in the amount of \$199,000.00. It is recommended that the board of trustees approve the change order.

A suggested motion for approval would be, “I move that we approve a Change Order for the installation of additional meters in the District’s Secondary Water Metering Project Phase 4 in the amount of \$199,000.00 to Leon Poulsen Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.K. 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 \$206,182.97. 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 \$206,182.97 to Leon Poulsen Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.L. 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 \$168,216.50. 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 \$168,216.50 to Post Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.M. Consideration and Award of Secondary Water Metering Project Phase 7**

The District received bids from six contractors for the Secondary Water Metering Project Phase 7 as follows.

Contractor	Bid Amount
Paragon Construction Systems	\$ 791,312.00
Kapp Construction & Development	\$ 856,197.00
EXC Construction	\$1,503,400.00
Leon Poulsen Construction	\$1,606,650.00
Ormond Construction	\$2,326,575.00
Braegger & Sons Construction	\$2,650,600.00

The low bidder is Paragon Construction Systems for \$791,312.00.

A suggested motion would be, “I move that we award the Secondary Water Metering Project Phase 7 to Paragon Construction Systems in the amount of \$791,312.00.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.N. Consideration and Award of Secondary Water Metering Project Phase 8**

The District received bids from two contractors for the Secondary Water Metering Project Phase 8 as follows.

<u>Contractor</u>	<u>Bid Amount</u>
AJC Construction and Excavation	\$149,940.00
E.H. Knudson Construction	\$222,350.00

The low bidder is AJC Construction and Excavation for \$149,940.00.

A suggested motion would be, “I move that we award the Secondary Water Metering Project Phase 8 to AJC Construction and Excavation in the amount of \$149,940.00.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 5, 2024

SUBJECT: **IV.O. Consideration of Voting Wilson Irrigation Company Stock at Annual Wilson Irrigation Company Stockholders Meeting**

The Wilson Irrigation Company (WIC) has typically held their annual stockholders around February 15th at 7:00 p.m. at West Haven City's offices. I would recommend the board appoint the Chair to vote the District's stock and Vice-Chair to vote as an alternate in case the Chair is unable to attend the annual stockholders meeting. The District currently owns twenty-two (22) shares of WIC stock.

A suggested motion would be, "I move that we appoint the Chair to vote the District's Wilson Irrigation Company stock at Wilson Irrigation Company's annual stockholders meeting and appoint the Vice-Chair as an alternate."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 10, 2024

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

The following is a reminder of upcoming meetings and events:

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.
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 January 9th, East Canyon is 88% full, Echo Reservoir is 84% full, and the Weber River basin water year-to-date snow water equivalent is 84% of median. Currently almost 32% 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.

MEMORANDUM

TO: Board of Trustees
FROM: Rodney Banks, Manager
DATE: January 5, 2024
SUBJECT: **Sale of 2023 District Vehicles**

Listed below is the sale/trade-in value of each District truck in comparison to the truck purchase and other costs.

<u>Truck</u>	<u>Purchase Price</u>	<u>Labor to Remove and Replace Light Bar and Toolbox</u>	<u>TOTAL</u>	<u>Sale Price</u>	<u>Price Difference</u>
2024 Chevrolet Silverado 2500	\$68,618.14	\$43.59	\$68,661.73	\$69,000.00	\$338.27
2024 Chevrolet Silverado 2500	\$68,618.14	\$43.59	\$68,661.73	\$68,618.00	(\$43.73)
2024 Chevrolet Silverado 2500	\$68,618.14	\$43.59	\$68,661.73	\$68,618.00	(\$43.73)
2024 Chevrolet Silverado 2500	\$68,618.14	\$43.59	\$68,661.73	\$68,618.00	(\$43.73)
2024 Chevrolet Silverado 2500	\$68,618.14	\$43.59	\$68,661.73	\$69,000.00	\$338.27
TOTAL	\$343,090.70	\$217.96	\$343,308.66	\$343,854.00	\$545.34
			per truck average per year		\$109.07
			per truck average per month		\$9.09

INTERNAL AUDIT REPORT

JANUARY 09, 2024

(DECEMBER 31, 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 type="checkbox"/> | <input checked="" 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

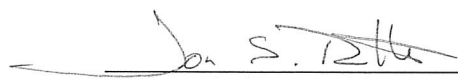
4. Account No. ****1141: _____

5. Account No. ****2340: _____

6. Account No. ****6249: _____

All was OK

I have completed the above procedures for the month of January 9, 2024, (December 31, 2023 Statements).



Jon S. Ritchie, Audit Committee Chair

ZION BANK PURCHASE CARDS

INTERNAL AUDIT REPORT

JANUARY 09, 2024

(DECEMBER 31, 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 type="checkbox"/> | <input checked="" 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 checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" 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: ok good

8. Purchase Card - Durbano: _____

9. Purchase Card - Thurgood: _____


10. Purchase Card - Doxey: _____

11. Purchase Card - Sandberg: _____

12. Purchase Card - Toupin: ok good

13. Purchase Card - Harris: _____

I have completed the above procedures for the month of January 9, 2024, (December 31, 2023 Statements).



Jon S. Ritchie, Audit Committee Chair

FINANCIAL REPORT

• JANUARY 2024 •

GENERAL FUND

PREVIOUS MONTH

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Balance as of December 1	\$ 462,219.98	\$ 212,566.71	\$ 175,408.94
Deposits	\$ 898,954.06	\$ 791,663.20	\$ 869,775.52
Interest on checking	\$ 2,635.95	\$ 1,382.42	\$ 115.15
Withdrawals	\$ 818,619.81	\$ 723,837.28	\$ 297,982.67
Balance	\$ 545,190.18	\$ 281,775.05	\$ 747,316.94

TO DATE

Balance as of January 1	\$ 545,190.18	\$ 281,775.05	\$ 747,316.94
Deposits	\$ 369,744.75	\$ 36,540.66	\$ 3,208.30
Withdrawals	\$ 392,550.80	\$ 124,035.15	\$ 372,696.15
Balance	\$ 522,384.13	\$ 194,280.56	\$ 377,829.09

CAPITAL FACILITIES FUND

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Balance as of December 1	\$ 130,354.72	\$ 124,441.65	\$ 121,752.84
Deposits	\$ -	\$ -	\$ 1,367.53
Interest on checking	\$ 558.17	\$ 321.16	\$ 35.14
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 130,912.89	\$ 124,762.81	\$ 123,155.51

TO DATE

Balance as of January 1	\$ 130,912.89	\$ 124,762.81	\$ 123,155.51
Deposits	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ -
Balance	\$ 130,912.89	\$ 124,762.81	\$ 123,155.51

WEBER BASIN FUND

Balance as of January 1	\$ 593,135.12	\$ 471,618.27	\$ 370,505.60
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CONNECTIONS

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Connections made during the previous month (December)	1	0	0
Total connections made during the previous year	33	15	26
Total active connections	10,844	10,811	10,796

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 December 1	\$ 2,732,433.27	5.4761%	Ongoing-Flexible
Deposits (by Weber County)	\$ 2,491,276.09		
Interest	\$ 17,316.62		
Withdrawals (by wire)	\$ 823,841.57		
Balance	\$ 4,417,184.41		

· **METER FUND ACCOUNT** ·

Balance	\$ 1,221,593.48	5.4761%	Ongoing-Flexible
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· **BOND PROCEEDS METERING PROJECT ACCOUNT** ·

	<u>2024</u>	<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 2,227,072.83	5.4761%	Ongoing-Flexible
Deposits	\$ -		
Interest on checking	\$ 10,066.77		
Withdrawals	\$ 149,299.38		
Balance	\$ 2,087,840.22		

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
 January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	62,886.67	57,000.00	5,886.67
3020 · Surplus Water Sales/Wheeling Ch	117,870.75	13,000.00	104,870.75
3028 · Interest-Checking & Investments	380,618.63	25,000.00	355,618.63
3030 · Ad Valorem Tax	132,238.11	128,000.00	4,238.11
3034 · Delinquent Assessments	27,217.35	30,000.00	-2,782.65
3035 · Direct Charges/Assessments	2,596,343.84	2,514,000.00	82,343.84
3036 · Registered Vehicle F.I.L.	9,167.05	14,000.00	-4,832.95
3037 · Delinquent Ad Valorem Tax	1,932.39	3,000.00	-1,067.61
3040 · Non-Taxable Entity Assessments	91,711.82	71,000.00	20,711.82
3045 · Homeowners 1 Yr Only Assmnt.	62.53	1,000.00	-937.47
3050 · Homeowners Yearly Assessments	13,472.55	6,000.00	7,472.55
3150 · Misc. Income	3,910.44	1,000.00	2,910.44
3156-22 · Sale of 2022 Vehicles	322,750.00		
3156-23 · Sale of 2023 Vehicles	0.00	300,000.00	-300,000.00
3158-22 · Sale of 2022 CAT 938M	210,000.00	180,000.00	30,000.00
3300 · Weber Basin - West Haven System	249,662.63	230,000.00	19,662.63
3301 · Weber Basin Administrative Fee	0.00	11,500.00	-11,500.00
3601-23 · DWRe Grant	3,891,805.76	5,000,000.00	-1,108,194.24
3602-23 · DWRe Bond / Escrow	0.00	1,821,500.00	-1,821,500.00
3603-23 · DWRe District Contribution	0.00	321,500.00	-321,500.00
Total Income	<u>8,111,650.52</u>	<u>10,727,500.00</u>	<u>-2,615,849.48</u>
Gross Profit	8,111,650.52	10,727,500.00	-2,615,849.48
Expense			
4900 · Trustees Fees & Extra Meetings	18,587.40	20,000.00	-1,412.60
4903 · Scada	531.25	1,500.00	-968.75
4906 · Engineering	19,600.12	52,500.00	-32,899.88
4907 · Audit / CPA	16,294.00	20,000.00	-3,706.00
4908 · Attorney	10,954.15	33,000.00	-22,045.85
4909 · Advertising & Publishing	7,040.39	31,000.00	-23,959.61
4911 · Liability	23,973.68	38,000.00	-14,026.32
4912 · Workers Compensation	4,372.48	12,500.00	-8,127.52
4913 · Bonding	0.00	1,000.00	-1,000.00
5100 · Roy City Water Rental	23,751.00	26,000.00	-2,249.00
5101 · D & W Water Assessment	393,900.00	410,000.00	-16,100.00
5103 · Other Water Rental	15,275.00	17,000.00	-1,725.00
5105 · Weber Basin Lease Contract	42,855.38	46,000.00	-3,144.62
5106 · Wilson Water Assessment	2,068.00	2,500.00	-432.00
5200 · Utah Water Users Association	500.00	1,500.00	-1,000.00
5201 · Association Special Districts	2,848.00	3,000.00	-152.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	255.00	700.00	-445.00
5205-1 · Irrigation Caucus	400.00	400.00	0.00
5206-1 · Water Conservation (Other)	0.00	500.00	-500.00

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
 January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5300 · Director Workshops/Training	6,315.02	22,000.00	-15,684.98
5301 · Employee Workshops/Training	14,806.38	26,000.00	-11,193.62
5302 · Medicare	10,509.54	11,300.00	-790.46
5303-00 · Gross Wages-RWCD	499,671.11	487,000.00	12,671.11
5303-01 · Overtime-RWCD	23,812.67	34,500.00	-10,687.33
5303-04 · Overtime-West Haven	11,267.22	8,250.00	3,017.22
5303-05 · Double Time-RWCD	1,441.48	2,250.00	-808.52
5303-06 · Gross Wages-West Haven	65,630.28	123,750.00	-58,119.72
5303-07 · Double Time-West Haven	1,092.00	1,550.00	-458.00
5303-10 · Sick Leave Pay	24,562.15	38,500.00	-13,937.85
5303-11 · Annual Leave Pay	47,845.65	45,250.00	2,595.65
5303-12 · Pager Time-RWCD	7,693.30	10,500.00	-2,806.70
5303-13 · Compensation Time	0.00	2,000.00	-2,000.00
5303-14 · Holiday Pay	29,272.96	27,500.00	1,772.96
5303-15 · Pager Time-West Haven	5,473.14	6,250.00	-776.86
5303-20 · Vehicle Compensation	3,976.16		
5304 · FICA	44,769.39	48,500.00	-3,730.61
5307 · Retirement	106,203.40	107,250.00	-1,046.60
5308-04 · Medical FSA (Pre Tax)	67.50		
5308 · Health Insurance	154,868.02	155,000.00	-131.98
5309 · 401K	40,697.71	33,750.00	6,947.71
5311 · Unemployment Comp.	954.71	3,350.00	-2,395.29
5312 · Disability	3,466.28	3,750.00	-283.72
5315 · General Office Expenses	10,873.52	20,000.00	-9,126.48
5316 · Office Travel Reimbursement	156.96	1,500.00	-1,343.04
5317 · Managers Expense	104.85	1,500.00	-1,395.15
5318 · Air Conditioning & Heating	0.00	2,000.00	-2,000.00
5319 · Computer Tech. Repair & Agrmnts	21,945.25	20,000.00	1,945.25
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	42,528.12	18,000.00	24,528.12
5324 · Radio Maintenance	290.00	1,000.00	-710.00
5325 · Bldg Cleaning & Maint. Supplies	233.30	500.00	-266.70
5326 · Janitorial Services	2,930.00	3,000.00	-70.00
5327 · Office Improvements	2,516.00	15,000.00	-12,484.00
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	16,572.38	20,000.00	-3,427.62
5402 · Dominion Energy	5,254.26	4,500.00	754.26
5403 · Rocky Mountain Power/Electrical	49,595.81	45,000.00	4,595.81
5404 · Culinary Water (Riverdale)	2,046.91	2,750.00	-703.09
5405 · Trash	1,706.88	2,000.00	-293.12
5501 · Fuel	20,770.20	22,000.00	-1,229.80
5502 · Oil, Grease & Filters	1,238.13	1,250.00	-11.87
5503 · Tires	1,385.59	7,500.00	-6,114.41
5504 · Batteries	0.00	300.00	-300.00
5505 · Equipment Repair	3,638.08	5,000.00	-1,361.92
5506 · Equipment Tune-Up	109.90	750.00	-640.10
5507 · Truck Repair & Registration	66.67	1,500.00	-1,433.33
5509 · Portable Equipment	896.64	3,000.00	-2,103.36

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
 January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5510 · Small Hand Tools - Shop	1,854.98	2,000.00	-145.02
5511 · Small Tools - Trucks	1,738.04	2,500.00	-761.96
5512 · Equipment Rental	382.50	1,500.00	-1,117.50
5600 · Oxygen, Acetylene & Welding Rod	636.51	1,500.00	-863.49
5601 · Rock & Road Base	1,477.77	3,500.00	-2,022.23
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	130.58	600.00	-469.42
5604 · Uniforms	1,807.62	5,000.00	-3,192.38
5605 · Safety Equipment	284.85	1,000.00	-715.15
5606 · Shop Clean & Maint. Supplies	621.50	1,000.00	-378.50
5608 · Building Maintenance (Shop)	1,594.87	2,000.00	-405.13
5609 · Shop Improvements	459.99	5,000.00	-4,540.01
5700 · District Property Maintenance	29,871.35	30,000.00	-128.65
5900 · Asphalt	2,186.75	3,500.00	-1,313.25
5901 · Contractor	10,659.00	28,000.00	-17,341.00
5902 · Concrete	897.44	2,000.00	-1,102.56
5903 · Roy City Cut & Patch Fees	985.25	3,000.00	-2,014.75
5904 · Dispose Concrete & Asphalt	0.00	2,000.00	-2,000.00
6000 · Reservoir & Pumphouse	31,257.01	50,000.00	-18,742.99
6001 · Inlet Screen Repairs	0.00	5,000.00	-5,000.00
6100 · Pipeline Maintenance & Supplies	17,555.93	52,500.00	-34,944.07
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	13,720.80	9,000.00	4,720.80
6105 · Service Line Maint Meters & Sup	19,908.21	25,000.00	-5,091.79
6200 · Debt Service Payment	35,114.46	283,000.00	-247,885.54
6204 · Depreciation	503,772.50	100,000.00	403,772.50
8219-23 · CF Plan #1 Mainline Valves 23	34,429.38	40,000.00	-5,570.62
8229-23 · CF Plan #2 Connect Unconnecte...	-4,353.75	48,000.00	-52,353.75
8282-23 · Meter Retrofit Ph 4 DWRe RM0006	5,699,174.60	7,143,000.00	-1,443,825.40
8283-23 · CF Plan #3 Replace Water Valves	155,642.38	216,000.00	-60,357.62
8284-23 · CF Plan #4 5500 S 2300 W Replac	2,219.13	31,000.00	-28,780.87
8285 · CF Plan #5 3725 S 1900 W Replac	222,910.69	383,000.00	-160,089.31
8286 · CF Plan #6 2275 W 6000 S Replac	68,771.54	110,000.00	-41,228.46
8287 · CF Plan #7 2400 W 4200 S Replac	81,668.76	154,000.00	-72,331.24
8288 · CF Plan #8 I-15 Transmission Re	0.00	1,500,000.00	-1,500,000.00
8305-23 · Truck Upgrades 2023	343,090.70	435,000.00	-91,909.30
8326-23 · 2023 CAT 914	172,166.76	180,000.00	-7,833.24
8333 · 2023 Mini Excavator	14,600.00	15,000.00	-400.00
8334 · 20' Utility Trailer	16,825.61	20,000.00	-3,174.39
8335 · Asphalt Saw	8,550.00	10,000.00	-1,450.00
8336 · Security Cameras	28,627.64	40,000.00	-11,372.36
Total Expense	9,393,702.72	13,062,850.00	-3,669,147.28
Net Ordinary Income	-1,282,052.20	-2,335,350.00	1,053,297.80

ROY WATER CONSERVANCY DISTRICT
2023 Profit & Loss Budget vs. Actual
January through December 2023

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Other Income/Expense			
Other Income			
3700 · Appropriation From Net Assets	0.00	2,346,850.00	-2,346,850.00
Total Other Income	0.00	2,346,850.00	-2,346,850.00
Other Expense			
8500 · Weber Basin Admin Expense	0.00	11,500.00	-11,500.00
Total Other Expense	0.00	11,500.00	-11,500.00
Net Other Income	0.00	2,335,350.00	-2,335,350.00
Net Income	<u>-1,282,052.20</u>	<u>0.00</u>	<u>-1,282,052.20</u>

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ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 14, 2023 through December 31, 2023

	Num	Name	Amount
Dec 14, 23 - Dec 31, 23			
	21014	Commercial Tire, Inc	-1,364.14
	21016	Dominion Energy	-871.51
	21017	Durk's Plumbing Supply, Inc.	-58.75
	21019	Ferguson Waterworks	-123,493.54
	21020	Fuel Network	-1,395.59
	21021	Home Depot	-487.62
	21022	J. D. Young & Son Landscape	-2,053.00
	21024	Leon Poulsen Construction Co.	-206,182.97
	21025	Linde Gas & Equipment, Inc.	-42.95
	21026	Mountainland Supply Company	-2,915.73
	21027	O'Reilly Automotive	-52.96
	21029	PEHP Group Insurance	-13,289.42
	21030	Post Asphalt Paving & Construction	-168,216.50
	21031	Riverdale City Corporation	-176.79
	21032	Rocky Mountain Power	-10.18
	21033	Rocky Mountain Power	-10.26
	21034	Rocky Mountain Power	-28.43
	21035	Sam's Club	-5.98
	21037	Verizon	-400.77
	21039	Weber Basin Water Cons. District	-139,173.01
	21041	WSP USA Inc.	-1,751.81
	21042	AFLAC	-176.65
	21043	Utah State Tax Commission	-2,840.00
		TOTAL	-664,998.56
Dec 14, 23 - Dec 23, 23			

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ROY WATER CONSERVANCY DISTRICT
O&M Checks
January 1, 2024
through January 10, 2024

	Num	Name	Amount
Jan 1, 24 - Jan 10, 24			
	20993	Young Automotive Group	-\$73,174.00
	20994	Young Automotive Group	-\$73,174.00
	20995	Young Automotive Group	-\$73,174.00
	20996	Young Automotive Group	-\$73,174.00
	20997	Young Automotive Group	-\$73,174.00
	20998	Courtney L. Harris	-\$2,046.35
	20999	Justin J. Sandberg	-\$1,863.70
	21000	Kent D. Thurgood	-\$2,236.94
	21001	Linda A. Toupin	-\$2,196.23
	21002	Nathan S. Doxey	-\$1,844.66
	21003	Philip W. Durbano	-\$2,308.11
	21004	Rodney D. Banks	-\$4,005.70
	21005	Chad Zito	-\$275.01
	21006	Gary L. Newman	-\$200.01
	21007	Gary S. Adams	-\$275.01
	21008	Jon S. Ritchie	-\$255.42
	21009	Mark W. Ohlin	-\$330.42
	21010	Ace Recycling & Disposal	-\$141.88
	21011	All Pro Performance & Off Road	-\$1,929.95
	21012	Clear Link IT, LLC	-\$1,937.50
	21013	Comcast	-\$775.88
	21015	Costco Membership	-\$450.45
	21018	Eriks NA, Inc.	-\$4.29
	21023	Jan-Pro of Utah	-\$265.00
	21028	Opticare Vision Services	-\$96.30
	21036	Streamline Software, Inc.	-\$1,500.00
	21038	Watts Steam Store Utah, Inc.	-\$1,141.99
	21040	Weber County Recorder	-\$600.00
		TOTAL	-\$392,550.80
Jan 01, 24 - Jan 10, 24			