

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
April 19, 2023
5:00 P.M.

- 5:00 p.m.
- I. **CALL TO ORDER** Chair Ohlin

 - II. **PLEDGE OF ALLEGIANCE** Mark Ohlin

 - III. **APPROVAL OF MINUTES** MOTION

 - IV. **BUSINESS**
 - A. Public Comments
 - B. Consideration and Award of Secondary Water Metering Phase 4 2275 West 6000 South Project MOTION
 - C. Consideration and Award of Secondary Water Metering Phase 4 3725 South 1900 West Project MOTION
 - D. Consideration and Award of Secondary Water Metering Phase 4 2400 West 4200 South Project MOTION
 - E. Consideration of Hiring Water Education and Enforcement Employee MOTION
 - F. Consideration of 2023-2024 URS Contribution Rates for Tier 1 and Tier 2 Employees MOTION
 - G. Consideration of 2023-2024 PEHP Insurance Rates MOTION
 - H. Consideration of Agreement for Lease of Water Shares MOTION
 - I. Consideration of Proposed Assessment Rate Structure for 2023 MOTION
 - J. Consideration of Progress Payment for Secondary Water Metering Project Phase 4 MOTION
 - K. Consideration of Progress Payment for Secondary Water Valve Replacement Project MOTION
 - L. Consideration of Progress Payment for 3725 South 1900 West Main Line Replacement Project MOTION
 - M. Consideration of Progress Payment for 2275 West 6000 South Main Line Replacement Project MOTION
 - N. Consideration of Progress Payment for 2400 West 4200 South Main Line Replacement Project MOTION
 - O. Consideration of Progress Payment for Secondary Water Metering Phase 4 3725 South 1900 West Project MOTION

 - V. **REPORTS FROM MANAGER AND TRUSTEES**
 - A. Utah Water Law and UWUA Workshop March 20-22, 2023
 - B. UGFOA Spring Conference April 12-14, 2023
 - C. Manager & Trustees Reports
 - D. Review of Monthly Bank Statements and Cancelled Checks Gary Newman

 - VI. **APPROVAL OF FINANCIAL REPORTS**
 - A. Monthly Financial Report MOTION
 - B. 1st Quarter Financial Report MOTION

 - VII. **APPROVAL OF CHECKS** MOTION
 - A. Current Checks

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: April 14, 2023

**SUBJECT: IV.B. Consideration and Award of Secondary Water Metering Phase 4
2275 West 6000 South Project**

This project is part of line item 8282-23 of the 2023 approved budget. This is a direct award because it is less than the \$50,000 threshold. Braegger and Sons Construction is completing the waterline replacement project and it makes sense to have them complete the installation of the parts for meter installation on the services. Braegger and Sons Construction's price per service is slightly less than the contractor installing the 2,500 meters.

A suggested motion would be, "I move that we award the Secondary Water Metering Phase 4 2275 West 6000 South Project to Braegger and Sons Construction in the amount of \$13,385.00."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.C. Consideration and Award of Secondary Water Metering Phase 4
3725 South 1900 West Project**

This project is part of line item 8282-23 of the 2023 approved budget. This is a direct award because it is less than the \$50,000 threshold. Braegger and Sons Construction is completing the waterline replacement project and it makes sense to have them complete the installation of the parts for meter installation on the services. Braegger and Sons Construction's price per service is slightly less than the contractor installing the 2,500 meters.

A suggested motion would be, "I move that we award the Secondary Water Metering Phase 4 3725 South 1900 West Project to Braegger and Sons Construction in the amount of \$40,500.00."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

**SUBJECT: IV.D. Consideration and Award of Secondary Water Metering Phase 4
2400 West 4200 South Project**

This project is part of line item 8282-23 of the 2023 approved budget. This is a direct award because it is less than the \$50,000 threshold. Braegger and Sons Inc. is completing the waterline replacement project and it makes sense to have them complete the installation of the parts for meter installation on the services. Braegger and Sons Inc.'s price per service is slightly less than the contractor installing the 2,500 meters.

A suggested motion would be, "I move that we award the Secondary Water Metering Phase 4 2400 West 4200 South Project to Braegger and Sons Inc. in the amount of \$15,680.00."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.E. Consideration of Hiring Water Education and Enforcement Employee**

The water education and enforcement employees the District hired during the 2015, 2016, 2017, 2018, 2019, 2020, 2021, and 2022 water seasons were a tremendous help to the District's staff and was successful in its objective of educating the District's customers and enforcing the District's rules and regulations regarding watering restrictions. Based on this success, I would like to hire a full time (30 to 40 hours per week) employee for \$17 per hour (or possibly more) who will be classified as a seasonal employee with no benefits as defined in the District's Personnel Policies and Procedures Manual Chapter 3.1(a)(1)(D).

A suggested motion for approval would be, "I move that we approve hiring a water education and enforcement employee."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.F. Consideration of 2023-2024 URS Contribution Rates for Tier 1 and Tier 2 Employees**

The URS contribution rates for Tier 1 and Tier 2 employees will remain the same for 2023-2024 as they were for 2022-2023. It is recommended that the board of trustees approve the 2023-2024 URS Contribution Rates for Tier 1 and Tier 2 employees.

A suggested motion would be, “I move that we approve the 2023-2024 URS Contribution Rates for Tier 1 and Tier 2 employees.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.G. Consideration of 2023-2024 PEHP Insurance Rates**

The PEHP Medical Insurance rates for 2023-2024 will increase by 3.5%. The PEHP Dental Insurance rates for 2023-2024 will stay the same. The Opticare rates for 2023-2024 will remain the same as well. It is recommended that the board of trustees approve the 2023-2024 PEHP Insurance Rates.

A suggested motion would be, “I move that we approve the 2023-2024 PEHP insurance rates.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.H. Consideration of Agreement for Lease of Water Shares**

The attached Agreement for Lease of Water Shares is between the District and Mr. Ronald Stratford and will be for the lease of the District's 21 ½ Wilson Irrigation Company shares for the 2023 irrigation season. The lease amount is for the cost of the assessment plus 5% which is the same percentage when the District leases shares to other entities and when the District leases shares from other shareholders. If approved, the agreement will be signed and sent to Wilson Irrigation Company for their information.

A suggested motion would be, "I move that we approve the Agreement for Lease of Water Shares."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.I. Consideration of Proposed Assessment Rate Structure for 2023**

A proposed rate schedule shows the result of a 10% increase for meter installation as defined in Utah Code Annotated 73-10-34(2)(b). 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.

Whatever amount is approved, the amount of that rate increase for the meter installation will be placed in the meter installation account that was established in 2021 for the purpose of installing meters. The other amount of that rate increase will be used for water and operations and maintenance (O&M) price increases. Whichever rate structure is approved, a public hearing will be held on May 17th.

A suggested motion would be, “I move that we approve a ___% assessment rate increase for 2023.”

Or another suggested motion would be, “I move that we approve a ___% assessment rate increase for 2023 which includes an adjustment to O&M based on connection size.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.J. 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 \$109,221.50. 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 4 in the amount of \$109,221.50 to Leon Poulsen Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.K. Consideration of Progress Payment for Secondary Water Valve Replacement Project**

The District has received a request for a progress payment from Braegger and Sons Inc. for the Secondary Water Valve Replacement Project. The progress payment is in the amount of \$127,081.50. 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 Valve Replacement Project in the amount of \$127,081.50 to Braegger and Sons Inc.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.L. Consideration of Progress Payment for 3725 South 1900 West Main Line Replacement Project**

The District has received a request for a progress payment from Braegger and Sons Construction for the 3725 South 1900 West Main Line Replacement Project. The progress payment is in the amount of \$116,276.12. 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 3725 South 1900 West Main Line Replacement Project in the amount of \$116,276.12 to Braegger and Sons Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.M. Consideration of Progress Payment for 2275 West 6000 South Main Line Replacement Project**

The District has received a request for a progress payment from Braegger and Sons Construction for the 2275 West 6000 South Main Line Replacement Project. The progress payment is in the amount of \$52,370.08. 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 2275 West 6000 South Main Line Replacement Project in the amount of \$52,370.08 to Braegger and Sons Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.N. Consideration of Progress Payment for 2400 West 4200 South Main Line Replacement Project**

The District has received a request for a progress payment from Braegger and Sons Inc. for the 2400 West 4200 South Main Line Replacement Project. The progress payment is in the amount of \$60,837.05. 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 2400 West 4200 South Main Line Replacement Project in the amount of \$60,837.05 to Braegger and Sons Inc.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 14, 2023

SUBJECT: **IV.O. Consideration of Progress Payment for Secondary Water Metering Phase 4 3725 South 1900 West Project**

The District has received a request for a progress payment from Braegger and Sons Construction for the Secondary Water Metering Phase 4 3725 South 1900 West Project. The progress payment is in the amount of \$22,491.25. 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 Phase 4 3725 South 1900 West Project in the amount of \$22,491.25 to Braegger and Sons Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: April 19, 2023

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

The following is a reminder of upcoming meetings and events:

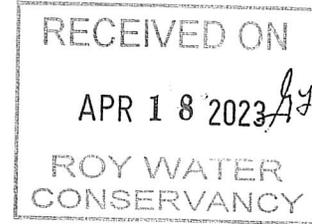
Operations Review April 19, 2023, at 10:00 a.m.
Board Meeting – April 19, 2023, at 5:00 p.m.
Board Meeting – May 17, 2023, at 5:00 p.m.
Public Hearing for Allotment of Water – May 17, 2023, at 6:00 p.m.
Public Hearing for Rate Increase – May 17, 2023, at 6:00 p.m.
Board Meeting – June 14, 2023, at 5:00 p.m.
Board Meeting – July 12, 2023, at 5:00 p.m.
Board Meeting – August 9, 2023, at 5:00 p.m.
Board Meeting – September 13, 2023, at 5:00 p.m.
Board Meeting – October 11, 2023, at 5:00 p.m.
UASD Annual Convention – November 8-10, 2023, Layton, UT
Board Meeting – November 15, 2023, at 5:00 p.m.
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.

As of April 18th, East Canyon is 52% full, Echo Reservoir is 35% full, and the Weber River basin snow water equivalent is 232% of median. Currently almost 70% of the state of Utah is in abnormally dry to severe drought condition. As of April 11, 2023, the District's boundaries were moved to the no drought category.

INTERNAL AUDIT REPORT

APRIL 18, 2023

(MARCH 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 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: _____

I have completed the above procedures for the month of April 18, 2023 (March 31, 2023 Statements).

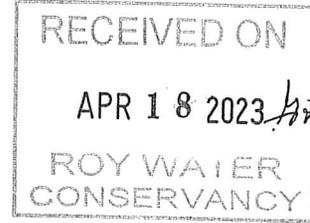


Gary L. Newman, Vice-Chair

ZION BANK PURCHASE CARDS
INTERNAL AUDIT REPORT

APRIL 18, 2023

(MARCH 31, 2023 STATEMENTS)

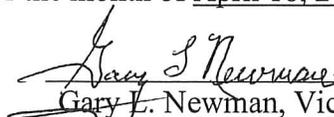


- | YES | NO | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain purchase card statements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges. |
| <input 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 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: _____
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 April 18, 2023 (March 31, 2023 Statements).



Gary L. Newman, Vice-Chair

FINANCIAL REPORT

• APRIL 2023 •

GENERAL FUND

PREVIOUS MONTH

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of March 1	\$ 1,022,291.88	\$ 304,558.59	\$ 190,089.80
Deposits	\$ 639,511.31	\$ 20,241.38	\$ 312,385.84
Interest on checking	\$ 1,737.65	\$ 94.07	\$ 105.43
Withdrawals	\$ 1,285,146.76	\$ 115,447.49	\$ 263,203.66
Balance	\$ 378,394.08	\$ 209,446.55	\$ 239,377.41

TO DATE

Balance as of April 1	\$ 378,394.08	\$ 209,446.55	\$ 239,377.41
Deposits	\$ 856,966.50	\$ 108,150.21	\$ 600,591.42
Withdrawals	\$ 839,159.33	\$ 75,798.91	\$ 528,702.77
Balance	\$ 396,201.25	\$ 241,797.85	\$ 311,266.06

CAPITAL FACILITIES FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of March 1	\$ 125,541.65	\$ 123,227.79	\$ 260,422.85
Deposits	\$ -	\$ -	\$ -
Interest on checking	\$ 481.32	\$ 46.76	\$ 104.65
Withdrawals	\$ -	\$ -	\$ 4,817.19
Balance	\$ 126,022.97	\$ 123,274.55	\$ 255,710.31

TO DATE

Balance as of April 1	\$ 126,022.97	\$ 123,274.55	\$ 255,710.31
Deposits	\$ -	\$ -	\$ -
Withdrawals	\$ -	\$ -	\$ 22,820.40
Balance	\$ 126,022.97	\$ 123,274.55	\$ 232,889.91

WEBER BASIN FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Balance as of April 1	\$ 718,892.21	\$ 592,272.71	\$ 486,706.66

CONNECTIONS

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Connections made during the previous month (March)	10	0	2
Total connections made during the current year	10	2	3
Total active connections	10,821	10,798	10,773

SHARES

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Shares of D&WCCC Water Stock to date:	1,515.0	1,512.5	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:	21.5	21.0	20.5

UTAH PUBLIC TREASURER'S INVESTMENT FUND

· OPERATIONS & MAINTENANCE ACCOUNT ·

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ 4,510,542.97	4.8008%	Ongoing-Flexible
Deposits (by Weber County)	\$ 177,882.78		
Interest	\$ 18,016.06		
Withdrawals (by wire)	\$ 363,957.43		
Balance	\$ 4,342,484.38		

· METER FUND ACCOUNT ·

Balance	\$ 603,451.50	4.8008%	Ongoing-Flexible
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· BOND PROCEEDS METERING PROJECT ACCOUNT ·

	<u>2023</u>	<u>RATE</u>	<u>DATE</u>
Balance as of March 1	\$ 3,120,271.94	4.8008%	Ongoing-Flexible
Deposits	\$ -		
Interest on checking	\$ 12,518.96		
Withdrawals	\$ 85,994.37		
Balance	\$ 3,046,796.53		

TO DATE

Balance as of April 1	\$ 3,046,796.53		
Deposits			
Withdrawals			
Balance	\$ 3,046,796.53		

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

04/19/23

January through December 2023

Accrual Basis

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	13,032.18	57,000.00	-43,967.82
3020 · Surplus Water Sales/Wheeling Ch	111,371.40	13,000.00	98,371.40
3028 · Interest-Checking & Investments	68,508.75	25,000.00	43,508.75
3030 · Ad Valorem Tax	1,073.92	128,000.00	-126,926.08
3034 · Delinquent Assessments	12,106.61	30,000.00	-17,893.39
3035 · Direct Charges/Assessments	8,505.25	2,514,000.00	-2,505,494.75
3036 · Registered Vehicle F.I.L.	2,099.58	14,000.00	-11,900.42
3037 · Delinquent Ad Valorem Tax	704.64	3,000.00	-2,295.36
3040 · Non-Taxable Entity Assessments	0.00	71,000.00	-71,000.00
3045 · Homeowners 1 Yr Only Assmnt.	0.00	1,000.00	-1,000.00
3050 · Homeowners Yearly Assessments	0.00	6,000.00	-6,000.00
3150 · Misc. Income	410.44	1,000.00	-589.56
3156-23 · Sale of 2023 Vehicles	0.00	300,000.00	-300,000.00
3158-22 · Sale of 2022 CAT 938M	0.00	180,000.00	-180,000.00
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	1,392,955.21	5,000,000.00	-3,607,044.79
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>1,860,430.61</u>	<u>10,727,500.00</u>	<u>-8,867,069.39</u>
Gross Profit	1,860,430.61	10,727,500.00	-8,867,069.39
Expense			
4900 · Trustees Fees & Extra Meetings	6,375.80	20,000.00	-13,624.20
4903 · Scada	0.00	1,500.00	-1,500.00
4906 · Engineering	5,216.35	52,500.00	-47,283.65
4907 · Audit / CPA	0.00	20,000.00	-20,000.00
4908 · Attorney	5,059.15	33,000.00	-27,940.85
4909 · Advertising & Publishing	3,581.31	31,000.00	-27,418.69
4911 · Liability	4,246.87	38,000.00	-33,753.13
4912 · Workers Compensation	2,074.14	12,500.00	-10,425.86
4913 · Bonding	0.00	1,000.00	-1,000.00
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	2,068.00	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

04/19/23

January through December 2023

Accrual Basis

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5300 · Director Workshops/Training	5,054.28	22,000.00	-16,945.72
5301 · Employee Workshops/Training	10,290.02	26,000.00	-15,709.98
5302 · Medicare	2,941.44	11,300.00	-8,358.56
5303-00 · Gross Wages-RWCD	152,258.96	487,000.00	-334,741.04
5303-01 · Overtime-RWCD	475.03	34,500.00	-34,024.97
5303-04 · Overtime-West Haven	0.00	8,250.00	-8,250.00
5303-05 · Double Time-RWCD	151.52	2,250.00	-2,098.48
5303-06 · Gross Wages-West Haven	15,309.14	123,750.00	-108,440.86
5303-07 · Double Time-West Haven	0.00	1,550.00	-1,550.00
5303-10 · Sick Leave Pay	4,882.54	38,500.00	-33,617.46
5303-11 · Annual Leave Pay	18,636.08	45,250.00	-26,613.92
5303-12 · Pager Time-RWCD	168.20	10,500.00	-10,331.80
5303-13 · Compensation Time	0.00	2,000.00	-2,000.00
5303-14 · Holiday Pay	9,733.12	27,500.00	-17,766.88
5303-15 · Pager Time-West Haven	168.60	6,250.00	-6,081.40
5303-20 · Vehicle Compensation	1,164.80		
5304 · FICA	12,577.28	48,500.00	-35,922.72
5307 · Retirement	28,241.88	107,250.00	-79,008.12
5308-04 · Medical FSA (Pre Tax)	-829.52		
5308 · Health Insurance	39,576.69	155,000.00	-115,423.31
5309 · 401K	12,832.58	33,750.00	-20,917.42
5311 · Unemployment Comp.	0.00	3,350.00	-3,350.00
5312 · Disability	1,033.30	3,750.00	-2,716.70
5315 · General Office Expenses	2,560.32	20,000.00	-17,439.68
5316 · Office Travel Reimbursement	0.00	1,500.00	-1,500.00
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	6,946.25	20,000.00	-13,053.75
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	8,793.67	18,000.00	-9,206.33
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	860.00	3,000.00	-2,140.00
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	4,697.08	20,000.00	-15,302.92
5402 · Dominion Energy	2,737.78	4,500.00	-1,762.22
5403 · Rocky Mountain Power/Electrical	856.47	45,000.00	-44,143.53
5404 · Culinary Water (Riverdale)	492.75	2,750.00	-2,257.25
5405 · Trash	574.02	2,000.00	-1,425.98
5501 · Fuel	3,111.26	22,000.00	-18,888.74
5502 · Oil, Grease & Filters	66.67	1,250.00	-1,183.33
5503 · Tires	21.45	7,500.00	-7,478.55
5504 · Batteries	219.87	300.00	-80.13
5505 · Equipment Repair	250.50	5,000.00	-4,749.50
5506 · Equipment Tune-Up	79.98	750.00	-670.02
5507 · Truck Repair & Registration	0.00	1,500.00	-1,500.00

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

January through December 2023

	Jan - Dec 23	Budget	\$ Over Budget
5509 · Portable Equipment	62.44	3,000.00	-2,937.56
5510 · Small Hand Tools - Shop	539.78	2,000.00	-1,460.22
5511 · Small Tools - Trucks	1,059.99	2,500.00	-1,440.01
5512 · Equipment Rental	382.50	1,500.00	-1,117.50
5600 · Oxygen, Acetylene & Welding Rod	125.89	1,500.00	-1,374.11
5601 · Rock & Road Base	0.00	3,500.00	-3,500.00
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	0.00	600.00	-600.00
5604 · Uniforms	649.94	5,000.00	-4,350.06
5605 · Safety Equipment	29.99	1,000.00	-970.01
5606 · Shop Clean & Maint. Supplies	130.41	1,000.00	-869.59
5608 · Building Maintenance (Shop)	1,002.67	2,000.00	-997.33
5609 · Shop Improvements	0.00	5,000.00	-5,000.00
5700 · District Property Maintenance	6,649.00	30,000.00	-23,351.00
5900 · Asphalt	1,336.75	3,500.00	-2,163.25
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	6,011.00	50,000.00	-43,989.00
6001 · Inlet Screen Repairs	0.00	5,000.00	-5,000.00
6100 · Pipeline Maintenance & Supplies	7,926.50	52,500.00	-44,573.50
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	2,864.27	9,000.00	-6,135.73
6105 · Service Line Maint Meters & Sup	10,871.09	25,000.00	-14,128.91
6200 · Debt Service Payment	0.00	283,000.00	-283,000.00
6204 · Depreciation	0.00	100,000.00	-100,000.00
8219-23 · CF Plan #1 Mainline Valves 23	0.00	40,000.00	-40,000.00
8229-23 · CF Plan #2 Connect Unconnecte...	2,571.70	48,000.00	-45,428.30
8282-23 · Meter Retrofit Ph 4 DWRe RM0006	2,171,269.50	7,143,000.00	-4,971,730.50
8283-23 · CF Plan #3 Replace Water Valves	8,010.88	216,000.00	-207,989.12
8283 · 4800 S Along Tracks to 4000 S	744.25		
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	123,520.13	383,000.00	-259,479.87
8286 · CF Plan #6 2275 W 6000 S Replac	57,429.46	110,000.00	-52,570.54
8287 · CF Plan #7 2400 W 4200 S Replac	66,765.81	154,000.00	-87,234.19
8288 · CF Plan #8 I-15 Transmission Re	0.00	1,500,000.00	-1,500,000.00
8305-23 · Truck Upgrades 2023	0.00	435,000.00	-435,000.00
8326-23 · 2023 CAT 914	0.00	180,000.00	-180,000.00
8333 · 2023 Mini Excavator	0.00	15,000.00	-15,000.00
8334 · 20' Utility Trailer	16,721.40	20,000.00	-3,278.60
8335 · Asphalt Saw	8,550.00	10,000.00	-1,450.00
8336 · Security Cameras	0.00	40,000.00	-40,000.00
Total Expense	2,877,107.96	13,062,850.00	-10,185,742.04
Net Ordinary Income	-1,016,677.35	-2,335,350.00	1,318,672.65

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>-1,016,677.35</u>	<u>0.00</u>	<u>-1,016,677.35</u>

ROY WATER CONSERVANCY DISTRICT

O&M Checks

April 19, 2023

Apr 19, 23

Num	Name	Amount
20345	Ace Recycling & Disposal	-\$141.25
20346	Advantage Pawn & Rental	-\$382.50
20347	Blackburn MFG. Co.	-\$138.86
20348	Blue Stakes of Utah	-\$1,049.40
20349	Braegger & Sons Construction, LLC	-\$116,276.12
20350	Braegger & Sons Construction, LLC	-\$52,370.08
20351	Braegger & Sons Construction, LLC	-\$22,491.25
20352	Braegger & Sons, Inc.	-\$127,081.50
20353	Braegger & Sons, Inc.	-\$38,512.05
20354	Braegger & Sons, Inc.	-\$22,325.00
20355	C.A.L. Ranch Store	-\$742.37
20356	Clear Link IT, LLC	-\$1,721.50
20357	Clyde Snow & Sessions	-\$789.50
20358	Comcast	-\$745.65
20359	Dominion Energy	-\$749.11
20360	Douglas P. Pierce	-\$1,500.00
20361	Durk's Plumbing Supply, Inc.	-\$80.84
20362	Durk's Plumbing Supply, Inc.	-\$670.62
20363	Ewing Irrigation Products	\$0.00
20364	Ferguson Waterworks	-\$5,573.60
20365	Ferguson Waterworks	-\$146,912.32
20366	Fuel Network	\$0.00
20367	Home Depot	-\$1,422.20
20368	J. D. Young & Son Landscape	-\$2,053.00
20369	Jan-Pro of Utah	-\$215.00
20370	Jerry's Plumbing Specialties	-\$46.02
20371	Leon Poulsen Construction Co.	-\$109,221.50
20372	Linde Gas & Equipment, Inc.	-\$40.43
20373	Monsen Engineering, Inc.	-\$6,575.00
20374	Mountainland Supply Company	-\$761.99
20375	Mountainland Supply Company	-\$35,468.31
20376	Opticare Vision Services	-\$96.30
20377	PEHP Group Insurance	-\$12,448.26
20378	Riverdale City Corporation	-\$163.70
20379	Rocky Mountain Power	-\$14.97
20380	Rocky Mountain Power	-\$193.16
20381	Rocky Mountain Power	-\$30.71
20382	Utah Local Governments Trust	-\$1,623.06
20383	Utah Water Users Association	-\$500.00
20384	Verizon (V)	-\$406.83
20385	Weber Basin Water Cons. District (V)	-\$102,524.11

ROY WATER CONSERVANCY DISTRICT
O&M Checks

April 19, 2023

Num	Name	Amount
20386	WSP USA Inc.	-\$3,636.71
20387	Wasatch Civil Engineering	-\$550.00
20388	Wasatch Civil Engineering	-\$858.75
20389	Wasatch Civil Engineering	-\$252.50
20390	Wasatch Civil Engineering	-\$6,050.38
20391	Wasatch Civil Engineering	-\$6,072.88
20392	PEHP Long-Term Disability	-\$249.11
20393	Rodney Banks	-\$128.00
20394	Utah State Tax Commission	-\$3,552.00
20395	AFLAC	-\$176.65
20396	Ewing Irrigation Products	-\$524.08
20397	Chad Zito	-\$330.42
20398	Gary L. Newman	-\$255.42
20399	Gary S. Adams	-\$330.42
20400	Jon S. Ritchie	-\$200.01
20401	Mark W. Ohlin	-\$385.83
20402	Fuel Network	-\$1,548.10
	TOTAL	-\$839,159.33