



Board Meeting Minutes

Wednesday June 25, 2025 @ 7:00 P.M.
102 West Forest Street
Brigham City, UT 84302

In Attendance: Jay Capener, Chairman
Lesley Kendrick, Vice-Chairman
Lyle Holmgren, Financial Chair
DJ Bott
Brodie Calder (Electronic)

Kelly Lemmon
Riggin Holmgren
Joseph Summers
Mike Braegger
Boyd Bingham

Excused: Tim Munns

Staff: Chance Baxter, General Manager
Jamie Williams, Office Manager

Other: Derek Oyler, Brigham City Manager
Buster Marble, Chanshare Select

WELCOME

Chairman Jay Capener called the meeting to order at 7:00 pm

INVOCATION & PLEDGE OF ALLEGIANCE

Offered by Trustee Lesley Kendrick

DECLARATION OF CONFLICTS OF INTEREST

No conflicts declared

CONSENT AGENDA

A- Adoption of Agenda

B- Approval of Minutes – May 28, 2025

Financial Chairman Lyle Holmgren made a motion to adopt items A-B on the consent agenda, motion was seconded by Trustee Riggin Holmgren; all members vote aye, motion passed.

APPROVAL OF FINANCIAL STATEMENTS – MAY 2025

Financial Chairman Lyle Holmgren reported to the board that he reviewed the financial statements, and they appear to be in order. Trustee DJ Bott made a motion to approve the financial statements as presented, motion was seconded by Trustee Joe Summers; all members vote aye, motion passed.

PRESENTATION AND DISCUSSION – BRIGHAM CITY CORPORATION

Brigham City, represented by City Manager Derek Oyler, presented a detailed case for withdrawing from the Bear River Water Conservancy District, citing lack of direct benefit despite significant tax contributions over decades. The discussion included historical context, financial breakdowns, mission statement review, and philosophical debate about the District's purpose and benefit distribution.

Oyler highlighted that despite paying 25-28% of the District's taxes, Brigham City has not received any significant benefits from the District. He pointed out that the city has spent over \$51 million on its own water projects, while the District has only contributed \$5,000 to a secondary water study in 2003.

The discussion centered around the potential consequences of Brigham City's withdrawal and the District's ability to provide water to its remaining customers. The process for boundary adjustment and withdrawal was discussed, with legal and financial implications noted.

Oyler proposed that the District consider selling its 477 acres of irrigated farm ground in Bothwell, which could generate more revenue than the total taxes paid by Brigham City residents since the District's inception. He also questioned the District's ownership of the farm ground, suggesting it does not align with the District's mission to provide water and protect water rights.

Chance Baxter, the General Manager of the Bear River Water Conservancy District, explained the District's reasoning for purchasing the farm. The District bought the farm to hold in reserve until the demand for water was there, and it was considered a good buy at \$1.2 million. The farm is now estimated to be worth around \$8 million. The District has been leasing the farm to generate income, but the farm's value lies in its water rights, which are valuable to the District. The District strategically purchased the farm to aid with the Bear River project, and it is a key part of the District's water management plan.

When asked by Oyler why Brigham City would want to stay in the Bear River Water Conservancy District, Trustee Boyd Bingham made a comment on beneficial use. Bingham explained that beneficial use is a concept that refers to the use of water for a specific purpose, such as irrigation, municipal supply, or industrial use. He stated that if Brigham City is not using its water and cannot prove beneficial use, the state engineer may determine that the water is not being used beneficially and therefore, the state may take control of the water. Bingham noted that the Conservancy District can aid in Brigham City's argument by providing a plan for using the water. Bingham mentioned that Brigham City's connection to the Conservancy District by pipeline is important in allowing the city to argue that it has a plan to use the water.

During the discussion, concerns were raised about the potential domino effect if Brigham City leaves the Bear River Water Conservancy District. Some board members expressed worry that if Brigham City is allowed to leave, other municipalities may also seek to withdraw from the District, potentially threatening the District's viability. Board members talked about the importance of the District and its purpose.

General Manager Chance Baxter stated that the District's existence is tied to the state's authorization of 60,000 acre-feet of water from the Bear River, and that Brigham City's participation in the District is crucial to the District's ability to provide water to its customers.

After a lengthy discussion, the Board and Brigham City representatives decided to form a subcommittee in the July 23, 2025 board meeting to explore potential solutions to continue working together. This subcommittee will include representatives from the District and Brigham City and will aim to find a mutually beneficial agreement. Brigham City plans to agenda a resolution at the July 17th City Council meeting to pause their initial request to withdraw from the District, allowing for future negotiation with the District. The Bear River Water Conservancy District agreed to review the matter with the District's attorney to confirm whether putting the motion on pause was a viable option, and report back to Brigham City.

The final consensus of the Board was that the District needs to exist, and negotiations going forward is a crucial first step in understanding the needs of Brigham City and defining the purpose and future direction of the District.

BEAR RIVER WATER CONSERVANCY DISTRICT - BRIGHAM CITY

THE BEAR RIVER WATER CONSERVANCY DISTRICT
WAS ESTABLISHED ON SEPTEMBER 8, 1988

BEAR RIVER DEVELOPMENT PROJECT

1.2.1 Mission Statement. The Bear River Water Conservancy District will endeavor to:

- Conserve and protect water and water rights.
- Develop and provide water for domestic, municipal, industrial, stock watering and agricultural use.
- Use these resources to best serve the residents of Box Elder County.

1.2.3 Public Benefit. The District's efforts will be for the public benefit and advantage of the people residing within its boundaries, thus promoting the general welfare and prosperity of residents pursuant to UCA 17B-2a-1002.

Year	BRWCD - Value	BRWCD Tax Rate	BRWCD Property Tax	Brigham City Value	Brigham City Tax Rate	Brigham City Property Tax	BC Share of BRWCD Property Tax	BC Water Projects	
1996	\$ 1,594,361,638	0.000187	\$ 298,146	\$ 476,146,120	0.001374	\$ 654,252	\$ 89,043	29.9%	391,990
1997	\$ 1,700,332,677	0.000185	\$ 314,562	\$ 486,556,786	0.001365	\$ 664,150	\$ 90,013	28.6%	419,045
1998	\$ 1,714,313,823	0.000176	\$ 301,719	\$ 531,906,131	0.001363	\$ 726,988	\$ 93,615	31.0%	1,041,985
1999	\$ 1,726,723,178	0.000172	\$ 296,996	\$ 516,879,622	0.001373	\$ 709,670	\$ 88,903	29.9%	400,397
2000	\$ 1,783,805,416	0.000166	\$ 296,112	\$ 520,755,351	0.002061	\$ 1,073,277	\$ 86,645	29.2%	282,968
2001	\$ 1,858,004,082	0.000168	\$ 312,145	\$ 523,251,745	0.002553	\$ 1,335,862	\$ 87,906	28.2%	816,712
2002	\$ 1,872,111,687	0.000165	\$ 308,898	\$ 516,836,847	0.002551	\$ 1,318,451	\$ 85,278	27.6%	2,092,580
2003	\$ 1,886,691,232	0.000166	\$ 313,191	\$ 512,614,089	0.002601	\$ 1,333,309	\$ 85,094	27.2%	381,877
2004	\$ 1,933,474,925	0.000167	\$ 322,890	\$ 511,199,543	0.002626	\$ 1,342,410	\$ 85,370	26.4%	848,432
2005	\$ 2,039,135,746	0.000163	\$ 332,379	\$ 548,882,901	0.002636	\$ 1,446,855	\$ 89,468	26.9%	391,052
2006	\$ 2,130,267,971	0.000200	\$ 426,054	\$ 576,695,675	0.002686	\$ 1,549,005	\$ 115,339	27.1%	464,588
2007	\$ 2,408,564,159	0.000194	\$ 467,261	\$ 635,002,306	0.002565	\$ 1,628,781	\$ 123,190	26.4%	1,498,492
2008*			\$ -			\$ -		0.0%	830,734
2009	\$ 2,802,636,965	0.000192	\$ 538,106	\$ 668,523,054	0.002242	\$ 1,498,829	\$ 128,356	23.9%	930,378
2010	\$ 3,063,649,289	0.000193	\$ 591,284	\$ 708,629,421	0.002334	\$ 1,633,941	\$ 136,765	23.1%	3,036,450
2011	\$ 3,230,291,046	0.000200	\$ 646,058	\$ 711,211,645	0.002282	\$ 1,622,985	\$ 142,242	22.0%	2,058,443
2012	\$ 3,462,472,869	0.000200	\$ 692,495	\$ 699,626,593	0.002451	\$ 1,716,184	\$ 139,925	20.2%	916,515
2013	\$ 3,438,296,128	0.000198	\$ 680,783	\$ 690,323,179	0.002464	\$ 1,700,956	\$ 136,684	20.1%	1,497,481
2014	\$ 4,059,016,972	0.000198	\$ 802,893	\$ 783,511,135	0.002486	\$ 1,947,809	\$ 155,135	19.9%	1,840,616
2015	\$ 4,176,381,108	0.000192	\$ 801,865	\$ 816,903,838	0.002342	\$ 1,913,189	\$ 156,846	19.6%	1,108,709
2016	\$ 4,271,822,008	0.000290	\$ 1,058,484	\$ 877,398,864	0.002093	\$ 1,836,396	\$ 254,446	24.0%	874,230
2017	\$ 4,383,233,777	0.000281	\$ 1,237,218	\$ 921,882,835	0.001318	\$ 1,215,042	\$ 299,049	20.9%	489,944
2018	\$ 4,783,798,040	0.000272	\$ 1,307,097	\$ 1,147,936,459	0.001145	\$ 1,314,364	\$ 312,233	23.9%	1,702,366
2019	\$ 5,255,141,050	0.000255	\$ 1,351,488	\$ 1,242,372,117	0.001802	\$ 2,238,755	\$ 316,805	23.4%	6,327,919
2020	\$ 5,744,613,682	0.000241	\$ 1,394,426	\$ 1,318,523,298	0.001802	\$ 2,448,019	\$ 327,404	23.5%	1,944,319
2021	\$ 6,203,164,150	0.000224	\$ 1,401,963	\$ 1,485,137,246	0.001802	\$ 2,676,253	\$ 332,675	23.7%	3,361,426
2022	\$ 7,408,039,699	0.000194	\$ 1,450,532	\$ 1,815,356,141	0.001802	\$ 3,271,272	\$ 352,179	24.1%	1,975,898
2023	\$ 8,494,933,551	0.000235	\$ 1,959,114	\$ 2,251,754,272	0.001567	\$ 3,528,499	\$ 529,162	27.0%	1,636,502
2024	\$ 9,181,965,119	0.000238	\$ 2,181,183	\$ 2,321,424,808	0.001706	\$ 3,926,024	\$ 553,451	25.4%	3,014,246
2025**	\$ 8,101,861,268	0.000225	\$ 1,822,919	\$ 2,087,425,435	0.001685	\$ 3,517,312	\$ 469,671	25.8%	3,023,966
			\$ 23,812,259			\$ 51,806,878	\$ 5,822,695	24.3%	\$ 51,981,230

Data from Treasurer's 750 Report
 * No data available for 2008

1996-2025

- Brigham City Resident's Tax Contribution:
 - \$5,822,695
 - Approximately 28% of BRWCD total tax
- Brigham City Corporation Spending on its own water system:
 - \$51,581,230

- What would the district look like without Brigham City's Taxes?
 - Rate adjustments
 - Wholesale rate: \$495 per af to \$865 per af
 - Blended Residential rate: \$70 to \$122
 - Ideas for other revenues.
 - Sell 400 Acres of farm ground in Bothwell.
- Why would Brigham City want to stay in the district?
 - Project requests?



•Brigham City Corporation's request:

•Brigham City Council Adoption of Resolution:

- May 1, 2025

- Title 17B-1-504
 - Resolution for Boundary Adjustment by the Board.

ACTION ITEM

A- Presentation and Discussion of Contract Renewal – Buster & Brett Marble, Chanshare Farms

Buster Marble of Chanshare Farms presented a proposal for a new contract with the District regarding water use and land lease. The proposal included a request for a dry land value rate, short-term and long-term water leases, and a plan for the hay shed on district property. The proposal outlined the farm's request for a dry land value of \$50 per acre for 470 acres of farmable land, as well as requests for water from the Newman well and a short-term lease.

The board members asked questions about the proposal, seeking clarification on the details of the dry land value and the water requests. They also discussed the potential benefits and drawbacks of the proposal, considering the impact on both the farm and the District.

The board members expressed concerns about the fairness and equity of the proposal, ensuring that the District was not giving away too much water or value to the farm. They also discussed the potential long-term implications of the proposal, considering the sustainability of the farm and the District's water resources.

After discussing the proposal, the board decided to table the discussion and agenda a closed session at the July 23, 2025 meeting to discuss the negotiation points of the proposal. This decision was made to allow for further consideration and negotiation of the proposal, ensuring that the best decision was made for the District.

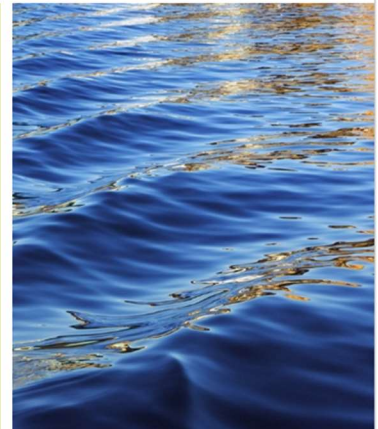
Trustee DJ Bott, noting that everything about the lease and contract renewal for Chanshare Farms meets the requirements for a closed session, made a motion to table the item and agenda a closed session in the next meeting, seconded by Trustee Kelly Lemmon; all members vote aye, motion passed.

Chairman Jay Capener expressed his appreciation for Chanshare's willingness to work with the District to put that water to use and create revenue for the District that otherwise would not have been generated. He wants to maintain a mutually beneficial relationship between the District and Chanshare Farms.

Ag Water Advocacy



- Salt Lake Chamber Natural Resources Committee
- Northern Utah Chamber Coalition Member
- Actively Monitor Bills To Protect Our Industry
 - Defeated bills limiting turf, requiring water restrictions, prohibiting sale of certain sprinkler parts, etc. by testifying in committee meetings and contacting local legislators
 - Worked with Noxious Weeds Department to delist Hybrid Bermudagrass and promote Water Wise Turf
- Working with Water Conservation Districts to create a Turf Incentive Program
- Proposing legislation that could give water users discounted water rates for conservation rather than for ripping out turf



• **Legislation (Defeated in 2025 Session)**

- **HB318 – Residential Turf Amendments** Would have limited turf in new landscapes to 600 sq. ft. or 2500 sq. ft.
- **HB328 – Water Usage Amendments** Would have prohibited use of overhead spray in non-functional turf areas.
- **HB330 – Water Sprinkler Efficiency** would have prohibited the sale of certain types of sprinkler heads in the state.
- **HB525 – Clean Truck Amendments** Would have prohibited the DMV from licensing trucks older than 2010.
- **SB124 – Landscaping Procurement Amendments** Would have required that procured landscape maintenance equipment be electric-powered.
- **SB305 – Waterwise Landscaping Amendments** Would have imposed landscaping requirements related to state government facilities.



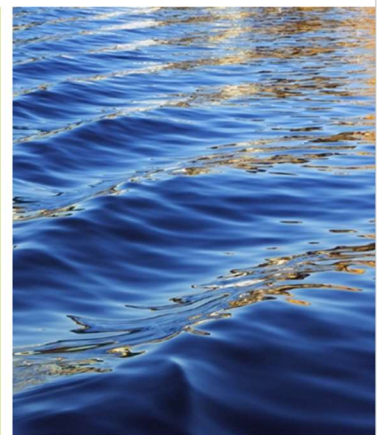
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6/26/2025

Consistently Optimize Water Use



- Pipe > Wheel Lines > Metered/Pressurized Pivots
- Consistent research into drought tolerant sod
 - Sod trials at USU and BYU
 - Teaching Maintenance through Water Conservancy Districts, etc.
 - Partner of Localscape Program (JVWCD)
- Working with Utah Crop Improvement Association to create certification program for Bermudagrass
- Working with Utah Water Ways to promote Water-Wise Landscapes



• **Proactive about Water Conservation**

- Produce Alfalfa, Grass Hay, and other crops
- Proactive about updating our seed blends to ensure we have the most water wise sod
- Work with local universities (BYU, USU, Etc.) on sod trials
- Partner with WBWCD, JWCD, BRWCD, and others to present education on maintenance best practices
- Active in the UNLA, ASLA, URPA, STMA
- Members of SL Chamber, Box Elder Chamber, and Northern Utah Chamber Coalition



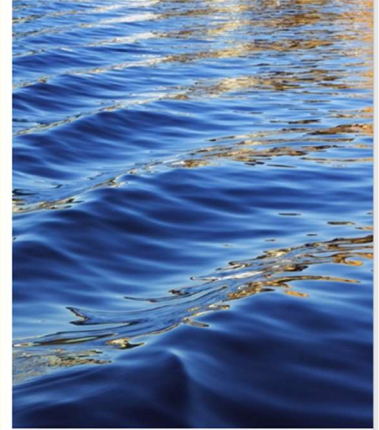
• **Triploid Hybrid Bermudagrass**

- Spent 3 years working with BYU, USU, and industry partners
- Presented research and evidence to the Noxious Weeds Board
- Proved economic demand
- Addressed all concerns from Public Comment
- Was delisted 6/28/2024
- Current supply from Arizona and California
- Directly from farm starting spring 2026

Proposal for Contract with Bear River Water Conservancy District



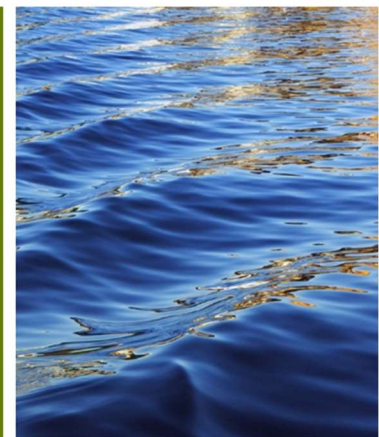
- Dry Land
 - \$50 Dry Land Value
 - 470 Acres
 - Total = \$23,500 per year



Proposal for Contract with Bear River Water Conservancy District



- Newman Well
 - 800 acre feet total
 - 500 on a short term lease (5 year with option to renew)
 - 300 on a long term lease (10 years)
 - \$250 Per Acre Foot
 - Total = \$200,000.00 per year

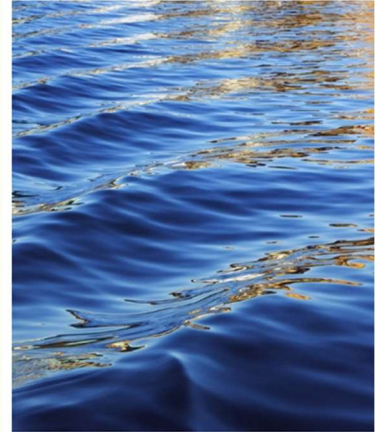


Proposal for Contract with Bear River Water Conservancy District



- Wells 3 & 4
 - 300 Acre Feet for 10 years
 - Availability to use acre feet out of either well
 - Review at year 5
 - \$250 per share
 - Total = \$75,000.00

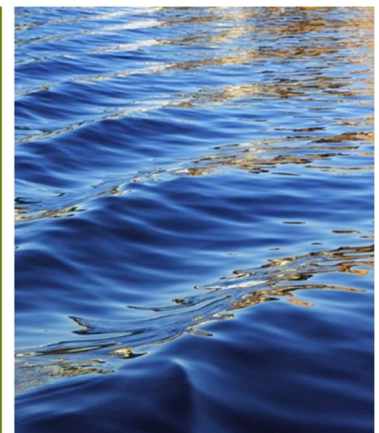
 - Option to continue to use our own water shares transferred into these wells.



Proposal for Contract with Bear River Water Conservancy District



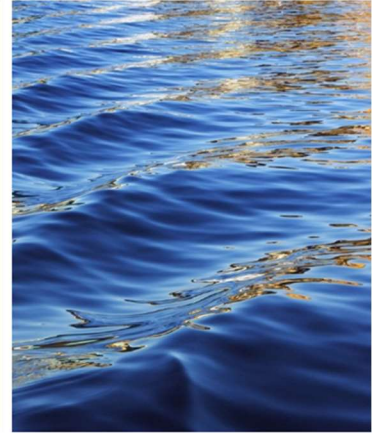
- 7 Acre Office Piece
 - Hay Shed valued at \$252,686.00
 - Trade out value for 4 years (\$63,171.50) for rent on office piece.
 - End of 4 years option to purchase at future appraised value.
 - Availability of purchasing without putting out for bids?
 - After 4 years if unable to purchase, rent value will be determined.



Contract Proposal Summary



- Dry Land 470 acres @ \$50 = \$23,500
- Newman Well 800 ac/ft @ \$250 = \$200,000
- Wells 3 & 4 300 ac/ft @ \$250 = \$75,000
- 7 Acre Office Piece Trade for 4 years = \$63,171.50
 - Total Annual \$361,671.50

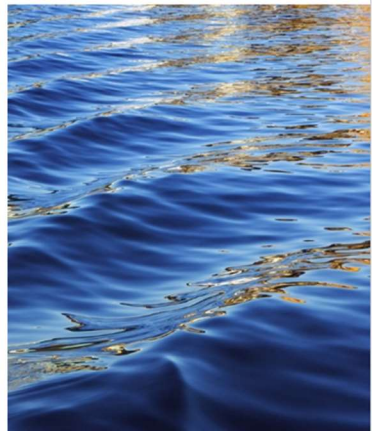




Final Thoughts



- Politically active in protecting water in agriculture
- Focused on being a going concern
- Interested in purchasing property
- Seeking a contract through 2036
- Able to leap small buildings in a single bound





Near Future Plans

- Plant 30 acres of Tahoma 31 Bermudagrass
- Sell 450 Acres of Bluegrass
- Create a Sod Growers Association to help monitor and shape legislation that is favorable to Agriculture and the Green Industry
- Purchase Land where office is located

B- Connection Fees / Meter & Installation Costs RFP

General Manager Chance Baxter discussed the issue of a contractor's price increase for installing retail connections and performing maintenance. The contractor's prices had increased significantly, Baxter asked the board to consider putting the work out to bid to ensure the District was getting the best value.

Trustee DJ Bott made a motion to put the connection fees, meter & installation costs out to bid, motion seconded by Trustee Lesley Kendrick; all members vote aye, motion passed.

PUBLIC COMMENT

David Griffith, Harper Ward

"I'd like to encourage you to work out things with respect to the big Brigham City proposal to leave the District. I feel like there ought to be a solution in there somewhere that makes everybody happy. Brigham city is about \$51 million over the last 37 years. It seems like the District could contribute to present or future projects so that they are receiving a benefit. I understand that the Harper Ward line project proposal didn't work out or maybe they only got \$5,000 in the past. But now that this discussion's been had, it seems like there'd be projects ongoing in Brigham City that where the District could participate and make things work. Two quagmires I've heard tonight that I would really stay away from. One was brought up by Commissioner Bingham that the state would jump in here and look at the Brigham City excess water and have happy eyes for that. I would stay away from that and that's why I would try to work things out. And the other is Brigham City's share of this debt load. I don't understand how Brigham City escapes that. So those are my comments. I think it'd be a lot easier to just have Brigham City get benefit from the District than it would be to dissolve it and face some potential quagmire and we'll have a stronger District. It's just a good. I think it's a good idea. Thank you."

Mary Bingham, Honeyville

"Let me just say it's been very invigorating. I think I might come back next month. Very interesting. I learned a lot and I appreciate all that you're doing here and for taking your time and energy and your wisdom to look at the problems that have been pointed out. I also would just like to say I hope that you do put policy in place that can continue on for when people aren't here, and new people come but they have something to look at and so it can go forward and not just be subjective but have something kind of concrete. So, I totally agree with that. I just want to say I love living in Box Elder. I been here for a long time, and I just want to say that I love the feeling of harmony that takes place here. So, I hope that that can continue on. That we can work together for the betterment of our county and not become divided because we can be a lot stronger as we work together, in my opinion. Also, I just want to say looking at, you know, even the name Bear River Conservancy District, I just like for you guys to look a little bit into conservation and maybe put some programs out there. I remember they used to do the. The yard of the month in Brigham City and they were beautiful flowers and lawn and everything. I'd like to know a little bit more how to zero scape, become a little bit more educated along that line. And maybe you know, Brigham City that's paying taxes that they're not receiving benefit for. Maybe they can't get, you know, people that. That do something with zero scape, you know, Something like that, that they can have a little bit of a reward. Something to compensate their efforts to start to educate us more. Because even though we do have abundance of water, I think we all realize that we can be without water. You know, it's a fragile thing. Anyway, thank you."

TRUSTEES REPORT

No reports

ADJOURNMENT

Trustee DJ Bott made a motion to adjourn, motion was seconded by Trustee Kelly Lemmon; all members vote aye, motion passed.

Bear River Water Conservancy District
Check Register
All Bank Accounts - 06/01/2025 to 06/30/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
1Wire Fiber	4585	1433560	06/01/2025	06/05/2025	394.44	Internet & Phone Service	6282 - Telephone Telephone	
Bear River Valley Co-op	4586	1799695	05/27/2025	06/05/2025	112.25	Joe Kliger - improvements	6449 - Operating Supplies	
Bear River Valley Co-op	4586	1799702	05/27/2025	06/05/2025	-22.45	Return	6449 - Operating Supplies	
					\$89.80			
Bishop Consulting Group	4587	1016	05/27/2025	06/05/2025	3,750.00	May 2025 Consulting/Lobbying Services	6310 - Lobbying	
Chemtech Ford	4588	25E2159	06/02/2025	06/05/2025	129.00	Metals preparation	6450 - Beaver Dam O&M Expenses	
Chemtech Ford	4588	25E2163	05/29/2025	06/05/2025	80.00	Newman, backup well - TDS	6451 - Bothwell System O&M Expense	
Chemtech Ford	4588	25E2164	04/02/2025	06/05/2025	43.00	Metals preparation	6450 - Beaver Dam O&M Expenses	
					\$252.00			
Clean Crew	4589	2-0170	05/31/2025	06/05/2025	900.00	Office Cleaning - May	6262 - Building Repairs & Maintenance	
Cohne Kinghorn	4590	358292	05/01/2025	06/05/2025	4,864.33	General Matters	6311 - Legal	
Econo Waste Inc	4591	656236	06/01/2025	06/05/2025	169.00	Trash Removal Service - dumpster	6262 - Building Repairs & Maintenance	
JUB Engineers - Logan	4593	0184840	05/22/2025	06/05/2025	24,805.00	BR Lower - Plan EIS #15	6313.5 - BR Canal PL 566	
Les Olson IT	4594	MNS55442	05/22/2025	06/05/2025	1,915.00	Monthly IT Support / Advanced MIT (\$1,000)	6263 - Computer/Networking	
PEHP Group Insurance	4595	5202025	05/20/2025	06/05/2025	-0.53	accrual adjustment	6133 - Employee Health Insurance	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	0.25	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	21.03	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	36.98	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	67.58	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	222.87	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	4595	PR051025-637	05/13/2025	06/05/2025	4,543.47	Health Insurance	2225.2 - Health Insurance payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	0.25	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	21.03	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	36.98	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	67.58	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	222.87	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	4595	PR052425-637	05/27/2025	06/05/2025	4,543.47	Health Insurance	2225.2 - Health Insurance payable	
					\$9,783.83			
PEHP Long Term Disability	4596	PR051025-638	05/13/2025	06/05/2025	71.74	Long Term Disability	2225.4 - Long Term Disability payable	
PEHP Long Term Disability	4596	PR052425-638	05/27/2025	06/05/2025	71.84	Long Term Disability	2225.4 - Long Term Disability payable	
					\$143.58			
Potable Divers	4597	25602	05/27/2025	06/05/2025	2,166.66	Beaver Dam	6450 - Beaver Dam O&M Expenses	
Potable Divers	4597	25602	05/27/2025	06/05/2025	2,166.67	Bothwell	6451 - Bothwell System O&M Expense	
Potable Divers	4597	25602	05/27/2025	06/05/2025	2,166.67	South Willard	6454 - So Willard System O&M Expens	
					\$6,500.00			
Strive Workplace Solutions	4598	WO-198601-2	05/22/2025	06/05/2025	29.03	office supplies	6241 - Office Supplies & Postage	
USA Blue Book	4599	INV00710830	05/14/2025	06/05/2025	322.74	Paint	6449 - Operating Supplies	
Wheeler Machinery Co.	4600	PS001900847	05/30/2025	06/05/2025	476.15	Glass door & seal kit	6448 - Equipment and Tools	
Cohne Kinghorn	4601	358327	06/01/2025	06/05/2025	8,476.50	Brigham City Withdrawal	6311 - Legal	
Cohne Kinghorn	4601	358328	06/01/2025	06/05/2025	632.00	Water Rights Monitoring	6311 - Legal	
					\$9,108.50			
Ace Hardware	4602	060751/1	05/14/2025	06/06/2025	22.99	Operating Supplies	6449 - Operating Supplies	
Ace Hardware	4602	060795/1	05/19/2025	06/06/2025	47.32	Operating Supplies	6449 - Operating Supplies	
Ace Hardware	4602	060842/1	05/22/2025	06/06/2025	27.58	Sprinkler Parts	6449 - Operating Supplies	
Ace Hardware	4602	060931/1	05/30/2025	06/06/2025	33.98	Soldering Iron and materials	6449 - Operating Supplies	
Ace Hardware	4602	310358	05/31/2025	06/06/2025	6.30	Finance Charge	6449 - Operating Supplies	
					\$138.17			

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 06/01/2025 to 06/30/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Brigham City Corporation - Utilities	4603	5312025	06/06/2025	06/06/2025	4,073.14	4/30/2025 - 5/31/2025	6672 - Water Purchased-BC	
Brigham City Corporation - Utilities	4603	53120252	06/06/2025	06/06/2025	578.04	4/21/2025-5/21/2025	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	4603	53120253	05/31/2025	06/06/2025	73.90	4/22/2025 - 5/21/2025	6281 - Utilities Utilities	
					\$4,725.08			
Bugnappers	4604	198299	06/05/2025	06/06/2025	40.00	Insect Control	6262 - Building Repairs & Maintenance	
Bugnappers	4604	202086	06/05/2025	06/06/2025	40.00	Lawn application 6/5/2025	6262 - Building Repairs & Maintenance	
					\$80.00			
Golden Spike Electric	4605	29436	05/21/2025	06/06/2025	7,247.65	Chanshare pump	6451 - Bothwell System O&M Expense	
Golden Spike Electric	4605	29532	06/04/2025	06/06/2025	1,554.94	Chanshare - secondary coolant heater	6451 - Bothwell System O&M Expense	
					\$8,802.59			
Health Equity	4606	us8x5kf	06/05/2025	06/06/2025	12.60	Monthly account fees - June 2025	6139 - HSA Contribution-Employer Paid	
Health Equity	4606	v119ckj	05/13/2025	06/06/2025	12.60	Monthly account fees - May 2025	6139 - HSA Contribution-Employer Paid	
Health Equity	4606	y eup31u	04/04/2025	06/06/2025	12.60	Monthly account fees	6139 - HSA Contribution-Employer Paid	
					\$37.80			
JUB Engineers - Logan	4607	0184841	05/22/2025	06/06/2025	35,120.50	County Water Master Plan (BRWCD)	6314 - Exploration & Studies	
JUB Engineers - Logan	4607	0184841	05/22/2025	06/06/2025	35,120.50	County Water Master Plan (CIB)	6322 - County Water Master Plan	
					\$70,241.00			
O'Reilly	4608	3103-460140	05/29/2025	06/06/2025	9.09	Operating Supplies	6449 - Operating Supplies	
Orkin	4609	279568011	06/06/2025	06/06/2025	105.00	June 2025	6262 - Building Repairs & Maintenance	
VISA	4610	5282025	06/06/2025	06/06/2025	2,240.14	4/28/2025-5/28/2025	2150 - CC Clearing Account	
DGO/Fleet Operations-Fuel Network	4611	F2511E00772	06/06/2025	06/06/2025	1,284.55	May Fuel	6457 - System O&M Expenses Fuel	
Brigham City Lab	4614	11273	06/09/2025	06/20/2025	20.00	250512-41	6453 - Harper Ward System O&M Expe	
Brigham City Lab	4614	11273	06/09/2025	06/20/2025	20.00	250519-20	6451 - Bothwell System O&M Expense	
Brigham City Lab	4614	11273	06/09/2025	06/20/2025	20.00	250519-31	6452 - Collinston System O&M Expens	
Brigham City Lab	4614	11273CR	06/09/2025	06/20/2025	-78.80	Credit on overpayment	6451 - Bothwell System O&M Expense	
Brigham City Lab	4614	11289	06/13/2025	06/20/2025	20.00	250602-51	6452 - Collinston System O&M Expens	
Brigham City Lab	4614	11289PEN	06/13/2025	06/20/2025	1.20	250602-51	6452 - Collinston System O&M Expens	
					\$2.40			
Dept of Treasury Internal Revenue S	4615	CP220	06/09/2025	06/20/2025	31.23	Notice CP220 - Interest on tax due 3rd quarter 2023	6131 - FICA Expense	
Freedom Mailing Services, Inc.	4616	50582	06/07/2025	06/20/2025	202.43	Monthly utility bill processing	6491 - Printing and Reproduction	
Grover Excavation	4617	19880	05/27/2025	06/20/2025	1,600.00	Water Service Connection	6461 - Water Service Connection Costs	
Joe Kliger and Elaina Kliger	4618	6192025	06/19/2025	06/20/2025	1,000.00	Easement Extension	1600 - Work in Process	
Rocky Mountain Power	4619	6102025	06/10/2025	06/20/2025	12.40	5/8/2025-6/9/2025	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4619	6112025	06/11/2025	06/20/2025	28.31	5/9/2025-6/10/2025	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4619	642025	06/04/2025	06/20/2025	10.29	5/2/2025-6/3/2025	6453 - Harper Ward System O&M Expe	
Rocky Mountain Power	4619	662025	06/06/2025	06/20/2025	208.93	5/6/2025-6/5/2025	6450 - Beaver Dam O&M Expenses	
Rocky Mountain Power	4619	6620252	06/06/2025	06/20/2025	488.50	5/5/2025-6/4/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4619	6620253	06/06/2025	06/20/2025	355.52	5/6/2025-6/5/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4619	6620254	06/06/2025	06/20/2025	53.69	5/6/2025-6/5/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4619	6620255	06/06/2025	06/20/2025	555.57	5/6/2025-6/5/2025	6452 - Collinston System O&M Expens	
					\$1,713.21			
Verizon	4620	6115336113	06/06/2025	06/20/2025	40.01	Beaver Dam Scada	6450 - Beaver Dam O&M Expenses	
Verizon	4620	6115336113	06/06/2025	06/20/2025	52.01	SCADA Office	6282 - Telephone Telephone	
Verizon	4620	6115336113	06/06/2025	06/20/2025	120.05	Bothwell SCADA Communications	6451 - Bothwell System O&M Expense	
Verizon	4620	6115336113	06/06/2025	06/20/2025	160.04	Collinston SCADA Communications	6452 - Collinston System O&M Expens	
					\$372.11			
Chemtech Ford	4621	25E2157	06/09/2025	06/20/2025	920.00	Group Source Sampling	6451 - Bothwell System O&M Expense	

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 06/01/2025 to 06/30/2025**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Invoice Number</u>	<u>Invoice Ledger Date</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Description</u>	<u>Ledger Account</u>	<u>Activity Code</u>
Golden Spike Electric	4622	29539	06/05/2025	06/20/2025	515.96	Collinston Generator Service	6452 - Collinston System O&M Expens	
Golden Spike Electric	4622	29542	06/05/2025	06/20/2025	1,939.63	Farm Generator Service	6451 - Bothwell System O&M Expense	
Golden Spike Electric	4622	29545	06/05/2025	06/20/2025	473.48	Deweyville Spring Generator Service	6452 - Collinston System O&M Expens	
					\$2,929.07			
Rocky Mountain Power	4623	6132025	06/13/2025	06/20/2025	494.84	5/13/2025-6/12/2025	6454 - So Willard System O&M Expens	
Secrist Enterprises LLC	4624	413	06/10/2025	06/20/2025	500.00	Removal of flume from Harper Ward ditch	6453 - Harper Ward System O&M Expe	
AWWA Intermountain Section	4625	SO243006	06/06/2025	06/20/2025	431.00	Membership	6210 - Memberships & Registrations	
BIG O TIRES	4626	044265-237950	06/18/2025	06/20/2025	117.97	2020 Dodge Ram Service	6261 - Automotive Repairs	
Braegger & Sons Construction	4627	2025-64	06/18/2025	06/20/2025	9,500.00	Repair Water Leak	6453 - Harper Ward System O&M Expe	
Chemtech Ford	4628	25F0332	06/15/2025	06/20/2025	640.00	Summerland Ranch Well	6451 - Bothwell System O&M Expense	
USPS	Cash	6933015-2	06/20/2025	06/20/2025	6.12	Board Member Packets	6241 - Office Supplies & Postage	
USU Analytical Labs	Cash	364	06/10/2025	06/10/2025	70.00	Sample testing (reimbursement, Kylee Jeppesen)	6449 - Operating Supplies	
					\$76.12			
Adobe	CC	3113364400	06/01/2025	06/01/2025	26.72	Adobe Subscription Monthly (Chance)	6241 - Office Supplies & Postage	
Adobe	CC	3123996168	06/08/2025	06/08/2025	21.38	Adobe Subscription Monthly (Jamie)	6241 - Office Supplies & Postage	
Bluedot	CC	2097-7248	06/19/2025	06/19/2025	50.00	Bluedot Subscription	6241 - Office Supplies & Postage	
Box Elder News Journal	CC	73124	06/01/2025	06/01/2025	50.00	paper and online subscription	6241 - Office Supplies & Postage	
Godaddy	CC	3793499984	06/23/2025	06/23/2025	458.25	webhosting renewal	6241 - Office Supplies & Postage	
Quick Quack Car Wash	CC	6042025	06/04/2025	06/04/2025	75.99	Operator Car Wash Subscription	6449 - Operating Supplies	
Walmart	CC	517612031546	06/25/2025	06/25/2025	63.01	Board Meeting Refreshments	6241 - Office Supplies & Postage	
					\$745.35			
Dept of Treasury Internal Revenue S	EFT	PR053125-553	06/10/2025	06/13/2025	30.36	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR053125-553	06/10/2025	06/13/2025	129.58	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR060725-553	06/10/2025	06/13/2025	423.18	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR060725-553	06/10/2025	06/13/2025	999.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR060725-553	06/10/2025	06/13/2025	1,809.44	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR062125-553	06/24/2025	06/24/2025	443.86	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR062125-553	06/24/2025	06/24/2025	1,078.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR062125-553	06/24/2025	06/24/2025	1,897.88	Social Security Tax	2221 - Fed & Fica payable	
Enbridge Gas UT WY ID	EFT	5222025	05/22/2025	06/05/2025	98.71	4/16/2025-5/6/2025	6281 - Utilities Utilities	
Utah Retirement Systems	EFT	PR060725-683	06/10/2025	06/13/2025	170.28	457	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR060725-683	06/10/2025	06/13/2025	188.92	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR060725-683	06/10/2025	06/13/2025	989.78	URS 401k Additional	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR060725-683	06/10/2025	06/13/2025	2,419.59	URS Retirement	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR062125-683	06/24/2025	06/24/2025	170.28	457	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR062125-683	06/24/2025	06/24/2025	188.92	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR062125-683	06/24/2025	06/24/2025	1,064.92	URS 401k Additional	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR062125-683	06/24/2025	06/24/2025	2,532.93	URS Retirement	2223.1 - 401K payable	
Utah State Tax Commission	EFT	PR060725-685	06/10/2025	06/13/2025	589.00	State Income Tax	2222 - State Withholding Payable	
Utah State Tax Commission	EFT	PR062125-685	06/24/2025	06/27/2025	615.00	State Income Tax	2222 - State Withholding Payable	
Xpress Bill Pay	EFT	INV-XPR024613	06/05/2025	06/05/2025	210.71	May 2025 payment processing	6612 - Merchant Card Services	
Xpress Bill Pay	EFT	INV-XPR025576	06/30/2025	06/30/2025	253.95	Jun 2025 / Credit card processing	6612 - Merchant Card Services	
					\$16,304.29			
					\$188,746.84			

Bear River Water Conservancy District
Standard Financial Report
Operations - 06/01/2025 to 06/30/2025
50.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>June Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1100 First Community Checking	409,140.03	(76,388.58)	71,240.51
1101 First Community Savings	80,154.73	80.02	80,652.87
1103 Petty Cash	1,659.19	(76.12)	1,529.81
1110 Xpress Bill Pay Clearing	34,743.23	4,371.90	36,435.77
1120 PTIF 0239	1,692,014.73	138,414.59	1,573,904.17
1121 PTIF 2258 Depreciation Savings	680,540.29	39,104.32	1,310,209.14
1130 PTIF 4446 Bothwell Impact Fee	70,008.92	262.60	71,585.40
1131 PTIF 4447 HW Impact Fee	20,487.94	50.63	13,802.32
1133 PTIF 4815 Valley Investment	41,333.35	220.35	60,067.72
1134 PTIF 8438 Collinston Impact Fee	24,403.78	80.30	21,890.33
1135 PTIF 8439 Beaver Dam Impact Fee	50,707.58	190.20	51,849.42
1136 PTIF 8585 S.W. Impact Fee	14,292.73	53.61	14,614.57
1141 PTIF 5071 2008 LBA CapFac SW/	273,301.04	1,025.14	279,455.30
1142 PTIF 5072 1993-99 CapFac BW/H	125,083.32	507.28	138,284.10
1143 PTIF 5074 2020 Flat Canyon from	117,503.03	440.75	120,148.99
1144 PTIF 5076 1995B Res 2008D TP	76.52	0.00	0.00
1147 PTIF 5082 1993 Res 2008A Land	2,444.92	0.00	0.00
1148 PTIF 5379 2014-2008 LBA Res S	257,570.65	966.14	263,370.70
1149 PTIF 5675 2011 Cap Fac BD	12,162.07	48.50	13,220.64
1150 PTIF 5676 2011 Reserve BD	10,951.95	41.08	11,198.57
1151 PTIF 8317 2016 Res MP	9,169.32	34.39	9,375.80
1152 PTIF 6001 Project Funding SRF	2.49	0.00	0.00
1153 PTIF 7374 SRF	1,349,042.70	835.27	227,697.03
1175 Undeposited Receipts	(1,257,649.70)	0.00	0.00
Total Cash and cash equivalents	4,019,144.81	110,262.37	4,370,533.16
Receivables			
1311 Accounts Receivable	157,646.65	127,431.37	139,158.75
1312 Lease Receivable	284,313.42	0.00	284,313.42
1319 Allowance for Doubtful Accts.	(2,000.00)	0.00	(2,000.00)
1411 REC. FROM OTHER GOV'TS	342,647.68	0.00	0.00
Total Receivables	782,607.75	127,431.37	421,472.17
Other current assets			
1541 Prepaid Insurance	5,736.60	0.00	5,736.60
Total Other current assets	5,736.60	0.00	5,736.60
Total Current Assets	4,807,489.16	237,693.74	4,797,741.93
Non-Current Assets			
Capital assets			
Work in Process			
1600 Work in Process	4,364,943.65	110,218.16	6,288,054.21
1603.2 Flat Canyon Well	488,623.41	0.00	488,623.41
1603.3 Harper Ward Test Well	509,272.99	0.00	509,272.99
Total Work in Process	5,362,840.05	110,218.16	7,285,950.61
Property			
1601 BE County Meter Station	4,633.22	0.00	4,633.22
1602.1 Collinston Project	4,116,322.80	0.00	4,116,322.80
1602.2 Blending Plan	44,954.67	0.00	44,954.67
1602.3 Waterline Extension-Sierra 202	171,240.65	0.00	171,240.65
1604.1 SW Well 2014	552,034.15	0.00	552,034.15
1605.1 WCWC Connection Line	118,492.32	0.00	118,492.32
1606.2 Bothwell Tank Overflow Pond	2,640.57	0.00	2,640.57
1610 ROU Asset	47,031.00	0.00	47,031.00
1611 Land and Water Rights	1,242,311.82	0.00	1,242,311.82
1621 Buildings	528,972.99	0.00	528,972.99
1640 Water Distributions Systems - Ot	77,921.71	0.00	77,921.71
1641 Beaver Dam Water System	1,959,379.46	0.00	1,959,379.46
1642 Booster Station	22,535.08	0.00	22,535.08
1643 Bothwell meter station	24,428.11	0.00	24,428.11
1644 Country Classics	89,500.00	0.00	89,500.00
1646 Harper Ward System	1,119,200.63	0.00	1,119,200.63

Bear River Water Conservancy District
Standard Financial Report
Operations - 06/01/2025 to 06/30/2025
50.00% of the fiscal year has expired

	Prior Year Actual	June Actual	Current Year Actual
1647 Honeyville Connection	16,497.50	0.00	16,497.50
1648 Newman Well	481,809.72	0.00	481,809.72
1649 RS/NG Meter Station	34,733.35	0.00	34,733.35
1650 Stevenson Farms #1	120,000.00	0.00	120,000.00
1651 TP-Backup Well	293,826.10	0.00	293,826.10
1652 TP 12" bypass system	283,221.18	0.00	283,221.18
1653 Tremonton Project	2,097,405.34	0.00	2,097,405.34
1654 WCorinne/Corinne Mtr Stn	79,881.97	0.00	79,881.97
1655 South Willard Water System	2,976,032.07	0.00	2,976,032.07
1657 BackupWell Enclosure	71,702.02	0.00	71,702.02
1661.1 Equipment	599,617.50	0.00	599,617.50
1661.2 Bothwell System Generator	129,602.70	0.00	129,602.70
1671.3 2020 Dodge Ram Truck	51,148.75	0.00	51,148.75
Total Property	17,357,077.38	0.00	17,357,077.38
Accumulated depreciation			
1721 Accumulated Depreciation	(5,536,061.54)	(34,373.66)	(5,742,303.50)
Total Accumulated depreciation	(5,536,061.54)	(34,373.66)	(5,742,303.50)
Total Capital assets	17,183,855.89	75,844.50	18,900,724.49
Other non-current assets			
1802 Deferred outflows of resources	169,723.00	0.00	169,723.00
1803 Suspense	23.90	0.00	23.90
Total Other non-current assets	169,746.90	0.00	169,746.90
Total Non-Current Assets	17,353,602.79	75,844.50	19,070,471.39
Total Assets:	22,161,091.95	313,538.24	23,868,213.32
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	(823,788.01)	(94,094.86)	(649,803.55)
2132.1 CC - Capital One	(487.76)	0.00	(487.76)
2132.4 CC - Visa	(680.01)	1,494.79	(745.35)
2150 CC Clearing Account	880.41	0.00	487.76
2330 Customer Rental deposits	(3,190.00)	0.00	(3,190.00)
Total Current liabilities	(827,265.37)	(92,600.07)	(653,738.90)
Payroll liabilities			
2211 Accrued wages payable	(14,828.52)	261.55	(15,649.60)
2220 Payroll liability clearing	0.00	33.33	(128.70)
2223.1 401K payable	(3,969.45)	0.00	(364.99)
2223.2 Roth payable	(199.00)	0.00	0.00
2224.1 Additional Life payable	(103.84)	0.00	(152.08)
2225.1 Dental Insurance payable	(562.63)	0.00	(595.81)
2225.2 Health Insurance payable	(10,913.51)	0.00	(11,884.53)
2225.3 HSA Contributions	(1,134.00)	(288.46)	(12,864.76)
2225.4 Long Term Disability payable	(193.92)	0.19	(203.25)
2225.7 Vision Insurance payable	(90.89)	0.00	(98.45)
2226 Suta payable	(305.13)	(49.58)	(475.33)
2290 Deferred Vacation payable	(17,994.61)	0.00	(17,994.61)
Total Payroll liabilities	(50,295.50)	(42.97)	(60,412.11)
Liabilities			
2501.2 Collinston project	(12,348.00)	0.00	(12,348.00)
2501.3 I/P Newman well	1,859.00	0.00	1,859.00
2501.4 I/P Sw project	(26,017.20)	0.00	(26,017.20)
2501.6 I/P b	(3,200.67)	0.00	(3,200.67)
2501.9 Retainage Payable	(33,625.28)	0.00	(33,625.28)
Total Liabilities	(73,332.15)	0.00	(73,332.15)
Long-term liabilities			
2515 So Willard 3S096 Interest	(543,000.00)	0.00	(543,000.00)
2516 Beaver Dam 3F144	(154,000.00)	0.00	(146,000.00)
2517 Collinston 3F214	(1,873,000.00)	0.00	(1,873,000.00)
2518 Master Plan 3F253P	(30,000.00)	0.00	(30,000.00)
2519 Flat Canyon 3S1740	(39,974.85)	0.00	(39,974.85)
2520 HW Test Well 3S1761	(119,941.32)	0.00	(119,941.32)

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	<u>Prior Year Actual</u>	<u>June Actual</u>	<u>Current Year Actual</u>
2521 Lease Liability	(30,342.00)	0.00	(30,342.00)
Total Long-term liabilities	<u>(2,790,258.17)</u>	<u>0.00</u>	<u>(2,782,258.17)</u>
Deferred inflows			
2601 Net Pension liability	(78,368.00)	0.00	(78,368.00)
2602 Deferred Inflows Of resources	(1,468,304.27)	0.00	(1,468,304.27)
Total Deferred inflows	<u>(1,546,672.27)</u>	<u>0.00</u>	<u>(1,546,672.27)</u>
Total Liabilities:	<u>(5,287,823.46)</u>	<u>(92,643.04)</u>	<u>(5,116,413.60)</u>
Equity - Paid In / Contributed			
2791.1 Cap Contibribtion: Beaver Dam	(1,650.00)	0.00	(1,650.00)
2791.2 Cap Contibribtion: Collinston	(553,360.50)	0.00	(553,360.50)
2791.3 Cap Contibribtion: Harper Subscri	(333,000.00)	0.00	(333,000.00)
2791.4 CapContibribtion: Tremonton Proj	(76,600.00)	0.00	(76,600.00)
2791.5 Cap Contibribtion: Water Systems	(209,500.00)	0.00	(209,500.00)
2791.6 Cap Contibribtion: Contributed Ca	(150,200.02)	0.00	(150,200.02)
2981 Retained Earnings	(15,548,957.97)	(220,895.20)	(17,427,489.20)
Total Equity - Paid In / Contributed	<u>(16,873,268.49)</u>	<u>(220,895.20)</u>	<u>(18,751,799.72)</u>
Total Liabilites and Fund Equity:	<u>(22,161,091.95)</u>	<u>(313,538.24)</u>	<u>(23,868,213.32)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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	Prior Year Actual	June Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
Income or Expense						
Income From Operations:						
Operating income						
Water sales						
5141 Beaver Dam Dry Taps	600.00	50.00	300.00	600.00	300.00	50.00%
5142 Beaver Dam Retail	22,293.25	2,718.17	10,958.17	23,175.00	12,216.83	47.28%
5152 Bothwell M&I Retail	72,274.20	13,540.38	33,038.28	72,100.00	39,061.72	45.82%
5153 Bothwell M&I Wholesale	370,335.91	47,895.00	142,316.26	300,760.00	158,443.74	47.32%
5161 Collinston Dry Taps	10,263.33	800.00	4,880.00	11,572.00	6,692.00	42.17%
5162 Collinston Retail	74,564.14	10,304.12	30,568.73	70,040.00	39,471.27	43.64%
5163 Collinston Wholesale	79,050.00	0.00	0.00	81,370.00	81,370.00	0.00%
5172 Harper Ward Retail	116,796.00	16,632.44	43,289.11	114,330.00	71,040.89	37.86%
5173 Harper Ward Dry Taps	110.00	0.00	0.00	0.00	0.00	0.00%
5182 South Willard Retail	2,872.00	809.58	1,656.24	2,925.00	1,268.76	56.62%
5183 South Willard Wholesale	32,212.50	0.00	7,184.40	22,145.00	14,960.60	32.44%
5190 Water Testing Reimbursed	120.00	0.00	60.00	247.00	187.00	24.29%
Total Water sales	781,491.33	92,749.69	274,251.19	699,264.00	425,012.81	39.22%
Rental income						
5212 Farm Power Reimbursement	40,957.12	14,699.16	14,699.16	40,000.00	25,300.84	36.75%
5213 Farm Rent	87,756.00	87,756.00	87,756.00	83,121.00	(4,635.00)	105.58%
5215 Riverside North Garland Lease	2,218.00	0.00	0.00	2,218.00	2,218.00	0.00%
5216 Ukon Sublease	12,286.22	0.00	12,286.22	12,286.00	(0.22)	100.00%
Total Rental income	143,217.34	102,455.16	114,741.38	137,625.00	22,883.62	83.37%
Total Operating income	924,708.67	195,204.85	388,992.57	836,889.00	447,896.43	46.48%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	401,499.77	30,185.89	193,630.82	649,136.00	455,505.18	29.83%
6111 Gross Wages: Bonuses	7,000.00	0.00	0.00	12,360.00	12,360.00	0.00%
6112 Trustees Payroll Expense	8,490.00	830.00	4,950.00	10,000.00	5,050.00	49.50%
6144 Payroll Expense-Other	(497.20)	0.00	0.00	4,944.00	4,944.00	0.00%
Total Wages	416,492.57	31,015.89	198,580.82	676,440.00	477,859.18	29.36%
Benefits						
6131 FICA Expense	32,065.95	2,381.93	15,090.54	54,936.00	39,845.46	27.47%
6132 SUTA Expense	856.38	49.15	384.26	1,507.00	1,122.74	25.50%
6133 Employee Health Insurance	111,458.40	9,086.91	53,014.54	198,780.00	145,765.46	26.67%
6134 Dental Insurance Expense	5,871.40	445.74	2,792.10	10,815.00	8,022.90	25.82%
6135 Employee Life Insurance	525.77	42.06	243.94	919.00	675.06	26.54%
6136 Employee LT Disability	1,993.52	143.38	941.71	3,743.00	2,801.29	25.16%
6138 Vision Insurance Expense	942.16	73.96	455.56	1,795.00	1,339.44	25.38%
6139 HSA Contribution-Employer Paid	19,189.80	12.60	10,065.10	34,608.00	24,542.90	29.08%
6140 Retirement & Benefits	78,491.13	5,747.89	36,885.25	129,275.00	92,389.75	28.53%
6141 Workers Compensation	3,011.19	0.00	1,308.53	6,489.00	5,180.47	20.17%
6143 General Gov Pension Expense	(1,929.00)	0.00	0.00	4,153.00	4,153.00	0.00%
Total Benefits	252,476.70	17,983.62	121,181.53	447,020.00	325,838.47	27.11%
Total Payroll expenses	668,969.27	48,999.51	319,762.35	1,123,460.00	803,697.65	28.46%
Operations						
6191 Uniforms-Office Personnel	241.99	0.00	201.89	450.00	248.11	44.86%
6192 Uniforms-Systems Operators	609.97	74.90	474.79	600.00	125.21	79.13%
6210 Memberships & Registrations	16,467.77	431.00	11,267.45	20,000.00	8,732.55	56.34%
6231 Conferences Training	4,980.00	0.00	375.00	0.00	(375.00)	0.00%
6232 Mileage Reimbursement	6,775.35	54.60	2,732.90	10,000.00	7,267.10	27.33%
6233 Travel Expenses	5,540.33	0.00	9,341.20	10,000.00	658.80	93.41%
6241 Office Supplies & Postage	10,756.27	769.44	3,425.68	12,000.00	8,574.32	28.55%
6261 Automotive Repairs	5,575.25	117.97	1,907.84	8,000.00	6,092.16	23.85%
6262 Building Repairs & Maintenance	24,999.76	459.00	7,993.36	20,000.00	12,006.64	39.97%
6263 Computer/Networking	19,982.78	915.00	8,172.49	20,000.00	11,827.51	40.86%
6264 Equipment Repairs	225.09	0.00	0.00	350.00	350.00	0.00%
6281 Utilities Utilities	11,280.04	1,359.64	7,003.16	15,000.00	7,996.84	46.69%
6282 Telephone Telephone	8,715.39	446.45	4,028.70	12,000.00	7,971.30	33.57%
6293 Licenses and Permits	0.00	0.00	0.00	250.00	250.00	0.00%
6310 Lobbying	0.00	3,750.00	22,500.00	50,000.00	27,500.00	45.00%

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6311 Legal	36,371.90	9,108.50	19,157.83	60,000.00	40,842.17	31.93%
6312 Accounting	25,675.00	1,360.00	35,010.00	50,000.00	14,990.00	70.02%
6313 Engineering	86,226.00	16,649.32	43,506.95	100,000.00	56,493.05	43.51%
6314 Exploration & Studies	84,035.03	14,971.50	65,976.10	300,000.00	234,023.90	21.99%
6320 Engineering Howell Town	516.50	0.00	852.75	15,000.00	14,147.25	5.69%
6322 County Water Master Plan	83,863.50	14,971.50	55,329.50	175,000.00	119,670.50	31.62%
6448 Equipment and Tools	54,466.29	0.00	1,385.59	80,000.00	78,614.41	1.73%
6449 Operating Supplies	31,541.28	119.49	6,488.82	20,000.00	13,511.18	32.44%
6450 Beaver Dam O&M Expenses	18,490.89	1,337.56	9,421.51	30,000.00	20,578.49	31.41%
6451 Bothwell System O&M Expenses	135,832.88	24,696.15	66,962.99	140,000.00	73,037.01	47.83%
6452 Collinston System O&M Expense	38,308.65	2,663.96	15,263.31	75,000.00	59,736.69	20.35%
6453 Harper Ward System O&M Expe	22,189.73	10,050.29	12,131.10	125,000.00	112,868.90	9.70%
6454 So Willard System O&M Expens	31,653.43	534.84	17,412.33	30,000.00	12,587.67	58.04%
6456 SCADA	13,100.63	4,272.88	22,748.93	50,000.00	27,251.07	45.50%
6457 System O&M Expenses Fuel	14,258.59	2,341.59	6,992.64	20,000.00	13,007.36	34.96%
6460 Contracted-Misc Services	596.80	1,443.90	2,258.10	5,000.00	2,741.90	45.16%
6461 Water Service Connection Costs	10,757.18	0.00	1,600.00	10,000.00	8,400.00	16.00%
6480 Weather Modification Expense	61,736.53	0.00	30,399.46	60,000.00	29,600.54	50.67%
6490 Advertising Advertising	4,385.70	0.00	45.88	7,000.00	6,954.12	0.66%
6491 Printing and Reproduction	3,298.55	202.43	1,306.68	5,000.00	3,693.32	26.13%
6510 Auto Insurance	3,311.95	0.00	0.00	4,000.00	4,000.00	0.00%
6511 Fidelity Bonds	4,812.55	0.00	2,953.00	10,000.00	7,047.00	29.53%
6512 Liability Insurance	8,908.57	0.00	0.00	10,000.00	10,000.00	0.00%
6611 Bank Service Charges	1,253.15	65.00	700.02	1,500.00	799.98	46.67%
6612 Merchant Card Services	2,847.13	464.66	1,992.93	3,500.00	1,507.07	56.94%
6613 Bad Debt Expense	0.00	0.00	(4,312.50)	150.00	4,462.50	-2,875.00%
Total Operations	894,588.40	113,631.57	495,008.38	1,564,800.00	1,069,791.62	31.63%
Water purchased						
6672 Water Purchased-BC	48,877.68	8,146.28	20,365.70	50,000.00	29,634.30	40.73%
6673 Water Purchased-Deweyville	23,338.00	0.00	5,000.00	20,000.00	15,000.00	25.00%
Total Water purchased	72,215.68	8,146.28	25,365.70	70,000.00	44,634.30	36.24%
Depreciation						
6690 Depreciation Depreciation	412,483.34	34,373.66	206,241.96	400,000.00	193,758.04	51.56%
Total Depreciation	412,483.34	34,373.66	206,241.96	400,000.00	193,758.04	51.56%
Total Water system operations	2,048,256.69	205,151.02	1,046,378.39	3,158,260.00	2,111,881.61	33.13%
Total Operating expense	2,048,256.69	205,151.02	1,046,378.39	3,158,260.00	2,111,881.61	33.13%
Total Income From Operations:	(1,123,548.02)	(9,946.17)	(657,385.82)	(2,321,371.00)	(1,663,985.18)	28.32%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	803,904.82	167,122.87	1,543,728.95	1,787,326.00	243,597.05	86.37%
5502 Property Tax RDA	190,025.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Property taxes	993,929.82	167,122.87	1,543,728.95	1,912,406.00	368,677.05	80.72%
Grants						
5510 State Grants	1,043,661.50	35,120.50	123,421.00	150,000.00	26,579.00	82.28%
5511 Weather Modification	4,894.00	30,000.00	30,000.00	30,000.00	0.00	100.00%
5515 Federal Grants	1,113,905.76	0.00	1,082,235.35	0.00	(1,082,235.35)	0.00%
5515.1 BR Canal PL 566	57,362.50	0.00	0.00	750,000.00	750,000.00	0.00%
5516 County ARPA Fund Grant	245,753.46	0.00	0.00	0.00	0.00	0.00%
Total Grants	2,465,577.22	65,120.50	1,235,656.35	930,000.00	(305,656.35)	132.87%
Impact fees						
5520 Other income	6,018.93	3,265.00	3,707.69	0.00	(3,707.69)	0.00%
5522 Bothwell Impact Fees	0.00	0.00	0.00	130,475.00	130,475.00	0.00%
5523 Collinston Impact Fees	0.00	0.00	0.00	58,172.00	58,172.00	0.00%
5524 Harper Ward Impact Fees	0.00	0.00	0.00	24,440.00	24,440.00	0.00%
5525 South Willard Impact Fees	0.00	0.00	0.00	8,179.00	8,179.00	0.00%
Total Impact fees	6,018.93	3,265.00	3,707.69	221,266.00	217,558.31	1.68%
Other non-operating income						
5310 Connection Fees Collected	15,264.00	2,119.00	9,326.00	60,000.00	50,674.00	15.54%
5410 Finance Charge Income	5,673.03	994.70	3,060.67	2,800.00	(260.67)	109.31%
5610 Interest Income	207,848.77	15,232.30	101,623.39	63,092.00	(38,531.39)	161.07%

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Total Other non-operating income	228,785.80	18,346.00	114,010.06	125,892.00	11,881.94	90.56%
Total Non-operating income	3,694,311.77	253,854.37	2,897,103.05	3,189,564.00	292,460.95	90.83%
Non-operating expense						
Interest expense						
6813 Collinston 3F Series 2014	24,144.01	0.00	0.00	11,796.00	11,796.00	0.00%
6816 South Willard DDW S096	26,017.20	0.00	0.00	11,892.00	11,892.00	0.00%
6819 Tremonton B DWR RD R	2,012.00	0.00	0.00	3,230.00	3,230.00	0.00%
Total Interest expense	52,173.21	0.00	0.00	26,918.00	26,918.00	0.00%
Contributions to other governments						
6313.5 BR Canal PL 566	526,145.20	23,013.00	361,186.00	750,000.00	388,814.00	48.16%
6910 Contr. to other Gov'ts-RDA Encl	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
6911 Contr. to Other Governments	191,025.00	0.00	0.00	0.00	0.00	0.00%
Total Contributions to other governments	717,170.20	23,013.00	361,186.00	875,080.00	513,894.00	41.27%
Total Non-operating expense	769,343.41	23,013.00	361,186.00	901,998.00	540,812.00	40.04%
Total Non-Operating Items:	2,924,968.36	230,841.37	2,535,917.05	2,287,566.00	(248,351.05)	110.86%
Total Income or Expense	1,801,420.34	220,895.20	1,878,531.23	(33,805.00)	(1,912,336.23)	-5,556.96%