

Bear River Water Conservancy District
Check Register
All Bank Accounts - 10/01/2025 to 10/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
1Wire Fiber	4789	1438477	10/01/2025	10/07/2025	394.44	Internet & Phone Service	6282 - Telephone Telephone	
Ace Hardware	4790	062025/1	09/10/2025	10/07/2025	15.98	supplies	6449 - Operating Supplies	
Ace Hardware	4790	062060/1	09/12/2025	10/07/2025	10.78	supplies	6449 - Operating Supplies	
Ace Hardware	4790	062079/1	09/15/2025	10/07/2025	12.99	supplies	6449 - Operating Supplies	
Ace Hardware	4790	062107/1	09/17/2025	10/07/2025	25.99	supplies	6449 - Operating Supplies	
					\$65.74			
Amazon Capital Services	4791	1QK7-6X73-GHP	09/29/2025	10/07/2025	25.60	supplies	6241 - Office Supplies & Postage	
Baxter, Chance	4792	RI1001251	10/01/2025	10/07/2025	150.00	Quarterly Phone Reimbursement	6282 - Telephone Telephone	
BIG O TIRES	4793	044265-247138	09/18/2025	10/07/2025	170.91	2024 Ford F150 - Service	6261 - Automotive Repairs	
BIG O TIRES	4793	044265-248096	10/03/2025	10/07/2025	152.98	2023 Ford F350 Service	6261 - Automotive Repairs	
					\$323.89			
Bishop Consulting Group	4794	1026	09/30/2025	10/07/2025	3,750.00	September 2025 Lobbying Services	6310 - Lobbying	
Blue Stakes of Utah	4795	UT202502544	09/30/2025	10/07/2025	141.31	3rd quarter notifications 2025	6449 - Operating Supplies	
Brigham City Corporation - Utilities	4796	9302025	09/30/2025	10/07/2025	4,073.14	8/30/2025-9/30/2025	6672 - Water Purchased-BC	
Brigham City Corporation - Utilities	4796	93020252	09/30/2025	10/07/2025	701.25	8/19/2025 - 9/18/2025	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	4796	93020253	09/30/2025	10/07/2025	75.90	8/19/2025 - 9/18/2025 shed	6281 - Utilities Utilities	
					\$4,850.29			
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-18	6451 - Bothwell System O&M Expense	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-19	6450 - Beaver Dam O&M Expenses	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-20	6451 - Bothwell System O&M Expense	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-21	6454 - So Willard System O&M Expens	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-22	6454 - So Willard System O&M Expens	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-23	6452 - Collinston System O&M Expens	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-24	6453 - Harper Ward System O&M Expe	
Brigham City Lab	4797	11489	09/24/2025	10/07/2025	20.00	250908-32	6452 - Collinston System O&M Expens	
					\$160.00			
Bugnappers	4798	218844	09/29/2025	10/07/2025	40.00	lawn application	6262 - Building Repairs & Maintenance	
Deweyville Town	4799	9302025	09/30/2025	10/07/2025	5,000.00	3rd quarter 2025	6673 - Water Purchased-Deweyville	
Econo Waste Inc	4800	667559	10/01/2025	10/07/2025	169.00	Trash Removal Service - dumpster	6262 - Building Repairs & Maintenance	
EFG-Consulting	4801	1327	10/01/2025	10/07/2025	1,250.00	Financial Assistance - September 2025	6312 - Accounting	
Golden Spike Electric	4802	29820	09/04/2025	10/07/2025	971.41	Emergency Call out / Sod Farm	6451 - Bothwell System O&M Expense	
Greer's Hardware	4803	B881950	09/23/2025	10/07/2025	25.99	supplies	6449 - Operating Supplies	
Greer's Hardware	4803	B882460	09/26/2025	10/07/2025	34.99	supplies	6449 - Operating Supplies	
Greer's Hardware	4803	C58828	09/18/2025	10/07/2025	39.60	supplies	6449 - Operating Supplies	
					\$100.58			
Health Equity	4804	ex2khw0	10/06/2025	10/07/2025	10.50	Monthly account fees	6139 - HSA Contribution-Employer Paid	
Jeppesen, Kylee	4805	RI1001252	10/01/2025	10/07/2025	150.00	Quarterly Phone Reimbursement	6282 - Telephone Telephone	
Les Olson IT	4806	CAB664432	09/29/2025	10/07/2025	4,149.50	server cabling and cabinet project	6262 - Building Repairs & Maintenance	
Les Olson IT	4806	MIT219502	09/23/2025	10/07/2025	475.00	Switch	6263 - Computer/Networking	
Les Olson IT	4806	MNS59375	09/30/2025	10/07/2025	764.70	Monthly IT Support	6263 - Computer/Networking	
					\$5,389.20			
Orkin	4807	286053475	10/01/2025	10/07/2025	105.00	October 2025 service	6262 - Building Repairs & Maintenance	
Patriot Construction	4808	PMT10	09/24/2025	10/07/2025	3,325.00	Harper Ward Tank and Pond	1600 - Work in Process	
Patriot Construction	4808	PMT11	09/24/2025	10/07/2025	80,310.20	Harper Ward Tank and Pond	1600 - Work in Process	
					\$83,635.20			

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PEHP Long Term Disability	4809	92025	09/30/2025	10/07/2025	0.01	accrual adjustment	6136 - Employee LT Disability	
PEHP Long Term Disability	4809	PR083025-638	09/02/2025	10/07/2025	78.75	Long Term Disability	2225.4 - Long Term Disability payable	
PEHP Long Term Disability	4809	PR091325-638	09/16/2025	10/07/2025	73.63	Long Term Disability	2225.4 - Long Term Disability payable	
PEHP Long Term Disability	4809	PR092725-638	09/30/2025	10/07/2025	72.53	Long Term Disability	2225.4 - Long Term Disability payable	
					\$224.92			
SKM Inc.	4810	31343	09/25/2025	10/07/2025	2,998.75	Flat Canyon Vault Controls	1600 - Work in Process	
Stephens, Wyatt	4811	RI1001253	10/01/2025	10/07/2025	150.00	quarterly phone reimbursement	6282 - Telephone Telephone	
VISA	4812	10062025	10/06/2025	10/07/2025	397.32	8/28/2025-9/26/2025	2150 - CC Clearing Account	
Williams, Jamie	4813	RI1001254	10/01/2025	10/07/2025	150.00	quarterly phone reimbursement	6282 - Telephone Telephone	
Williams, Richard	4814	RI1001255	10/01/2025	10/07/2025	150.00	Quarterly Phone Reimbursement	6282 - Telephone Telephone	
JUB Engineers - Logan	4815	0188839	09/25/2025	10/07/2025	2,940.70	South Willard Well Equipping	1600 - Work in Process	
JUB Engineers - Logan	4816	0188884	09/26/2025	10/07/2025	1,544.50	Secondary Water Study	6313 - Engineering	
JUB Engineers - Logan	4816	0188885	09/26/2025	10/07/2025	1,318.80	General Services	6313 - Engineering	
JUB Engineers - Logan	4816	0188891	09/26/2025	10/07/2025	6,212.20	Thatcher Penrose Capital Facilities assistance	6313 - Engineering	
					\$9,075.50			
JUB Engineers - Logan	4817	0188880	09/26/2025	10/07/2025	14,621.00	BR Lower - Plan EIS #19	6313.5 - BR Canal PL 566	
JUB Engineers - Logan	4818	0184843	05/22/2025	10/07/2025	5,942.70	3/30/2025-5/3/2025 Secondary Water Study	6314 - Exploration & Studies	
Amazon Capital Services	4819	1GNK-NPJ1-69M	10/14/2025	10/22/2025	77.19	Cleaning Supplies	6241 - Office Supplies & Postage	
Baxter, Chance	4820	1022025	10/02/2025	10/22/2025	540.70	AWWA Conference Room Reimbursement	6233 - Travel Expenses	
Brigham City Lab	4821	11512	10/02/2025	10/22/2025	20.00	250915-8	6451 - Bothwell System O&M Expense	
Cohne Kinghorn	4822	361816	10/01/2025	10/22/2025	150.00	Legal Counsel - Brigham City Withdrawal Request	6311 - Legal	
DGO/Fleet Operations-Fuel Network	4823	F2603E00769	10/02/2025	10/22/2025	1,491.42	Fuel Expense	6457 - System O&M Expenses Fuel	
Freedom Mailing Services, Inc.	4824	51411	10/10/2025	10/22/2025	219.82	Utility Bill Processing	6491 - Printing and Reproduction	
Golden Spike Electric	4825	30032	10/17/2025	10/22/2025	2,067.95	generator block heater replacement	6451 - Bothwell System O&M Expense	
Grainger	4826	9608247012	08/14/2025	10/22/2025	304.68	parts	6452 - Collinston System O&M Expens	
Grainger	4826	9615349827	08/21/2025	10/22/2025	416.05	Trim Lok Seal - Beaver Dam	6450 - Beaver Dam O&M Expenses	
Grainger	4826	9667531181	10/07/2025	10/22/2025	203.14	time delay relay	6452 - Collinston System O&M Expens	
					\$923.87			
Les Olson IT	4827	MNS60304	10/15/2025	10/22/2025	1,264.70	Monthly IT Support / Advanced MIT (\$500.00) netwo	6263 - Computer/Networking	
Mountainland Supply Company	4828	S107366898.001	10/09/2025	10/22/2025	20.39	parts	6449 - Operating Supplies	
Mountainland Supply Company	4828	S107381903.001	10/16/2025	10/22/2025	347.04	Parts	6451 - Bothwell System O&M Expense	
					\$367.43			
PEHP Group Insurance	4829	92025-CR	10/14/2025	10/22/2025	-366.42	Group Health Insurance Credit - Life Applied to Grou	6135 - Employee Life Insurance	
PEHP Group Insurance	4829	AC-0000004017	10/15/2025	10/22/2025	74.44	Vision Insurance 11/1/2025	6138 - Vision Insurance Expense	
PEHP Group Insurance	4829	AC-0000004017	10/15/2025	10/22/2025	473.06	Dental Insurance 11/1/2025	6134 - Dental Insurance Expense	
PEHP Group Insurance	4829	AC-0000004017	10/15/2025	10/22/2025	9,504.96	Group Health Insurance 11/1/2025	6133 - Employee Health Insurance	
					\$9,686.04			
PEHP Life	4830	1012025	10/14/2025	10/22/2025	183.21	Group Life Insurance October 2025	6135 - Employee Life Insurance	
PEHP Life	4830	912025	09/14/2025	10/22/2025	183.21	Group Life Insurance September 2025	6135 - Employee Life Insurance	
PEHP Life	4830	92025-life	10/14/2025	10/22/2025	366.42	Group Life Insurance July and August 2025 Coverag	6135 - Employee Life Insurance	
					\$732.84			
Rocky Mountain Power	4831	10102025	10/10/2025	10/22/2025	27.47	9/10/2025 - 10/9/2025	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4831	10142025	10/14/2025	10/22/2025	1,196.02	9/12/2025 - 10/13/2025	6454 - So Willard System O&M Expens	
Rocky Mountain Power	4831	10152025	10/16/2025	10/22/2025	1,280.16	HWY 38 pump site contract	6453 - Harper Ward System O&M Expe	
Rocky Mountain Power	4831	10152025	10/16/2025	10/22/2025	3,754.56	9/16/2025 - 10/15/2025	6451 - Bothwell System O&M Expense	

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Rocky Mountain Power	4831	1032025	10/03/2025	10/22/2025	10.29	9/3/2025 - 10/2/2025	6453 - Harper Ward System O&M Expe	
Rocky Mountain Power	4831	1062025	10/06/2025	10/22/2025	1,367.29	9/4/2025 - 10/3/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4831	1072025	10/07/2025	10/22/2025	214.52	9/5/2025 - 10/6/2025	6450 - Beaver Dam O&M Expenses	
Rocky Mountain Power	4831	10720252	10/07/2025	10/22/2025	643.68	9/5/2025 - 10/6/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4831	10720253	10/07/2025	10/22/2025	41.30	9/5/2025 - 10/6/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4831	10720254	10/07/2025	10/22/2025	456.27	9/5/2025 - 10/6/2025	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4831	1092025	10/09/2025	10/22/2025	12.25	9/9/2025 - 10/8/2025	6451 - Bothwell System O&M Expense	
					\$9,003.81			
SKM Inc.	4832	31418	10/20/2025	10/22/2025	853.37	Bear River SSD Telemetry	6456 - SCADA	
SKM Inc.	4832	31418	10/20/2025	10/22/2025	6,071.38	Flat Canyon Waste Vault Controls	1600 - Work in Process	
					\$6,924.75			
Verizon	4833	6125325748	10/06/2025	10/22/2025	40.03	BD SCADA Communications	6450 - Beaver Dam O&M Expenses	
Verizon	4833	6125325748	10/06/2025	10/22/2025	52.01	Telephone	6282 - Telephone Telephone	
Verizon	4833	6125325748	10/06/2025	10/22/2025	120.03	Collinston SCADA Communications	6452 - Collinston System O&M Expens	
Verizon	4833	6125325748	10/06/2025	10/22/2025	160.06	Collinston SCADA Communications	6452 - Collinston System O&M Expens	
					\$372.13			
JUB Engineers - Logan	4834	0188882	09/26/2025	10/22/2025	16,462.50	County Water Master Plan (BRWCD)	6314 - Exploration & Studies	
JUB Engineers - Logan	4834	0188882	09/26/2025	10/22/2025	16,462.50	County Water Master Plan (CIB)	6322 - County Water Master Plan	
					\$32,925.00			
Hansen Allen & Luce Inc.	4835	55998	10/20/2025	10/22/2025	13,552.41	Harper Ward Well & Tank	1600 - Work in Process	
Hansen Allen & Luce Inc.	4836	55916	10/10/2025	10/22/2025	225.00	09/01/2025 - 09/30/2025 Sleepy Hollow Springs	1600 - Work in Process	
Hansen Allen & Luce Inc.	4836	55999	10/20/2025	10/22/2025	4,104.75	09/01/2025 - 09/30/2025 General Engineering	6313 - Engineering	
Hansen Allen & Luce Inc.	4836	56000	10/20/2025	10/22/2025	718.68	9/1/2025 - 9/30/2025	6313 - Engineering	
					\$5,048.43			
JUB Engineers - Logan	4837	0189164	10/06/2025	10/22/2025	11,391.41	8/31/2025 - 9/27/2025	1600 - Work in Process	
Braegger & Sons Construction	4838	2025-114	10/13/2025	10/22/2025	5,500.00	Open Cut Installation (5160 Hwy 38)	6461 - Water Service Connection Costs	
Chemtech Ford, LLC	4839	2511567	09/25/2025	10/22/2025	275.00	DBP's testing	6452 - Collinston System O&M Expens	
Adobe	CC	3230525710	10/01/2025	10/01/2025	26.72	Adobe Subscription Monthly (Chance)	6241 - Office Supplies & Postage	
Adobe	CC	3241191997	10/08/2025	10/08/2025	21.38	Adobe Subscription Monthly (Jamie)	6241 - Office Supplies & Postage	
Bear River Bowl	CC	349754	10/16/2025	10/16/2025	46.76	Business Lunch - Chance, Nate	6233 - Travel Expenses	
Bluedot	CC	98D979AE-29249	10/19/2025	10/19/2025	50.00	Bluedot Subscription	6241 - Office Supplies & Postage	
Quick Quack Car Wash	CC	101520251	10/15/2025	10/15/2025	65.91	Operator Car Wash Subscription	6449 - Operating Supplies	
Quick Quack Car Wash	CC	101520252	10/15/2025	10/15/2025	32.99	Operator Car Wash Subscription - Wyatt Stephens	6449 - Operating Supplies	
Ward Mobile Pour Concrete	CC	9262025	10/01/2025	10/01/2025	468.00	concrete	6451 - Bothwell System O&M Expense	
					\$711.76			
Bugnappers	EFT	214547	08/28/2025	10/06/2025	40.00	Lawn application 08/28/2025	6262 - Building Repairs & Maintenance	
Bugnappers	EFT	216122	08/28/2025	10/06/2025	40.00	Liquid De-Thatching 08/28/2025	6262 - Building Repairs & Maintenance	
Dept of Treasury Internal Revenue S	EFT	PR092725-553	09/30/2025	10/03/2025	442.84	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR092725-553	09/30/2025	10/03/2025	1,098.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR092725-553	09/30/2025	10/03/2025	1,893.52	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR093025-553	09/30/2025	10/03/2025	22.52	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR093025-553	09/30/2025	10/03/2025	96.10	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR101125-553	10/14/2025	10/17/2025	442.84	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR101125-553	10/14/2025	10/17/2025	1,098.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR101125-553	10/14/2025	10/17/2025	1,893.52	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR102525-553	10/28/2025	10/31/2025	448.56	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR102525-553	10/28/2025	10/31/2025	1,118.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR102525-553	10/28/2025	10/31/2025	1,918.04	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR103125-553	10/28/2025	10/31/2025	26.74	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR103125-553	10/28/2025	10/31/2025	114.08	Social Security Tax	2221 - Fed & Fica payable	
Enbridge Gas UT WY ID	EFT	1072025	10/07/2025	10/07/2025	38.75	9/4/2025 - 10/7/2025	6281 - Utilities Utilities	

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PathPoint Merchant Services	EFT	10312025	10/31/2025	10/31/2025	93.01	10/01/2025 - 10/31/2025	6612 - Merchant Card Services	
Utah Dept. of Workforce Services	EFT	PR063025-677	07/08/2025	10/06/2025	1.66	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR070525-677	07/08/2025	10/06/2025	21.38	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR071925-677	07/22/2025	10/06/2025	21.41	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR073125-677	08/05/2025	10/06/2025	2.09	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR080225-677	08/05/2025	10/06/2025	21.85	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR081625-677	08/19/2025	10/06/2025	20.06	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR083025-677	09/02/2025	10/06/2025	12.27	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR091325-677	09/16/2025	10/06/2025	4.56	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR092725-677	09/30/2025	10/06/2025	4.69	State Unemployment	2226 - Suta payable	
Utah Dept. of Workforce Services	EFT	PR093025-677	09/30/2025	10/06/2025	1.55	State Unemployment	2226 - Suta payable	
Utah Local Governments Trust	EFT	M1622594	10/02/2025	10/08/2025	760.78	Auto Insurance	6510 - Auto Insurance	
Utah Local Governments Trust	EFT	M1622595	10/02/2025	10/08/2025	4.68	Accidental Dental	6134 - Dental Insurance Expense	
Utah Local Governments Trust	EFT	M1622596	10/02/2025	10/08/2025	178.70	Workers Comp monthly payment	6141 - Workers Compensation	
Utah Retirement Systems	EFT	PR101125-683	10/14/2025	10/21/2025	88.92	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR101125-683	10/14/2025	10/21/2025	1,034.64	URS 401k Additional	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR101125-683	10/14/2025	10/21/2025	2,396.10	URS Retirement	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR102525-683	10/28/2025	10/28/2025	88.92	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR102525-683	10/28/2025	10/28/2025	1,070.92	URS 401k Additional	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR102525-683	10/28/2025	10/28/2025	2,425.77	URS Retirement	2223.1 - 401K payable	
Utah State Tax Commission	EFT	PR092725-685	09/30/2025	10/03/2025	618.00	State Income Tax	2222 - State Withholding Payable	
Utah State Tax Commission	EFT	PR101125-685	10/14/2025	10/17/2025	617.00	State Income Tax	2222 - State Withholding Payable	
Utah State Tax Commission	EFT	PR102525-685	10/28/2025	10/31/2025	627.00	State Income Tax	2222 - State Withholding Payable	
Xpress Bill Pay	EFT	INV-XPR028486	09/30/2025	10/05/2025	242.40	September 2025 payment processing	6612 - Merchant Card Services	
					\$21,089.87			
					\$267,669.58			

Bear River Water Conservancy District
Standard Financial Report
Operations - 10/01/2025 to 10/31/2025
83.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>October Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1100 First Community Checking	409,140.03	116,432.45	130,837.61
1101 First Community Savings	80,154.73	91.43	80,998.68
1103 Petty Cash	1,659.19	0.00	1,513.39
1110 Xpress Bill Pay Clearing	34,743.23	16,731.35	47,236.23
1120 PTIF 0239	1,692,014.73	(97,845.09)	1,250,945.72
1121 PTIF 2258 Depreciation Savings	680,540.29	(82,390.35)	1,011,246.94
1130 PTIF 4446 Bothwell Impact Fee	70,008.92	555.69	153,767.14
1131 PTIF 4447 HW Impact Fee	20,487.94	50.62	14,007.98
1133 PTIF 4815 Valley Investment	41,333.35	263.98	73,048.58
1134 PTIF 8438 Collinston Impact Fee	24,403.78	80.29	22,216.51
1135 PTIF 8439 Beaver Dam Impact Fee	50,707.58	190.17	52,622.03
1136 PTIF 8585 S.W. Impact Fee	14,292.73	0.09	25.31
1141 PTIF 5071 2008 LBA CapFac SW/	273,301.04	1,024.95	283,619.42
1142 PTIF 5072 1993-99 CapFac BW/H	125,083.32	507.18	140,344.66
1143 PTIF 5074 2020 Flat Canyon from	117,503.03	440.67	121,939.31
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	965.96	267,295.15
1149 PTIF 5675 2011 Cap Fac BD	12,162.07	48.49	13,417.63
1150 PTIF 5676 2011 Reserve BD	10,951.95	41.07	11,365.44
1151 PTIF 8317 2016 Res MP	9,169.32	34.39	9,515.52
1152 PTIF 6001 Project Funding SRF	2.49	0.00	0.00
1153 PTIF 7374 SRF	1,349,042.70	835.12	231,089.91
1175 Undeposited Receipts	(1,257,649.70)	0.00	0.00
Total Cash and cash equivalents	4,019,144.81	(41,941.54)	3,917,053.16
Receivables			
1311 Accounts Receivable	157,646.65	(20,966.51)	54,651.63
1312 Lease Receivable	191,624.53	0.00	191,624.53
1313 Grants Receivable - USBR	261,212.89	0.00	261,212.89
1314 Grants Receivable - USDA	146,932.00	0.00	146,932.00
1315 Grants Receivable - CIB	63,202.00	0.00	63,202.00
1316 Weather Modification Receivable	22,500.00	0.00	22,500.00
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	1,183,765.75	(20,966.51)	738,123.05
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	5,208,647.16	(62,908.05)	4,660,912.81
Non-Current Assets			
Capital assets			
Work in Process			
1600 Work in Process	4,297,420.39	31,240.20	6,584,073.56
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	5,295,316.79	31,240.20	7,581,969.96
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

Bear River Water Conservancy District
Standard Financial Report
Operations - 10/01/2025 to 10/31/2025
83.33% of the fiscal year has expired

	Prior Year Actual	October Actual	Current Year Actual
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
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	616,487.72	0.00	616,487.72
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	17,373,947.60	0.00	17,373,947.60
Accumulated depreciation			
1721 Accumulated Depreciation	(5,498,722.03)	(34,373.66)	(5,842,458.63)
1722 Accumulated Amortization	(15,677.21)	0.00	(15,677.21)
Total Accumulated depreciation	(5,514,399.24)	(34,373.66)	(5,858,135.84)
Total Capital assets	17,154,865.15	(3,133.46)	19,097,781.72
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	17,324,612.05	(3,133.46)	19,267,528.62
Total Assets:	22,533,259.21	(66,041.51)	23,928,441.43
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	(768,567.78)	104,978.34	(453,011.64)
2132.1 CC - Capital One	(487.76)	0.00	(487.76)
2132.4 CC - Visa	(680.01)	(343.44)	(740.76)
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	(772,045.14)	104,634.90	(456,942.40)
Payroll liabilities			
2211 Accrued wages payable	(14,828.52)	0.00	(14,828.52)
2221 Fed & Fica payable	0.00	3,552.98	0.00
2222 State Withholding Payable	0.00	618.00	0.00
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)	(177.22)	(595.13)
2225.1 Dental Insurance payable	(562.63)	(473.06)	(1,805.78)
2225.2 Health Insurance payable	(10,913.51)	(9,505.46)	(40,818.68)
2225.3 HSA Contributions	(1,134.00)	(426.90)	(2,564.72)
2225.4 Long Term Disability payable	(193.92)	76.87	(207.90)
2225.7 Vision Insurance payable	(90.89)	(74.46)	(285.10)
2226 Suta payable	(305.13)	101.27	(280.66)
2290 Deferred Vacation payable	(42,214.03)	0.00	(42,214.03)
Total Payroll liabilities	(74,514.92)	(6,307.98)	(103,965.51)
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	(44,649.98)	0.00	(44,649.98)
Total Liabilities	(84,356.85)	0.00	(84,356.85)
Long-term liabilities			

Bear River Water Conservancy District
Standard Financial Report
Operations - 10/01/2025 to 10/31/2025
83.33% of the fiscal year has expired

	Prior Year Actual	October Actual	Current Year Actual
2509 SRF 3S1849 2024	(1,023,000.00)	0.00	(1,023,000.00)
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)
2521 Lease Liability	(15,486.00)	0.00	(15,486.00)
2521.1 2024 SRF - Issued	(318,919.96)	0.00	(318,919.96)
2521.2 2024 SRF - Repaid	2,521,080.04	0.00	2,521,080.04
2522 General LTD Offset	2,840,000.00	0.00	2,840,000.00
Total Long-term liabilities	1,243,757.91	0.00	1,251,757.91
Deferred inflows			
2601 Net Pension liability	(78,368.00)	0.00	(78,368.00)
2602 Deferred Inflows Of resources	(1,378,942.10)	0.00	(1,378,942.10)
Total Deferred inflows	(1,457,310.10)	0.00	(1,457,310.10)
Total Liabilities:	(1,144,469.10)	98,326.92	(850,816.95)
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	(15,022,319.51)	(32,285.41)	(16,711,153.88)
Total Equity - Paid In / Contributed	(16,346,630.03)	(32,285.41)	(18,035,464.40)
Total Liabilites and Fund Equity:	(17,491,099.13)	66,041.51	(18,886,281.35)
Total Net Position	5,042,160.08	0.00	5,042,160.08

Bear River Water Conservancy District

Standard Financial Report

Operations - 10/01/2025 to 10/31/2025

83.33% of the fiscal year has expired

	Prior Year Actual	October 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	500.00	600.00	100.00	83.33%
5142 Beaver Dam Retail	22,293.25	1,563.54	20,214.78	23,175.00	2,960.22	87.23%
5152 Bothwell M&I Retail	72,274.20	3,137.38	71,885.23	72,100.00	214.77	99.70%
5153 Bothwell M&I Wholesale	370,335.91	81,073.52	309,885.14	300,760.00	(9,125.14)	103.03%
5161 Collinston Dry Taps	10,263.33	800.00	8,060.00	11,572.00	3,512.00	69.65%
5162 Collinston Retail	74,564.14	5,588.78	68,158.58	70,040.00	1,881.42	97.31%
5163 Collinston Wholesale	79,050.00	20,954.50	41,909.00	81,370.00	39,461.00	51.50%
5172 Harper Ward Retail	116,796.00	6,243.23	100,260.87	114,330.00	14,069.13	87.69%
5173 Harper Ward Dry Taps	110.00	0.00	0.00	0.00	0.00	0.00%
5182 South Willard Retail	2,872.00	166.86	2,385.48	2,925.00	539.52	81.55%
5183 South Willard Wholesale	32,212.50	7,184.40	21,553.20	22,145.00	591.80	97.33%
5190 Water Testing Reimbursed	120.00	60.00	140.00	247.00	107.00	56.68%
Total Water sales	781,491.33	126,822.21	644,952.28	699,264.00	54,311.72	92.23%
Rental income						
5212 Farm Power Reimbursement	40,957.12	17,616.44	43,488.26	40,000.00	(3,488.26)	108.72%
5213 Farm Rent	86,222.22	0.00	87,756.00	83,121.00	(4,635.00)	105.58%
5215 Riverside North Garland Lease	2,169.80	2,218.00	2,218.00	2,218.00	0.00	100.00%
5216 Ukon Sublease	11,700.92	0.00	12,286.22	12,286.00	(0.22)	100.00%
Total Rental income	141,050.06	19,834.44	145,748.48	137,625.00	(8,123.48)	105.90%
Total Operating income	922,541.39	146,656.65	790,700.76	836,889.00	46,188.24	94.48%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	425,719.19	31,165.53	332,328.63	649,136.00	316,807.37	51.20%
6111 Gross Wages: Bonuses	7,000.00	0.00	1,000.00	12,360.00	11,360.00	8.09%
6112 Trustees Payroll Expense	8,490.00	920.00	7,690.00	10,000.00	2,310.00	76.90%
6144 Payroll Expense-Other	(497.20)	0.00	0.00	4,944.00	4,944.00	0.00%
Total Wages	440,711.99	32,085.53	341,018.63	676,440.00	335,421.37	50.41%
Benefits						
6131 FICA Expense	32,065.95	2,421.89	25,877.65	54,936.00	29,058.35	47.11%
6132 SUTA Expense	856.38	10.25	504.39	1,507.00	1,002.61	33.47%
6133 Employee Health Insurance	111,458.40	19,010.42	139,112.48	198,780.00	59,667.52	69.98%
6134 Dental Insurance Expense	5,871.40	950.80	6,599.98	10,815.00	4,215.02	61.03%
6135 Employee Life Insurance	525.77	225.27	778.60	919.00	140.40	84.72%
6136 Employee LT Disability	1,993.52	148.04	1,605.28	3,743.00	2,137.72	42.89%
6138 Vision Insurance Expense	942.16	148.90	1,051.16	1,795.00	743.84	58.56%
6139 HSA Contribution-Employer Pai	19,189.80	10.50	10,107.10	34,608.00	24,500.90	29.20%
6140 Retirement & Benefits	78,491.13	5,627.19	62,100.78	129,275.00	67,174.22	48.04%
6141 Workers Compensation	3,011.19	178.70	1,909.24	6,489.00	4,579.76	29.42%
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	28,731.96	249,646.66	447,020.00	197,373.34	55.85%
Total Payroll expenses	693,188.69	60,817.49	590,665.29	1,123,460.00	532,794.71	52.58%
Operations						
6191 Uniforms-Office Personnel	241.99	0.00	201.89	450.00	248.11	44.86%
6192 Uniforms-Systems Operators	609.97	195.08	669.87	600.00	(69.87)	111.65%
6210 Memberships & Registrations	16,467.77	0.00	18,106.45	20,000.00	1,893.55	90.53%
6231 Conferences Training	4,980.00	0.00	375.00	0.00	(375.00)	0.00%
6232 Mileage Reimbursement	6,775.35	449.40	3,476.30	10,000.00	6,523.70	34.76%
6233 Travel Expenses	5,540.33	791.46	10,862.69	10,000.00	(862.69)	108.63%
6241 Office Supplies & Postage	10,756.27	175.29	5,511.27	12,000.00	6,488.73	45.93%
6261 Automotive Repairs	5,575.25	152.98	3,260.10	8,000.00	4,739.90	40.75%
6262 Building Repairs & Maintenance	24,999.76	443.00	15,272.86	20,000.00	4,727.14	76.36%
6263 Computer/Networking	19,982.78	1,264.70	12,190.89	20,000.00	7,809.11	60.95%
6264 Equipment Repairs	225.09	0.00	0.00	350.00	350.00	0.00%
6281 Utilities Utilities	11,280.04	38.75	9,484.14	15,000.00	5,515.86	63.23%
6282 Telephone Telephone	8,715.39	1,196.45	7,314.50	12,000.00	4,685.50	60.95%
6293 Licenses and Permits	0.00	0.00	0.00	250.00	250.00	0.00%
6310 Lobbying	0.00	3,750.00	37,500.00	50,000.00	12,500.00	75.00%

Bear River Water Conservancy District
Standard Financial Report
Operations - 10/01/2025 to 10/31/2025
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6311 Legal	36,371.90	150.00	32,089.66	60,000.00	27,910.34	53.48%
6312 Accounting	25,675.00	1,250.00	40,010.00	50,000.00	9,990.00	80.02%
6313 Engineering	83,578.00	8,622.73	110,356.82	100,000.00	(10,356.82)	110.36%
6314 Exploration & Studies	84,035.03	18,838.00	148,510.30	300,000.00	151,489.70	49.50%
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	18,838.00	131,921.00	175,000.00	43,079.00	75.38%
6448 Equipment and Tools	3,909.77	0.00	54,710.59	80,000.00	25,289.41	68.39%
6449 Operating Supplies	15,216.28	160.69	8,329.94	20,000.00	11,670.06	41.65%
6450 Beaver Dam O&M Expenses	18,490.89	274.55	11,964.69	30,000.00	18,035.31	39.88%
6451 Bothwell System O&M Expenses	147,709.81	6,761.93	131,507.88	140,000.00	8,492.12	93.93%
6452 Collinston System O&M Expense	91,153.15	8,274.99	40,574.02	75,000.00	34,425.98	54.10%
6453 Harper Ward System O&M Expe	22,189.73	1,310.45	15,087.58	125,000.00	109,912.42	12.07%
6454 So Willard System O&M Expens	31,653.43	1,236.02	22,946.06	30,000.00	7,053.94	76.49%
6456 SCADA	13,100.63	853.37	25,109.00	50,000.00	24,891.00	50.22%
6457 System O&M Expenses Fuel	14,258.59	1,491.42	12,344.31	20,000.00	7,655.69	61.72%
6460 Contracted-Misc Services	596.80	0.00	2,581.00	5,000.00	2,419.00	51.62%
6461 Water Service Connection Costs	10,757.18	6,017.40	7,617.40	10,000.00	2,382.60	76.17%
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	219.82	2,404.51	5,000.00	2,595.49	48.09%
6510 Auto Insurance	3,311.95	760.78	4,961.42	4,000.00	(961.42)	124.04%
6511 Fidelity Bonds	4,812.55	0.00	3,723.00	10,000.00	6,277.00	37.23%
6512 Liability Insurance	8,908.57	0.00	9,618.46	10,000.00	381.54	96.18%
6611 Bank Service Charges	1,253.15	94.00	989.02	1,500.00	510.98	65.93%
6612 Merchant Card Services	2,847.13	93.01	3,240.20	3,500.00	259.80	92.58%
6613 Bad Debt Expense	0.00	0.00	(4,312.50)	150.00	4,462.50	-2,875.00%
Total Operations	889,780.31	83,704.27	971,808.41	1,564,800.00	592,991.59	62.10%
Water purchased						
6672 Water Purchased-BC	48,877.68	0.00	32,585.12	50,000.00	17,414.88	65.17%
6673 Water Purchased-Deweyville	23,338.00	0.00	15,000.00	20,000.00	5,000.00	75.00%
Total Water purchased	72,215.68	0.00	47,585.12	70,000.00	22,414.88	67.98%
Depreciation						
6690 Depreciation Depreciation	412,483.34	34,373.66	343,736.60	400,000.00	56,263.40	85.93%
6691 Amortization Expense	15,024.00	0.00	0.00	0.00	0.00	0.00%
Total Depreciation	427,507.34	34,373.66	343,736.60	400,000.00	56,263.40	85.93%
Total Water system operations	2,082,692.02	178,895.42	1,953,795.42	3,158,260.00	1,204,464.58	61.86%
Total Operating expense	2,082,692.02	178,895.42	1,953,795.42	3,158,260.00	1,204,464.58	61.86%
Total Income From Operations:	(1,160,150.63)	(32,238.77)	(1,163,094.66)	(2,321,371.00)	(1,158,276.34)	50.10%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	803,904.82	20,712.72	1,665,948.61	1,787,326.00	121,377.39	93.21%
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	20,712.72	1,665,948.61	1,912,406.00	246,457.39	87.11%
Grants						
5510 State Grants	83,863.50	0.00	158,607.50	150,000.00	(8,607.50)	105.74%
5511 Weather Modification	21,900.00	0.00	30,000.00	30,000.00	0.00	100.00%
5515 Federal Grants	1,522,050.65	0.00	646,613.35	0.00	(646,613.35)	0.00%
5515.1 BR Canal PL 566	57,362.50	45,243.00	505,670.00	750,000.00	244,330.00	67.42%
5516 County ARPA Fund Grant	245,753.46	0.00	0.00	0.00	0.00	0.00%
Total Grants	1,930,930.11	45,243.00	1,340,890.85	930,000.00	(410,890.85)	144.18%
Impact fees						
5520 Other income	1,568.93	0.00	3,707.69	0.00	(3,707.69)	0.00%
5522 Bothwell Impact Fees	0.00	0.00	80,296.00	130,475.00	50,179.00	61.54%
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%
5526 Restricted Impact Fees	165,608.22	0.00	0.00	0.00	0.00	0.00%
Total Impact fees	167,177.15	0.00	84,003.69	221,266.00	137,262.31	37.97%
Other non-operating income						
5310 Connection Fees Collected	15,264.00	1,900.00	20,302.00	60,000.00	39,698.00	33.84%

Bear River Water Conservancy District

Standard Financial Report

Operations - 10/01/2025 to 10/31/2025

83.33% of the fiscal year has expired

	Prior Year Actual	October Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
5320 Miscellaneous Income	2,167.28	0.00	0.00	0.00	0.00	0.00%
5410 Finance Charge Income	5,673.03	542.87	5,203.60	2,800.00	(2,403.60)	185.84%
5610 Interest Income	210,016.05	13,771.59	161,079.28	63,092.00	(97,987.28)	255.31%
5630 Gain on Disposal of Asset	7,450.00	0.00	0.00	0.00	0.00	0.00%
5632 Contribution to Fund Balance	0.00	0.00	0.00	33,205.00	33,205.00	0.00%
Total Other non-operating income	240,570.36	16,214.46	186,584.88	159,097.00	(27,487.88)	117.28%
Total Non-operating income	3,332,607.44	82,170.18	3,277,428.03	3,222,769.00	(54,659.03)	101.70%
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	487,399.50	17,646.00	425,499.00	750,000.00	324,501.00	56.73%
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%
6912 Interest Expense - Other	1,469.00	0.00	0.00	0.00	0.00	0.00%
Total Contributions to other governme	679,893.50	17,646.00	425,499.00	875,080.00	449,581.00	48.62%
Total Non-operating expense	732,066.71	17,646.00	425,499.00	901,998.00	476,499.00	47.17%
Total Non-Operating Items:	2,600,540.73	64,524.18	2,851,929.03	2,320,771.00	(531,158.03)	122.89%
Total Income or Expense	1,440,390.10	32,285.41	1,688,834.37	(600.00)	(1,689,434.37)	-281,472.40%



OFFICE OF THE
STATE AUDITOR

Preparation Checklist

Revised February 2021

Fraud Risk Assessment

Refer to the Implementation Guide for more detailed explanations of concepts and criteria. See resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide

To complete the assessment, identify or obtain the following:

1. Name of the Board/Council Chair Jay Capener
2. Name of the Clerk/Finance Officer Jamie Williams
3. Name of the Treasurer Lyle Holmgren
4. Copies of credit/purchasing card statements, payments and supporting documentation.
5. Copies of bank reconciliations for all bank accounts and related bank statements.
6. Copies of the following policies if they existed during the assessment period:
 - a. Conflict of Interest
 - b. Procurement
 - c. Ethical Behavior
 - d. Reporting fraud and abuse
 - e. Travel
 - f. Credit/Purchasing Cards
 - g. Personal use of entity assets
 - h. IT and computer security
 - i. Cash receipting and deposits
7. Copy of the CPA's license, if there is a CPA who is a member of the staff. Provide the contract for a contract accountant who is a CPA. Do not provide the independent auditor's CPA license. The independent auditor is not management.
8. Copy of the diploma if a member of the staff has a bachelor's degree in accounting (not required if documentation was provided for number 7 above).
9. Copies of the commitment to ethical behavior by the officials/officers of the entity.
10. Copies of the training certificate for the Office of the State Auditor board member training completed during the last 4 years.
11. Documentation (certificates, agendas, etc.) demonstrating that a member of the management team had at least 40 hours of financial training during the last year.
12. Copy of the internal audit plan for the assessment period.
13. Name of the internal auditor and a list of duties. If contractually performed, provide a copy of the contract.
14. Copies of any internal audit reports issued during the assessment period or last year, whichever is longer.
15. Copy of the audit committee charter.
16. A list of audit committee members during the assessment period.
17. Minutes or agendas for audit committee meetings. If meetings are confidential, a list of action items from those meetings will suffice.

Fraud Risk Assessment

Continued

*Total Points Earned: **375**/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: Bear River Water Conservancy District

*Completed for Fiscal Year Ending: 2025 *Completion Date: 10/9/2025

*CAO Name: Chance Baxter *CFO Name: Lyle Holmgren

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control



Board Meeting Minutes

Wednesday October 22, 2025 @ 7:00 P.M.
102 West Forest Street
Brigham City, UT 84302

In Attendance:

Jay Capener, Chairman	Kelly Lemmon
Lesley Kendrick, Vice-Chairman	Joseph Summers
Lyle Holmgren, Financial Chairman	DJ Bott
Riggin Holmgren	Tim Munns
Brodie Calder	Boyd Bingham

Excused: Mike Braegger

Staff:

Chance Baxter, General Manager
Jamie Williams, Office Manager
Jon Schutz, Legal Counsel

1- WELCOME

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

2- INVOCATION & PLEDGE OF ALLEGIANCE

Offered by Trustee DJ Bott

3- DECLARATION OF CONFLICTS OF INTEREST

No conflicts declared

4- CONSENT AGENDA

4.1 Adoption of Agenda

4.2 Approval of Minutes – September 24, 2025

Trustee Tim Munns made a motion to adopt items listed on the consent agenda with the removal of item 6.4 on the agenda, motion was seconded by Trustee Brodie Calder; all members vote aye, motion passed.

5- APPROVAL OF FINANCIAL STATEMENTS – SEPTEMBER 2025

Financial Chairman Lyle Holmgren stated that after reviewing the checks and bank statements, he found no discrepancies and believes everything is in order. Trustee DJ Bott made a motion to approve the financial statements September 2025, motion was seconded by Trustee Joe Summers; all members vote aye, motion passed.

6- ACTION ITEMS

6.1 Proposed Resolution 2025-27, for the purpose of initiating the withdrawal of Brigham City from the District – Chairman Jay Capener turned the time over to Attorney Jon Schutz

Attorney Jon Schutz attended the meeting to provide clarification on the process for withdrawing areas from the District. He explained that there are four legal methods for withdrawal, but only two are relevant in this case: the petition method, where residents can submit a petition signed by at least 51% of them, and the board-initiated resolution, where the District Board itself can initiate the withdrawal process.

Schutz noted that Brigham City and Perry City had previously submitted documents that were initially interpreted as petitions but were later clarified to be requests for the board to initiate the process. He emphasized that there is currently no formal petition before the board and no action is required at this time. For the process to begin, a board member would need to propose a resolution, which the board would then discuss and vote on.

During discussions with board members, Schutz confirmed that if the board were to reject the proposal and not allow the cities to withdraw, the cities could still gather 51% of the people in the city to sign a petition, which would force the District to consider their withdrawal. He also noted that the people in the cities could bypass the city government altogether and bring their own petition to the District if they wanted to withdraw. Schutz informed the trustees that the cities have alternative paths to pursue withdrawal if the board were to reject their initial proposal.

Trustee Brodie Calder expressed his understanding of Brigham City's perspective, acknowledging that the city may not have received significant benefits from being part of the District. He then posed a question to the city's representatives, inquiring about what it would take for Brigham City to consider staying in the District, implying that the District should consider offering some form of incentive or benefit to encourage the city to remain.

Trustee DJ Bott stated that Brigham City's approach to managing its own utility is a model that other municipalities in the Bear River Water District should strive for. He explained that Brigham City operates its utility independently, funding its own projects and raising rates as needed, without relying on the District for support. Bott noted that Brigham City would never need to ask for assistance because they own and operate their own successful and running utility, and they have enough water to meet their needs.

Trustee Brodie Calder expressed his understanding of the situation, but also considered the broader implications for the county as a whole. He believed that it makes sense to examine the growth and infrastructure needs of the county, as these are the biggest challenges facing the area. From the county's perspective, he thought it would be beneficial to work together with Brigham City, rather than losing a significant portion of revenue if the city were to withdraw from the District. He noted that if Brigham City were to leave, other cities like Perry and possibly Tremonton might follow, which could lead to the District's collapse. Calder preferred to explore options that would encourage Brigham City to stay in the District and suggested that the board could vote on measures to make this happen. He acknowledged that other cities, such as Honeyville, Bear River and Elwood could also have concerns about not receiving benefits from the District, and hoped to find a solution that would address these issues and keep the District moving forward.

Vice Chairman Lesley Kendrick proposed a motion to reject resolution 2025-27 related to Brigham City's withdrawal from the District, citing the need for unity and cooperation among the county's entities. Trustee Kelly Lemmon seconded the motion, allowing for discussion to proceed. The motion aimed to promote a collaborative approach, rather than allowing individual entities to withdraw from the District and emphasized the importance of working together for the benefit of the county as a whole.

The board members inquired about the possibility of creating a solution that would benefit the taxpayers, and whether the board could take action to address the concerns of Brigham City and other entities. Board members expressed their willingness to work with Brigham City for an alternative approach.

Trustee DJ Bott suggested that instead of waiting for Brigham City to come up with a solution, the board should take the initiative to propose a plan to Brigham City, outlining what the District is willing to offer to keep them as part of the District. He believed that the board should take the lead in negotiating and come up with a proposal, rather than simply inviting Brigham City to the negotiation table. Bott thought that the

board members should work together to develop a proposal that addresses Brigham City's concerns and provides a compelling reason for them to remain in the District.

Chairman Jay Capener asked Schutz to explain to the board about the cascading effect.

Schutz explained that the board has the option to reject a petition for withdrawal, even if it is supported by 51% of the voters, due to the cascading effect. This means that the board can consider the potential impact of one entity's withdrawal on the rest of the District and reject the petition if it would have a negative effect. Schutz noted that the board can consider factors such as the ability to pay back bonds, and that even if an entity withdraws, they would still be responsible for their portion of the bonds. He emphasized that the withdrawal process comes with a significant price tag and a lot of complexity, even if the petition is supported by a majority of voters. Schutz noted that if there are discussions to be had about finding a mutually beneficial solution or making the current situation more acceptable to both parties, those conversations can take place, potentially leading to a more favorable outcome for all involved.

The motion on the table as previously stated is to reject the resolution 2025-27 related to Brigham City's withdrawal from the District.

Aye

Jay Capener
Lesley Kendrick
Lyle Holmgren
Riggin Holmgren
Kelly Lemmon
Joseph Summers
Tim Munns
Boyd Bingham

Nay

DJ Bott
Brodie Calder

Motion passed 8-2

6.2 Discuss Water Service Policy amendment and set public hearing for the purpose of approving the proposed amendment

General Manager Chance Baxter explained to the board that the proposal to define different rates for District-owned property was a result of negotiations with Chanshare Farms three months prior. He and Attorney Jon Schutz had discussed the issue multiple times and decided to add a new section, 2.7, to the water service policy, which would allow the District to provide water service to District-owned property at a different rate than the regular rate. Baxter noted that Schutz had suggested this approach, which would give the District the option to set a different rate but would not require it. The idea behind this was to provide flexibility, as District-owned properties have different considerations, such as preserving the District's water rights, and may justify a different rate. Chance believed that this approach would give the District autonomy to make decisions about rates for District-owned properties.

Trustee DJ Bott pointed out to Schutz that the proposal to define a different rate for District-owned property doesn't specify what that rate is, which could be problematic. Schutz acknowledged that the policy itself doesn't define the rate, and that the wholesale rate is not explicitly mentioned. Bott then asked if the contract is a wholesale or retail contract, and Schutz confirmed that it is a wholesale contract. However, Bott questioned whether this classification is accurate, since the water is being sold to an end user, not being resold to a utility. Schutz agreed that the definition of wholesale typically implies resale to a utility, whereas retail implies sale to an end user. Bott noted that the existing contract refers to the rate as wholesale, which may be inconsistent with the actual nature of the transaction.

Chance Baxter recommended simplifying the language by removing the term "wholesale" and instead stating that the District may provide water service to District-owned property at a rate that is "different than a regular rate". This would eliminate any potential confusion or inconsistency with the definition of wholesale.

The board members discussed the proposal and the potential implications of setting a different rate for District-owned properties.

Trustee Riggin Holmgren made a motion to set a public hearing for the purpose of approving the Water Service Policy amendment and removing the word "wholesale" from section 2.7.1 for November 19, 2025 at 7:00 PM, motion was seconded by Financial Chairman Lyle Holmgren. After further discussion, Trustee DJ Bott made an amendment to Holmgren's motion to, the amendment was accepted by Trustee Holmgren; all members vote aye, motion passed.

6.3 Proposed Resolution 2025-29 for the purpose of approving the agreement for Cloud Seeding Professional Services 2025-2026 and authorizing the Chairman to sign Cloud Seeding Contract

Chance Baxter noted that the state was heavily investing in cloud seeding in the Bear River watershed, with an estimated \$5-6 million being spent this year. The state was also changing the cloud seeding sites to remote-generated sites, which would eliminate the need for manual startup. The cost of the cloud seeding services would be \$60,000, with the state providing a 50% match, making it a good deal. *Trustee DJ Bott made a motion to approve resolution 2025-29 to approve the Cloud Seeding agreement and authorizing the Chairman to sign the contract, motion was seconded by Financial Chairman Holmgren; all members vote aye, motion passed.*

6.4 Mantua Generator (50% District contribution)

Item removed from agenda

6.5 Possible assumption of water service for Cedar Ridge Distribution Company

Mr. David Thompson, the manager of Cedar Ridge Distribution Company, appeared before the board to discuss the company's water system. He explained that he had been managing the company for 45 years and was now looking to retire. However, he was concerned about the future of the water system, which serves 37 customers in the Cedar Ridge subdivision.

Thompson explained that the water system was installed in 1980 and that he had built the water tank and installed the infrastructure, except for the wells, which were drilled by someone else. He noted that the system was designed to serve the 37 customers and that there were no plans for future expansion.

Thompson told the board that he had met with the water users in the subdivision and that they had unanimously agreed to petition the District to take over the water system. He explained that the users were concerned about the future of the system and wanted to ensure that it would continue to be managed and maintained properly.

Thompson provided the board with information about the water system, including the fact that it had two tanks with a total capacity of 150,000 gallons, and that the water lines were all 6 inches in diameter, except for the main line, which was 8 inches. He also noted that the system had fire hydrants and that the pressure in the system was sufficient to meet the needs of the customers.

The board members asked Thompson questions about the water system, including how it was currently being managed and maintained. Thompson explained that he was responsible for managing the system, but that he was no longer able to continue in that role due to his retirement.

The board members also discussed the possibility of the District taking over the water system, and the potential costs and benefits of doing so. They noted that the District would need to evaluate the condition of the system and determine what upgrades or repairs might be needed.

Trustee DJ Bott asked Thompson about the current rate structure for the water system, and Thompson explained that the rate was \$60 per month, plus a usage fee. He noted that the rate had not been increased in 12 years and that the system was not currently generating enough revenue to cover its costs.

The board members decided to table the discussion and asked Thompson to provide more information about the water system, including its financial condition and any potential liabilities. They also asked him to provide information about the subdivision's annexation plans and whether the city of Tremonton was interested in taking over the water system.

Trustee DJ Bott made a motion to table action item (6.5) to allow time for Tremonton City to meet with Mr. Thompson, motion was seconded by Trustee Boyd Bingham; all members vote aye, motion passed.

6.6 Correction to September 24, 2025 agenda item (6.1) to add the correct quote document from Braegger & Sons Construction

Office Manager Jamie Williams brought to the attention of the board members a correction to a previous agenda item. She explained that during the last meeting, a bid award was made for Braeggers for the new connection fees, but the estimate document provided in the packet was incorrect.

Williams wanted to put on record that the corrected bid was being presented, and she asked the board members to take action on it. *Trustee DJ Bott made a motion to accept the corrected bid, motion was seconded by Trustee Tim Munns; all members vote aye, motion passed.*

7- DISCUSSION

Thatcher Hills Water Company

Trustees Kelly Lemmon and Joseph Summers, along with General Manager Chance Baxter, met with Scott Waldron from Thatcher Hills Water Company and one Thatcher Hills board member. The meeting resulted in several action items, including:

- Bear River Water Conservancy District will evaluate the cost of providing operational support services to Thatcher Hills, which would include on-call services to present to an upcoming Thatcher Hills Board meeting.
- The state is requiring Thatcher Hills to have a secondary source of water, and three options are being considered:
 - Drilling a new well
 - Connecting to the District's line
 - Connecting to West Corinne's water line

Thatcher Hills would like to explore the possibility of partnering with the District on a feasibility study that includes all three options for the secondary water source.

The meeting was an opportunity for the District and Thatcher Hills to discuss potential collaboration and explore options for meeting the state's requirement for a secondary water source. The District will evaluate the cost of providing operational support services and consider partnering with Thatcher Hills on a feasibility study to determine the best option for the secondary water source.

Board Member Training

Office Manager Jamie Williams discussed the upcoming Local District Board Member Training and Open and Public Meetings Training provided by the County on November 13th at 5:30 PM, Williams stated that she would send a link for online training for board members that would not be able to attend.

PUBLIC COMMENT

No public comment

TRUSTEES REPORT

Lesley Kendrick

No report

Lyle Holmgren

Financial Chairman Lyle Holmgren asked the board and staff if they were still interested in getting together for a social event. Board members discussed possibilities and the consensus was to have a dinner in November or December. Office Manager Jamie Williams said she would find a restaurant, make arrangements and send out invites.

Riggin Holmgren

No report

Mike Braegger

Absent

Brodie Calder

No report

Kelly Lemmon

Trustee Kelly Lemmon reported on a meeting he attended the previous night, which discussed taxes and a potential path for private water companies to receive funding from the state.

Joe Summers

No report

DJ Bott

No report

Tim Munns

No report

Jay Capener

No report

ADJOURNMENT

Trustee Tim Munns made a motion to adjourn, motion seconded by Financial Chairman Lyle Holmgren; all members vote aye, motion passed.

NOTICE OF PUBLIC HEARING

Bear River Water Conservancy District

For the purpose of amending the Water Service Policy to include water rates specific to District owned property (section 2.7.1)

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Bear River Water Conservancy District (the "District") intends to adopt the amended Water Service Policy to include section 2.7.1 *The District may provide water service to District-owned property at a rate that is "unique to this use"*. effective November 19, 2025.

A public hearing will be held to receive input on this proposed change:

Date: Wednesday, November 19, 2025
Time: 7:00 PM
Location: Bear River Water Conservancy District Office
102 West Forest Street, Brigham City, Utah 84337

All persons present at the public hearing will be given an opportunity to be heard.

Dated this 7th day of November, 2025

Bear River Water Conservancy District

2026 Budget



	Actual	Budget	Budget
	2024	2025	2026
Growth			
Average Monthly Retail Fee per ERC	77.50	\$ 75.96	\$ 78.24
Annual Retail Rate Increase	37.15%	3.00%	3.00%
Total Beginning Retail Users		295	310
Total New Retail Users	-	15	22
Total Ending Retail Users	295	310	332
Retail Growth Rate		5.08%	7.10%
Wholesale Rate/AF	\$ 465.75	\$ 478.95	\$ 493.32
Wholesale Rate Increase	35.00%	3.00%	3.00%
Operating Revenue			
Water Sales			
Retail			
5141 Beaver Dam Dry Taps	600	600	600
5142 Beaver Dam Retail	22,500	23,175	24,439
5152 Bothwell M&I Retail	70,000	72,100	82,927
5161 Collinston Dry Taps	11,235	11,572	11,919
5162 Collinston Retail	68,000	70,040	74,718
5172 Harper Ward Retail	111,000	114,330	120,003
5173 Harper Ward Dry Taps	-	-	-
5182 South Willard Retail	2,840	2,925	4,519
5190 Water Testing Reimbursed	240	247	255
Wholesale			
5153 Bothwell M&I Wholesale	292,000	300,760	309,783
5163 Collinston Wholesale	79,000	81,370	83,811
5183 South Willard Wholesale	21,500	22,145	22,809
Rental Income			
5212 Farm Power Reimbursement	40,000	40,000	-
5213 Farm Rent	80,700	83,121	-
5214 Office Space Rental	-	-	-
5215 Riverside North Garland Lease	2,218	2,218	2,218
5216 Ukon Sublease	12,286	12,286	12,286
5217 Farm Water Sales			275,000
5218 Farm Land Lease			23,500
5219 Farm Building Lease		-	-
Total Operating Revenue	814,119	836,889	1,048,787

	Actual	Budget	Budget
	2024	2025	2026
Operating Costs			
Wages			
6110 Gross Wages	486,000	649,136	649,136
6111 Gross Wages: Bonuses	-	-	-
6112 Trustees Payroll Expense	10,000	12,360	12,000
6144 Payroll Expense - Other	4,000	4,994	-
Benefits			
6131 FICA Expense	38,097	54,936	56,584
6132 SUTA Expense	1,045	1,507	1,552
6133 Employee Health Insurance	137,850	198,780	198,780
6134 Dental Insurance Expense	7,500	10,815	10,815
6135 Employee Life Insurance	637	919	919
6136 Employee LT Disability	2,596	3,743	3,743
6138 Vision Insurance Expense	1,245	1,795	1,795
6139 HSA Contribution-Employer Paid	24,000	34,608	34,608
6140 Retirement & Benefits	89,650	129,275	129,275
6141 Workers Compensation	4,500	6,489	6,489
6143 General Gov Pension Expense	2,880	4,153	-
Operations			
6191 Uniforms-Office Personnel	450	450	450
6192 Uniforms-Systems Operators	600	600	1,050
6210 Memberships & Registrations	8,000	20,000	25,000
6232 Mileage Reimbursement	10,000	10,000	10,000
6233 Travel Expenses & Meals	8,000	10,000	15,000
6241 Office Supplies & Postage	12,000	12,000	12,000
6261 Automotive Repairs	8,000	8,000	8,000
6262 Office Building Repairs & Maintenance	22,500	20,000	20,000
6263 Computer/Networking	11,000	20,000	20,000
6281 Office Utilities	10,000	15,000	15,000
6282 Telephone & Internet	10,000	12,000	12,000
6310 Lobbying	-	50,000	50,000
6311 Legal	60,000	60,000	60,000
6312 Accounting	25,000	50,000	50,000
6313 Engineering	70,000	100,000	100,000
6314 Exploration & Studies	150,000	300,000	300,000
6320 Engineering Howell Town (2025)		15,000	
6322 County Water Master Plan		175,000	
6448 Equipment and Tools	80,000	80,000	80,000
6449 Operating Supplies	45,000	20,000	20,000
6450 Beaver Dam O&M Expenses	30,000	30,000	30,000
6451 Bothwell System O&M Expenses	140,000	140,000	200,000
6452 Collinston System O&M Expenses	75,000	75,000	75,000
6453 Harper Ward System O&M Expenses	125,000	125,000	125,000

	Actual	Budget	Budget
	2024	2025	2026
6454 So Willard System O&M Expenses	30,000	30,000	30,000
6456 SCADA	50,000	50,000	50,000
6457 System O&M Expenses Fuel	25,000	20,000	20,000
6461 Water Service Connection Costs	10,000	10,000	10,000
6480 Weather Modification Expense	56,100	60,000	60,000
6490 Advertising & Media	7,000	7,000	7,000
6491 Printing and Reproduction	5,000	5,000	5,000
6510 Auto Insurance	4,000	4,000	7,000
6511 Fidelity Bonds	3,000	10,000	10,000
6512 Liability Insurance	10,000	10,000	10,000
6611 Bank Service Charges	1,000	1,500	1,500
6612 Merchant Card Services	3,500	3,500	3,500
6613 Bad Debt	150	150	150
Water purchased			
6672 Water Purchased-BC	50,000	50,000	50,000
6673 Water Purchased-Deweyville	20,000	20,000	20,000
Depreciation			
6690 Depreciation	400,000	400,000	412,000
6691 Amortization Expense			
Add Back Depreciation	(400,000)	(400,000)	(412,000)
Total Operating Costs	1,985,300	2,742,710	2,618,346
Net Operating Income	(1,171,181)	(1,905,821)	(1,569,560)
Non-Operating			
Non-Operating Income			
Property taxes			
5501 Property Taxes	1,731,797	1,787,326	1,822,919
5502 Property Tax RDA	125,080	125,080	128,832
Grants			
5511 Weather Modification Grant	29,200	30,000	30,000
5512 Regional Drought Planning	-	-	-
5515.1 BR Canal PL 566 PL-566	750,000	750,000	244,330
Impact fees			
5521 Beaver Dam Impact Fees -	-	-	-
5522 Bothwell Impact Fees 13,058	-	91,405	7,601,809
5523 Collinston Impact Fees 12,868	-	38,603	38,603
5524 Harper Ward Impact Fees 8,410	-	16,821	16,821
5525 South Willard Impact Fees 3,886	-	7,772	11,657
Other non-operating income			
5310 Connection Fees Collected 3,000	15,000	45,000	66,000
5410 Finance Charge Income	2,800	2,800	-
5610 Interest Income	60,000	-	85,000
5611 Bad Debt--inactive	-	-	-

	Actual	Budget	Budget
	2024	2025	2026
5630 Gain on Disposal of Asset	-	-	-
5631 Contributed Capital	88,150	-	-
5640 Contribution from Fund Balance	-	-	-
Non-Operating Expenses			
Contributions to other governments			
6910 Contr. to other Gov'ts-RDA Encr	(125,080)	(125,080)	(128,832)
6911 Contr. to Other Governments	-	-	-
6313.5 BR Canal PL 566 PL-566	(750,000)	(750,000)	(244,330)
Thatcher Penrose IFFP Other			(20,000)
Deweyville Pipeline Other			(35,000)
Willard City PRV Other			(75,000)
Mantua Town Generator Other			(50,000)
Total Non-Operating Revenue (Expenses)	1,926,947	2,019,726	9,492,810
Net Revenue Before Debt Service	755,766	113,906	7,923,250
Debt Service Coverage Ratio	2.50	0.40	19.60
Debt Service			
2008 South Willard Bond	116,126	115,892	115,614
2013 Beaver Dam Bond	8,000	8,000	8,000
2014 Collinston Bond	104,348	104,796	104,238
2018 Master Plan Bond	10,000	10,000	10,000
2020 Flat Canyon Well Bond	2,000	3,000	2,000
2021 Harper Ward Test Well	7,000	7,000	7,000
2024 SRF Loan	-	35,500	157,400
Proposed 2026 Bonds			
Total Debt Service	302,614	284,188	404,252
Net After Debt Service	453,153	(170,282)	7,518,998
Other Sources			
2024 Bond Proceeds SRF	2,840,000		
Proposed 2026 Bonds			8,500,000
Developer Contribution (Bothwell Segement A)			
Proposed 2030 Bonds			
Grants			
5510 State Grants GOEO	-	900,000	100,000
5510 State Grants CIB/County Water Master Plan		175,000	
5515 Federal Grants USBR	434,724	1,580,223	-
5516 County ARPA Fund Grant	595,851	354,294	
Sale of Capital Assets -7 Acres			
Total Other Sources	3,870,574	3,009,517	8,600,000

		Actual	Budget	Budget
		2024	2025	2026
Capital Projects				
Pipe Segment A (10800 West & 12800 North to I-84)	Bothwell	-		3,075,000
Pipe Segment B (Tank & 10800 West to 13600 North)	Bothwell	-		3,539,000
Pipe Segment C (Along I-84 from 12800 North to 10000 West)	Bothwell	-		4,100,000
2.5m Gallon Storage Tank with Segment B	Bothwell	-		3,100,000
Collinston Project	Collinston	-	-	-
Additional Source - Future Well East Side	Collinston	-	-	-
Harper Well	Harper Ward	-	2,814,560	-
500,000 Gallon Storage Tank	Harper Ward	-	1,800,000	-
Transmission Line	Harper Ward	-	390,000	-
South Willard Well #2 - Drilling	South Willard	-	2,000,000	-
South Willard Pump House	South Willard			900,000
Transmission Line	South Willard	-	300,000	100,000
Transmission Line	Beaver Dam		-	-
Farm Building Purchase	Other			63,172
Depreciation or Asset Replacement		400,000	-	-
Total Capital Projects		400,000	7,304,560	14,877,172
Change in Cash		3,923,727	(4,465,325)	1,241,826
Beginning Cash		5,025,296	8,949,023	4,483,698
Ending Cash		8,949,023	4,483,698	5,725,524