



Board Meeting Minutes

Wednesday March 27, 2024 @6:00 P.M.
102 West Forest Street
Brigham City, UT 84302

In Attendance:

Board Members

DJ Bott, Chairman
Lyle Holmgren, Financial Chairman
Lesley Kendrick
Joseph Summers
Jay Capener
Mark Larson

Richard Day, Vice-Chairman
Riggin Holmgren
Brodie Calder
Tim Munns
Boyd Bingham

Staff:

General Manager, Carl Mackley
Office Manager, Jamie Williams

Assistant General Manager, Chance Baxter

Consultants:

Peter Gessel, Smith Hartvigsen, PLLC
Lance Nielsen, Hansen Allen & Luce

1- Welcome – Chairman DJ Bott

Chairman DJ Bott welcomed all in attendance and called the meeting to order at 6:00 PM. Chairman Bott asked consent from the Board to make an adjustment to the agenda, moving agenda item #10, after the closed meeting (item #12), in order to take possible action as a result of the closed meeting. Trustee Tim Munns made a motion to accept the changes as presented by Chairman Bott; seconded by Trustee Jay Capener; all members voted aye, motion passed.

2- Invocation & Pledge of Allegiance

Offered by Trustee Joe Summers

3- Declaration of Conflicts of Interest

No conflicts declared

4- Consent Agenda

A- Adoption of Agenda

B- Approval of Minutes – January 24, 2024

Trustee Tim Munns made a motion to approve items A and B on the Consent Agenda, seconded by Trustee Brodie Calder. Trustee Mark Larson informed the Board that in the Minutes for January 24, 2024 there was no mention of going from the closed session back into the open session, Trustee Larson made a motion that we amend the motion to correct the January 24, 2024 meeting to include a motion to leave the closed session and to return to the open session. Trustee Munns accepted the motion made by Trustee Larson; all members voted aye, motion passed.

5- Approval of Financial Statements – Financial Chairman Lyle Holmgren

- A- January 2024
- B- February 2024

Financial Chairman Lyle Holmgren reported that he has reviewed the check register and the financial statements for February and January of 2024 and finds them in order. Trustee Riggan Holmgren made a motion to approve the February and January 2024 financial statements as presented, seconded by Trustee Mark Larson; all members voted aye, motion passed.

6- Adoption of New Retail Water Rates

General Manager Carl Mackley: We previously discussed the proposal to adopt standardized water rates in all five of the District's water systems and we held a public hearing. The Board now needs to make a decision on whether or not to adopt the new water rates, as listed. There was one question that came up in previous discussion regarding Tier 5 and its rate, it is the same rate as Tier 4. Tier 5 was included in the chart in the event a customer was to use that amount of water. We want it to have its own separate tier for data tracking purposes. There have been retail customers in the past that have gone over 250,000 gallons in a month. During the drought we found that all those customers had leaks and the District helped them find their leaks. Just to clarify; anything above 100,000 gallons per month is at a rate of \$10.00 per thousand gallons. The Tier 5 purpose is just for data. Trustee Mark Larson made a motion to adopt the new retail water rates, seconded by Trustee Brodie Calder; all members voted aye, motion passed. Chairman DJ Bott clarified that the rates were effective immediately.

7- Adoption of BRWCD Privacy Policy

Trustee Lesley Kendrick made a motion to approve the Privacy Policy Statement, seconded by Trustee Mark Larson; all members voted aye, motion carried.

8- 2023 Audit Report – Mariah Reyes, Child Richards

Mariah Reyes with Child Richards CPAs prepared and provided a copy of the 2023 Financial Audit to each of the Board Members. She reviewed various items in the report stating that there were no deficiencies in internal controls. The District is in compliance with the state requirements with the exception of one finding; three Board Members either did not have the required training or did not provide the certificate of completion for the trainings. When an entity spends more than \$750,000 in federal funds, the entity is required to have a single audit for that item. The District did spend more than \$750,000 in federal funds in 2023 and we therefore required to have a single audit for that. There were no findings in regard to the single audit.

9- Requests for Water

A- Summerland Ranches – Jim Flint

Jim Flint: Thank you, I think you have seen Summerland Ranches before and I think most important thing we can say is "Thank you!" There is going to be a main line extension for about 3400 ft across Summerland Ranches and it will continue for another 5,000 ft by the District. The plans are completed. We have been working with Chance and we are looking forward to constructing our portion of the waterline. Summerland Ranches is located in the Bothwell area. There will be three phases of 12 lots each, for a total of 36 lots.

Trustee Tim Munns addressed the Chairman and said that while reading the Board member reference material several times it pointed out there is to be no cost to the District regarding developers and asked if that was the case with Summerland Ranches. Chairman Bott stated that the developers are responsible for installing all the infrastructure for the subdivision and the District will install 5,000 ft of 12-inch water line to complete the loop (segment A). Joe Summers asked about the secondary water. Flint said they

have the 12 inch waterline installed, and have a well that produces 2000 gallons a minute, that was constructed to provide water to two irrigation pivots.

Chairman DJ Bott asked how much water they are requesting. Mr. Flint said there would be 24 residential connections for the unapproved Phases II and III. Trustee Brodie Calder made a motion to approve the request for water for Summerland Ranches Subdivision Phases II and III, seconded by Trustee Mark Larson; All members voted aye, motion passed.

B- Riverside North Garland – Neil Capener

Tabled

C- Jeff Richins Development – Danny McFarlane

Danny McFarlane: Jeff Richins owns roughly 60 acres in Bothwell 10400 N 10000 W. Our request is for 67 retail water connections. I know the nearest connection is at 11200 North. We understand we would be responsible for installing the service line, and also there has been some discussion with Carl about contributing to the construction of "Segment A". Thatcher-Penrose said they will not service this property.

Trustee Joe Summers voiced his concern about the District encroaching on another water provider's area. The property is located within Thatcher-Penrose's service area. He stated the issue with Thatcher-Penrose servicing this area is they do not have enough water. However, if the District is willing to sell Thatcher-Penrose water, then they could service the proposed 67-lot subdivision and they can get the revenue to help their own community. Chairman DJ Bott asked Trustee Joe Summers if he felt Thatcher-Penrose would be amenable to coming and making a presentation. Trustee Summers said "yes".

General Manager Carl Mackley recognized there must be some frustrations with this conversation, especially for the developer. He explained that the District along with others have long had the understanding that Thatcher Penrose is not providing water. The District policy allows us to provide water anywhere in the county that we need to. If it is in another water providers retail service area, then our policy requires a letter certifying that the service area water provider is not willing to provide the water. Mr. Richins provided the District with a letter from 2021 stating that Thatcher Penrose was not willing to provide water. Mr. Mackley told Mr. Richins that a lot can happen in two years, and they would need to provide an updated letter. Mr. Mackley then received a letter this week from the Developers stating that Thatcher Penrose was not willing to provide water to those two parcels. Mackley said there needs to be clarification on whether or not Thatcher Penrose is willing to provide them water. It is the understanding of the District that they are not willing to provide water. Trustee Joe Summers said his understanding was yes, they are willing to provide water. Mr. Summers pointed out that Randy Nelson (President of Thatcher-Penrose Service District) was in attendance at the meeting. Mr. Nelson stated that this development will impact the Thatcher/Penrose area, and that BRWCD would receive the revenue in their area. Thatcher-Penrose Service District needs to renegotiate their wholesale agreement with BRWCD to purchase additional water, which will allow them to collect the revenue for retail connections.

Chairman DJ Bott mentioned that the Board is hearing two different ideas and suggested inviting Thatcher Penrose to the next Board meeting to make a presentation regarding how they would do this and what their needs from the District would be to accomplish servicing this area, and also invite Jeff Richins and Danny McFarlane back next month.

Trustee Tim Munns made a motion to table the water service request for the Jeff Richins Development until the next board meeting, seconded by Trustee Jay Capener; all members voted aye, motion passed.

Chairman DJ Bott invited Danny McFarlane, Randy Nelson and Trustee Joe Summers to the executive meeting on April 5th at 9:00 am to further discuss the possibilities of water service for this development.

11- Mitigation Agreement

Resolution to authorize the Chairman to sign final mitigation agreement with Bear River Club Co. and U.S. Fish and Wildlife Services.

Mitigation Procedures were approved at the August 30, 2023 Board Meeting. At the January 24, 2024 meeting, the Board gave General Manager Carl Mackley the authority to negotiate on behalf of the District. Chairman DJ Bott was asking the Board to authorize the signing of the final mitigation agreement. Trustee Riggin Holmgren had questions regarding the validity of the District's need to mitigate. Trustee Mark Larson asked for clarification; if the agreement is signed by the District, will the Bear River Club Co and the U.S. Fish and Wildlife Services automatically withdraw their protests? General Manager Carl Mackley stated that this was correct.

Trustee Jay Capener stated that in entering into this mitigation agreement we are selling agriculture down the river a piece at a time and if we don't value that in our community we better wake up. Chairman DJ Bott asked Trustee Capener to explain. Capener said every share that goes down there leaves our economy.

Trustee Joe Summers asked why the Developers aren't buying the water shares. If they want to develop, they should be investing in water shares, instead of the Conservancy District buying shares and giving them away. General Manager Mackley said we do not have a procedure in place for how that will work yet. We only approved the procedures that will need to be followed. We could update our policy to consult with our attorney regarding exaction of water rights and shares. The fact is there is very limited water, and we will only be able to use what is already here.

Trustee Brodie Calder brought up the challenges of the State coming out with drastic new policies with respect to the water in the Great Salt Lake. He stated "The District either needs to show that we are trying to mitigate or all of our applications and everything we are trying to do is going to get denied. We have to stand up and do something or we will get denied. The Denton John case was in 2017 or 2018 but a lot has changed since then. The state has denied a lot of water right applications since then. Neil Capener's well application was recently denied and that was near Denton John's area. We are looking at different times of water transitions and we have to look at different options."

General Manager Carl Mackley stated that he understands the Board's concerns, and he believes they are concerns that the District needs to talk about, and keep in mind with the County Water Master Plan. However, the Board already adopted these specific procedures. Mackley could not understand the need to question the foundation of why we are doing this when it has already been approved.

Trustee Jay Capener expressed his concern that it has been mentioned that there are so few shares involved with the mitigation agreement that it doesn't matter. Capener said "it does matter, it matters to his suppliers, it matters to the Ag community, and it matters to him personally. We have collected taxes, but we won't even test whether or not the mentioned protesters have validity to be mitigated."

General Manager Mackley asked the Board for a better plan than the one that was already approved. People will still find a way to make their development happen. They will have more money and influence and they will get what they want.

Trustee Tim Munns questioned whether the agreement has been approved. Trustee Boyd Bingham said that the agreement itself was not approved, only the procedures were approved, which gave the General Manager the responsibility and the opportunity to negotiate and then he was to bring it back to the Board for approval. The Board has the authority to give direction to the Manager for virtually everything, and that responsibility was given to General Manager Mackley to negotiate, but it needs to be brought back to the Board for approval.

Chairman DJ Bott stated that the Board approved the policies and our legal counsel does not have a problem with the mitigation agreement. He asked what the Board wanted changed. Trustee Boyd Bingham did not like the Board speaking for the Canal Company, saying we will give the protestants shares. He feels the District needs to sit down with the Canal Company and discuss with them the real possibilities. Chairman Bott asked if what was being suggested as the next step in the process, is for the District to negotiate with the Canal Company for specifics, Trustee Bingham said "yes".

General Manager Carl Mackley asked for permission to hear from the District's Attorney, Peter Gessel on this matter, as he reviewed the mitigation agreement. Permission was granted.

Peter Gessel, Legal Counsel for the District, reviewed the mitigation agreement and the mitigation procedures. Gessel said the framework of mitigation procedures that the Board approved was in line with the mitigation agreement. Gessel explained the District would acquire blocks of shares and then convey some to Fish and Wildlife Service and some to the Bear River Club Co. At that point it is their (Fish and Wildlife & Bear River Club Co.) problem to figure out how to use the shares. If there is not enough canal capacity down at the end, this does not affect Bear River Canal Company's rights to manage its shares and have its by-laws determined, its service areas determined, and its policies as it sees fit. That is beyond the scope of the agreement. The agreement does not and cannot say what the canal company will do. The agreement goes as far as to say the protestants get the shares and then it is up to them to figure out with the canal company whether or not they are going to be able to get the water, where they want the water, and if it is even in their service area. Gessel stated that "If it is not, it sounds to me like a shareholder change application would not be approved. That is entirely within the purview of the canal company; and to be clear, if they can't use those shares for the purposes for which they believe they are going to be able to use them, which would be to use those shares and bring the water down the canal and irrigate their property, the agreement doesn't allow take backs. They couldn't come back and say they can't use this share the way they intended and take back their approval of the agreement. Whether it gets there and how it gets there is between them and the canal company, and they will have to go through the same process as any shareholder and be subject to the same provisions of the articles, by-laws and policies of the company".

In Peter Gessel's Legal opinion, the District's four water applications cannot be approved without the mitigation agreement.

12- Closed Meeting

The Board will enter into a closed meeting to engage in a strategy session to discuss pending or reasonably imminent litigation, as well as the purchase, exchange or lease of real property; to be held in accordance with the provisions of Utah Code 52-4-205.

Trustee Tim Munns made a motion to suspend the discussion and move into a closed session, seconded by Trustee Lesley Kendrick.

Roll Call:

Richard Day, aye

Joseph Summers, aye

Lyle Holmgren, aye
Jay Capener, aye
Riggin Holmgren, aye
Brodie Calder, aye
Mark Larson, aye

Lesley Kendrick, aye
Tim Munns, aye
Boyd Bingham, aye

10- Coldwater Canyon Well

Trustee Brodie Calder made a motion to approve and authorize the Chairman to sign the mitigation agreement and move forward with the Coldwater Canyon Well Request for Reconsideration, seconded by Trustee Mark Larson; aye (4) nay (6), motion failed.

Aye

Richard Day
Lyle Holmgren
Brodie Calder
Mark Larson

Nay

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

13- Action on Closed Meeting

Action taken under Coldwater Canyon Well

14- Adjournment

Trustee Tim Munns made a motion to adjourn, seconded by Trustee Riggin Holmgren; all members vote aye, meeting adjourned at 9:00 pm.

Bear River Water Conservancy District
Standard Financial Report
Operations - 03/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1100 First Community Checking	240,242.60	(21,450.92)	50,787.62
1101 First Community Savings	79,018.18	100.64	79,313.24
1103 Petty Cash	98.36	(113.11)	89.26
1110 Xpress Bill Pay Clearing	35,218.30	6,979.75	38,649.53
1120 PTIF 0239	1,373,162.03	(90,013.17)	1,016,796.65
1121 PTIF 2258 Depreciation Savings	884,321.84	(17,371.14)	870,540.45
1130 PTIF 4446 Bothwell Impact Fee	78,149.48	309.76	67,307.16
1131 PTIF 4447 HW Impact Fee	48,056.86	224.20	48,715.04
1133 PTIF 4815 Valley Investment	29,230.81	156.33	33,968.79
1134 PTIF 8438 Collinston Impact Fee	335,294.48	107.98	23,462.00
1135 PTIF 8439 Beaver Dam Impact Fe	57,436.41	224.36	48,750.72
1136 PTIF 8585 S.W. Impact Fee	13,555.50	63.24	13,741.15
1141 PTIF 5071 2008 LBA CapFac SW/	237,985.73	1,209.25	262,753.96
1142 PTIF 5072 1993-99 CapFac BW/H	108,314.87	553.45	120,256.17
1143 PTIF 5074 2020 Flat Canyon from	110,488.57	519.91	112,968.43
1144 PTIF 5076 1995B Res 2008D TP	61,253.33	285.76	62,092.24
1147 PTIF 5082 1993 Res 2008A Land	2,318.83	10.82	2,350.59
1148 PTIF 5379 2014-2008 LBA Res S	244,284.96	1,139.65	247,630.63
1149 PTIF 5675 2011 Cap Fac BD	10,755.91	53.81	11,692.72
1150 PTIF 5676 2011 Reserve BD	10,387.03	48.46	10,529.29
1151 PTIF 8317 2016 Res MP	7,697.85	40.57	8,815.46
1152 PTIF 6001 Project Funding SRF	2.37	0.01	2.40
1175 Undeposited Receipts	1,003.00	0.00	0.00
Total Cash and cash equivalents	3,968,277.30	(116,920.39)	3,131,213.50
Receivables			
1311 Accounts Receivable	85,758.34	107,408.80	260,307.42
1312 Lease Receivable	376,080.63	0.00	376,080.63
1319 Allowance for Doubtful Accts.	(2,000.00)	0.00	(2,000.00)
1411 REC. FROM OTHER GOV'TS	73,071.23	0.00	73,071.23
Total Receivables	532,910.20	107,408.80	707,459.28
Other current assets			
1541 Prepaid Insurance	5,736.60	0.00	5,736.60
1542 Prepaid Weather Modification	12,450.00	0.00	12,450.00
Total Other current assets	18,186.60	0.00	18,186.60
Total Current Assets	4,519,374.10	(9,511.59)	3,856,859.38
Non-Current Assets			
Capital assets			
Work in Process			
1600 Work in Process	1,480,824.88	69,033.17	1,974,366.79
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	2,478,721.28	69,033.17	2,972,263.19
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
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
1647 Honeyville Connection	16,497.50	0.00	16,497.50

Bear River Water Conservancy District
Standard Financial Report
Operations - 03/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
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	232,848.54	0.00	232,848.54
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	16,943,277.42	0.00	16,943,277.42
Accumulated depreciation			
1721 Accumulated Depreciation	(5,115,421.57)	0.00	(5,115,421.57)
Total Accumulated depreciation	(5,115,421.57)	0.00	(5,115,421.57)
Total Capital assets	14,306,577.13	69,033.17	14,800,119.04
Other non-current assets			
1801 Net pension asset	103,116.00	0.00	103,116.00
1802 Deferred outflows of resources	99,033.00	0.00	99,033.00
1803 Suspense	23.90	0.00	23.90
Total Other non-current assets	202,172.90	0.00	202,172.90
Total Non-Current Assets	14,508,750.03	69,033.17	15,002,291.94
Total Assets:	19,028,124.13	59,521.58	18,859,151.32
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	172,517.64	69,015.08	281,175.65
2132.1 CC - Capital One	(2,934.56)	3,029.73	0.00
2150 CC Clearing Account	2,277.50	0.00	0.00
2330 Customer Rental deposits	(3,190.00)	0.00	(3,190.00)
Total Current liabilities	168,670.58	72,044.81	277,985.65
Payroll liabilities			
2211 Accrued wages payable	(11,821.36)	(19,002.89)	(30,824.25)
2220 Payroll liability clearing	0.00	(17,232.92)	(17,232.92)
2223.1 401K payable	(4,329.05)	0.00	(364.99)
2223.2 Roth payable	(80.77)	0.00	0.00
2224.1 Additional Life payable	(177.42)	0.00	25.14
2225.1 Dental Insurance payable	(706.73)	0.00	(150.07)
2225.2 Health Insurance payable	(13,402.95)	0.00	(2,797.09)
2225.3 HSA Contributions	(14,877.78)	2,185.83	(1,999.38)
2225.4 Long Term Disability payable	(226.17)	0.00	(59.86)
2225.7 Vision Insurance payable	(115.01)	0.00	(24.49)
2226 Suta payable	(270.41)	(105.73)	(584.30)
2290 Deferred Vacation payable	(14,726.06)	0.00	(14,726.06)
Total Payroll liabilities	(60,733.71)	(34,155.71)	(68,738.27)
Liabilities			
2501.2 Collinston project	(12,900.00)	0.00	(12,900.00)
2501.3 I/P Newman well	(1,704.08)	0.00	(1,704.08)
2501.4 I/P Sw project	(14,955.87)	0.00	(14,955.87)
2501.6 I/P b	(1,783.33)	0.00	(1,783.33)
Total Liabilities	(31,343.28)	0.00	(31,343.28)
Long-term liabilities			
2510 Newman 128000232R	(71,000.00)	0.00	(71,000.00)
2513 Tremonton D7380R	(161,000.00)	0.00	(108,000.00)
2515 So Willard 3S096	(745,000.00)	0.00	(643,000.00)
2516 Beaver Dam 3F144	(162,000.00)	0.00	(154,000.00)
2517 Collinston 3F214	(2,150,000.00)	0.00	(2,058,000.00)
2518 Master Plan 3F253P	(50,000.00)	0.00	(40,000.00)
2519 Flat Canyon 3S1740	(42,974.85)	0.00	(42,974.85)
2520 HW Test Well 3S1761	(126,941.32)	0.00	(126,941.32)

Bear River Water Conservancy District
Standard Financial Report
Operations - 03/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
Total Long-term liabilities	<u>(3,508,916.17)</u>	<u>0.00</u>	<u>(3,243,916.17)</u>
Deferred inflows			
2602 Deferred Inflows Of resources	(1,675,604.01)	0.00	(1,675,604.01)
Total Deferred inflows	<u>(1,675,604.01)</u>	<u>0.00</u>	<u>(1,675,604.01)</u>
Total Liabilities:	<u>(5,107,926.59)</u>	<u>37,889.10</u>	<u>(4,741,616.08)</u>
Equity - Paid In / Contributed			
2791.1 Cap Contibribtion: Beaver Dam	(1,650.00)	0.00	(1,650.00)
2791.2 Cap Contibribtion: Collinston	(160,242.50)	0.00	(160,242.50)
2791.3 Cap Contibribtion: Harper Subscri	(726,118.00)	0.00	(726,118.00)
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	(12,595,887.02)	(97,410.68)	(12,793,224.72)
Total Equity - Paid In / Contributed	<u>(13,920,197.54)</u>	<u>(97,410.68)</u>	<u>(14,117,535.24)</u>
Total Liabilites and Fund Equity:	<u>(19,028,124.13)</u>	<u>(59,521.58)</u>	<u>(18,859,151.32)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Bear River Water Conservancy District
Standard Financial Report
Operations - 03/01/2024 to 03/31/2024
25.00% of the fiscal year has expired

	Prior Year Actual	March 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	580.00	50.00	150.00	600.00	450.00	25.00%
5142 Beaver Dam Retail	19,008.25	1,485.75	4,413.25	20,000.00	15,586.75	22.07%
5152 Bothwell M&I Retail	68,885.25	1,937.60	5,830.20	48,000.00	42,169.80	12.15%
5153 Bothwell M&I Wholesale	202,381.64	70,552.72	117,052.72	292,000.00	174,947.28	40.09%
5161 Collinston Dry Taps	10,890.00	890.00	2,670.00	11,235.00	8,565.00	23.77%
5162 Collinston Retail	49,146.25	3,491.50	10,189.75	56,000.00	45,810.25	18.20%
5163 Collinston Wholesale	56,925.00	19,762.50	19,762.50	79,000.00	59,237.50	25.02%
5172 Harper Ward Retail	87,004.50	5,447.00	16,262.00	94,000.00	77,738.00	17.30%
5173 Harper Ward Dry Taps	120.00	10.00	30.00	0.00	(30.00)	0.00%
5182 South Willard Retail	6,172.50	148.00	458.00	1,500.00	1,042.00	30.53%
5183 South Willard Wholesale	19,533.90	6,975.00	6,975.00	21,500.00	14,525.00	32.44%
5190 Water Testing Reimbursed	180.00	0.00	0.00	240.00	240.00	0.00%
Total Water sales	520,827.29	110,750.07	183,793.42	624,075.00	440,281.58	29.45%
Rental income						
5212 Farm Power Reimbursement	37,521.99	0.00	(2,811.19)	40,000.00	42,811.19	-7.03%
5213 Farm Rent	88,056.00	0.00	87,756.00	80,700.00	(7,056.00)	108.74%
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	140,082.21	0.00	97,231.03	135,204.00	37,972.97	71.91%
Total Operating income	660,909.50	110,750.07	281,024.45	759,279.00	478,254.55	37.01%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	461,291.97	54,851.18	123,300.98	486,000.00	362,699.02	25.37%
6111 Gross Wages: Bonuses	2,407.50	2,000.00	2,000.00	0.00	(2,000.00)	0.00%
6112 Trustees Payroll Expense	11,305.00	1,000.00	1,920.00	10,000.00	8,080.00	19.20%
6144 Payroll Expense-Other	0.00	0.00	0.00	4,000.00	4,000.00	0.00%
Total Wages	475,004.47	57,851.18	127,220.98	500,000.00	372,779.02	25.44%
Benefits						
6131 FICA Expense	35,992.02	4,392.54	9,655.23	38,097.00	28,441.77	25.34%
6132 SUTA Expense	935.19	173.60	381.76	1,045.00	663.24	36.53%
6133 Employee Health Insurance	127,958.05	15,908.94	37,120.96	137,850.00	100,729.04	26.93%
6134 Dental Insurance Expense	7,084.81	834.99	1,952.21	7,500.00	5,547.79	26.03%
6135 Employee Life Insurance	663.55	75.72	176.68	637.00	460.32	27.74%
6136 Employee LT Disability	2,247.10	282.98	623.60	2,596.00	1,972.40	24.02%
6138 Vision Insurance Expense	1,123.72	135.78	316.82	1,245.00	928.18	25.45%
6139 HSA Contribution-Employer Paid	28,672.59	15.75	47.00	24,000.00	23,953.00	0.20%
6140 Retirement & Benefits	90,668.50	11,447.14	25,241.88	89,650.00	64,408.12	28.16%
6141 Workers Compensation	5,199.32	0.00	665.47	4,500.00	3,834.53	14.79%
6143 General Gov Pension Expense	0.00	0.00	0.00	2,880.00	2,880.00	0.00%
Total Benefits	300,544.85	33,267.44	76,181.61	310,000.00	233,818.39	24.57%
Total Payroll expenses	775,549.32	91,118.62	203,402.59	810,000.00	606,597.41	25.11%
Operations						
6191 Uniforms-Office Personnel	400.00	0.00	96.95	450.00	353.05	21.54%
6192 Uniforms-Systems Operators	877.43	0.00	174.99	600.00	425.01	29.17%
6210 Memberships & Registrations	14,639.42	56.00	4,211.50	8,000.00	3,788.50	52.64%
6231 Conferences Training	6,375.71	0.00	965.00	10,000.00	9,035.00	9.65%
6232 Mileage Reimbursement	9,378.11	3,970.42	4,887.96	10,000.00	5,112.04	48.88%
6233 Travel Expenses	6,326.10	1,083.07	4,291.15	8,000.00	3,708.85	53.64%
6241 Office Supplies & Postage	12,971.88	43.12	1,008.05	12,000.00	10,991.95	8.40%
6261 Automotive Repairs	7,572.74	293.21	1,081.63	8,000.00	6,918.37	13.52%
6262 Building Repairs & Maintenance	4,212.17	227.00	1,153.48	22,500.00	21,346.52	5.13%
6263 Computer/Networking	10,903.41	3,484.45	8,192.00	11,000.00	2,808.00	74.47%
6264 Equipment Repairs	129.64	0.00	0.00	350.00	350.00	0.00%
6265 Machinery & Equipment	1,499.00	0.00	0.00	0.00	0.00	0.00%
6266 Material & Supplies	21.01	0.00	0.00	0.00	0.00	0.00%
6281 Utilities Utilities	12,497.21	516.48	3,771.30	10,000.00	6,228.70	37.71%
6282 Telephone Telephone	10,226.29	446.45	2,291.36	10,000.00	7,708.64	22.91%

Bear River Water Conservancy District
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	Prior Year Actual	March Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
6293 Licenses and Permits	0.00	0.00	0.00	250.00	250.00	0.00%
6311 Legal	31,674.13	0.00	8,121.00	60,000.00	51,879.00	13.54%
6312 Accounting	29,012.80	0.00	0.00	25,000.00	25,000.00	0.00%
6313 Engineering	79,116.33	2,085.00	21,651.99	70,000.00	48,348.01	30.93%
6313.5 BR Canal PL 566	75,672.80	0.00	102,429.20	750,000.00	647,570.80	13.66%
6314 Exploration & Studies	93,496.98	0.00	0.00	150,000.00	150,000.00	0.00%
6315 Beaver Dam Supply Analysis	6,843.75	0.00	0.00	0.00	0.00	0.00%
6448 Equipment and Tools	265,038.01	0.00	1,438.78	80,000.00	78,561.22	1.80%
6449 Operating Supplies	35,057.89	218.82	702.95	45,000.00	44,297.05	1.56%
6450 Beaver Dam O&M Expenses	14,978.75	1,519.47	19,199.64	30,000.00	10,800.36	64.00%
6451 Bothwell System O&M Expenses	103,324.66	4,923.14	23,703.21	140,000.00	116,296.79	16.93%
6452 Collinston System O&M Expense	102,426.05	4,465.78	49,818.55	75,000.00	25,181.45	66.42%
6453 Harper Ward System O&M Expe	67,413.77	1,075.36	21,997.72	125,000.00	103,002.28	17.60%
6454 So Willard System O&M Expens	28,158.10	2,307.95	21,540.20	30,000.00	8,459.80	71.80%
6456 SCADA	39,309.88	0.00	6,001.66	50,000.00	43,998.34	12.00%
6457 System O&M Expenses Fuel	16,650.25	1,035.28	2,839.29	25,000.00	22,160.71	11.36%
6460 Contracted-Misc Services	2,664.32	0.00	97.60	5,000.00	4,902.40	1.95%
6461 Water Service Connection Costs	7,777.72	0.00	0.00	10,000.00	10,000.00	0.00%
6480 Weather Modification Expense	53,456.38	9,748.44	27,022.94	56,100.00	29,077.06	48.17%
6490 Advertising Advertising	5,489.66	0.00	0.00	7,000.00	7,000.00	0.00%
6491 Printing and Reproduction	3,203.24	208.00	638.29	5,000.00	4,361.71	12.77%
6510 Auto Insurance	1,627.96	0.00	0.00	4,000.00	4,000.00	0.00%
6511 Bonds	3,631.85	0.00	1,850.50	3,000.00	1,149.50	61.68%
6512 Liability Insurance	8,284.34	0.00	62.02	10,000.00	9,937.98	0.62%
6611 Bank Service Charges	856.00	80.83	442.95	1,000.00	557.05	44.30%
6612 Merchant Card Services	2,779.20	0.00	339.14	3,500.00	3,160.86	9.69%
6613 Bad Debt Expense	0.00	0.00	0.00	150.00	150.00	0.00%
Total Operations	1,175,974.94	37,788.27	342,023.00	1,870,900.00	1,528,877.00	18.28%
Water purchased						
6672 Water Purchased-BC	48,947.55	4,073.14	12,219.42	50,000.00	37,780.58	24.44%
6673 Water Purchased-Deweyville	33,870.25	0.00	0.00	20,000.00	20,000.00	0.00%
Total Water purchased	82,817.80	4,073.14	12,219.42	70,000.00	57,780.58	17.46%
Depreciation						
6690 Depreciation Depreciation	352,932.00	0.00	0.00	400,000.00	400,000.00	0.00%
Total Depreciation	352,932.00	0.00	0.00	400,000.00	400,000.00	0.00%
Total Water system operations	2,387,274.06	132,980.03	557,645.01	3,150,900.00	2,593,254.99	17.70%
Total Operating expense	2,387,274.06	132,980.03	557,645.01	3,150,900.00	2,593,254.99	17.70%
Total Income From Operations:	(1,726,364.56)	(22,229.96)	(276,620.56)	(2,391,621.00)	(2,115,000.44)	11.57%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	1,724,384.20	0.00	248,826.93	1,684,175.00	1,435,348.07	14.77%
5502 Property Tax RDA	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Property taxes	1,724,384.20	0.00	248,826.93	1,809,255.00	1,560,428.07	13.75%
Grants						
5510 State Grants	100,000.00	0.00	0.00	150,000.00	150,000.00	0.00%
5511 Weather Modification	9,283.31	21,900.00	21,900.00	29,200.00	7,300.00	75.00%
5515 Federal Grants	357,902.46	80,247.35	123,613.61	0.00	(123,613.61)	0.00%
5515.1 BR Canal PL 566	0.00	0.00	57,362.50	0.00	(57,362.50)	0.00%
Total Grants	467,185.77	102,147.35	202,876.11	179,200.00	(23,676.11)	113.21%
Impact fees						
5520 Other income	452.00	0.00	0.00	0.00	0.00	0.00%
5522 Bothwell Impact Fees	46,500.00	0.00	0.00	0.00	0.00	0.00%
5524 Harper Ward Impact Fees	5,380.00	0.00	0.00	0.00	0.00	0.00%
Total Impact fees	52,332.00	0.00	0.00	0.00	0.00	0.00%
Other non-operating income						
5310 Connection Fees Collected	17,014.00	2,969.00	2,969.00	15,000.00	12,031.00	19.79%
5410 Finance Charge Income	4,321.90	400.00	1,160.00	2,800.00	1,640.00	41.43%
5610 Interest Income	176,671.90	14,124.29	46,209.72	60,000.00	13,790.28	77.02%
5631 Contributed Capital	0.00	0.00	0.00	88,150.00	88,150.00	0.00%
Total Other non-operating income	198,007.80	17,493.29	50,338.72	165,950.00	115,611.28	30.33%

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	Prior Year Actual	March Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
Total Non-operating income	2,441,909.77	119,640.64	502,041.76	2,154,405.00	1,652,363.24	23.30%
Non-operating expense						
Interest expense						
6810 Loan Principal Payments	0.00	0.00	0.00	323,000.00	323,000.00	0.00%
6813 Collinston 3F Series 2014	0.00	0.00	12,348.00	12,348.00	0.00	100.00%
6815 Newman DDW R	936.00	0.00	0.00	0.00	0.00	0.00%
6816 South Willard DDW S096	0.00	0.00	14,125.50	14,126.00	0.50	100.00%
6819 Tremonton B DWR RD R	2,139.98	0.00	1,610.00	3,230.00	1,620.00	49.85%
6820 2022 Multi Project #3S1849	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
Total Interest expense	3,075.98	0.00	28,083.50	387,704.00	359,620.50	7.24%
Contributions to other governments						
6910 Contr. to other Gov'ts-RDA Encr	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Contributions to other governme	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Non-operating expense	3,075.98	0.00	28,083.50	512,784.00	484,700.50	5.48%
Total Non-Operating Items:	2,438,833.79	119,640.64	473,958.26	1,641,621.00	1,167,662.74	28.87%
Total Income or Expense	712,469.23	97,410.68	197,337.70	(750,000.00)	(947,337.70)	-26.31%

**Bear River Water Conservancy District
Check Register**

All Bank Accounts - 03/01/2024 to 03/31/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
JUB Engineers - Logan	3815	0170670	02/23/2024	03/08/2024	20,496.00	BR Lower - Plan EIS #4	6313.5 - BR Canal PL 566	
1Wire Fiber	3816	1417334	03/01/2024	03/08/2024	394.44	Internet & Phone Service	6282 - Telephone Telephone	
Ace Hardware	3817	2292024	02/29/2024	03/08/2024	5.00	Finance Charge	6449 - Operating Supplies	
Ace Hardware	3817	55566/1	02/01/2024	03/08/2024	19.99	supplies	6449 - Operating Supplies	
Ace Hardware	3817	55684/1	02/15/2024	03/08/2024	16.97	supplies	6449 - Operating Supplies	
					\$41.96			
Brigham City Corporation - Utilities	3818	2292024	02/29/2024	03/08/2024	514.70	1/18/2024-2/21/2024	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	3818	2292024	02/29/2024	03/08/2024	92.07	1/18/2024-2/21/2024	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	3818	2292024	02/29/2024	03/08/2024	4,073.14	1/31/2024-2/29/2024	6672 - Water Purchased-BC	
					\$4,679.91			
Brigham City Lab	3819	10334	02/01/2024	03/08/2024	80.00	samples Collinston	6452 - Collinston System O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-26 Hot Springs	6454 - So Willard System O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-27 Harper Ward	6452 - Harper Ward System O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-28 Collinston	6452 - Collinston System O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-29 South Willard	6454 - So Willard System O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-30 Beaver Dam	6450 - Beaver Dam O&M Expens	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-31 RNG	6451 - Bothwell System O&M Expense	
Brigham City Lab	3819	10364	02/08/2024	03/08/2024	20.00	240122-32 Bothwell	6451 - Bothwell System O&M Expense	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	204205-30 South Willard	6454 - So Willard System O&M Expens	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-27	6451 - Bothwell System O&M Expense	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-28 RNG	6451 - Bothwell System O&M Expense	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-29 Beaver Dam	6450 - Beaver Dam O&M Expens	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-31 Harper Ward	6453 - Harper Ward System O&M Expes	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-32 Hot Springs	6454 - So Willard System O&M Expens	
Brigham City Lab	3819	10384	02/22/2024	03/08/2024	20.00	240205-33	6452 - Collinston System O&M Expens	
					\$360.00			
Dominion Energy	3820	2212024	02/21/2024	03/08/2024	620.54	1/23/2024-2/21/2024	6281 - Utilities Utilities	
Econo Waste Inc	3821	621302	03/01/2024	03/08/2024	137.00	Waste Removal Service	6262 - Building Repairs & Maintenance	
Golden Spike Electric	3822	27534	02/29/2024	03/08/2024	1,281.36	Supplies - SW	6454 - So Willard System O&M Expens	
Greer's Hardware	3823	B787540	02/08/2024	03/08/2024	4.49	parts	6448 - Equipment and Tools	
Greer's Hardware	3823	B787696	02/09/2024	03/08/2024	23.96	parts	6449 - Operating Supplies	
					\$28.45			
Hansen Allen & Luce Inc.	3824	51416	03/04/2024	03/08/2024	5,003.47	2/1/2024-2/29/2024	1600 - Work in Process	
Health Equity	3825	29d6hf0	03/07/2024	03/08/2024	15.75	Monthly account fees - March 2024	6139 - HSA Contribution-Employer Paid	
O'Reilly	3827	3103384789	02/28/2024	03/08/2024	205.99	Parts	6261 - Automotive Repairs	
Orkin	3828	257950902	02/26/2024	03/08/2024	94.99	Monthly Service	6262 - Building Repairs & Maintenance	
Rocky Mountain Power	3829	2202024	02/20/2024	03/08/2024	21.84	1/18/2024-2/16/2024	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	3829	2222024	02/22/2024	03/08/2024	892.24	1/16/2024-2/14/2024	6454 - So Willard System O&M Expens	
Rocky Mountain Power	3829	2262024	02/26/2024	03/08/2024	13.27	1/9/2024-2/6/2024	6452 - Collinston System O&M Expens	
Rocky Mountain Power	3829	2262024	02/26/2024	03/08/2024	254.34	1/9/2024-2/6/2024	6452 - Collinston System O&M Expens	
Rocky Mountain Power	3829	2262024	02/26/2024	03/08/2024	863.22	1/18/2024-2/16/2024	6451 - Bothwell System O&M Expense	
					\$2,044.91			
Smith And Edwards Co., Inc.	3830	274017	02/14/2024	03/08/2024	31.99	parts	6454 - So Willard System O&M Expens	
Smith Hartwigsen	3831	62452	02/29/2024	03/08/2024	509.50	2/1/2024-2/12/2024 General Matters	6311 - Legal	
Smith Hartwigsen	3831	62453	02/29/2024	03/08/2024	153.50	2/22/2024-2/26/2024 Drinking Water Loan	6311 - Legal	
Smith Hartwigsen	3831	62454	02/29/2024	03/08/2024	1,792.00	2/5/2024-2/15/2024 Water Legislation	6311 - Legal	
					\$2,455.00			
Thayne, Robert	3832	292024	03/07/2024	03/08/2024	701.00	Consultant pay for Coldwater Well (Collinston Sourc	1600 - Work in Process	

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Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
USA Blue Book	3834	INV00274461	02/12/2024	03/08/2024	290.39	parts	6448 - Equipment and Tools	
USA Blue Book	3834	INV00274627	02/12/2024	03/08/2024	93.90	parts	6448 - Equipment and Tools	
					\$384.29			
Water Well Services	3835	2272024	02/27/2024	03/08/2024	46,400.00	Harper Ward Well Drilling Project #2	1600 - Work in Process	
Mabey, Wright & James PLLC	3836	1387	02/29/2024	03/08/2024	2,282.50	2/4/2024-2/15/2024 General Consulting	6311 - Legal	
The Leader	3837	2024	03/01/2024	03/08/2024	56.00	2024 subscription renewal	6210 - Memberships & Registrations	
Kent's Market	3838	372024	02/01/2024	03/08/2024	54.90	Office Supplies	6241 - Office Supplies & Postage	
Bugnappers	3839	144274	03/08/2024	03/21/2024	39.00	Lawn application 03/08/2024	6262 - Building Repairs & Maintenance	
Capital One	3840	432024	03/21/2024	03/21/2024	6,122.52	02/08/2024-03/09/2024	2150 - CC Clearing Account	
Chemtech Ford	3841	24C1368	03/21/2024	03/21/2024	80.00	TDS - Newman & Backup Well	6451 - Bothwell System O&M Expense	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	-125.14	24080000566 - Set Refund	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	58.64	28347826	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	66.12	28181293	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	71.23	28365131	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	75.25	28216704	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	77.50	28231082	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	78.27	28333380	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	79.08	28423448	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	80.87	28263555	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	82.58	28323971	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	82.58	28463865	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	91.07	28443122	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	91.25	28463864	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	105.96	28216705	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	3842	F2408E00715	03/04/2024	03/21/2024	120.02	28443123	6457 - System O&M Expenses Fuel	
					\$1,035.28			
Freedom Mailing Services, Inc.	3843	47383	03/07/2024	03/21/2024	208.00	Monthly utility bill processing	6491 - Printing and Reproduction	
Hansen & Associates	3844	24-0277	03/14/2024	03/21/2024	625.00	Easements for new waterline	1600 - Work in Process	
Hansen & Associates	3844	24-0370	03/01/2024	03/21/2024	4,148.00	Waterline Extension - Pipe	1600 - Work in Process	
					\$4,773.00			
Home Depot Credit Services	3845	10532	02/06/2024	03/21/2024	39.88	Supplies	6449 - Operating Supplies	
North American Weather Consultant	3846	23-698	03/15/2024	03/21/2024	9,748.44	Fixed monthly cost - February generator hours	6480 - Weather Modification Expense	
PEHP Long Term Disability	3847	PR030224-638	03/05/2024	03/21/2024	89.11	Long Term Disability	2225.4 - Long Term Disability payable	
PEHP Long Term Disability	3847	PR031624-638	03/19/2024	03/21/2024	86.05	Long Term Disability	2225.4 - Long Term Disability payable	
					\$175.16			
Rocky Mountain Power	3848	372024	03/07/2024	03/21/2024	10.26	2/5/2024-3/5/2024	6453 - Harper Ward System O&M Expense	
Rocky Mountain Power	3848	382024	03/08/2024	03/21/2024	414.36	2/7/2024-3/7/2024	6450 - Beaver Dam O&M Expenses	
Rocky Mountain Power	3848	3820242	03/08/2024	03/21/2024	48.45	2/7/2024-3/7/2024	6452 - Collinston System O&M Expenses	
Rocky Mountain Power	3848	3820243	03/08/2024	03/21/2024	372.24	2/7/2024-3/7/2024	6452 - Collinston System O&M Expenses	
Rocky Mountain Power	3848	3820244	03/08/2024	03/21/2024	273.93	2/7/2024-3/7/2024	6452 - Collinston System O&M Expenses	
					\$1,119.24			
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	BD SCADA Communications	6450 - Beaver Dam O&M Expenses	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Bothwell SCADA Communications	6451 - Bothwell System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Bothwell SCADA Communications	6451 - Bothwell System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Collinston SCADA Communications	6452 - Collinston System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Collinston SCADA Communications	6452 - Collinston System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Collinston SCADA Communications	6452 - Collinston System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.01	Collinston SCADA Communications	6452 - Collinston System O&M Expense	
Verizon	3849	9958458106	03/06/2024	03/21/2024	40.03	Bothwell SCADA Communications	6451 - Bothwell System O&M Expense	

**Bear River Water Conservancy District
Check Register**

All Bank Accounts - 03/01/2024 to 03/31/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Verizon	3849	9958458106	03/06/2024	03/21/2024	52.01	Telephone	6282 - Telephone Telephone	
					\$372.11			
Hansen Allen & Luce Inc.	3850	50921	01/01/2024	03/22/2024	2,363.29	11/1/2023-11/30/203	6313 - Engineering	
Hansen Allen & Luce Inc.	3850	50924	01/01/2024	03/22/2024	6,785.50	11/01/2023-11/30/2023	6313 - Engineering	
Hansen Allen & Luce Inc.	3850	51580	03/19/2024	03/22/2024	2,085.00	2/1/2024-2/29/2024. General Consulting	6313 - Engineering	
Hansen Allen & Luce Inc.	3850	51611	03/19/2024	03/22/2024	33,847.35	02/01/2024-02/29/2024	1600 - Work in Process	
					\$45,081.14			
Mackley, Carl	3851	3212024	03/22/2024	03/22/2024	88.00	Meal Compensation	6233 - Travel Expenses	
Mackley, Carl	3851	3212024	03/22/2024	03/22/2024	509.20	Mileage Reimbursement	6232 - Mileage Reimbursement	
					\$597.20			
SKM Inc.	3852	27243	03/14/2024	03/22/2024	21,460.40	Flat Canyon Well Controls	1600 - Work in Process	
PEHP Group Insurance	3853	03202024	03/22/2024	03/22/2024	0.15	accrual adjustment	6133 - Employee Health Insurance	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	0.75	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	25.24	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	45.26	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	76.04	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	278.33	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	3853	PR030224-637	03/05/2024	03/22/2024	5,302.18	Health Insurance	2225.2 - Health Insurance payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	0.75	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	25.24	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	45.26	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	76.04	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	278.33	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	3853	PR031624-637	03/19/2024	03/22/2024	5,302.18	Health Insurance	2225.2 - Health Insurance payable	
					\$11,455.75			
Health Equity	Adj	12312023	12/31/2023	03/07/2024	-2,474.29	Adjustment for new accrual process (Destry, Jeff)	6139 - HSA Contribution-Employer Paid	
Health Equity	Adj	PR012123-590	12/31/2023	03/07/2024	2,000.00	HSA Company	2225.3 - HSA Contributions	
Health Equity	Adj	PR080523-590	12/31/2023	03/07/2024	2,000.00	HSA Company	2225.3 - HSA Contributions	
Health Equity	Adj	PR122323-590	12/31/2023	03/07/2024	-1,525.71	HSA Company	2225.3 - HSA Contributions	
					\$0.00			
Bay Wash	Cash	3152024	03/15/2024	03/15/2024	9.50	Car Wash (Kylee Jeppesen)	6449 - Operating Supplies	
Bay Wash	Cash	3192024	03/15/2024	03/19/2024	12.75	Car Wash (Chance Baxter)	6449 - Operating Supplies	
THE UPS STORE	Cash	372024	03/07/2024	03/07/2024	119.86	Overnight water samples	6449 - Operating Supplies	
					\$142.11			
Adobe	CC	2704530641	03/08/2024	03/08/2024	21.37	Monthly Subscription	6241 - Office Supplies & Postage	
Amazon	CC	3826600	03/04/2024	03/04/2024	21.75	office supplies	6241 - Office Supplies & Postage	
Fairfield Inn	CC	75383	03/01/2024	03/01/2024	803.10	RWAU lodging - Kylee	6233 - Travel Expenses	
Firehouse Pizza	CC	1453862	03/07/2024	03/07/2024	50.43	Well Driller Lunch	6233 - Travel Expenses	
Maise Group LLC	CC	Q1875	03/04/2024	03/04/2024	2,030.31	Purchase of leased equipment	6263 - Computer/Networking	
Utah Division of Water Resources	CC	3112189	03/06/2024	03/06/2024	150.00	Cross Connection Control Program Administrator Re	6233 - Travel Expenses	
					\$3,076.96			
Dept of Treasury Internal Revenue S	EFT	PR030224-553	03/05/2024	03/08/2024	516.26	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR030224-553	03/05/2024	03/08/2024	920.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR030224-553	03/05/2024	03/08/2024	2,207.48	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR031624-553	03/19/2024	03/19/2024	497.44	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR031624-553	03/19/2024	03/19/2024	849.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR031624-553	03/19/2024	03/19/2024	2,127.00	Social Security Tax	2221 - Fed & Fica payable	
Dominion Energy	EFT	3212024	03/21/2024	03/28/2024	555.06	2/21/2024-3/21/2024	6281 - Utilities Utilities	
Utah Local Governments Trust	EFT	1611434	02/12/2024	03/14/2024	3.90	10210 Accidental Dental	6134 - Dental Insurance Expense	
Utah Local Governments Trust	EFT	1611435	02/12/2024	03/14/2024	748.00	Position Bond	6511 - Bonds	
Utah Local Governments Trust	EFT	1611436	02/12/2024	03/14/2024	1,102.50	Position Bond	6511 - Bonds	
Utah Local Governments Trust	EFT	1611437	02/12/2024	03/14/2024	62.02	Contractors Equipment Endorsement	6512 - Liability Insurance	

**Bear River Water Conservancy District
Check Register**

All Bank Accounts - 03/01/2024 to 03/31/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah Local Governments Trust	EFT	1611438	02/12/2024	03/14/2024	341.82	Workers Compensation	6141 - Workers Compensation	
Utah Retirement Systems	EFT	PR030224-683	03/05/2024	03/11/2024	13.50	URS 401k	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR030224-683	03/05/2024	03/11/2024	84.00	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR030224-683	03/05/2024	03/11/2024	1,299.69	URS 401k Match	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR030224-683	03/05/2024	03/11/2024	3,055.45	URS Retirement	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR031624-683	03/19/2024	03/25/2024	12.41	URS 401k	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR031624-683	03/19/2024	03/25/2024	84.00	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR031624-683	03/19/2024	03/25/2024	1,268.71	URS 401k Match	2223.1 - 401K payable	
Utah Retirement Systems	EFT	PR031624-683	03/19/2024	03/25/2024	2,957.53	URS Retirement	2223.1 - 401K payable	
Utah State Tax Commission	EFT	PR030224-685	03/05/2024	03/05/2024	775.00	State Income Tax	2222 - State Withholding Payable	
Utah State Tax Commission	EFT	PR031624-685	03/19/2024	03/19/2024	740.00	State Income Tax	2222 - State Withholding Payable	
Xpress Bill Pay	EFT	INV-XPR010383	02/29/2024	03/05/2024	168.14	Monthly Maintenance and Support - 2/2024	6263 - Computer/Networking	
					\$20,388.91			
					\$213,685.55			

AMENDMENT NO. 2

THIS AMENDMENT NO. 2 TO THE WATER PURCHASE AND SALE AGREEMENT (this "Amendment No. 2") is made and entered into this _____ day of _____, 2024 by the BEAR RIVER WATER CONSERVANCY DISTRICT, (the "District") a water conservancy district organized under the provisions of Section 17A-2-1401 et seq. of the Utah Code and RIVERSIDE NORTH GARLAND WATER COMPANY, (the "Company") a non-profit corporation under the laws of Utah.

- A. **WHEREAS**, the District is a water conservancy district organized and operating under the Utah Water Conservancy Act, for the purpose of making water available to the inhabitants of Box Elder County, and is empowered to acquire water and water rights and to construct the necessary facilities to produce, treat store, and distribute its water and enter into contracts with public and private entities for the purchase and delivery thereof; and
- B. **WHEREAS**, the District has purchased water rights and developed a water supply and constructed appurtenant facilities in the Bothwell pocket, Box Elder County, Utah and constructed facilities required to distribute water to points of delivery and
- C. **WHEREAS**, Riverside North Garland Water Company is a nonprofit corporation organized under the laws of the State of Utah and provides water services to its members from water sources within its ownership and control and
- D. **WHEREAS**, the Company desires to supplement its water supplies and is willing to purchase available water from the District.
- E. **WHEREAS**, the District is willing to sell available water to the Company and the Company is willing to purchase available water from the District according to the terms and conditions set forth herein.

NOW, THEREFORE, for the mutual premises herein contained and other good and valuable consideration herein described, the receipt and adequacy of which is hereby acknowledged, the parties hereto agree as follows:

- 1. Section (1) of the Water Sale and Purchase Agreement is hereby amended and restated in its entirety to read as follows: 1. Sale and Purchase of Water. Subject to paragraph 2 of the Water Sale and Purchase Agreement, the District agrees to sell to the Company and the Company agrees to purchase an additional 50 acre-feet of available water. Commencing on April 1, 2024 and continuing thereafter on January 1 of every subsequent year through 2028, the minimum quantity of available water per year shall increase each year by 10 acre-feet in addition to the 3.5 acre-feet annual increase previously agreed to by the District and the Company in Amendment No. 1 Section (1) for a total annual increase of 13.5 acre-feet. Commencing on January 1, 2029 the minimum quantity of available water shall increase each year by 3.5 acre-feet as shown on "Schedule A" of this amended agreement.
- 2. Section (4) (a) of the Water Sale and Purchase Agreement is hereby amended and restated in its entirety to read as follows: 4. Water Delivered. (a) be delivered at a flow rate not to exceed 200 gallons per minute (gpm).

3. Section (5) of the Water Sale and Purchase Agreement is hereby amended and restated in its entirety to read as follows: 5. Terms of Payment. The Company shall pay to the District \$465.00 for each acre-foot of water made available by the District to the company without regard to actual use by the Company, provided that this price for water may be annually adjusted so long as any increase in the price is equal to that increase charged the District's other wholesale customers. Any upward adjustment made to the price for water under this Agreement by the District shall be based on the following: power costs, regulatory changes, repair and maintenance, depreciation, or other related costs agreed to by both parties. All charges shall be billed quarterly, and the company shall pay the charges within 30 days of the billing statement date.

4. Section (13) of the Water Sale and Purchase Agreement is hereby amended and restated in its entirety to read as follows: 13. Effective Date and Term of Agreement. This Agreement shall be effective upon execution by the parties and the parties' respective obligations under this Agreement shall, upon taking effect as provided in paragraph 2 herein, continue through December 31, 2035, and this Agreement may be renewed, or modified and renewed, on or before expiration date of December 31, 2035.

5. Except as herein expressly provided, the Water Sale and Purchase Agreement shall remain in all other respects unmodified and in full force and effect.

In WITNESS WHEREOF, the District and the Company have executed this Amendment No. 2 to the Water Sale and Purchase Agreement as the date above written.

BEAR RIVER WATER CONSERVANCY DISTRICT

By: _____
Dennis J. Bott, Chairman

RIVERSIDE NORTH GARLAND

By: _____
Neil Capener, President

STATE OF UTAH)

§

COUNTY OF BOX ELDER)

On _____, 2024, Dennis J. Bott, Chairman of the Board of the Bear River Water Conservancy District, personally appeared before me, _____ a notary public, who acknowledged that he executed the above instrument on behalf of the Board of Trustees of the Bear River Water Conservancy District.

MY COMMISSION EXPIRES:

Notary Public

Residing at: _____

STATE OF UTAH)

§

COUNTY OF BOX ELDER)

On _____, 2024, _____, the _____ of the Riverside/North Garland Water Company, personally appeared before me, _____ a notary public, who acknowledged that he executed the above instrument on behalf of the Riverside/North Garland Water Company Board of Directors

MY COMMISSION EXPIRES:

Notary Public

Residing at: _____

SCHEDULE "A"

RIVERSIDE NORTH GARLAND A/F ANNUAL INCREASE SCHEDULE

4/1/2024	71.5
1/1/2025	85
1/1/2026	98.5
1/1/2027	112
1/1/2028	125.5
1/1/2029	129
1/1/2030	132.5
1/1/2031	136
1/1/2032	139.5
1/1/2033	143
1/1/2034	146.5
1/1/2035	150