



Board Meeting Minutes

Wednesday September 25, 2024 @7:00 P.M.
102 West Forest Street
Brigham City, UT 84302

In Attendance:

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

Board Members

Richard Day, Vice-Chairman
Lesley Kendrick
Tim Munns
Boyd Bingham
Brodie Calder

Absent: Riffin Holmgren

Staff: General Manager, Chance Baxter

Office Manager, Jamie Williams

Other: Jim Flint; Hansen and Associates
Chris Slater; JUB
Craig Hawkes; Howell Town
Heather Anderson; (UASD)

Lance Nielsen; Hansen, Allen & Luce (HAL)
Bruce Nelson; Honeyville Mayor
LeGrand Bitter; Utah Association of Special
Districts (UASD)

1- Welcome – Chairman DJ Bott

Chairman DJ Bott welcomed all in attendance and called the meeting to order at 7:00PM.

2- Invocation & Pledge of Allegiance

Offered by Trustee Mark Larson.

3- Declaration of Conflicts of Interest

No conflicts declared.

4- Consent Agenda

A- Adoption of Agenda

B- Approval of Minutes – July 31, 2024

Trustee Tim Munns made a motion to approve Items A and B on the Consent Agenda, seconded by Trustee Mark Larson; all members voted aye, motion passed.

Approval of Financial Statements – August 2024

Financial Chairman Lyle Holmgren reported that he has reviewed the financial statements for August 2024 and finds them in order. Trustee Mark Larson made a motion to approve the August 2024 financial statements, seconded by Trustee Brodie Calder; all members voted aye, motion passed.

Discussion of Bylaws - Boundaries

The board began a periodic review of their bylaws, starting with the Bear River Water Conservancy District ("BRWCD" or "district") map. They discussed potential adjustments to boundaries and adding additional details such as cities, entities, and descriptions to the map. Trustee Tim Munns made a motion to allow General Manager, Chance Baxter, to work with Gateway Mapping services to get a quote on the

cost to update the district map and email the quote to the board for approval. Once the board has approved the quote, General Manager Chance Baxter can proceed to update the map. The motion was seconded by Financial Chairman Lyle Holmgren; all members voted aye, motion passed.

Action Item – Study of Secondary Water Systems

The Board discussed the need for a comprehensive engineering study to establish standards, rates, and operational guidelines for secondary water systems. This is in response to increasing requests for secondary water systems in new subdivisions and the need to manage these systems effectively.

Trustee Brodie Calder made a motion to allow General Manger, Chance Baxter to put out an RFP for engineering to look at studying secondary water systems. The motion was seconded by Trustee Mark Larson; all members voted aye, motion passed.

Presentation

Old Farm Subdivision Secondary Water System – Jim Flint; Hansen and Associates

Jim Flint from Hansen Associates presented a proposal for the district to manage a secondary water system for the Old Farm subdivision, consisting of 270 lots. The developer has substantial water rights to put towards a secondary system for this subdivision. The subdivision would use 171 acre-feet of water rights from Marsh Pettingill Springs, producing over 500 gallons per minute. The board expressed interest but required more information, including the completion of the proposed rate study and engineering analysis, before making a decision.

Reallocation of project grant funds – Lance Nielsen; HAL, Chris Slater; JUB

Chris Slater from JUB and Lance Nielsen with HAL presented an update on the Bureau of Reclamation grant projects. Originally intended for three wells (Collinston, Harper Ward, and South Willard), the project faced challenges with the Collinston well. However, the Harper Ward well exceeded expectations, producing 1,500 gallons per minute instead of the estimated 300-500 gallons per minute. The board discussed the potential to use this excess capacity to meet the needs of multiple areas, including Collinston, through existing connections between systems. The challenge lies in coordinating agreements and physically moving the water across different geographical areas. To be feasible the project will require support and cooperation from several communities, including Deweyville and Honeyville. Deweyville Mayor, Leslie Kendrick and Honeyville Mayor, Bruce Nelson will discuss this idea at their next town council meetings to determine if their communities are open to a presentation from the District regarding further study and investigation of this project.

BRWCD Culinary Water Production Reallocation of Project Grant Funds

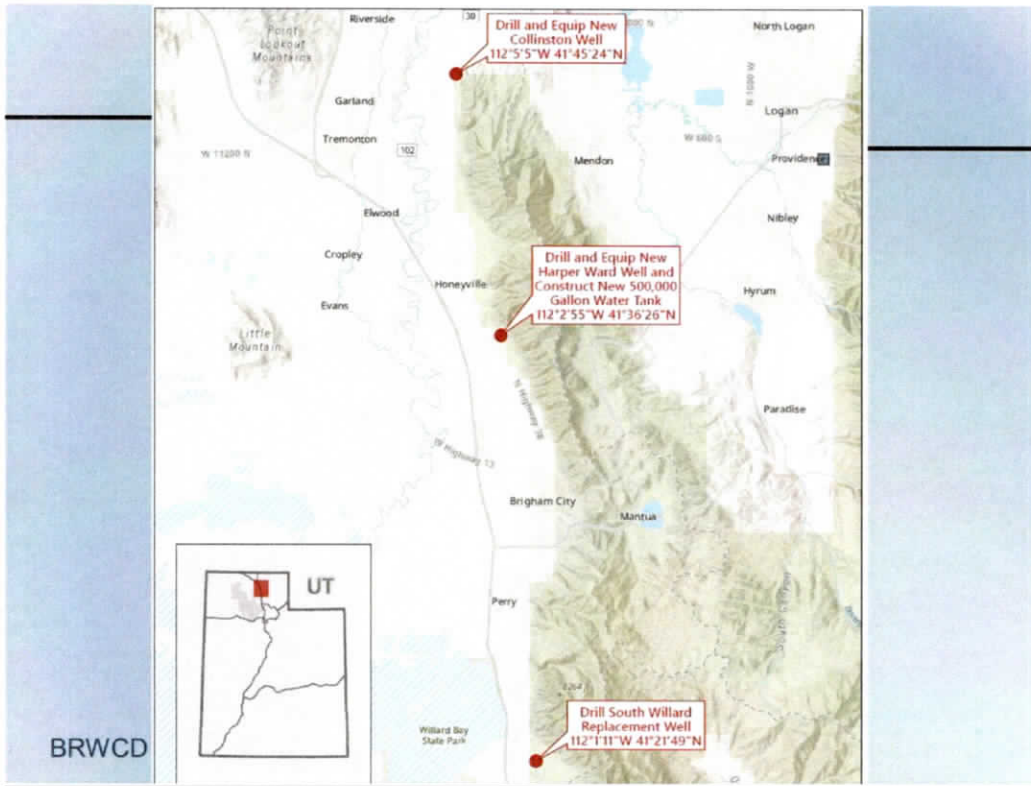
**District Board Meeting
September 25, 2024**



Background

- **Collinston Well**
 - 400 gpm estimate
- **Harper Ward Tank and Well**
 - 500,000 gallon tank
 - 300 gpm estimate
- **South Willard Replacement Well**
 - Build well next to existing well
 - 300 gpm estimate

BRWCD Culinary Water Production Wells and Tank Project



Background

Area	Current Deliveries	Obligated Deliveries	Estimated Supply	Additional Supply	Details
	Acre-Feet per Year				
Collinston	115	250	323	73	New well to replace old Deweyville source
Harper Ward	80	100	242	142	New well to increase existing supply
South Willard	123	125	242	117	New well to replace and increase existing supply
Totals:	318	475	807	332	

Background

Project	Amount
1. Collinston Well and Well House	\$1,407,000
2. Harper Ward Well, Well House, Tank	\$2,079,000
3. South Willard Well	\$ 671,750
Total	\$4,157,750

BRWCD Culinary Water Production Wells and Tank Project

Background

Table 2 – Total Project Cost Summary

Source	Amount
Costs to be reimbursed with the requested Federal funding	\$2,000,000
Costs to be paid by the applicant	\$2,157,750
Value of third-party contributions	\$0
Total Project Cost	\$4,157,750

BRWCD Culinary Water Production Wells and Tank Project

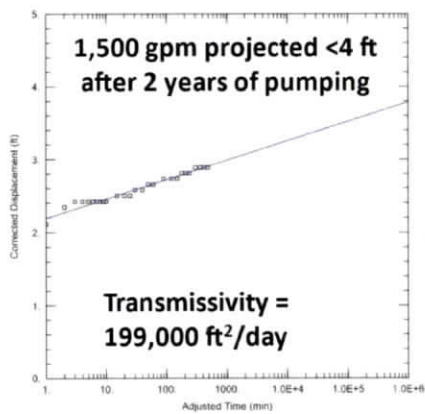
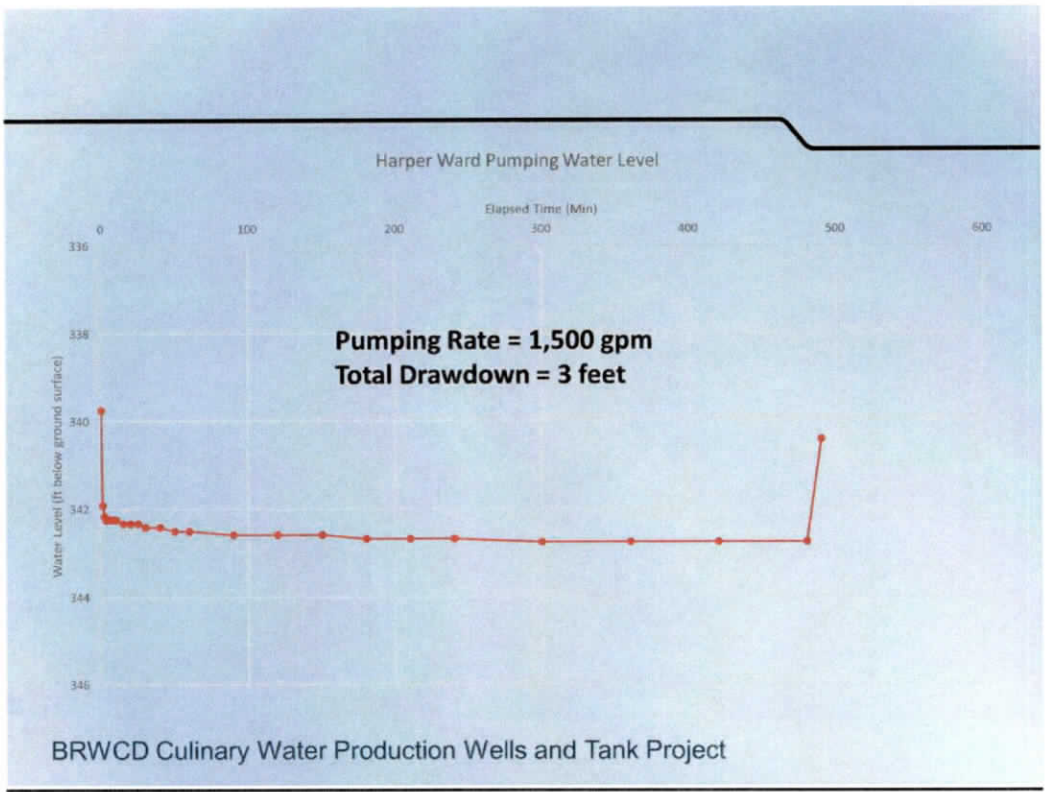
Current Status

- ✓• Harper Ward
 - Well has been drilled, constructed, tested
 - Transmission line under construction
 - Tank Construction to start soon
- ✗• Collinston
 - No source identified at this time
- ✓• South Willard
 - Design of new well completed

BRWCD Culinary Water Production Wells and Tank Project

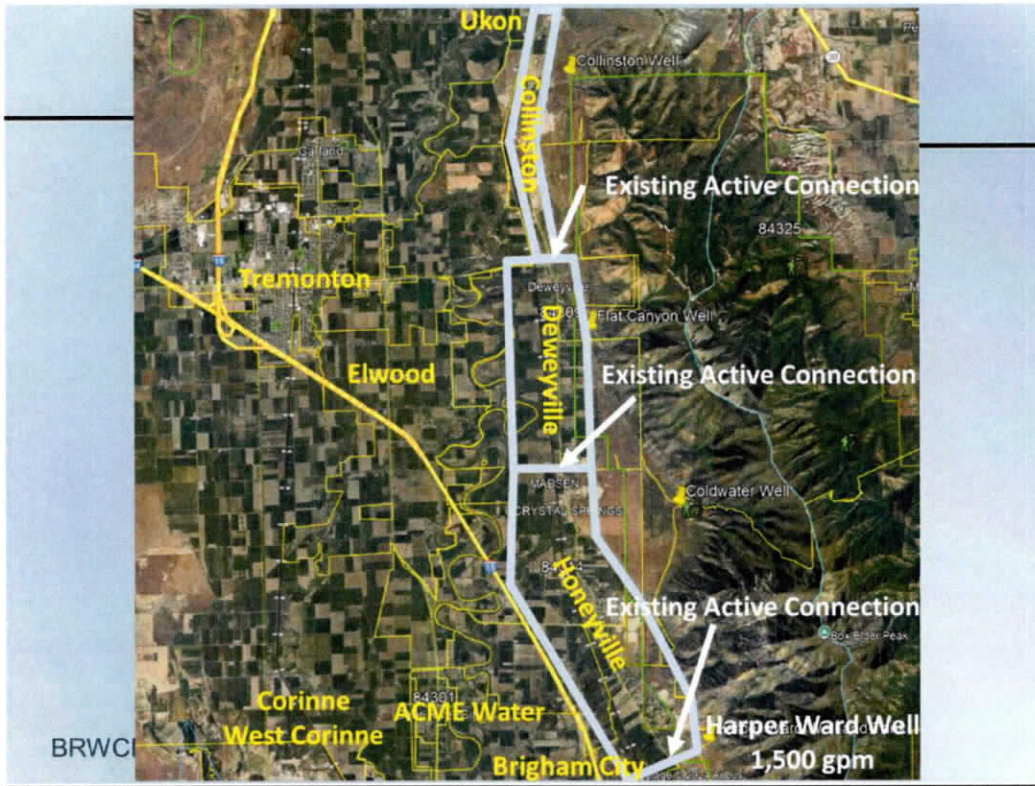
Options for Collinston Source

- Collinston Well
X NOT FEASIBLE (lacks local support, water rights)
- Honeyville Well
X NO CURRENT WATER RIGHTS OR LOCAL SUPPORT
- Flat Canyon Well
X SITE FULLY DEVELOPED
- Harper Ward
 - Initial estimated pumping rate = 300 gpm
 - ✓** Pump tested at 1,500 gpm (1,200 gpm excess)



Specific Capacity
= 500 gpm/ft

HARPER WARD WELL 2 CR TEST					
Data Set: C:\JLN\Files\BRWCD Board Meeting 2024-09-25\Harper Ward CR Test.aqt					
Date: 09/24/24			Time: 11:21:11		
PROJECT INFORMATION					
Company: HAL					
Client: BRWCD					
Project: 091.55.120					
Location: Harper Ward					
Test Well: Harper Ward Well 2					
Test Date: 9/18/2024					
AQUIFER DATA					
Saturated Thickness: 40 ft			Anisotropy Ratio (Kz/Kr): 1		
WELL DATA					
Pumping Wells			Observation Wells		
Well Name	X (ft)	Y (ft)	Well Name	X (ft)	Y (ft)
Harper Ward Well 2	0	0	Harper Ward Well 2	0	0
SOLUTION					
Aquifer Model: Unconfined			Solution Method: Cooper-Jacob		
T = 1.99E+5 ft ² /day			S = 4.999E-6		



Benefits

- **Harper Ward Well #2 has Capacity!**
 - Fulfills stated benefit for Collinston and Ukon to meet funding requirements
 - Provides added benefit (resiliency) to Honeyville & Deweyville
 - Also provides drought resiliency for Tremonton, Elwood, Bear River City, Corinne, West Corinne Water Company, and Brigham City

BRWCD Culinary Water Production Wells and Tank Project

Next Steps If We Proceed

1. Need BRWCD Board Approval for pursuing this option
2. Work with Deweyville and Honeyville to gain cooperative support/interest
 - Meet with City staffs and councils
 - Negotiate appropriate compensation
3. Obtain approval from BOR for scope change
4. Proceed with Engineering of solution

BRWCD Culinary Water Production Wells and Tank Project

What if We Don't Proceed?

1. Funding allocated for Collinston will need to be returned to BOR (\$680,000) and SRF (\$680,000)
2. Collinston / Ukon systems will continue to rely on Flat Canyon/Deweyville sources
3. No additional benefits provided to other communities.

Action Items

A- Request for assistance with chlorinator system – Craig Hawkes; Howell Town

Craig Hawks from Howell Town requested assistance with the engineering costs for a chlorinator system. The estimated cost for engineering was between \$10,000 and \$15,000. A motion to approve up to \$15,000 for engineering assistance for Howell Town chlorinator system was made by trustee Jay Capener and seconded by Trustee Tim Munns. The motion passed unanimously.

B- Authorize General Manager to pursue reallocation of grant funds.

A motion to authorize General Manager, Chance Baxter, to pursue the reallocation of grant funds and apply for an extension of time on grant funds was made by trustee Mark Larson and seconded by Lyle Holmgren. The motion passed unanimously.

C- Withdrawal request for water rights in Cache Valley

The board discussed the need to withdraw the request for water rights in Cache Valley. A motion to authorize the chairman to sign the form withdrawing the water rights application for water rights in Cache Valley was made by Mark Larson and seconded by Joe Summers. The motion passed unanimously.

D- Board approval of 2025 COLA increase

The board discussed the cost-of-living adjustments (COLA) for 2025. After reviewing various percentages from other entities, a motion to set the COLA at 3% was made by Financial Chairman Lyle Holmgren and seconded by Trustee Tim Munns. The motion passed unanimously.

E- Declare District property (listed below) as surplus; authorize appropriate method of disposition.
(2018 Ski-Doo Snowmobile, 2017 Voyager Trailer)

The board discussed declaring a 2018 Ski-Doo snowmobile and a 2017 Voyager trailer as surplus property. A motion to declare the 2018 Ski-Doo snowmobile and 2017 Voyager trailer as surplus items and authorize staff to dispose of them was made by Trustee Leslie Kendrick and seconded by Vice Chairman Richard Day. The motion passed unanimously.

Discussion

State of the District

Chance discussed the upcoming Utah Water Users Association meeting where he will speak about the state of the district. He sought feedback from the board on what to include in his presentation. The board suggested focusing on the countywide master water plan and the new direction of serving and supporting communities.

Presentation

LeGrand Bitter, Utah Association of Special Districts

Legrand Bitter and Heather Anderson from the Utah Association of Special Districts presented on the services and legislative efforts provided by the association. They discussed the benefits of membership and the legislative support offered to districts. The board appreciated the information and thanked them for their efforts.

Closed Session

The Board entered a closed session to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares; pursuant to Utah Code 52-4-205 (1)(d).

Vice Chairman Richard Day made a motion to move into a closed session, seconded by Financial Chairman Lyle Holmgren.

Roll Call:

Richard Day- yes
Lyle Holmgren- yes
Jay Capener- yes
Brodie Calder - yes
Mark Larson- yes

Joeseph Summers- yes
Lesley Kendrick – yes
Tim Munns- yes
Boyd Bingham- yes
DJ Bott - yes

Action on closed session

No action was taken.

Public Comment

Moved to October 23rd meeting.

Adjournment

Trustee Boyd Bingham made a motion to adjourn, seconded by Financial Chairman Lyle Holmgren; all members voted aye, meeting adjourned at 9:45 pm.

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1100 First Community Checking	240,242.60	(202,791.81)	(47,405.81)
1101 First Community Savings	79,018.18	0.00	79,818.36
1103 Petty Cash	98.36	320.00	358.88
1110 Xpress Bill Pay Clearing	35,218.30	(15,444.30)	43,044.00
1120 PTIF 0239	1,373,162.03	(13,716.93)	760,370.06
1121 PTIF 2258 Depreciation Savings	884,321.84	36,150.43	1,418,401.17
1130 PTIF 4446 Bothwell Impact Fee	78,149.48	301.30	69,154.68
1131 PTIF 4447 HW Impact Fee	48,056.86	88.18	20,237.95
1133 PTIF 4815 Valley Investment	29,230.81	177.89	40,829.01
1134 PTIF 8438 Collinston Impact Fee	335,294.48	105.03	24,106.01
1135 PTIF 8439 Beaver Dam Impact Fe	57,436.41	218.23	50,088.86
1136 PTIF 8585 S.W. Impact Fee	13,555.50	61.51	14,118.33
1141 PTIF 5071 2008 LBA CapFac SW/	237,985.73	1,176.22	269,966.27
1142 PTIF 5072 1993-99 CapFac BW/H	108,314.87	538.33	123,557.07
1143 PTIF 5074 2020 Flat Canyon from	110,488.57	505.70	116,069.28
1144 PTIF 5076 1995B Res 2008D TP	61,253.33	0.33	75.59
1147 PTIF 5082 1993 Res 2008A Land	2,318.83	10.52	2,415.10
1148 PTIF 5379 2014-2008 LBA Res S	244,284.96	1,108.52	254,427.82
1149 PTIF 5675 2011 Cap Fac BD	10,755.91	52.34	12,013.68
1150 PTIF 5676 2011 Reserve BD	10,387.03	47.13	10,818.31
1151 PTIF 8317 2016 Res MP	7,697.85	39.46	9,057.44
1152 PTIF 6001 Project Funding SRF	2.37	0.01	2.46
1153 PTIF 7374 SRF	0.00	(14,583.30)	393,416.70
1175 Undeposited Receipts	1,003.00	0.00	0.00
Total Cash and cash equivalents	3,968,277.30	(205,635.21)	3,664,941.22
Receivables			
1311 Accounts Receivable	160,908.09	(21,350.15)	159,975.00
1312 Lease Receivable	284,313.42	0.00	284,313.42
1319 Allowance for Doubtful Accts.	(2,000.00)	0.00	(2,000.00)
1411 REC. FROM OTHER GOVTS	248,826.93	0.00	248,826.93
Total Receivables	692,048.44	(21,350.15)	691,115.35
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	4,678,512.34	(226,985.36)	4,374,243.17
Non-Current Assets			
Capital assets			
Work In Process			
1600 Work in Process	1,653,276.69	102,331.77	2,815,187.35
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	2,651,173.09	102,331.77	3,813,083.75
Property			
1601 BE County Meter Station	4,633.22	0.00	4,633.22
1602.1 Collinston Project	4,116,322.80	0.00	4,116,322.80
1602.2 Blending Plan	44,954.67	0.00	44,954.67
1602.3 Waterline Extension-Sierra 202	171,240.65	0.00	171,240.65
1604.1 SW Well 2014	552,034.15	0.00	552,034.15
1605.1 WCWC Connection Line	118,492.32	0.00	118,492.32
1606.2 Bothwell Tank Overflow Pond	2,640.57	0.00	2,640.57
1610 ROU Asset	47,031.00	0.00	47,031.00
1611 Land and Water Rights	1,242,311.82	0.00	1,242,311.82
1621 Buildings	528,972.99	0.00	528,972.99
1640 Water Distributions Systems - Ot	77,921.71	0.00	77,921.71
1641 Beaver Dam Water System	1,959,379.46	0.00	1,959,379.46
1642 Booster Station	22,535.08	0.00	22,535.08
1643 Bothwell meter station	24,428.11	0.00	24,428.11
1644 Country Classics	89,500.00	0.00	89,500.00

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September Actual	Current Year Actual
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	522,589.10	0.00	522,589.10
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	17,280,048.98	0.00	17,280,048.98
Accumulated depreciation			
1721 Accumulated Depreciation	(5,123,578.20)	(30,036.00)	(5,333,830.20)
Total Accumulated depreciation	(5,123,578.20)	(30,036.00)	(5,333,830.20)
Total Capital assets	14,807,643.87	72,295.77	15,759,302.53
Other non-current assets			
1802 Deferred outflows of resources	138,787.00	0.00	138,787.00
1803 Suspense	23.90	0.00	23.90
Total Other non-current assets	138,810.90	0.00	138,810.90
Total Non-Current Assets	14,946,454.77	72,295.77	15,898,113.43
Total Assets:	19,624,967.11	(154,689.59)	20,272,356.60
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	(114,757.24)	32,989.92	(87,150.30)
2132.1 CC - Capital One	(2,934.56)	0.00	(487.76)
2132.4 CC - Visa	0.00	(1,054.09)	(2,833.90)
2150 CC Clearing Account	2,277.50	1,192.94	3,393.65
2330 Customer Rental deposits	(3,190.00)	0.00	(6,190.00)
Total Current liabilities	(118,604.30)	33,128.77	(93,268.31)
Payroll liabilities			
2211 Accrued wages payable	(16,140.79)	(392.10)	(27,882.18)
2220 Payroll liability clearing	0.00	290.27	(12,371.46)
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)	(288.46)	(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)	(18.95)	(409.58)
2290 Deferred Vacation payable	(17,994.61)	0.00	(17,994.61)
Total Payroll liabilities	(68,321.69)	(409.24)	(64,028.57)
Liabilities			
2501.2 Collinston project	(12,348.00)	0.00	(12,348.00)
2501.3 I/P Newman well	923.00	0.00	923.00
2501.4 I/P Sw project	(14,125.50)	0.00	(14,125.50)
2501.6 I/P b	(3,200.67)	0.00	(3,200.67)
2501.9 Retainage Payable	(33,625.28)	0.00	(33,625.28)
Total Liabilities	(62,376.45)	0.00	(62,376.45)
Long-term liabilities			
2510 Newman 128000232R	(72,000.00)	0.00	(72,000.00)
2513 Tremonton D7380R	(161,000.00)	0.00	(2,000.00)
2515 So Willard 3S096	(645,000.00)	0.00	(543,000.00)
2516 Beaver Dam 3F144	(162,000.00)	0.00	(154,000.00)
2517 Collinston 3F214	(2,058,000.00)	0.00	(1,966,000.00)

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September Actual	Current Year Actual
2518 Master Plan 3F253P	(40,000.00)	0.00	(30,000.00)
2519 Flat Canyon 3S1740	(42,000.00)	0.00	(42,000.00)
2520 HW Test Well 3S1761	(127,000.00)	0.00	(127,000.00)
2521 Lease Liability	(30,342.00)	0.00	(30,342.00)
Total Long-term liabilities	(3,337,342.00)	0.00	(2,966,342.00)
Deferred inflows			
2601 Net Pension liability	(49,990.00)	0.00	(49,990.00)
2602 Deferred Inflows Of resources	(918,322.73)	0.00	(918,322.73)
Total Deferred Inflows	(968,312.73)	0.00	(968,312.73)
Total Liabilities:	(4,554,957.17)	32,719.53	(4,154,328.06)
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	(13,745,699.42)	121,970.06	(14,793,718.02)
Total Equity - Paid In / Contributed	(15,070,009.94)	121,970.06	(16,118,028.54)
Total Liabilites and Fund Equity:	(19,624,967.11)	154,689.59	(20,272,356.60)
Total Net Position	0.00	0.00	0.00

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September 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	450.00	600.00	150.00	75.00%
5142 Beaver Dam Retail	19,008.25	1,896.00	17,601.25	20,000.00	2,398.75	88.01%
5152 Bothwell M&I Retail	43,010.25	7,687.00	62,983.20	48,000.00	(14,983.20)	131.22%
5153 Bothwell M&I Wholesale	228,256.64	0.00	211,543.05	292,000.00	80,456.95	72.45%
5161 Collinston Dry Taps	10,890.00	633.33	7,803.33	11,235.00	3,431.67	69.46%
5162 Collinston Retail	49,146.25	7,410.00	57,896.71	56,000.00	(1,896.71)	103.39%
5163 Collinston Wholesale	56,925.00	0.00	39,525.00	79,000.00	39,475.00	50.03%
5172 Harper Ward Retail	87,004.50	11,400.00	98,539.00	94,000.00	(4,539.00)	104.83%
5173 Harper Ward Dry Taps	120.00	10.00	90.00	0.00	(90.00)	0.00%
5182 South Willard Retail	1,860.00	172.00	2,364.00	1,500.00	(864.00)	157.60%
5183 South Willard Wholesale	23,846.40	0.00	13,950.00	21,500.00	7,550.00	64.88%
5190 Water Testing Reimbursed	180.00	0.00	0.00	240.00	240.00	0.00%
Total Water sales	520,827.29	29,258.33	512,745.54	624,075.00	111,329.46	82.16%
Rental income						
5212 Farm Power Reimbursement	37,521.99	10,347.26	27,394.14	40,000.00	12,605.86	68.49%
5213 Farm Rent	85,567.03	0.00	87,756.00	80,700.00	(7,056.00)	108.74%
5215 Riverside North Garland Lease	2,156.05	0.00	0.00	2,218.00	2,218.00	0.00%
5216 Ukon Sublease	11,775.20	0.00	12,286.22	12,286.00	(0.22)	100.00%
Total Rental income	137,020.27	10,347.26	127,436.36	135,204.00	7,767.64	94.25%
Total Operating income	657,847.56	39,605.59	640,181.90	759,279.00	119,097.10	84.31%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	467,277.36	92,818.12	383,344.88	486,000.00	102,655.12	78.88%
6111 Gross Wages: Bonuses	2,407.50	0.00	5,000.00	0.00	(5,000.00)	0.00%
6112 Trustees Payroll Expense	11,305.00	925.00	5,985.00	10,000.00	4,015.00	59.85%
6144 Payroll Expense-Other	1,602.59	0.00	0.00	4,000.00	4,000.00	0.00%
Total Wages	482,592.45	93,743.12	394,329.88	500,000.00	105,670.12	78.87%
Benefits						
6131 FICA Expense	35,992.02	2,209.40	25,016.92	38,097.00	13,080.08	65.67%
6132 SUTA Expense	935.19	14.17	830.36	1,045.00	214.64	79.46%
6133 Employee Health Insurance	127,958.05	8,841.72	90,622.06	137,850.00	47,227.94	65.74%
6134 Dental Insurance Expense	7,084.81	465.78	4,780.02	7,500.00	2,719.98	63.73%
6135 Employee Life Insurance	663.55	42.06	433.25	637.00	203.75	68.01%
6136 Employee LT Disability	2,247.10	141.23	1,582.41	2,596.00	1,013.59	60.96%
6138 Vision Insurance Expense	1,123.72	73.92	768.64	1,245.00	476.36	61.74%
6139 HSA Contribution-Employer Pai	28,672.59	14.70	9,135.20	24,000.00	14,864.80	38.06%
6140 Retirement & Benefits	90,668.50	5,384.42	62,776.96	89,650.00	26,873.04	70.02%
6141 Workers Compensation	5,199.32	528.60	2,213.95	4,500.00	2,286.05	49.20%
6143 General Gov Pension Expense	(31,926.00)	0.00	0.00	2,880.00	2,880.00	0.00%
Total Benefits	268,618.85	17,716.00	198,159.77	310,000.00	111,840.23	63.92%
Total Payroll expenses	751,211.30	111,459.12	592,489.65	810,000.00	217,510.35	73.15%
Operations						
6191 Uniforms-Office Personnel	400.00	100.00	261.97	450.00	188.03	58.22%
6192 Uniforms-Systems Operators	877.43	0.00	389.99	600.00	210.01	65.00%
6210 Memberships & Registrations	14,639.42	50.00	7,036.50	8,000.00	963.50	87.96%
6231 Conferences Training	6,375.71	1,325.00	4,145.00	10,000.00	5,855.00	41.45%
6232 Mileage Reimbursement	9,378.11	710.20	6,487.92	10,000.00	3,512.08	64.88%
6233 Travel Expenses	6,326.10	688.18	6,402.95	8,000.00	1,597.05	80.04%
6241 Office Supplies & Postage	12,971.88	707.67	7,787.54	12,000.00	4,212.46	64.90%
6261 Automotive Repairs	7,572.74	80.98	2,129.29	8,000.00	5,870.71	26.62%
6262 Building Repairs & Maintenance	4,212.17	239.00	23,071.91	22,500.00	(571.91)	102.54%
6263 Computer/Networking	10,903.41	1,547.50	16,754.44	11,000.00	(5,754.44)	152.31%
6264 Equipment Repairs	129.64	0.00	225.09	350.00	124.91	64.31%
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	955.72	9,266.07	10,000.00	733.93	92.66%
6282 Telephone Telephone	10,226.29	446.45	6,626.04	10,000.00	3,373.96	66.26%

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September 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	23,413.88	0.00	23,261.90	60,000.00	36,738.10	38.77%
6312 Accounting	29,012.80	0.00	20,250.00	25,000.00	4,750.00	81.00%
6313 Engineering	90,024.58	1,647.50	64,887.00	70,000.00	5,113.00	92.70%
6313.5 BR Canal PL 566	114,418.50	0.00	314,639.20	750,000.00	435,360.80	41.95%
6314 Exploration & Studies	93,496.98	6,778.50	61,028.28	150,000.00	88,971.72	40.69%
6315 Beaver Dam Supply Analysis	6,843.75	0.00	0.00	0.00	0.00	0.00%
6322 County Water Master Plan	0.00	6,778.50	33,969.25	0.00	(33,969.25)	0.00%
6448 Equipment and Tools	4,979.61	(453.27)	53,486.29	80,000.00	26,513.71	66.86%
6449 Operating Supplies	7,731.42	80.13	8,151.67	45,000.00	36,848.33	18.11%
6450 Beaver Dam O&M Expenses	14,978.75	7,885.80	30,240.05	30,000.00	(240.05)	100.80%
6451 Bothwell System O&M Expenses	98,324.66	23,176.24	128,856.81	140,000.00	11,143.19	92.04%
6452 Collinston System O&M Expense	22,646.05	3,043.33	68,996.73	75,000.00	6,003.27	92.00%
6453 Harper Ward System O&M Expe	7,413.77	2,870.86	31,519.88	125,000.00	93,480.12	25.22%
6454 So Willard System O&M Expens	28,158.10	1,152.33	32,912.70	30,000.00	(2,912.70)	109.71%
6456 SCADA	39,309.88	110.00	13,100.63	50,000.00	36,899.37	26.20%
6457 System O&M Expenses Fuel	16,650.25	1,403.22	10,710.87	25,000.00	14,289.13	42.84%
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	3,600.00	8,400.00	10,000.00	1,600.00	84.00%
6480 Weather Modification Expense	53,456.38	0.00	35,745.00	56,100.00	20,355.00	63.72%
6490 Advertising Advertising	5,489.66	0.00	4,385.70	7,000.00	2,614.30	62.65%
6491 Printing and Reproduction	3,203.24	201.91	2,206.50	5,000.00	2,793.50	44.13%
6510 Auto Insurance	1,627.96	0.00	3,311.95	4,000.00	688.05	82.80%
6511 Bonds	3,631.85	0.00	8,976.97	3,000.00	(5,976.97)	299.23%
6512 Liability Insurance	8,284.34	0.00	3,824.15	10,000.00	6,175.85	38.24%
6611 Bank Service Charges	856.00	65.00	1,027.80	1,000.00	(27.80)	102.78%
6612 Merchant Card Services	2,779.20	103.74	2,085.97	3,500.00	1,414.03	59.60%
6613 Bad Debt Expense	8,625.00	0.00	0.00	150.00	150.00	0.00%
Total Operations	793,828.77	65,294.49	1,056,657.61	1,870,900.00	814,242.39	56.48%
Water purchased						
6672 Water Purchased-BC	48,947.55	4,073.14	36,658.26	50,000.00	13,341.74	73.32%
6673 Water Purchased-Deweyville	33,870.25	0.00	10,000.00	20,000.00	10,000.00	50.00%
Total Water purchased	82,817.80	4,073.14	46,658.26	70,000.00	23,341.74	66.65%
Depreciation						
6690 Depreciation Depreciation	361,088.63	30,036.00	210,252.00	400,000.00	189,748.00	52.56%
Total Depreciation	361,088.63	30,036.00	210,252.00	400,000.00	189,748.00	52.56%
Total Water system operations	1,988,946.50	210,862.75	1,906,057.52	3,150,900.00	1,244,842.48	60.49%
Total Operating expense	1,988,946.50	210,862.75	1,906,057.52	3,150,900.00	1,244,842.48	60.49%
Total Income From Operations:	(1,331,098.94)	(171,257.16)	(1,265,875.62)	(2,391,621.00)	(1,125,745.38)	52.93%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	2,032,250.22	12,957.70	615,661.56	1,684,175.00	1,068,513.44	36.56%
5502 Property Tax RDA	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Property taxes	2,032,250.22	12,957.70	615,661.56	1,809,255.00	1,193,593.44	34.03%
Grants						
5510 State Grants	0.00	20,661.50	920,661.50	150,000.00	(770,661.50)	613.77%
5511 Weather Modification	26,289.31	0.00	36,500.00	29,200.00	(7,300.00)	125.00%
5515 Federal Grants	419,777.21	0.00	552,748.85	0.00	(552,748.85)	0.00%
5515.1 BR Canal PL 566	0.00	0.00	57,362.50	0.00	(57,362.50)	0.00%
5516 County ARPA Fund Grant	622,041.12	0.00	0.00	0.00	0.00	0.00%
Total Grants	1,068,107.64	20,661.50	1,567,272.85	179,200.00	(1,388,072.85)	874.59%
Impact fees						
5520 Other income	452.00	1,107.14	3,407.14	0.00	(3,407.14)	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	1,107.14	3,407.14	0.00	(3,407.14)	0.00%
Other non-operating income						
5310 Connection Fees Collected	17,014.00	0.00	15,264.00	15,000.00	(264.00)	101.76%
5410 Finance Charge Income	4,321.90	654.26	3,834.73	2,800.00	(1,034.73)	136.95%
5610 Interest Income	182,822.79	13,906.50	139,939.44	60,000.00	(79,939.44)	233.23%

Bear River Water Conservancy District
Standard Financial Report
Operations - 09/01/2024 to 09/30/2024
75.00% of the fiscal year has expired

	Prior Year Actual	September Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
5631 Contributed Capital	0.00	0.00	0.00	88,150.00	88,150.00	0.00%
Total Other non-operating Income	204,158.69	14,560.76	159,038.17	165,950.00	6,911.83	95.83%
Total Non-operating income	3,356,848.55	49,287.10	2,345,379.72	2,154,405.00	(190,974.72)	108.86%
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	12,347.99	0.00	12,348.00	12,348.00	0.00	100.00%
6815 Newman DDW R	(768.08)	0.00	0.00	0.00	0.00	0.00%
6816 South Willard DDW S096	15,485.12	0.00	14,125.50	14,126.00	0.50	100.00%
6819 Tremonton B DWR RD R	3,557.32	0.00	4,012.00	3,230.00	(782.00)	124.21%
6820 2022 Multi Project #3S1849	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
Total Interest expense	30,622.35	0.00	30,485.50	387,704.00	357,218.50	7.86%
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%
6911 Contr. to Other Governments	132,110.32	0.00	1,000.00	0.00	(1,000.00)	0.00%
Total Contributions to other governme	132,110.32	0.00	1,000.00	125,080.00	124,080.00	0.80%
Total Non-operating expense	162,732.67	0.00	31,485.50	512,784.00	481,298.50	6.14%
Total Non-Operating Items:	3,194,115.88	49,287.10	2,313,894.22	1,641,621.00	(672,273.22)	140.95%
Total Income or Expense	1,863,016.94	(121,970.06)	1,048,018.60	(750,000.00)	(1,798,018.60)	-139.74%

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 09/01/2024 to 09/30/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
BIG O TIRES	4121	044107-217968	09/05/2024	09/12/2024	80.98	2024 Ford - Oil change and service	6261 - Automotive Repairs	
Brigham City Corporation - Utilities	4122	8312024	08/31/2024	09/12/2024	830.92	7/18/2024-8/19/2024	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	4122	83120242	08/31/2024	09/12/2024	73.89	7/18/2024-8/19/2024	6281 - Utilities Utilities	
Brigham City Corporation - Utilities	4122	83120243	08/31/2024	09/12/2024	4,073.14	7/31/2024-8/31/2024	6672 - Water Purchased-BC	
					\$4,977.95			
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-35 HW	6453 - Harper Ward System O&M Expe	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-36 SW	6454 - So Willard System O&M Expens	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-37 SW	6454 - So Willard System O&M Expens	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-38	6452 - Collinston System O&M Expens	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-39 RNG	6451 - Bothwell System O&M Expense	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-40 BD	6450 - Beaver Dam O&M Expenses	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	20.00	240812-41	6451 - Bothwell System O&M Expense	
Brigham City Lab	4123	10718	08/27/2024	09/12/2024	80.00	240812-67 SW	6454 - So Willard System O&M Expens	
Brigham City Lab	4123	10747	09/05/2024	09/12/2024	20.00	240826-62 RNG	6451 - Bothwell System O&M Expense	
					\$240.00			
Bugnappers	4124	170188	08/28/2024	09/12/2024	39.00	lawn application 8/28/2024	6262 - Building Repairs & Maintenance	
Bugnappers	4124	171997	08/28/2024	09/12/2024	39.00	Liquid De-Thatching 08/28/2024	6262 - Building Repairs & Maintenance	
					\$78.00			
Custom Fence Co	4125	L5910	08/30/2024	09/12/2024	1,350.00	Lower Spring Access Gate	6450 - Beaver Dam O&M Expenses	
Econo Waste Inc	4126	635122	08/30/2024	09/12/2024	326.00	Waste Removal Service - Dumpster	6262 - Building Repairs & Maintenance	
Freedom Mailing Services, Inc.	4127	48649	09/07/2024	09/12/2024	201.91	Utility Bill Processing	6491 - Printing and Reproduction	
Grover Excavation	4128	19548	08/31/2024	09/12/2024	1,600.00	Meter Install / 3530 W Collinston	6481 - Water Service Connection Costs	
Grover Excavation	4128	19549	08/31/2024	09/12/2024	400.00	unplug water lateral / 4655 N Hwy 38	6452 - Collinston System O&M Expens	
					\$2,000.00			
Hansen Allen & Luce Inc.	4129	52742	09/05/2024	09/12/2024	6,834.00	8/1/2024-8/31/2024	1600 - Work in Process	
Health Equity	4130	6odg5fq	09/06/2024	09/12/2024	14.70	Monthly account fees - Sep 2024	6139 - HSA Contribution-Employer Paid	
JUB Engineers - Logan	4131	0176515	08/29/2024	09/12/2024	10,922.50	County Water Master Plan (BRWCD)	6314 - Exploration & Studies	
JUB Engineers - Logan	4131	0176515	08/29/2024	09/12/2024	10,922.50	County Water Master Plan (CIB)	6322 - County Water Master Plan	
					\$21,845.00			
Les Olson IT	4132	CBL47132	08/30/2024	09/12/2024	4,966.53	Cabling Project	6262 - Building Repairs & Maintenance	
Rocky Mountain Power	4135	942024	09/04/2024	09/12/2024	10.26	8/2/2024-9/3/2024	6453 - Harper Ward System O&M Expe	
Rocky Mountain Power	4135	952024	09/05/2024	09/12/2024	1,526.37	8/5/2024-9/4/2024	6452 - Collinston System O&M Expens	
					\$1,536.63			
Smith Hartvigsen	4136	64769	08/31/2024	09/12/2024	224.00	General Consulting 8/5/2024-8/28/2024	6311 - Legal	
VISA	4137	9222024	08/22/2024	09/12/2024	1,712.95	8/4/2024-8/28/2024	2150 - CC Clearing Account	
Ace Hardware	4138	057704/1	08/01/2024	09/12/2024	45.97	Operating Supplies	6449 - Operating Supplies	
Ace Hardware	4138	8312024	08/31/2024	09/12/2024	5.00	Finance Charge	6449 - Operating Supplies	
					\$50.97			
1Wire Fiber	4139	1423371	09/01/2024	09/13/2024	394.44	Internet & Phone Service	6282 - Telephone Telephone	
Bugnappers	4140	161933	07/01/2024	09/13/2024	39.00	Lawn application 7/1/2024	6262 - Building Repairs & Maintenance	
Golden Spike Electric	4141	28256	09/03/2024	09/13/2024	190.00	Troubleshoot Flat Canyon VFD	6452 - Collinston System O&M Expens	
Mountainland Supply Company	4142	S106444797.001	09/05/2024	09/13/2024	633.97	Parts (Bothwell system)	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4143	962024	09/06/2024	09/13/2024	33.28	8/6/2024-9/5/2024	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4143	9620242	09/06/2024	09/13/2024	419.26	8/6/2024-9/5/2024	6452 - Collinston System O&M Expens	
Rocky Mountain Power	4143	9620243	09/06/2024	09/13/2024	148.95	8/8/2024-9/5/2024	6450 - Beaver Dam O&M Expenses	

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 09/01/2024 to 09/30/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Rocky Mountain Power	4143	9620244	09/06/2024	09/13/2024	894.36	8/6/2024-9/5/2024	6452 - Collinston System O&M Expens	
					\$1,295.85			
Chemtech Ford	4144	24G0728	07/15/2024	09/16/2024	25.00	Post Treatment SS	6451 - Bothwell System O&M Expense	
Water Well Services	4145	9102024	09/10/2024	09/16/2024	44,960.00	Payment #6	1600 - Work In Process	
JUB Engineers - Logan	4146	0175351	08/01/2024	09/17/2024	60,269.00	BR Lower - Plan EIS #7	6313.5 - BR Canal PL 566	
JUB Engineers - Logan	4146	0176513	08/29/2024	09/17/2024	34,658.00	BR Lower - Plan EIS #7	6313.5 - BR Canal PL 566	
					\$94,927.00			
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	-109.05	2410000572 set refund	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	89.89	29132836	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	97.17	29023397	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	98.48	2885810	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	99.59	28841010	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	100.79	28856366	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	101.74	29068009	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	102.66	29106636	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	104.43	28949327	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	106.27	29053556	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	109.22	28969945	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	109.82	28885809	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	110.93	28984612	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	111.09	29137264	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2410E00748	03/29/2024	09/19/2024	116.57	29137265	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	-149.17	2502000547	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	77.48	30385712	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	94.81	30613758	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	97.50	30613757	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	97.66	30292930	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	99.88	30533717	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	100.19	30345609	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	101.90	30446477	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	102.93	30452100	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	103.55	303324895	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	104.33	30499011	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	105.89	30376766	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	108.70	30549237	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	110.12	30431266	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	112.79	30277106	6457 - System O&M Expenses Fuel	
DGO/Fleet Operations-Fuel Network	4147	F2502E00783	09/04/2024	09/19/2024	134.96	25020001869	6457 - System O&M Expenses Fuel	
					\$2,752.82			
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.01	Beaver Dam Scada	6450 - Beaver Dam O&M Expenses	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.01	Bothwell SCADA	6451 - Bothwell System O&M Expense	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.01	Bothwell SCADA	6451 - Bothwell System O&M Expense	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.01	Collinston SCADA	6452 - Collinston System O&M Expens	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.01	Collinston SCADA	6452 - Collinston System O&M Expens	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.03	Collinston SCADA	6452 - Collinston System O&M Expens	
Verizon	4148	9973211263	09/06/2024	09/19/2024	40.05	Bothwell SCADA	6451 - Bothwell System O&M Expense	
Verizon	4148	9973211263	09/06/2024	09/19/2024	52.01	Telephone	6282 - Telephone Telephone	
					\$372.15			
Amazon Capital Services	4149	1QWY-3D3-J-XYC	09/20/2024	09/26/2024	21.48	Presentation remote	6241 - Office Supplies & Postage	
Bugnappers	4151	174527	09/25/2024	09/26/2024	39.00	Lawn application 9/25/2024	6262 - Building Repairs & Maintenance	
Chemtech Ford	4152	2410823	09/12/2024	09/26/2024	80.00	Newman, backup well - TDS	6451 - Bothwell System O&M Expense	

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 09/01/2024 to 09/30/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Frontier Precision	4153	INV309404	09/17/2024	09/26/2024	2,840.60	Parts	6453 - Harper Ward System O&M Expe	
Hansen & Associates	4154	24-1121	09/09/2024	09/26/2024	650.00	Easement and Exhibit for waterline	1600 - Work in Process	
Hansen Allen & Luce Inc.	4155	52771	09/10/2024	09/26/2024	2,504.00	8/1/2024-8/31/2024 Optimization Analysis	1600 - Work in Process	
Hansen Allen & Luce Inc.	4155	52772	09/10/2024	09/26/2024	2,922.50	8/1/2024-8/31/2024 Sleepy Hollow Springs	1600 - Work in Process	
Hansen Allen & Luce Inc.	4155	52893	09/17/2024	09/26/2024	1,847.50	General Consulting 08/01/2024-08/31/2024	6313 - Engineering	
Hansen Allen & Luce Inc.	4155	52898	09/18/2024	09/26/2024	26,021.24	8/1/2024-8/31/2024	1600 - Work in Process	
Hansen Allen & Luce Inc.	4155	52934	09/20/2024	09/26/2024	5,740.03	8/1/2024-8/31/2024	1600 - Work in Process	
					\$38,835.27			
Kent's Market	4156	02-309809	08/16/2024	09/26/2024	39.14	Office Supplies	6241 - Office Supplies & Postage	
Kent's Market	4156	8162024CR	08/16/2024	09/26/2024	-2.30	Credit on acct	6241 - Office Supplies & Postage	
					\$36.84			
Les Olson IT	4157	MNS46771	08/27/2024	09/26/2024	2,235.00	Monthly IT Support	6263 - Computer/Networking	
Les Olson IT	4157	MNS47616	09/17/2024	09/26/2024	1,547.50	Monthly IT Support	6263 - Computer/Networking	
					\$3,782.50			
Mountainland Supply Company	4158	S106482801.001	09/17/2024	09/26/2024	3,332.50	Parts	6451 - Bothwell System O&M Expense	
Mountainland Supply Company	4158	S106485246.001	09/13/2024	09/26/2024	14.25	Parts	6451 - Bothwell System O&M Expense	
Mountainland Supply Company	4158	S106484323.001	09/23/2024	09/26/2024	25.76	Parts	6451 - Bothwell System O&M Expense	
Mountainland Supply Company	4158	S106488542.001	09/24/2024	09/26/2024	35.40	Parts	6451 - Bothwell System O&M Expense	
					\$3,407.91			
PEHP Group Insurance	4159	9202024	09/26/2024	09/26/2024	0.16	accrual adjustment	6133 - Employee Health Insurance	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	0.50	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	21.03	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	36.96	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	47.67	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	231.20	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	4159	PR083124-637	09/03/2024	09/26/2024	4,420.28	Health Insurance	2225.2 - Health Insurance payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	0.50	AD&D Employee	2225.2 - Health Insurance payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	21.03	Group Term Life Ins	2224.1 - Additional Life payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	36.96	Vision Insurance	2225.7 - Vision Insurance payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	47.67	Additional Life	2224.1 - Additional Life payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	231.20	Dental Insurance	2225.1 - Dental Insurance payable	
PEHP Group Insurance	4159	PR091424-637	09/17/2024	09/26/2024	4,420.28	Health Insurance	2225.2 - Health Insurance payable	
					\$9,515.44			
PEHP Long Term Disability	4160	92024	09/26/2024	09/26/2024	-0.01	accrual adjustment	6136 - Employee LT Disability	
PEHP Long Term Disability	4160	PR083124-638	09/03/2024	09/26/2024	75.89	Long Term Disability	2225.4 - Long Term Disability payable	
PEHP Long Term Disability	4160	PR091424-638	09/17/2024	09/26/2024	70.13	Long Term Disability	2225.4 - Long Term Disability payable	
					\$146.01			
ROCK HARD EXCAVATING LLC	4161	1897	09/13/2024	09/26/2024	2,000.00	Water Meter Install - 3590 W 12925 N	6461 - Water Service Connection Costs	
Rocky Mountain Power	4162	9102024	09/10/2024	09/26/2024	12.48	8/8/2024-9/9/2024	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4162	9112024	09/11/2024	09/26/2024	29.15	8/9/2024-9/10/2024	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4162	9182024	09/18/2024	09/26/2024	26.50	8/15/2024-9/16/2024	6451 - Bothwell System O&M Expense	
Rocky Mountain Power	4162	91820242	09/18/2024	09/26/2024	17,615.39	8/15/2024-9/18/2024	6451 - Bothwell System O&M Expense	
					\$17,683.52			
Rocky Mountain Valves & Automatio	4163	003516	09/03/2024	09/26/2024	1,067.00	parts	6454 - So Willard System O&M Expens	
Rocky Mountain Valves & Automatio	4163	003657	09/20/2024	09/26/2024	3,838.42	parts	6450 - Beaver Dam O&M Expenses	
					\$4,905.42			
Adobe	CC	2868447071	09/08/2024	09/08/2024	21.32	Monthly Subscription	6241 - Office Supplies & Postage	
Amazon Capital Services	CC	4055407	09/11/2024	09/11/2024	356.98	Epson Printer	6241 - Office Supplies & Postage	
At Home	CC	70314	09/24/2024	09/24/2024	64.46	Board Room Clock	6241 - Office Supplies & Postage	
Bluedot	CC	98D979AE-2805	09/19/2024	09/19/2024	75.00	Bluedot Subscription	6241 - Office Supplies & Postage	

**Bear River Water Conservancy District
Check Register
All Bank Accounts - 09/01/2024 to 09/30/2024**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Box Elder Summit	CC	10383281049	09/09/2024	09/09/2024	10.00	Box Elder Summit - Chance	6231 - Conferences Training	
Hobby Lobby	CC	9242024	09/24/2024	09/24/2024	24.15	Repair Board Member Frame	6241 - Office Supplies & Postage	
La Quinta Inn	CC	88230EE052763	09/15/2024	09/15/2024	366.00	Chance	6233 - Travel Expenses	
Utah Lieutenant Governor's Office	CC	14927	09/13/2024	09/13/2024	25.00	Entity Renewal-BRWCD	6210 - Memberships & Registrations	
Utah Lieutenant Governor's Office	CC	14929	09/13/2024	09/13/2024	25.00	Entity Renewal-Local Building Authority	6210 - Memberships & Registrations	
Wild Thyme Cafe	CC	9112024	09/11/2024	09/11/2024	56.96	Business Lunch - Chance, Jeff	6233 - Travel Expenses	
ZAOS	CC	87720	09/24/2024	09/24/2024	29.22	Business Lunch - Jamie, Destry	6233 - Travel Expenses	
					\$1,054.09			
Dept of Treasury Internal Revenue S	EFT	PR083124-553	09/03/2024	09/05/2024	435.96	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR083124-553	09/03/2024	09/05/2024	872.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR083124-553	09/03/2024	09/05/2024	1,864.16	Social Security Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR091424-553	09/17/2024	09/20/2024	402.48	Medicare Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR091424-553	09/17/2024	09/20/2024	841.00	Federal Income Tax	2221 - Fed & Fica payable	
Dept of Treasury Internal Revenue S	EFT	PR091424-553	09/17/2024	09/20/2024	1,721.04	Social Security Tax	2221 - Fed & Fica payable	
PathPoint Merchant Services	EFT	9302024	09/30/2024	09/30/2024	103.74	9/1/2024-9/30/2024	6612 - Merchant Card Services	
Rural Water Association	EFT	21745	09/05/2024	09/05/2024	1,315.00	Fall Conference reg. (Chance, Kylee, Destry, Richar	6231 - Conferences Training	
Utah Local Governments Trust	EFT	1614982	08/14/2024	09/26/2024	52.44	10210-Auto Insurance August	6110 - Auto Insurance	
Utah Local Governments Trust	EFT	1614983	08/14/2024	09/26/2024	3.38	10210-Accidental Dental August	6134 - Dental Insurance Expense	
Utah Local Governments Trust	EFT	1614984	09/14/2024	09/26/2024	268.64	10210-WC August	6141 - Workers Compensation	
Utah Local Governments Trust	EFT	1615511	09/03/2024	09/26/2024	3.38	10210-Accidental Dental	6134 - Dental Insurance Expense	
Utah Local Governments Trust	EFT	1615512	09/03/2024	09/26/2024	259.96	10210-WC September 2024	6141 - Workers Compensation	
Utah Retirement Systems	EFT	PR083124-683	09/03/2024	09/06/2024	84.00	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR083124-683	09/03/2024	09/06/2024	1,194.03	URS 401k Additional	2223.1 - 401k payable	
Utah Retirement Systems	EFT	PR083124-683	09/03/2024	09/06/2024	2,486.59	URS Retirement	2223.1 - 401k payable	
Utah Retirement Systems	EFT	PR091424-683	09/17/2024	09/20/2024	165.32	457	2223.1 - 401k payable	
Utah Retirement Systems	EFT	PR091424-683	09/17/2024	09/20/2024	184.00	Roth IRA	2223.2 - Roth payable	
Utah Retirement Systems	EFT	PR091424-683	09/17/2024	09/20/2024	935.39	URS 401k Additional	2223.1 - 401k payable	
Utah Retirement Systems	EFT	PR091424-683	09/17/2024	09/20/2024	2,303.20	URS Retirement	2223.1 - 401k payable	
Utah State Tax Commission	EFT	PR083124-685	09/03/2024	09/06/2024	634.00	State Income Tax	2222 - State Withholding Payable	
Utah State Tax Commission	EFT	PR091424-685	09/17/2024	09/20/2024	570.00	State Income Tax	2222 - State Withholding Payable	
Xpress Bill Pay	EFT	INV-XPR015463	08/31/2024	09/05/2024	174.35	August 2024 payment processing	6612 - Merchant Card Services	
					\$16,974.06			
					\$294,201.99			



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 Dennis J Bott
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.

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

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: 2024 *Completion Date: 10/16/2024

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

*CAO Signature: _____ *CFO Signature: _____

*Required