

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
January 8, 2025
5:00 P.M.

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. APPROVAL OF MINUTES**
 - A. Approval of December 2024 Board Meeting Minutes
 - B. Approval of Public Hearing for the Allotment of Water Minutes
 - C. Approval of Public Hearing for the Adoption of 2025 Budget Minutes
- IV. BUSINESS**
 - A. Public Comments
 - B. Consideration of 2024 Audit
 - C. Consideration of Progress Payment for Secondary Water Metering Project Phase 5
 - D. Consideration of Progress Payment for Secondary Water Metering Project Phase 6
 - E. Consideration of Progress Payment for Secondary Water Metering Project Phase 7
 - F. Consideration of Progress Payment for Secondary Water Metering Project Phase 12
 - G. Consideration of Progress Payment for Secondary Water Metering Project Phase 14
 - H. Consideration of Resolution 2025-01 Authorizing Signers on the District's Financial Accounts
 - I. Consideration of Resolution 2025-02 Authorizing Access to Utah Public Treasurer's Investment Fund Accounts
 - J. Consideration of Percentage for 2025 Compensation Adjustments
 - K. Consideration of Creating Records Clerk IV
 - L. Consideration of Changing Salary Ranges
 - M. Consideration of Voting Wilson Irrigation Company Stock at Annual Wilson Irrigation Company Stockholders Meeting
 - N. Consideration of Panda Express Development Agreement
- V. REPORTS FROM MANAGER AND TRUSTEES**
 - A. D&WCCC Stockholders Meeting – December 17, 2024
 - B. Manager & Trustees Reports
 - C. Review of Monthly Bank Statements and Cancelled Checks
- VI. FINANCIAL REPORT**
 - A. Approval of Monthly Financial Report
 - B. Approval of 4th Quarter 2024 Financial Report
- VII. APPROVAL OF EXPENSES**
- VIII. ADJOURNMENT**

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should call the District at (801) 825-9744, giving at least three (3) working days notice.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.B. Consideration of 2024 Audit**

The District is required to have a financial audit performed each year. Although Child Richards CPAs and Advisors (formerly Wood Richards and Associates) has performed the District's financial audit for many years, the board of trustees can appoint another qualified CPA firm to perform this required financial audit. The suggested motion names Child Richards CPAs and Advisors, but the trustee making the motion may name a qualified firm they would like to appoint to perform the District's annual financial audit.

A suggested motion would be, "I move that we appoint Child Richards CPAs and Advisors (or another qualified CPA if the trustees so choose) to perform the District's 2024 Audit."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.C. Consideration of Progress Payment for Secondary Water Metering Project Phase 5**

The District has received a request for a progress payment from Post Construction for the Secondary Water Metering Project Phase 5. The progress payment is in the amount of \$198,027.50. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 5 in the amount of \$198,027.50 to Post Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.D. Consideration of Progress Payment for Secondary Water Metering Project Phase 6**

The District has received a request for a progress payment from Post Construction for the Secondary Water Metering Project Phase 6. The progress payment is in the amount of \$34,247.50. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 6 in the amount of \$34,247.50 to Post Construction.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.E. Consideration of Progress Payment for Secondary Water Metering Project Phase 7**

The District has received a request for a progress payment from Paragon Construction Systems for the Secondary Water Metering Project Phase 7. The progress payment is in the amount of \$31,365.56. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 7 in the amount of \$31,365.56 to Paragon Construction Systems.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.F. Consideration of Progress Payment for Secondary Water Metering Project Phase 12**

The District has received a request for a progress payment from Yard Masters for the Secondary Water Metering Project Phase 12. The progress payment is in the amount of \$73,156.99. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 12 in the amount of \$73,156.99 to Yard Masters.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.G. Consideration of Progress Payment for Secondary Water Metering Project Phase 14**

The District has received a request for a progress payment from AJC Construction and Excavation for the Secondary Water Metering Project Phase 14. The progress payment is in the amount of \$74,332.75. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Secondary Water Metering Project Phase 14 in the amount of \$74,332.75 to AJC Construction and Excavation.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.H. Consideration of Resolution 2025-01 Authorizing Signers on the District's Financial Accounts**

With the change in Board Chair beginning January 1, 2025, Resolution 2025-01 will update the authorized signers on the District's financial accounts.

A *suggested* motion would be, "I move that we approve Resolution 2025-01 Authorizing Signers on Roy Water Conservancy District's Financial Accounts."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.I. Consideration of Resolution 2025-02 Authorizing Access to the District's Public Treasurer's Investment Fund Accounts**

With the change in Board Chair beginning January 1, 2025, Resolution 2025-02 will update who has access to the District's Public Treasurer's Investment Fund accounts. This separate resolution is required by the Office of the State Treasurer.

A suggested motion would be, "I move that we approve Resolution 2025-02 Authorizing Access to Roy Water Conservancy District's Public Treasurer's Investment Fund Accounts."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.J. Consideration of Percentage for 2025 Compensation Adjustments**

In 3.3(a)(3)(B) of the District's Personnel Policy and Procedures Manual it states that, "... the combined (compensation) adjustment shall not exceed CPI + 1 ½% without Board approval." To make a few necessary compensation adjustments that have not been able to be addressed through the current policy, I am requesting that the 2025 compensation adjustment be increased to CPI + up to 10%. This will adequately address those issues that I am encountering for this year's compensation adjustments.

A suggested motion for approval would be, "I move that we approve the 2025 compensation adjustment to CPI plus up to ten percent (10 %)."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.K. Consideration of Creating Records Clerk IV**

To prepare for future District needs, I am requesting the creation of a Records Clerk IV position. This will address a need in the career path of an existing employee.

A suggested motion for approval would be, "I move that we approve the creation of Records Clerk IV."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.L. Consideration of Changing Salary Ranges**

Besides the annual CPI adjustment, the salary ranges for the District's job categories have not been adjusted for six years. After making several comparisons with other districts and public entities with similar job categories, it is recommended that the new salary ranges be approved for several positions.

A suggested motion for approval would be, "I move that we approve the changes in the Salary Ranges."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.M. Consideration of Voting Wilson Irrigation Company Stock at Annual Wilson Irrigation Company Stockholders Meeting**

The Wilson Irrigation Company (WIC) has typically held their annual stockholders around February 15th at 7:00 p.m. at West Haven City's offices. I would recommend the board appoint the Chair to vote the District's stock and Vice-Chair to vote as an alternate in case the Chair is unable to attend the annual stockholders meeting. The District currently owns twenty-three (23) shares of WIC stock.

A suggested motion would be, "I move that we appoint the Chair to vote the District's Wilson Irrigation Company stock at Wilson Irrigation Company's annual stockholders meeting and appoint the Vice-Chair as an alternate."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 3, 2025

SUBJECT: **IV.N. Consideration of Panda Express Development Agreement**

Panda Express is located at approximately 3042 West 4000 South in West Haven, which is the northeast corner of the intersection of 3050 West and 4000 South. The existing parcel in the development does not have an existing water allotment. The developer will be required to bring ½ a share of either Wilson Irrigation Company or ½ a share of Davis and Weber Counties Canal Company. The developer will be required to install a 1-inch meter and lateral. Otherwise, this is a standard development agreement.

A suggested motion would be, “I move that we approve the Panda Express Development Agreement.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 8, 2025

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

The following is a reminder of upcoming meetings and events:

Board Meeting – January 8, 2025, at 5:00 p.m.
Board Meeting – February 12, 2025, at 5:00 p.m.
Board Meeting – March 12, 2025, at 5:00 p.m.
Utah Water Law and Workshop – March 17-19, 2025, St. George, UT
Board Meeting – April 9, 2025, at 5:00 p.m.
Board Meeting – May 14, 2025, at 5:00 p.m.
Public Hearing for Allotment of Water – May 14, 2025, at 6:00 p.m.
Public Hearing for Rate Increase – May 14, 2025, at 6:00 p.m.
Board Meeting – June 11, 2025, at 5:00 p.m.
Board Meeting – July 9, 2025, at 5:00 p.m.

As of January 7th, East Canyon is 76% full, Echo Reservoir is 71% full, and the Weber River basin water year-to-date precipitation is approximately 98% of median. Currently almost 89% of the state of Utah is in abnormally dry to moderate drought condition. As of July 9, 2024, the District's boundaries were moved to the abnormally dry category.

MEMORANDUM

TO: Board of Trustees
FROM: Rodney Banks, Manager
DATE: January 3, 2025
SUBJECT: **Sale of 2024 District Vehicles**

Listed below is the sale/trade-in value of each District truck in comparison to the truck purchase and other costs.

<u>Truck</u>	<u>Purchase Price</u>	<u>Labor to Remove and Replace Light Bar and Toolbox</u>	<u>TOTAL</u>	<u>Sale Price</u>	<u>Price Difference</u>
2024 GMC Sierra AT4 3500	\$73,559.99	\$45.07	\$73,605.06	\$68,000.00	(5,605.06)
2024 GMC Sierra AT4 3500	\$73,559.99	\$45.07	\$73,605.06	\$71,200.00	(2,405.06)
2024 GMC Sierra SLT 3500	\$75,698.00	\$45.07	\$75,743.07	\$73,000.00	(2,743.07)
2024 GMC Sierra AT4 3500	\$73,559.99	\$45.07	\$73,605.06	\$70,200.00	(3,405.06)
2024 GMC Sierra AT4 3500	\$73,559.99	\$45.07	\$73,605.06	\$70,400.00	(3,205.06)
2024 GMC Sierra AT4 3500	\$73,559.99	\$45.07	\$73,605.06	\$71,200.00	(2,405.06)
TOTAL	\$443,497.95	\$270.43	\$443,768.38	\$424,000.00	(19,768.38)
				per truck average per year	(3,953.68)
				per truck average per month	(329.47)

INTERNAL AUDIT REPORT

January 6, 2025

(DECEMBER 31, 2024, STATEMENTS)

YES NO

- | | | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain bank statements unopened. <i>Original statements not yet received as of 1.6.2025</i> |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review checks for unusual payees. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review signatures on checks for authenticity. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Review any cash transfers or large debit memos for property. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Question any large or unusual checks that you do not remember discussing or approving. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 8. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

Bank of Utah

- 1. Account No. ****0122: ✓
- 2. Account No. ****1928: ✓
- 3. Account No. ****0846: ✓

PTIF

- 4. Account No. ****1141: ✓
- 5. Account No. ****2340: ✓
- 6. Account No. ****6249: ✓
- 7. Account No. ****7159: ✓

**ZION BANK PURCHASE CARDS
INTERNAL AUDIT REPORT**


January 6, 2025

(DECEMBER 31, 2024 STATEMENTS)

- | YES | NO | |
|-------------------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 1. Obtain purchase card statements. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 2. Review statements for unusual charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3. Review receipts for charges. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 4. Question any large or unusual charges not previously discussed or approved during board meeting. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 5. Summarize your questions. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 6. Distribute the report to board members, Child Richards CPAs & Advisors, Rodney Banks, and Linda Toupin. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | 7. Obtain replies to questions from Rodney Banks and distribute with the report. |

COMMENTS: _____

1. Zions Bank Control Account: _____
2. Purchase Card - Ohlin: _____
3. Purchase Card - Newman: _____
4. Purchase Card - Adams: _____
5. Purchase Card - Ritchie: _____
6. Purchase Card - Zito: _____
7. Purchase Card - Banks: _____
8. Purchase Card - Durbano: _____
9. Purchase Card - Thurgood: _____
10. Purchase Card - Doxey: _____
11. Purchase Card - Sandberg: _____
12. Purchase Card - Zesiger: _____
13. Purchase Card - Toupin: _____
14. Purchase Card - Harris: _____

all good


FINANCIAL REPORT
JANUARY 2025

GENERAL FUND

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Balance as of December 1	\$ 151,753.41	\$ 545,190.18	\$ 281,775.05
Deposits	\$ 896,613.28	\$ 1,395,394.30	\$ 874,046.96
Interest	\$ 2,099.36	\$ 3,019.19	\$ 1,154.26
Withdrawals	\$ 849,287.25	\$ 1,109,686.31	\$ 121,311.95
Balance as of December 31	\$ 201,178.80	\$ 833,917.36	\$ 1,035,664.32

CAPITAL FACILITIES FUND

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Balance as of December 1	\$ 137,499.54	\$ 130,912.89	\$ 124,762.81
Deposits	\$ -	\$ -	\$ -
Interest	\$ 585.67	\$ 639.54	\$ 393.84
Withdrawals	\$ -	\$ -	\$ -
Balance as of December 31	\$ 138,085.21	\$ 131,552.43	\$ 125,156.65

WEBER BASIN FUND

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Balance as of December 1	\$ 687,562.46	\$ 593,135.12	\$ 471,618.27
Deposits	\$ -	\$ 259,913.35	\$ 249,662.63
Interest	\$ 2,911.94	\$ 3,727.53	\$ 2,070.81
Withdrawals	\$ 14,111.69	\$ 10,827.75	\$ 5,378.01
Balance as of December 31	\$ 676,362.71	\$ 845,948.25	\$ 717,973.70

CONNECTIONS

	<u>2025</u>	<u>2023</u>	<u>2023</u>
Connections made during the previous month (December)	1	1	0
Total connections made during the previous year	33	33	15
Total active connections	10,877	10,844	10,811

SHARES

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Shares of D&WCCC Water Stock to date:	1,515.0	1,515.0	1,515.0
Shares of D&WCCC Water Stock leased to date:	144.0	144.0	144.0
Shares of Wilson Irrigation Water Stock to date:	23.0	22.0	21.5

UTAH PUBLIC TREASURER'S INVESTMENT FUND

• **OPERATIONS & MAINTENANCE ACCOUNT** •

	<u>2025</u>	<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 5,454,020.29	4.7359%	Ongoing-Flexible
Deposits (by Weber County)	\$ 2,284,366.01		
Interest	\$ 26,132.72		
Withdrawals	\$ 1,026,554.81		
Balance as of December 31	\$ 6,737,964.21		

• **METER FUND ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 1,333,196.76	4.7359%	Ongoing-Flexible
Deposits	\$ 542,223.95		
Interest	\$ 6,467.86		
Withdrawals	\$ -		
Balance as of December 31	\$ 1,881,888.57		

• **SERIES 2022 BOND PROCEEDS METERING PROJECT ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 369,220.21	4.7359%	Ongoing-Flexible
Deposits	\$ -		
Interest	\$ 1,485.11		
Withdrawals	\$ -		
Balance as of December 31	\$ 370,705.32		

• **SERIES 2024 BOND PROCEEDS METERING PROJECT ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 2,201,978.74	4.7359%	Ongoing-Flexible
Deposits	\$ -		
Interest	\$ 8,857.02		
Withdrawals	\$ -		
Balance as of December 31	\$ 2,210,835.76		

ROY WATER CONSERVANCY DISTRICT
2024 Profit & Loss Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	67,903.53	59,000.00	8,903.53
3020 · Surplus Water Sales/Wheeling Ch	122,456.90	13,000.00	109,456.90
3028 · Interest-Checking & Investments	468,788.03	90,000.00	378,788.03
3030 · Ad Valorem Tax	120,552.52	138,000.00	-17,447.48
3034 · Delinquent Assessments	41,185.10	30,000.00	11,185.10
3035 · Direct Charges/Assessments	2,393,339.33	2,580,000.00	-186,660.67
3036 · Registered Vehicle F.I.L.	8,567.58	14,000.00	-5,432.42
3037 · Delinquent Ad Valorem Tax	2,174.47	3,000.00	-825.53
3040 · Non-Taxable Entity Assessments	95,386.32	82,000.00	13,386.32
3045 · Homeowners 1 Yr Only Assmnt.	121.93	1,000.00	-878.07
3050 · Homeowners Yearly Assessments	15,754.76	12,000.00	3,754.76
3150 · Misc. Income	1,839,592.66	1,000.00	1,838,592.66
3156-23 · Sale of 2023 Vehicles	343,854.00	325,000.00	18,854.00
3300 · Weber Basin - West Haven System	259,913.35	240,000.00	19,913.35
3301 · Weber Basin Administrative Fee	0.00	12,000.00	-12,000.00
3601-24 · DWRe Grant 24	9,442,881.28	5,000,000.00	4,442,881.28
3602-24 · DWRe Bond / Escrow 24	0.00	2,143,000.00	-2,143,000.00
Total Income	<u>15,222,471.76</u>	<u>10,743,000.00</u>	<u>4,479,471.76</u>
Gross Profit	15,222,471.76	10,743,000.00	4,479,471.76
Expense			
4900 · Trustees Fees & Extra Meetings	18,587.40	20,000.00	-1,412.60
4903 · Scada	0.00	1,500.00	-1,500.00
4906 · Engineering	11,062.05	77,500.00	-66,437.95
4907 · Audit / CPA	22,355.00	22,000.00	355.00
4908 · Attorney	10,840.00	33,000.00	-22,160.00
4909 · Advertising & Publishing	4,604.27	31,000.00	-26,395.73
4911 · Liability	23,410.12	38,000.00	-14,589.88
4912 · Workers Compensation	4,047.53	12,500.00	-8,452.47
4913 · Bonding	230.00	1,000.00	-770.00
5100 · Roy City Water Rental	24,664.50	26,000.00	-1,335.50
5101 · D & W Water Assessment	409,050.00	410,000.00	-950.00
5103 · Other Water Rental	15,862.50	17,000.00	-1,137.50
5105 · Weber Basin Lease Contract	44,642.48	46,000.00	-1,357.52
5106 · Wilson Water Assessment	2,156.00	2,500.00	-344.00
5200 · Utah Water Users Association	500.00	1,500.00	-1,000.00
5201 · Association Special Districts	2,905.00	3,000.00	-95.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	263.00	700.00	-437.00
5205-1 · Irrigation Caucus	400.00	400.00	0.00
5206-1 · Water Conservation (Other)	0.00	500.00	-500.00
5300 · Trustee Workshops/Training	6,522.86	22,000.00	-15,477.14
5301 · Employee Workshops/Training	13,922.27	26,000.00	-12,077.73

ROY WATER CONSERVANCY DISTRICT
2024 Profit & Loss Budget vs. Actual

January through December 2024

	Jan - Dec 24	Budget	\$ Over Bud...
5302 · Medicare	11,382.73	12,650.00	-1,267.27
5303-00 · Gross Wages-RWCD	515,155.51	560,000.00	-44,844.49
5303-01 · Overtime-RWCD	25,904.62	39,500.00	-13,595.38
5303-04 · Overtime-West Haven	12,518.45	11,600.00	918.45
5303-05 · Double Time-RWCD	3,382.16	2,500.00	882.16
5303-06 · Gross Wages-West Haven	95,881.35	126,500.00	-30,618.65
5303-07 · Double Time-West Haven	1,001.10	1,600.00	-598.90
5303-10 · Sick Leave Pay	22,376.39	44,250.00	-21,873.61
5303-11 · Annual Leave Pay	52,948.06	52,000.00	948.06
5303-12 · Pager Time-RWCD	7,766.20	12,000.00	-4,233.80
5303-13 · Compensation Time	822.25	2,250.00	-1,427.75
5303-14 · Holiday Pay	31,607.68	31,500.00	107.68
5303-15 · Pager Time-West Haven	5,844.44	6,500.00	-655.56
5303-20 · Vehicle Compensation	4,989.11		
5304 · FICA	48,563.00	55,000.00	-6,437.00
5307 · Retirement	114,241.67	121,750.00	-7,508.33
5308-04 · Medical FSA (Pre Tax)	1,019.72		
5308 · Health Insurance	172,602.23	175,750.00	-3,147.77
5309 · 401K	47,846.12	38,250.00	9,596.12
5311 · Unemployment Comp.	1,058.77	3,850.00	-2,791.23
5312 · Disability	1,635.42	4,250.00	-2,614.58
5315 · General Office Expenses	10,288.60	20,000.00	-9,711.40
5316 · Office Travel Reimbursement	37.52	1,500.00	-1,462.48
5317 · Managers Expense	1,344.91	1,500.00	-155.09
5318 · Air Conditioning & Heating	640.00	2,000.00	-1,360.00
5319 · Computer Tech. Repair & Agrmnts	24,410.75	35,000.00	-10,589.25
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	11,150.86	40,000.00	-28,849.14
5324 · Radio Maintenance	0.00	1,000.00	-1,000.00
5325 · Bldg Cleaning & Maint. Supplies	0.00	500.00	-500.00
5326 · Janitorial Services	3,180.00	4,000.00	-820.00
5327 · Office Improvements	0.00	15,000.00	-15,000.00
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	17,478.29	20,000.00	-2,521.71
5402 · Dominion Energy	4,530.22	7,000.00	-2,469.78
5403 · Rocky Mountain Power/Electrical	36,868.73	45,000.00	-8,131.27
5404 · Culinary Water (Riverdale)	2,173.85	2,750.00	-576.15
5405 · Trash	1,694.48	2,000.00	-305.52
5501 · Fuel	19,137.94	25,000.00	-5,862.06
5502 · Oil, Grease & Filters	197.32	1,250.00	-1,052.68
5503 · Tires	891.36	7,500.00	-6,608.64
5504 · Batteries	513.98	300.00	213.98
5505 · Equipment Repair	5,212.10	5,000.00	212.10
5506 · Equipment Tune-Up	302.30	750.00	-447.70
5507 · Truck Repair & Registration	891.77	1,500.00	-608.23
5509 · Portable Equipment	497.51	3,000.00	-2,502.49
5510 · Small Hand Tools - Shop	1,910.88	2,000.00	-89.12

ROY WATER CONSERVANCY DISTRICT
2024 Profit & Loss Budget vs. Actual
 January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
5511 · Small Tools - Trucks	2,262.88	2,500.00	-237.12
5512 · Equipment Rental	0.00	1,500.00	-1,500.00
5600 · Oxygen, Acetylene & Welding Rod	701.28	1,500.00	-798.72
5601 · Rock & Road Base	4,083.52	3,500.00	583.52
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	0.00	600.00	-600.00
5604 · Uniforms	1,549.81	5,000.00	-3,450.19
5605 · Safety Equipment	527.76	1,000.00	-472.24
5606 · Shop Clean & Maint. Supplies	748.05	1,000.00	-251.95
5608 · Building Maintenance (Shop)	117.71	2,000.00	-1,882.29
5609 · Shop Improvements	6,364.02	5,000.00	1,364.02
5700 · District Property Maintenance	27,536.15	30,000.00	-2,463.85
5900 · Asphalt	0.00	3,500.00	-3,500.00
5901 · Contractor	8,500.00	28,000.00	-19,500.00
5902 · Concrete	35.96	2,000.00	-1,964.04
5903 · Roy City Cut & Patch Fees	0.00	3,000.00	-3,000.00
5904 · Dispose Concrete & Asphalt	0.00	2,000.00	-2,000.00
6000 · Reservoir & Pumphouse	47,950.88	75,000.00	-27,049.12
6001 · Inlet Screen Repairs	6,133.08	5,000.00	1,133.08
6100 · Pipeline Maintenance & Supplies	29,522.53	52,500.00	-22,977.47
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	11,740.21	9,000.00	2,740.21
6105 · Service Line Maint Meters & Sup	6,161.25	25,000.00	-18,838.75
6200 · Debt Service Payment	49,609.48	283,000.00	-233,390.52
6204 · Depreciation	643,010.41	100,000.00	543,010.41
6560 · Payroll Expenses	0.00		
8219-24 · CF Plan #1 Mainline Valves 24	34,997.76	40,000.00	-5,002.24
8229-24 · CF Plan #2 Connect Unconnect...	-943.04	48,000.00	-48,943.04
8282-23 · Meter Retrofit 23 DWRe RM006	-31,400.94		
8282-24 · Meter Retrofit 24 DWRe RM006	7,284,367.43	7,143,000.00	141,367.43
8288-24 · CF Plan #8 UDOT 5600 South	26,551.27	1,500,000.00	-1,473,448.73
8289 · CF Plan #7 Pump House Power Upg	22,966.03	125,000.00	-102,033.97
8290-24 · Meter Retrofit 24 DWRe RM112	1,994,242.06		
8305-24 · Truck Upgrades 2024	444,971.45	510,000.00	-65,028.55
8337 · Trimble R780 Rover	24,061.50	30,000.00	-5,938.50
Total Expense	<u>12,584,293.83</u>	<u>12,380,850.00</u>	<u>203,443.83</u>
Net Ordinary Income	2,638,177.93	-1,637,850.00	4,276,027.93
Other Income/Expense			
Other Income			
3700 · Appropriation From Net Assets	0.00	1,649,850.00	-1,649,850.00
Total Other Income	0.00	1,649,850.00	-1,649,850.00

ROY WATER CONSERVANCY DISTRICT
2024 Profit & Loss Budget vs. Actual
January through December 2024

	<u>Jan - Dec 24</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Other Expense			
8500 · Weber Basin Admin Expense	0.00	12,000.00	-12,000.00
Total Other Expense	<u>0.00</u>	<u>12,000.00</u>	<u>-12,000.00</u>
Net Other Income	<u>0.00</u>	<u>1,637,850.00</u>	<u>-1,637,850.00</u>
Net Income	<u>2,638,177.93</u>	<u>0.00</u>	<u>2,638,177.93</u>

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ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 12, 2024 through January 8, 2025

	Num	Name	Amount
Dec 12, '24 - Jan 8, 25			
	EFT	Zions Bank	-\$1,148.87
	ACH	Courtney L. Harris	-\$2,214.50
	ACH	Justin J. Sandberg	-\$2,019.34
	ACH	Kent D. Thurgood	-\$2,470.08
	ACH	Linda A. Toupin	-\$2,079.22
	ACH	Nathan S. Doxey	-\$1,973.07
	ACH	Philip W. Durbano	-\$2,684.76
	ACH	Rodney D. Banks	-\$4,003.56
	ACH	Wyatt R. Zesiger	-\$1,431.76
	ACH	Kent D. Thurgood	-\$2,724.10
	21519	WSP USA Inc.	-\$1,490.41
	EFT	Comcast	-\$791.79
	EFT	Riverdale City Corporation	-\$186.64
	21520	Mountain West Pest	-\$200.00
	21521	Opticare Vision Services	-\$107.82
	EFT	Rocky Mountain Power	-\$10.26
	EFT	Rocky Mountain Power	-\$35.35
	ACH	Courtney L. Harris	-\$2,223.50
	ACH	Justin J. Sandberg	-\$1,935.25
	ACH	Kent D. Thurgood	-\$2,369.70
	ACH	Linda A. Toupin	-\$2,072.23
	ACH	Nathan S. Doxey	-\$2,099.56
	ACH	Philip W. Durbano	-\$2,444.81
	ACH	Rodney D. Banks	-\$4,014.56
	ACH	Wyatt R. Zesiger	-\$1,369.96
	21522	Young Automotive Group	-\$76,027.00
	21523	Young Automotive Group	-\$76,555.00
	21524	Young Automotive Group	-\$74,317.00
	21525	Young Automotive Group	-\$74,317.00
	21526	Young Automotive Group	-\$73,881.40
	21527	Young Automotive Group	-\$74,062.00
	21528	Young Automotive Group	-\$64,411.00
	21529	Young Automotive Group	-\$64,411.00
	21530	Young Automotive Group	-\$63,976.00
	EFT	Utah Local Governments Trust	-\$417.69
	21531	Advanced Climate Engineering	-\$640.00
	21532	AJC Construction & Excavation	-\$74,332.75
	21533	Blue Stakes of Utah	-\$639.00
	21534	Bolt & Nut Supply Co.	-\$130.73
	21535	C.A.L. Ranch Store	-\$109.99
	21536	Clear Link IT, LLC	-\$2,116.00
	21537	Commercial Tire, Inc	-\$736.16
	21538	Costco Membership	-\$557.70
	21539	Durk's Plumbing Supply, Inc.	-\$16.92
	21540	Fuel Network	-\$1,284.18
	21541	J. D. Young & Son Landscape	-\$2,053.00

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ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 12, 2024 through January 8, 2025

Num	Name	Amount
21542	Jan-Pro of Utah	-\$265.00
21543	Johnson Electric Motor	-\$242.00
21544	Linde Gas & Equipment, Inc.	-\$44.05
21545	Monroe Avex, LLC	-\$60.00
21546	Monsen Engineering, Inc.	-\$2,220.50
21547	O'Reilly Automotive	-\$39.98
21548	Oldcastle Infrastructure	-\$1,422.00
21549	Paragon Construction Systems	-\$31,365.56
21550	Post Asphalt Paving & Construction	-\$34,247.50
21551	Post Asphalt Paving & Construction	-\$198,027.50
21552	Prestige Worldwide Technologies	-\$29,707.14
21553	Wasatch Civil Engineering	-\$754.75
21554	Wasatch Civil Engineering	-\$7,102.63
21555	Weber Basin Water Cons. District	-\$32,497.73
21556	Weber County Recorder	-\$600.00
21557	Yard Masters, Inc.	-\$73,156.99
21558	Ace Recycling & Disposal	-\$143.30
21559	Jerry's Plumbing Specialties	-\$40.33
21560	PEHP Group Insurance	-\$15,142.13
21561	Mountainland Supply Company	-\$13,129.13
21562	Mountainland Supply Company	-\$4,911.43
21563	Ferguson Waterworks	-\$12,564.42
21564	Ferguson Waterworks	-\$38.56
21565	All Pro Performance & Off Road	-\$1,544.00
21566	Utah State Tax Commission	-\$3,288.00
21567	AFLAC	-\$176.65
21568	Utah Association of Special Districts	-\$3,716.00
	TOTAL	<u><u>-\$1,235,539.90</u></u>

Dec 12, '24 - Jan 8, 25