

ROCKY RIDGE TOWN MEETING

December 20, 2023

7:30 pm

M.L.A. Building

MINUTES: Approval of Minutes:

- September 20th
- October
- November
- December (Canvass)

Visitor: Audit Information; Greg Ogden, CPA
Management Letter

NEW BUSINESS:

1. **Town Hall – Dedication Ceremony**
2. **Maintenance of Building**
3. **Parking Issues - Cedar Run Court & Hillside Drive**
4. **Municipal Code – Public Hearing in January for amendment of 7.04.17**

BUDGET REPORT & FINANCIAL STATEMENT: Marilyn Bronson, Rachel Bronson
Library, Recreation (Revolving Funds) Water Fund Info, *Public Hearing (January)* Interfund transfer from
General to Capital Projects), etc.

DEPARTMENTAL UPDATES:

1. **EMS/CERT:** ***
2. **Water:** ***
3. **Road:** ***
4. **P & Z:** ***
5. **Admin:** Monthly Expenditures
6. **Park:** ***
7. **Library:** ***

***OPEN FLOOR:**

1. Citizen Items:
2. Town Council Items:

/s/ Marilyn Bronson

Town Clerk/Recorder Posted: 12/19/2023

* Please contact Mayor Ronald Allred or Town Clerk Marilyn Bronson to place items on the Agenda.

*Supported documentation for this Agenda is posted on the Town's Website at rockyridgetown.com

* The Open Floor session of Town Meeting is an open forum for our Citizens to present concerns or ideas to the Town Council. This session is limited to the time available. No formal action can be taken on these items

* All Town Meetings are recorded according to State statute and are available to any Citizen requesting a copy.

* In compliance with the Americans with Disabilities Act, Rocky Ridge Town will make reasonable accommodations to participate in the meeting. Requests for assistance can be made by contacting the Town Clerk Marilyn Bronson at (435) 610-0395 at least 48 hours in advance of the meeting.

*A closed session may be called to order pursuant to Utah State Code 54-4-204 & 54-4-205.

*The order of agenda items may change to accommodate the needs of the City Council, the staff, and the public.

GREG OGDEN, CPA
1761 EAST 850 SOUTH
SPRINGVILLE, UT 84663
(801) 489-8408

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

December 7, 2023

Honorable Mayor
Members of the Town Council
Rocky Ridge Town, Utah

Council Members:

While planning and performing my audit of the basic financial statements of Rocky Ridge Town, Utah (Town) for the year ended June 30, 2023, I noted matters regarding compliance with requirements of the *Utah Code* which need to be addressed by the Town's management.

My findings from the audit are attached. If the weaknesses and deficiencies noted in this letter are left uncorrected, an unacceptable amount of errors could occur without detection.

This report is intended solely for the use of the management of Rocky Ridge Town. However, this report is a matter of public record and its distribution is not limited.

By its nature, this report focuses on exceptions, weaknesses and problems. This focus should not be understood to mean that there are not also various strengths and accomplishments. I appreciate the courtesy and assistance extended to me by the personnel of the Town during the course of my audit, and I look forward to a continuing professional relationship. I would be pleased to discuss any of these matters with you at your convenience and, if desired, to assist you in implementing any of these suggestions.


Greg Ogden,
Certified Public Accountant

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

STATE COMPLIANCE FINDINGS

2023-1 CONDITION

The Town exceeded their budgeted expenditures in the general fund by \$258,207.

CRITERIA

State Law requires that fund expenditures be limited to the amounts budgeted.

CAUSE

Late in the fiscal year, the Town received approval for a grant and loan from the Community Impact Board to help them with construction of a new town hall. Construction on the town hall was begun towards the end of the year, but the budget was not increased sufficiently to account for the additional expenditures which resulted.

EFFECT

The Town spent more than the legal spending limit in the general fund.

RECOMMENDATION

I recommend that the budget be adjusted each year to ensure that it is not overspent. Projects that are in progress near the end of the year should be analyzed carefully to ensure that all possible costs are considered in the final budget.

RESPONSE - ROCKY RIDGE TOWN

In the future Rocky Ridge Town will coordinate closely with all departments and analyze any outstanding projects and spending to be sure that spending is within budget limits, and if needed, make necessary amendments in a timely manner to account for any anticipated overspending.

2023-2 CONDITION

The Town did not charge its own departments for the use of water provided by the Town's water utility. They did not calculate the cost of providing these services. They did not hold an annual public hearing to disclose the fact that the Town does not charge itself for its own usage or the cost of the services provided. They did not notify each rate-paying customer of the public hearing.

CRITERIA

The Town is required to charge itself the same rate for any usage of utilities as it charges other customers. If it does not, the Town is required to hold an annual public hearing to disclose that the Town does not charge itself for its own utility usage. State Code also requires that each utility customer be mailed a notification in writing of its intent prior to the start of each fiscal year in which this will be the Town's policy.

CAUSE

The Town has not been required to have an audit for several years. They were unaware that these requirements existed.

EFFECT

Water customers of the Town have been subsidizing the cost of providing water to Town facilities.

RECOMMENDATION

I recommend you include the required public hearing with your annual budget adoption hearing. I also recommend that written notice of the Town's planned policy be mailed to each customer prior to the public hearing. You should calculate the cost of the water services provided to the Town's facilities and include that information in the notice.

RESPONSE - ROCKY RIDGE TOWN

Moving forward Rocky Ridge Town will calculate the usage and cost of water and will hold a public hearing for this at the beginning of each calendar year starting January 2024. Notice of our policy will be mailed out to our utility customers with the annual drinking water quality report in February of each calendar year.

2023-3 CONDITION

The Town did not enroll their full-time employee in the Utah Retirement Systems pension plan.

CRITERIA

The Town is required to pay into the Utah Retirement Systems for any full-time employees. Employees should be enrolled in the retirement plan as soon as they start working full-time.

CAUSE

The Town has not been required to have an audit for several years. They were unaware that this requirement existed.

EFFECT

One full-time employee who is eligible to participate in the Utah Retirement Systems retirement plan has not been enrolled.

RECOMMENDATION

I recommend that you immediately contact the Utah Retirement System and enroll the eligible employee. You will have to pay contributions for the entire period that this employee has been eligible, so some back payments will be required.

RESPONSE - ROCKY RIDGE TOWN

Rocky Ridge Town will be enrolling our full-time employees with Utah Retirement Systems. This should be done by the end of January 2024.

OTHER COMPLIANCE FINDING

2023-1 CONDITION

The Town designated an employee as a salaried employee when they should have been designated as an hourly employee.

CRITERIA

State Law specifies the criteria which should be met for an employee to qualify to be designated as a salaried employee.

CAUSE

This appears to have been a misunderstanding of the classification of employees.

EFFECT

Paying the employee as a salaried employee appears to have increased the cost of the services provided.

RECOMMENDATION

I recommend that you follow State Law in determining the classification of employees.

RESPONSE - ROCKY RIDGE TOWN

Moving forward Rocky Ridge Town will follow State Law in determining the classification of employees.

Town of Rocky Ridge
Standard Financial Report
10 General - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking - general	26,850.51	(185,239.23)	(193,222.39)
1112 PTIF 2792	324,134.43	0.00	224,127.90
1132 PTIF 4352 Bond Fund	0.00	0.00	1,825.44
1141 PTIF 6352 LBA Escrow	2,289,245.28	0.00	1,556,047.23
1175 Undeposited receipts	1,235.75	217,420.82	219,253.48
Total Cash and cash equivalents	<u>2,641,465.97</u>	<u>32,181.59</u>	<u>1,808,031.66</u>
Receivables			
1311 Accounts Receivable	4,527.33	(2,157.54)	1,830.42
1351 Property Tax Receivable	45,795.61	0.00	45,795.61
1411 Sales Tax Receivable	14,874.13	0.00	14,874.13
1415 Class C Road Receivable	13,004.10	0.00	13,004.10
Total Receivables	<u>78,201.17</u>	<u>(2,157.54)</u>	<u>75,504.26</u>
Other current assets			
1580 Returned check & other clearing	0.00	0.00	(12.00)
Total Other current assets	<u>0.00</u>	<u>0.00</u>	<u>(12.00)</u>
Total Current Assets	<u>2,719,667.14</u>	<u>30,024.05</u>	<u>1,883,523.92</u>
Total Assets:	<u>2,719,667.14</u>	<u>30,024.05</u>	<u>1,883,523.92</u>
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 Accounts Payable	(268,973.88)	180.00	0.00
2211 Accrued payroll payable	(3,367.24)	2,674.02	0.00
2212 Payroll Liability Clearing	(720.26)	537.30	0.00
2221 Accrued SS, MC & FIT payable	(1,190.13)	67.91	(959.80)
2222 Accrued state withholding payable	(584.36)	(168.25)	(548.78)
2380 Deferred Revenue	(41,103.00)	0.00	(41,103.00)
Total Current liabilities	<u>(315,938.87)</u>	<u>3,290.98</u>	<u>(42,611.58)</u>
Total Liabilities:	<u>(315,938.87)</u>	<u>3,290.98</u>	<u>(42,611.58)</u>
Equity - Paid in / Contributed			
2921 Restricted - construction	(2,020,321.40)	0.00	(2,020,321.40)
2980 Fund Balance - Beginning of Yr	(383,406.87)	(33,315.03)	179,409.06
Total Equity - Paid in / Contributed	<u>(2,403,728.27)</u>	<u>(33,315.03)</u>	<u>(1,840,912.34)</u>
Total Liabilities and Fund Equity	<u>(2,719,667.14)</u>	<u>(30,024.05)</u>	<u>(1,883,523.92)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Town of Rocky Ridge
Standard Financial Report
10 General - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 Property Taxes - Current	41,351.63	38,218.81	43,556.17	40,000.00	40,000.00
3130 Sales Tax	261,611.80	0.00	87,706.71	230,000.00	230,000.00
3170 Fee in Lieu	3,681.24	0.00	1,647.91	5,000.00	5,000.00
Total Taxes	306,644.67	38,218.81	132,910.79	275,000.00	275,000.00
Licenses and permits					
3210 Business Licenses	200.00	0.00	25.00	100.00	100.00
3221 Building Permits	27,546.63	0.00	9,256.20	15,000.00	15,000.00
Total Licenses and permits	27,746.63	0.00	9,281.20	15,100.00	15,100.00
Intergovernmental revenue					
3331 Operating grants-state	3,926.00	209,379.24	786,559.86	0.00	0.00
3342 Capital grants - State	1,144,572.00	0.00	0.00	2,289,572.00	2,289,572.00
3356 B & C Road Funds	55,227.76	8,512.56	29,435.99	52,000.00	52,000.00
Total Intergovernmental revenue	1,203,725.76	217,891.80	815,995.85	2,341,572.00	2,341,572.00
Charges for services					
3425 Inspection Fees	0.00	0.00	1,150.00	0.00	0.00
3430 Mailbox Fees	5,504.19	120.00	390.00	5,500.00	5,500.00
3440 Garbage Collection	33,837.24	0.00	14,590.32	33,000.00	33,000.00
3480 Cemetery Income	6,150.00	350.00	2,000.00	5,000.00	5,000.00
3490 EMS Fees	19,099.82	0.00	8,263.87	22,500.00	22,500.00
3500 Recreation Fees	0.00	0.00	0.00	3,200.00	3,200.00
Total Charges for services	64,591.25	470.00	26,394.19	69,200.00	69,200.00
Interest					
3610 Interest Earnings	41,497.24	0.00	22,956.93	3,000.00	3,000.00
Total Interest	41,497.24	0.00	22,956.93	3,000.00	3,000.00
Miscellaneous revenue					
3690 Miscellaneous Income	987.00	0.00	1,000.00	2,000.00	2,000.00
Total Miscellaneous revenue	987.00	0.00	1,000.00	2,000.00	2,000.00
Contributions and transfers					
3680 Bond proceeds	1,145,000.00	0.00	0.00	0.00	0.00
3802.1 Community Donations	474,220.00	0.00	0.00	0.00	0.00
3802.3 Recreation Donations	0.00	0.00	1,000.00	0.00	0.00
3802.5 Library Donations	0.00	0.00	50.00	0.00	0.00
3990 Appropriated fund balance	0.00	0.00	0.00	102,403.00	252,403.00
Total Contributions and transfers	1,619,220.00	0.00	1,050.00	102,403.00	252,403.00
Total Revenue:	3,264,412.55	256,580.61	1,009,588.96	2,808,275.00	2,958,275.00
Expenditures:					
General government					
Administrative					
4140.110 Admin Salaries & Wages	7,698.27	416.49	5,086.54	13,450.00	13,450.00
4140.130 Admin Employee Benefits	588.63	31.85	389.03	990.00	990.00
4140.210 Admin Dues & Subscriptions	4,777.49	125.00	938.70	5,000.00	5,000.00
4140.225 Volunteer Appreciation	1,123.82	0.00	150.00	2,500.00	2,500.00
4140.230 Admin Travel	2,676.07	54.94	1,698.48	2,600.00	2,600.00
4140.235 Admin Training Expense	5,765.64	0.00	2,041.28	3,800.00	3,800.00
4140.240 Admin Office Supplies	4,271.01	0.00	1,047.19	1,200.00	1,200.00
4140.245 Admin Postage & Delivery	1,300.94	0.00	291.95	1,000.00	1,000.00
4140.250 Admin Website	43.45	0.00	2.11	400.00	400.00
4140.260 Code Maintenance	1,591.50	0.00	0.00	1,650.00	1,650.00
4140.280 Admin Utilities	156.72	303.96	420.59	300.00	300.00
4140.290 Admin Telephone	1,056.79	85.27	317.32	1,200.00	1,200.00
4140.312 Admin Accounting & Auditing	8,205.56	600.00	16,657.45	8,500.00	8,500.00
4140.511 Insurance	7,151.81	0.00	1,725.44	9,500.00	9,500.00
4140.530 Admin Publishing	135.00	0.00	46.20	300.00	300.00
4140.610 Miscellaneous Expense	6,096.86	0.00	2,026.47	1,800.00	1,800.00
4140.640 Admin CO Mailboxes	48,054.25	0.00	1,400.00	10,000.00	10,000.00
4170.611 Admin Election Expenses	0.00	1,562.00	1,562.00	0.00	0.00
Total Administrative	100,693.81	3,179.51	35,800.75	64,190.00	64,190.00
Non-Departmental					
4170.740 Admin New Office Building	387,016.88	210,082.40	1,256,951.42	2,333,939.00	2,333,939.00

Town of Rocky Ridge
Standard Financial Report
10 General - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4170.741 Building Inspections	0.00	1,206.88	2,689.08	0.00	0.00
Total Non-Departmental	387,016.88	211,289.28	1,259,640.50	2,333,939.00	2,333,939.00
Total General government	487,710.69	214,468.79	1,295,441.25	2,398,129.00	2,398,129.00
Public safety					
4220.100 EMS Equipment	67,872.98	0.00	0.00	2,100.00	2,100.00
4220.125 EMS Maintenance	96.28	0.00	0.00	7,526.00	7,526.00
4220.150 EMS Supplies	5,512.49	(221.75)	572.72	3,300.00	3,300.00
4220.175 EMS Administrative	1,981.69	0.00	1,252.12	3,500.00	3,500.00
4220.200 EMS Training	8,565.80	0.00	1,770.00	7,900.00	7,900.00
4220.250 Emergency Supplies	3,354.04	0.00	0.00	4,000.00	4,000.00
4253.250 Animal Control	0.00	0.00	0.00	800.00	800.00
Total Public safety	87,383.28	(221.75)	3,594.84	29,126.00	29,126.00
Highways and public improvements					
Highways					
4410.10 Streets Wages	37,196.25	90.00	9,528.78	52,000.00	52,000.00
4410.130 Streets Benefits	2,845.54	6.89	728.96	4,430.00	4,430.00
4410.200 Roads Utilities	553.96	0.00	68.24	650.00	650.00
4410.250 Supplies and Equipment	14,623.56	51.99	15,247.50	22,000.00	22,000.00
4410.251 Equipment Repairs & Maint	24,369.52	0.00	2,902.60	23,000.00	23,000.00
4410.255 Fuel	21,706.97	3,760.63	7,542.26	15,000.00	15,000.00
4410.450 Street Repair & Maintenance	70,632.57	0.00	32,694.77	75,000.00	75,000.00
4415.450 Road Construction - Class C	0.00	0.00	0.00	80,000.00	80,000.00
Total Highways	171,928.37	3,909.51	68,713.11	272,080.00	272,080.00
Sanitation					
4420.410 Sanitation-Garbage Collection	24,094.23	1,894.50	11,167.50	24,750.00	24,750.00
4420.411 JRDA Landfill	14,244.91	1,186.00	6,953.00	13,700.00	13,700.00
Total Sanitation	38,339.14	3,080.50	18,120.50	38,450.00	38,450.00
Total Highways and public improvements	210,267.51	6,990.01	86,833.61	310,530.00	310,530.00
Parks, recreation, and public property					
Recreation					
4510.110 Parks Wages	28,523.75	1,884.38	18,363.85	14,400.00	14,400.00
4510.130 Parks Benefits	2,033.62	144.15	945.80	1,790.00	1,790.00
4510.250 Park Upkeep	11,952.87	0.00	12,807.76	30,800.00	30,800.00
4510.260 Park Utilities	968.52	0.00	417.78	1,000.00	1,000.00
4540.610 Rocky Ridge Recreation	672.15	0.00	0.00	4,500.00	4,500.00
4580.250 Library Expenses	3,500.00	0.00	4,000.00	4,000.00	4,000.00
Total Recreation	47,650.91	2,028.53	36,535.19	56,490.00	56,490.00
Cemetery					
4590.250 Cemetery Expense	143.46	0.00	0.00	4,000.00	4,000.00
Total Cemetery	143.46	0.00	0.00	4,000.00	4,000.00
Total Parks, recreation, and public property	47,794.37	2,028.53	36,535.19	60,490.00	60,490.00
Transfers					
4840 Transfer to Capital Projects	70,000.00	0.00	150,000.00	10,000.00	160,000.00
4851 Transfer to Water Fund	355,000.00	0.00	0.00	0.00	0.00
Total Transfers	425,000.00	0.00	150,000.00	10,000.00	160,000.00
Total Expenditures:	1,258,155.85	223,265.58	1,572,404.89	2,808,275.00	2,958,275.00
Total Change In Net Position	2,006,256.70	33,315.03	(562,815.93)	0.00	0.00

Town of Rocky Ridge
Standard Financial Report
40 Capital Projects - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking - capital projects	61,608.52	(18,407.00)	(32,532.45)
1112 PTIF 2792	125,314.80	0.00	288,314.80
1113 PTIF Tiny Tots Donations	1,578.50	0.00	1,614.32
1191.1 Restricted cash	3,941.86	0.00	3,941.86
1191.2 Restricted cash offset	(3,941.86)	0.00	(3,941.86)
Total Cash and cash equivalents	<u>188,501.82</u>	<u>(18,407.00)</u>	<u>257,396.67</u>
Total Current Assets	<u>188,501.82</u>	<u>(18,407.00)</u>	<u>257,396.67</u>
Total Assets:	<u>188,501.82</u>	<u>(18,407.00)</u>	<u>257,396.67</u>
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2825.1 Reserved	(3,832.83)	0.00	(3,832.83)
2825.2 Reserved offset	3,832.83	0.00	3,832.83
2826.1 Road Reserve	(47,811.00)	0.00	(47,811.00)
2827.1 Sport Courts Reserve	(50,000.00)	0.00	(200,000.00)
2980 Fund Balance - Beginning of Yr	(90,690.82)	18,407.00	(9,585.67)
Total Equity - Paid in / Contributed	<u>(188,501.82)</u>	<u>18,407.00</u>	<u>(257,396.67)</u>
Total Liabilities and Fund Equity	<u>(188,501.82)</u>	<u>18,407.00</u>	<u>(257,396.67)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Town of Rocky Ridge
Standard Financial Report
40 Capital Projects - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Contributions and transfers					
3802.1 Community Donations	63.99	0.00	35.82	0.00	0.00
3810 Transfer from General Fund	70,000.00	0.00	150,000.00	10,000.00	160,000.00
3990 Appropriation of fund balance	0.00	0.00	0.00	65,000.00	65,000.00
Total Contributions and transfers	70,063.99	0.00	150,035.82	75,000.00	225,000.00
Total Revenue:	70,063.99	0.00	150,035.82	75,000.00	225,000.00
Expenditures:					
General government					
Administrative					
4510.750 Miscellaneous Expense	24,202.54	0.00	24,230.00	40,000.00	22,292.00
Total Administrative	24,202.54	0.00	24,230.00	40,000.00	22,292.00
Total General government	24,202.54	0.00	24,230.00	40,000.00	22,292.00
Highways and public improvements					
Highways					
4415.740 Streets & Sidewalks Improvements	0.00	17,030.00	17,030.00	0.00	27,708.00
Total Highways	0.00	17,030.00	17,030.00	0.00	27,708.00
Total Highways and public improvements	0.00	17,030.00	17,030.00	0.00	27,708.00
Parks, recreation, and public property					
Parks					
4510.741 Restroom Expenditures	0.00	0.00	10,390.56	20,000.00	20,000.00
4510.743 Pavilion Expenditures	0.00	0.00	0.00	5,000.00	5,000.00
4510.746 Baseball Field Expenses	0.00	1,377.00	29,490.41	0.00	150,000.00
Total Parks	0.00	1,377.00	39,880.97	25,000.00	175,000.00
Total Parks, recreation, and public property	0.00	1,377.00	39,880.97	25,000.00	175,000.00
Total Expenditures:	24,202.54	18,407.00	81,140.97	65,000.00	225,000.00
Total Change In Net Position	45,861.45	(18,407.00)	68,894.85	10,000.00	0.00

Town of Rocky Ridge
Standard Financial Report
51 Water - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking - water	(51,962.11)	(1,850.91)	16,933.27
1112 PTIF 2792	572,791.45	(532,000.00)	0.00
1131 PTIF 4351 CFRF	71,001.15	0.00	21,118.58
1132 PTIF 4352 Bond Fund	23,452.68	(38,731.61)	1,348.01
1133 PTIF 4353 Reserve Fund	45,375.79	0.00	42,108.74
1140 PTIF 8287 Well Fund	14,378.99	(533,740.50)	595,652.32
1175 Undeposited receipts	4,538.57	135.93	4,173.64
Total Cash and cash equivalents	679,576.52	(38,706.09)	681,334.56
Receivables			
1311 Accounts Receivable	14,904.53	(4,810.18)	9,616.65
Total Receivables	14,904.53	(4,810.18)	9,616.65
Total Current Assets	694,481.05	(43,516.27)	690,951.21
Non-Current Assets			
Capital assets			
Property			
1631 Water source	2,022,059.58	0.00	2,022,059.58
1632 Water distribution system	926,142.14	0.00	926,142.14
1640 Machinery and equipment	198,099.75	0.00	198,099.75
Total Property	3,146,301.47	0.00	3,146,301.47
Accumulated depreciation			
1731 AccDpn Water source	(386,027.24)	0.00	(398,665.10)
1732 AccDpn Water distribution system	(376,059.61)	0.00	(384,699.82)
1740 AccDpn Equipment	(194,292.90)	0.00	(194,723.91)
Total Accumulated depreciation	(956,379.75)	0.00	(978,088.83)
Total Capital assets	2,189,921.72	0.00	2,168,212.64
Total Non-Current Assets	2,189,921.72	0.00	2,168,212.64
Total Assets:	2,884,402.77	(43,516.27)	2,859,163.85
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2375 Accrued Interest	(6,648.00)	0.00	(6,648.00)
Total Current liabilities	(6,648.00)	0.00	(6,648.00)
Long-term liabilities			
2511.1 2018 Water revenue issued	(408,000.00)	0.00	(408,000.00)
2511.2 2018 Water revenue repaid	72,000.00	29,296.61	101,296.61
2511.3 2018 Water revenue current	(16,000.00)	0.00	(16,000.00)
2511.4 2018 Water revenue current offset	16,000.00	0.00	16,000.00
2512.1 2019 Water revenue issued	(603,000.00)	0.00	(603,000.00)
2512.2 2019 Water revenue repaid	114,237.88	13,000.00	127,237.88
2512.3 2019 Water revenue current	(13,000.00)	0.00	(13,000.00)
2512.4 2019 Water revenue current offset	13,000.00	0.00	13,000.00
Total Long-term liabilities	(824,762.12)	42,296.61	(782,465.51)
Total Liabilities:	(831,410.12)	42,296.61	(789,113.51)
Equity - Paid in / Contributed			
2981 Retained Earnings	(2,052,992.65)	1,219.66	(2,070,050.34)
Total Equity - Paid in / Contributed	(2,052,992.65)	1,219.66	(2,070,050.34)
Total Liabilities and Fund Equity	(2,884,402.77)	43,516.27	(2,859,163.85)
Total Net Position	0.00	0.00	0.00

Town of Rocky Ridge
Standard Financial Report
51 Water - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
5140 Charges for Services - Water	123,469.30	95.00	63,033.31	140,000.00	140,000.00
5310 Connection Fees	19,800.00	0.00	6,000.00	17,000.00	17,000.00
Total Operating income	143,269.30	95.00	69,033.31	157,000.00	157,000.00
Operating expense					
6340.110 Salaries & Wages	13,773.60	752.13	10,724.79	33,900.00	33,900.00
6340.130 Employee Benefits	1,053.98	57.56	820.56	2,900.00	2,900.00
6340.210 Dues & Subscriptions	1,022.10	0.00	1,234.43	1,500.00	1,500.00
6340.230 Travel, conferences, and training	2,854.96	0.00	0.00	2,800.00	2,800.00
6340.240 Office Supplies	0.00	0.00	0.00	150.00	150.00
6340.250 Equipment Repairs & Maint	755.10	0.00	300.75	5,500.00	5,500.00
6340.270 Building Repairs & Maintenance	830.52	0.00	0.00	1,000.00	1,000.00
6340.280 Utilities	30,717.65	0.00	11,846.17	40,000.00	40,000.00
6340.313 Consulting & Engineering	0.00	0.00	0.00	2,000.00	2,000.00
6340.420 Contract Services-Water Test	3,185.00	119.00	844.00	2,500.00	2,500.00
6340.450 System Repairs & Maintenance	4,460.43	385.97	7,995.10	7,000.00	7,000.00
6340.455 New Meters and Services	11,044.18	0.00	0.00	25,500.00	25,500.00
6340.610 Miscellaneous Expense	311.87	0.00	0.00	1,000.00	1,000.00
6340.690 Depreciation Expense	77,848.80	0.00	21,709.08	95,800.00	95,800.00
Total Operating expense	147,858.19	1,314.66	55,474.88	221,550.00	221,550.00
Total Income From Operations:	(4,588.89)	(1,219.66)	13,558.43	(64,550.00)	(64,550.00)
Non-Operating Items:					
Non-operating income					
5610 Interest Earnings	6,262.61	0.00	3,499.26	2,000.00	2,000.00
5810 Transfer From General Fund	355,000.00	0.00	0.00	0.00	0.00
Total Non-operating income	361,262.61	0.00	3,499.26	2,000.00	2,000.00
Non-operating expense					
6340.820 Interest on Loans	13,483.10	0.00	0.00	14,000.00	14,000.00
Total Non-operating expense	13,483.10	0.00	0.00	14,000.00	14,000.00
Total Non-Operating Items:	347,779.51	0.00	3,499.26	(12,000.00)	(12,000.00)
Total Income or Expense	343,190.62	(1,219.66)	17,057.69	(76,550.00)	(76,550.00)

Town of Rocky Ridge
Standard Financial Report
51 Water - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
5140 Charges for Services - Water	123,469.30	0.00	62,933.31	140,000.00	140,000.00
5310 Connection Fees	19,800.00	0.00	6,000.00	17,000.00	17,000.00
Total Operating income	143,269.30	0.00	68,933.31	157,000.00	157,000.00
Operating expense					
6340.110 Salaries & Wages	13,773.60	0.00	10,724.79	33,900.00	33,900.00
6340.130 Employee Benefits	1,053.98	0.00	820.56	2,900.00	2,900.00
6340.210 Dues & Subscriptions	1,022.10	0.00	258.80	1,500.00	1,500.00
6340.230 Travel, conferences, and training	2,854.96	0.00	0.00	2,800.00	2,800.00
6340.240 Office Supplies	0.00	0.00	0.00	150.00	150.00
6340.250 Equipment Repairs & Maint	755.10	0.00	300.75	5,500.00	5,500.00
6340.270 Building Repairs & Maintenance	830.52	0.00	0.00	1,000.00	1,000.00
6340.280 Utilities	30,717.65	0.00	11,846.17	40,000.00	40,000.00
6340.313 Consulting & Engineering	0.00	0.00	0.00	2,000.00	2,000.00
6340.420 Contract Services-Water Test	3,185.00	0.00	844.00	2,500.00	2,500.00
6340.450 System Repairs & Maintenance	4,460.43	0.00	7,995.10	7,000.00	7,000.00
6340.455 New Meters and Services	11,044.18	0.00	0.00	25,500.00	25,500.00
6340.610 Miscellaneous Expense	311.87	0.00	0.00	1,000.00	1,000.00
6340.690 Depreciation Expense	77,848.80	0.00	21,709.08	95,800.00	95,800.00
Total Operating expense	147,858.19	0.00	54,499.25	221,550.00	221,550.00
Total Income From Operations:	(4,588.89)	0.00	14,434.06	(64,550.00)	(64,550.00)
Non-Operating Items:					
Non-operating income					
5610 Interest Earnings	6,262.61	0.00	3,499.26	2,000.00	2,000.00
5810 Transfer From General Fund	355,000.00	0.00	0.00	0.00	0.00
Total Non-operating income	361,262.61	0.00	3,499.26	2,000.00	2,000.00
Non-operating expense					
6340.820 Interest on Loans	13,483.10	0.00	0.00	14,000.00	14,000.00
Total Non-operating expense	13,483.10	0.00	0.00	14,000.00	14,000.00
Total Non-Operating Items:	347,779.51	0.00	3,499.26	(12,000.00)	(12,000.00)
Total Income or Expense	343,190.62	0.00	17,933.32	(76,550.00)	(76,550.00)

Town of Rocky Ridge
Standard Financial Report
91 General Fixed Assets - 07/01/2023 to 12/20/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in process			
1601 Work in process	453,074.58	210,082.40	1,720,416.56
Total Work in process	<u>453,074.58</u>	<u>210,082.40</u>	<u>1,720,416.56</u>
Property			
1610 Land	115,819.00	0.00	115,819.00
1620 Buildings	255,666.69	0.00	255,666.69
1630.15 Improvements 15yrs	275,927.24	0.00	275,927.24
1630.25 Improvements 25yrs	1,068,439.77	0.00	1,068,439.77
1640.05 Equipment 5yrs	129,003.39	0.00	129,003.39
1640.10 Equipment 10yrs	135,539.75	0.00	135,539.75
1640.15 Equipment 15yrs	85,025.77	0.00	85,025.77
Total Property	<u>2,065,421.61</u>	<u>0.00</u>	<u>2,065,421.61</u>
Accumulated depreciation			
1720 AccDpn Buildings	(56,043.61)	0.00	(58,174.15)
1730 AccDpn Improvements	(744,841.44)	0.00	(759,891.72)
1740 AccDpn Equipment	(285,884.71)	0.00	(290,972.74)
Total Accumulated depreciation	<u>(1,086,769.76)</u>	<u>0.00</u>	<u>(1,109,038.61)</u>
Total Capital assets	<u>1,431,726.43</u>	<u>210,082.40</u>	<u>2,676,799.56</u>
Total Non-Current Assets	<u>1,431,726.43</u>	<u>210,082.40</u>	<u>2,676,799.56</u>
Total Assets:	<u>1,431,726.43</u>	<u>210,082.40</u>	<u>2,676,799.56</u>
Liabilities and Fund Equity			
Liabilities:			
Long-term liabilities			
2510.1 2023 LBA Lease Rev issued	(1,145,000.00)	0.00	(1,145,000.00)
Total Long-term liabilities	<u>(1,145,000.00)</u>	<u>0.00</u>	<u>(1,145,000.00)</u>
Total Liabilities:	<u>(1,145,000.00)</u>	<u>0.00</u>	<u>(1,145,000.00)</u>
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets-purchased	(2,518,496.19)	(210,082.40)	(3,785,838.17)
2972 Total depreciation charged	1,086,769.76	0.00	1,109,038.61
2981 LTD offset	1,145,000.00	0.00	1,145,000.00
Total Equity - Paid in / Contributed	<u>(286,726.43)</u>	<u>(210,082.40)</u>	<u>(1,531,799.56)</u>
Total Liabilities and Fund Equity	<u>(1,431,726.43)</u>	<u>(210,082.40)</u>	<u>(2,676,799.56)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Town of Rocky Ridge
Cash Summary
All Bank Accounts as of 09/30/2023**

Bank Account	Account No.	Account Name	Amount
Zions Checking - General	10.1111	Checking - general	(\$559,255.78)
Zions Checking - General	40.1111	Checking - capital projects	\$47,556.62
Zions Checking - General	51.1111	Checking - water	\$545,230.19
			\$33,531.03
PTIF 2792	10.1112	PTIF 2792	\$761,486.93
PTIF 2792	40.1112	PTIF 2792	\$275,314.80
			\$1,036,801.73
PTIF 4351 CFRF	51.1131	PTIF 4351 CFRF	\$72,592.57
PTIF 4352 Water Tank Bond	51.1132	PTIF 4352 Bond Fund	\$34,313.64
PTIF 4353 Water Tank Reserve	51.1133	PTIF 4353 Reserve Fund	\$44,059.94
PTIF 6352 LBA Escrow	10.1141	PTIF 6352 LBA Escrow	\$1,556,047.23
PTIF 8287 Well Fund	51.1140	PTIF 8287 Well Fund	\$2,246.56
PTIF 8293 Tiny Tots Donations	40.1113	PTIF Tiny Tots Donations	\$1,599.69
UNDEPOSITED PAYMENTS	10.1175	Undeposited receipts	\$1,707.94
UNDEPOSITED PAYMENTS	51.1175	Undeposited receipts	\$7,497.70
			\$9,205.64
General Ledger Cash Total:			\$2,790,398.03

**Town of Rocky Ridge
Cash Summary
All Bank Accounts as of 10/31/2023**

Bank Account	Account No.	Account Name	Amount
Zions Checking - General	10.1111	Checking - general	\$1,404.07
Zions Checking - General	40.1111	Checking - capital projects	\$339.15
Zions Checking - General	51.1111	Checking - water	\$24,965.47
			\$26,708.69
PTIF 2792	10.1112	PTIF 2792	\$219,438.39
PTIF 2792	* 40.1112	PTIF 2792	* \$288,314.80
PTIF 2792	51.1112	PTIF 2792	\$532,000.00
			\$1,039,753.19
PTIF 4351 CFRF	51.1131	PTIF 4351 CFRF	\$21,023.57
PTIF 4352 Water Tank Bond	10.1132	PTIF 4352 Bond Fund	\$1,825.44
PTIF 4352 Water Tank Bond	51.1132	PTIF 4352 Bond Fund	\$36,326.45
			\$38,151.89
PTIF 4353 Water Tank Reserve	51.1133	PTIF 4353 Reserve Fund	\$41,919.88
PTIF 6352 LBA Escrow	10.1141	PTIF 6352 LBA Escrow	\$1,556,047.23
PTIF 8287 Well Fund	51.1140	PTIF 8287 Well Fund	\$54,657.45
PTIF 8293 Tiny Tots Donations	40.1113	PTIF Tiny Tots Donations	\$1,607.07
UNDEPOSITED PAYMENTS	10.1175	Undeposited receipts	\$1,604.89
UNDEPOSITED PAYMENTS	51.1175	Undeposited receipts	\$3,992.73
			\$5,597.62
General Ledger Cash Total:			\$2,785,466.59

* We still need \$16,685.20 moved to capital projects. We should have \$309,000.00 total sitting in there for sports courts.

* We will need to have a public hearing to reallocate from general to capital projects if the \$ is there to reallocate.

**Town of Rocky Ridge
Cash Summary
All Bank Accounts as of 12/20/2023**

Bank Account	Account No.	Account Name	Amount
Zions Checking - General	10.1111	Checking - general	(\$190,052.64)
Zions Checking - General	40.1111	Checking - capital projects	(\$32,532.45)
Zions Checking - General	51.1111	Checking - water	\$17,709.91
			(\$204,875.18)
PTIF 2792	10.1112	PTIF 2792	\$224,127.90
PTIF 2792	40.1112	PTIF 2792	\$288,314.80
			\$512,442.70
PTIF 4351 CFRF	51.1131	PTIF 4351 CFRF	\$21,118.58
PTIF 4352 Water Tank Bond	10.1132	PTIF 4352 Bond Fund	\$1,825.44
PTIF 4352 Water Tank Bond	51.1132	PTIF 4352 Bond Fund	\$1,348.01
			\$3,173.45
PTIF 4353 Water Tank Reserve	51.1133	PTIF 4353 Reserve Fund	\$42,108.74
PTIF 6352 LBA Escrow	10.1141	PTIF 6352 LBA Escrow	\$1,556,047.23
PTIF 8287 Well Fund	51.1140	PTIF 8287 Well Fund	\$595,652.32
PTIF 8293 Tiny Tots Donations	40.1113	PTIF Tiny Tots Donations	\$1,614.32
UNDEPOSITED PAYMENTS	10.1175	Undeposited receipts	\$1,397.68
UNDEPOSITED PAYMENTS	51.1175	Undeposited receipts	\$4,367.63
			\$5,765.31
General Ledger Cash Total:			\$2,533,047.47

* The \$ that was in ^{PTIF} 2792 for water fund (fund 51) was moved to "8287 Well fund" in december 2023 as this is what was agreed to in our bond contract. (to put all water revenues - expenses into the "Well fund".)

Town of Rocky Ridge
Bank Transfer Register - 12/14/2023 to 12/14/2023

Date	Amount	Notes
12/14/2023	\$532,000.00	PTIFTransfer_Water System Money Over to Well Fund
FROM:		
Fund: 51 Water		
Bank: PTIF 2792		
Ledger Account: 511112 - PTIF 2792		
To:		
Fund: 51 Water		
Bank: PTIF 8287 Well Fund		
Ledger Account: 511140 - PTIF 8287 Well Fund		

7.04.17 Unauthorized Users

It shall be unlawful for any water service user to permit any person from other premises or any unauthorized person to use or obtain water service regularly from his premises or water facilities, either outside or inside his premises, **Unless a variance has been granted by the Town Council**

HISTORY

Adopted by Ord. 2018-01 on 1/17/2018

Town of Rocky Ridge
Check Register
All Bank Accounts - 11/01/2023 to 11/30/2023

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
3 Brothers Sprinkler Repair	1223	1846	11/27/2023	11/27/2023	300.00	Blow-out Winterization	104510.250 - Park Upkeep	
Allied, Alma Lane	1203	110323	11/03/2023	11/03/2023	\$300.00			
					578.60	Building Inspections & Mileage	104170.741 - Building Inspections	
Allied, Andy	1210	110623	11/06/2023	11/06/2023	\$578.60			
					180.00	Water Operator Certificate Renewal	516340.210 - Dues & Subscriptions	
Allied, Terry A	1215	111823	11/18/2023	11/18/2023	\$180.00			
					279.00	Mileage Reimbursement: Vault, Town Hall	104140.230 - Admin Travel	
Allied, Terry A	1224	112723	11/27/2023	11/27/2023	1,400.00	Mini-ex rental and labor, sprinkler line, phone vault,	104170.740 - Admin New Office Buildin	
Central Valley Medical Center	1204	20231025	11/03/2023	11/03/2023	\$1,679.00			
Central Valley Medical Center	1211	103123	11/08/2023	11/08/2023	33.43	Morphine, Fentanyl	104220.150 - EMS Supplies	
					33.44	Pharmacy Supplies	104220.150 - EMS Supplies	
CenturyLink	1225	110223	11/27/2023	11/27/2023	\$66.87			
					108.29	Phone Bill		
Chemtech-Ford	1216	23K1021	11/18/2023	11/18/2023	\$108.29		104140.290 - Admin Telephone	
					75.00	Water Testing	516340.420 - Contract Services-Water	
Christensen Oil Company	1226	0262444	11/27/2023	11/27/2023	\$75.00			
					3,760.63	Diesel #2, additive	104410.255 - Fuel	
					\$3,760.63			
EFTPS	EFTPS	PR093023-129	10/02/2023	11/06/2023	53.87	Federal Income Tax	102221 - Accrued SS, MC & FIT payable	
EFTPS	EFTPS	PR093023-129	10/02/2023	11/06/2023	109.34	Medicare Tax	102221 - Accrued SS, MC & FIT payable	
EFTPS	EFTPS	PR093023-129	10/02/2023	11/06/2023	467.52	Social Security Tax	102221 - Accrued SS, MC & FIT payable	
EFTPS	EFTPS	PR101523-129	10/16/2023	11/06/2023	8.28	Federal Income Tax	102221 - Accrued SS, MC & FIT payable	
EFTPS	EFTPS	PR101523-129	10/16/2023	11/06/2023	85.12	Medicare Tax	102221 - Accrued SS, MC & FIT payable	
EFTPS	EFTPS	PR101523-129	10/16/2023	11/06/2023	364.02	Social Security Tax	102221 - Accrued SS, MC & FIT payable	
					\$1,088.15			
Greg Ogden, CPA	1212	103123	11/08/2023	11/08/2023	\$1,088.15			
					2,050.00	Audit 2023	104140.312 - Admin Accounting & Audit	
Jay Mecham's Courty Garbage	1197	233656	11/01/2023	11/01/2023	\$2,050.00			
					1,894.00	Garbage Bill	104420.410 - Sanitation-Garbage Colle	
JRDA Landfill	1198	110123	11/01/2023	11/01/2023	\$1,894.00			
					1,179.00	Landfill Payment	104420.411 - JRDA Landfill	
Maverick Rock	1199	13138	11/01/2023	11/01/2023	\$1,179.00			
					618.56	3/4 Rock for Well	516340.450 - System Repairs & Mainte	
Nepth City Corporation	1217	111823	11/18/2023	11/18/2023	\$618.56			
					7.98	Temporary Office Trailer Utility Bill	104170.740 - Admin New Office Buildin	
Pioneer Nursery	1227	112223	11/27/2023	11/27/2023	\$7.98			
Pioneer Nursery	1227	112323	11/27/2023	11/27/2023	16,225.00	Remaining landscaping work, additional boulders, dr	404510.750 - Miscellaneous Expense	
					6,000.00	Lawn treatment, lawn fertilizer, weed control prevent	104510.250 - Park Upkeep	
					\$22,225.00			
					\$22,225.00			
					\$22,225.00			

Town of Rocky Ridge
Check Register
All Bank Accounts - 11/01/2023 to 11/30/2023

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activ Cod
Reynolds, Casey (Downstairs)	1222	112723	11/27/2023	11/27/2023	5,755.66	Reimbursement for Computers, TV brackets, Acces	104170.740 - Admin New Office Buildin	
Rocky Mountain Power	1213	110823	11/08/2023	11/08/2023	\$5,755.66	Temporary Office Trailer - Utilities	104140.280 - Admin Utilities	
Rocky Ridge Consecration Trust	1214	110723	11/08/2023	11/08/2023	\$38.02			
Stirlingham's Hardware, Inc.	1228	112523	11/27/2023	11/27/2023	\$1,000.00	Donation for Reservoir Project	104140.610 - Miscellaneous Expense	
					51.99	Snow Shovel	104410.250 - Supplies and Equipment	
Sumroc Corporation	1229	41293245	11/27/2023	11/27/2023	\$51.99			
Sumroc Corporation	1229	41293246	11/27/2023	11/27/2023	101.86	Mnt Ridge Curb & Gutter Roadbase	104410.450 - Street Repair & Maintena	
					96.55	Mnt Ridge Curb & Gutter Roadbase	104410.450 - Street Repair & Maintena	
					\$198.41			
Warner & Associates Construction	1206	110623	11/06/2023	11/06/2023	\$198.41			
					318,603.78	New Town Hall	104170.740 - Admin New Office Buildin	
WPA Architecture	1207	110623	11/06/2023	11/06/2023	\$318,603.78			
					2,436.00	Construction Admin - New Town Hall	104170.740 - Admin New Office Buildin	
Zions Bank	EFT	110123	11/01/2023	11/30/2023	\$2,436.00			
Zions Bank	EFT	110223	11/02/2023	11/30/2023	115.58	Google G Suite	104140.210 - Admin Dues & Subscripti	
Zions Bank	EFT	110323	11/03/2023	11/30/2023	180.00	DEQ DW Ubiquiti Store - IT Supplies/Wiring for Tow	104170.740 - Admin New Office Buildin	
Zions Bank	EFT	110623	11/06/2023	11/30/2023	60.00	ILMC Training for CMC Designation	104140.235 - Admin Training Expense	
Zions Bank	EFT	110823	11/08/2023	11/30/2023	32.27	Amazon - Printer Paper	104140.240 - Admin Office Supplies	
Zions Bank	EFT	110923	11/09/2023	11/30/2023	230.52	Harbor Freight - Tools for Shop	104410.250 - Supplies and Equipment	
Zions Bank	EFT	111023	11/10/2023	11/30/2023	571.64	DEL Supply Company - Town Hall Phone Box	104170.740 - Admin New Office Buildin	
Zions Bank	EFT	111423-1	11/14/2023	11/30/2023	2.12	Google - monthly charge for additional storage	104140.210 - Admin Dues & Subscripti	
Zions Bank	EFT	111423-2	11/14/2023	11/30/2023	51.00	Get Trained Utah - Instructor Renewal - Michelle	104220.175 - EMS Administrative	
Zions Bank	EFT	111523	11/15/2023	11/30/2023	51.00	Get Trained Utah - Instructor Renewal - Casey	104220.175 - EMS Administrative	
Zions Bank	EFT	111623	11/16/2023	11/30/2023	10.00	Utah Corporations - LBA Address Update	104220.175 - EMS Administrative	
Zions Bank	EFT	111723	11/17/2023	11/30/2023	191.26	In Brava Awards & Promo	104220.175 - EMS Administrative	
Zions Bank	EFT	112023	11/20/2023	11/30/2023	-1.34	Google - monthly charge for additional storage reim	104220.175 - EMS Administrative	
Zions Bank	EFT	112123	11/21/2023	11/30/2023	6.29	Amazon - Staple Remover	104140.210 - Admin Dues & Subscripti	
Zions Bank	EFT	112223	11/22/2023	11/30/2023	7.23	Amazon - Pens	104140.240 - Admin Office Supplies	
Zions Bank	EFT	112323	11/23/2023	11/30/2023	19.41	Walmart - Food	104220.175 - EMS Administrative	
Zions Bank	EFT	112423	11/24/2023	11/30/2023	83.25	Costco - BNL/SL BRST	104220.175 - EMS Administrative	
Zions Bank	EFT	112723	11/27/2023	11/30/2023	315.63	DEQ DW - Water Operator renewal - Casey	104140.210 - Dues & Subscriptions	
Zions Bank	EFT	112823	11/28/2023	11/30/2023	37.21	Maiwarebyles Anti-Maiware	104140.210 - Admin Dues & Subscripti	
Zions Bank	EFT	112923	11/29/2023	11/30/2023	1,614.31	Ubiquiti Store - IT Equipment/Wiring for Town Hall	104170.740 - Admin New Office Buildin	
Zions Bank	EFT	113023	11/30/2023	11/30/2023	585.00	Rural Water Association - Annual Renewal	516340.210 - Dues & Subscriptions	
					75.00	Rural Water Association - Training - Terry	516340.210 - Dues & Subscriptions	
					\$4,237.38			
					\$4,237.38			
					\$368,122.32			