

Bear River Water Conservancy District
Standard Financial Report
Operations - 01/01/2025 to 02/28/2025
16.67% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>February Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1100 First Community Checking	409,140.03	(65,439.53)	59,083.79
1101 First Community Savings	80,154.73	76.95	80,322.27
1103 Petty Cash	1,659.19	1.20	1,660.39
1110 Xpress Bill Pay Clearing	34,743.23	(13,213.21)	30,793.02
1120 PTIF 0239	1,692,014.73	37,576.95	1,931,923.20
1121 PTIF 2258 Depreciation Savings	680,540.29	(265,425.71)	367,629.52
1130 PTIF 4446 Bothwell Impact Fee	70,008.92	244.00	70,523.17
1131 PTIF 4447 HW Impact Fee	20,487.94	47.05	13,597.52
1133 PTIF 4815 Valley Investment	41,333.35	204.74	59,176.40
1134 PTIF 8438 Collinston Impact Fee	24,403.78	74.61	21,565.50
1135 PTIF 8439 Beaver Dam Impact Fee	50,707.58	176.73	51,080.05
1136 PTIF 8585 S.W. Impact Fee	14,292.73	49.81	14,397.71
1141 PTIF 5071 2008 LBA CapFac SW/	273,301.04	952.53	275,308.56
1142 PTIF 5072 1993-99 CapFac BW/H	125,083.32	435.95	126,002.11
1143 PTIF 5074 2020 Flat Canyon from	117,503.03	409.53	118,366.14
1144 PTIF 5076 1995B Res 2008D TP	76.52	0.27	77.09
1147 PTIF 5082 1993 Res 2008A Land	2,444.92	8.52	2,462.88
1148 PTIF 5379 2014-2008 LBA Res S	257,570.65	897.71	259,462.63
1149 PTIF 5675 2011 Cap Fac BD	12,162.07	42.39	12,251.41
1150 PTIF 5676 2011 Reserve BD	10,951.95	38.17	11,032.40
1151 PTIF 8317 2016 Res MP	9,169.32	31.96	9,236.68
1152 PTIF 6001 Project Funding SRF	2.49	0.01	2.51
1153 PTIF 7374 SRF	1,349,042.70	4,701.80	1,358,952.05
Total Cash and cash equivalents	<u>5,276,794.51</u>	<u>(298,107.57)</u>	<u>4,874,907.00</u>
Receivables			
1311 Accounts Receivable	167,934.15	(2,188.46)	30,693.79
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 GOV'TS	248,826.93	0.00	248,826.93
Total Receivables	<u>699,074.50</u>	<u>(2,188.46)</u>	<u>561,834.14</u>
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	<u>18,186.60</u>	<u>0.00</u>	<u>18,186.60</u>
Total Current Assets	<u>5,994,055.61</u>	<u>(300,296.03)</u>	<u>5,454,927.74</u>
Non-Current Assets			
Capital assets			
Work in Process			
1600 Work in Process	3,836,654.30	425,608.18	4,794,515.83
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	<u>4,834,550.70</u>	<u>425,608.18</u>	<u>5,792,412.23</u>
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
1646 Harper Ward System	1,119,200.63	0.00	1,119,200.63

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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	(5,484,010.20)	0.00	(5,484,010.20)
Total Accumulated depreciation	(5,484,010.20)	0.00	(5,484,010.20)
Total Capital assets	16,630,589.48	425,608.18	17,588,451.01
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	16,769,400.38	425,608.18	17,727,261.91
Total Assets:	22,763,455.99	125,312.15	23,182,189.65
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	(375,417.20)	(19,039.05)	(88,467.21)
2132.1 CC - Capital One	(487.76)	0.00	(487.76)
2132.4 CC - Visa	(680.01)	0.00	(766.66)
2150 CC Clearing Account	880.41	0.00	1,254.42
2330 Customer Rental deposits	(3,190.00)	0.00	(3,190.00)
Total Current liabilities	(378,894.56)	(19,039.05)	(91,657.21)
Payroll liabilities			
2211 Accrued wages payable	(16,140.79)	1,087.53	(16,140.79)
2220 Payroll liability clearing	0.00	152.71	0.00
2223.1 401K payable	(3,969.45)	0.00	(364.99)
2223.2 Roth payable	(199.00)	0.00	0.00
2224.1 Additional Life payable	(103.84)	(178.44)	(153.30)
2225.1 Dental Insurance payable	(562.63)	(480.72)	(630.79)
2225.2 Health Insurance payable	(10,913.51)	(9,616.42)	(12,413.51)
2225.3 HSA Contributions	(1,134.00)	(288.46)	(11,710.92)
2225.4 Long Term Disability payable	(193.92)	(146.84)	(206.70)
2225.7 Vision Insurance payable	(90.89)	(78.48)	(102.97)
2226 Suta payable	(305.13)	(60.70)	(414.84)
2290 Deferred Vacation payable	(17,994.61)	0.00	(17,994.61)
Total Payroll liabilities	(51,607.77)	(9,609.82)	(60,133.42)
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			
2509 SRF 3S1849 2024- Interest	4,092.01	0.00	4,092.01
2510 Newman 128000232R	(72,000.00)	0.00	(72,000.00)
2513 Tremonton D7380R Interest	(2,000.00)	0.00	(2,000.00)
2515 So Willard 3S096 Interest	(439,000.00)	0.00	(439,000.00)
2516 Beaver Dam 3F144	(154,000.00)	8,000.00	(146,000.00)
2517 Collinston 3F214	(1,873,000.00)	0.00	(1,873,000.00)

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2518 Master Plan 3F253P	(20,000.00)	0.00	(20,000.00)
2519 Flat Canyon 3S1740	(39,000.00)	0.00	(39,000.00)
2520 HW Test Well 3S1761	(120,000.00)	0.00	(120,000.00)
2521 Lease Liability	(30,342.00)	0.00	(30,342.00)
Total Long-term liabilities	(2,745,249.99)	8,000.00	(2,737,249.99)
Deferred inflows			
2601 Net Pension liability	(49,990.00)	0.00	(49,990.00)
2602 Deferred Inflows Of resources	(913,428.73)	0.00	(913,428.73)
Total Deferred inflows	(963,418.73)	0.00	(963,418.73)
Total Liabilities:	(4,201,547.50)	(20,648.87)	(3,914,835.80)
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	(17,237,597.97)	(104,663.28)	(17,943,043.33)
Total Equity - Paid In / Contributed	(18,561,908.49)	(104,663.28)	(19,267,353.85)
Total Liabilites and Fund Equity:	(22,763,455.99)	(125,312.15)	(23,182,189.65)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	February Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
Income or Expense						
Income From Operations:						
Operating income						
Water sales						
5141 Beaver Dam Dry Taps	600.00	50.00	100.00	600.00	500.00	16.67%
5142 Beaver Dam Retail	22,293.25	1,538.82	3,141.50	23,175.00	20,033.50	13.56%
5152 Bothwell M&I Retail	72,274.20	2,914.90	5,776.24	72,100.00	66,323.76	8.01%
5153 Bothwell M&I Wholesale	370,335.91	0.00	0.00	300,760.00	300,760.00	0.00%
5161 Collinston Dry Taps	10,263.33	820.00	1,640.00	11,572.00	9,932.00	14.17%
5162 Collinston Retail	74,564.14	3,522.04	5,355.36	70,040.00	64,684.64	7.65%
5163 Collinston Wholesale	79,050.00	0.00	0.00	81,370.00	81,370.00	0.00%
5172 Harper Ward Retail	116,796.00	4,614.40	9,284.43	114,330.00	105,045.57	8.12%
5173 Harper Ward Dry Taps	110.00	0.00	0.00	0.00	0.00	0.00%
5182 South Willard Retail	2,872.00	164.80	329.60	2,925.00	2,595.40	11.27%
5183 South Willard Wholesale	23,587.50	0.00	0.00	22,145.00	22,145.00	0.00%
5190 Water Testing Reimbursed	120.00	0.00	0.00	247.00	247.00	0.00%
Total Water sales	772,866.33	13,624.96	25,627.13	699,264.00	673,636.87	3.66%
Rental income						
5212 Farm Power Reimbursement	40,957.12	0.00	0.00	40,000.00	40,000.00	0.00%
5213 Farm Rent	87,756.00	0.00	0.00	83,121.00	83,121.00	0.00%
5215 Riverside North Garland Lease	2,218.00	0.00	0.00	2,218.00	2,218.00	0.00%
5216 Ukon Sublease	12,286.22	12,286.22	12,286.22	12,286.00	(0.22)	100.00%
Total Rental income	143,217.34	12,286.22	12,286.22	137,625.00	125,338.78	8.93%
Total Operating income	916,083.67	25,911.18	37,913.35	836,889.00	798,975.65	4.53%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	402,314.84	29,366.46	57,279.06	649,136.00	591,856.94	8.82%
6111 Gross Wages: Bonuses	7,000.00	0.00	0.00	12,360.00	12,360.00	0.00%
6112 Trustees Payroll Expense	8,490.00	0.00	985.00	10,000.00	9,015.00	9.85%
6144 Payroll Expense-Other	0.00	0.00	0.00	4,944.00	4,944.00	0.00%
Total Wages	417,804.84	29,366.46	58,264.06	676,440.00	618,175.94	8.61%
Benefits						
6131 FICA Expense	32,065.95	2,224.50	4,413.14	54,936.00	50,522.86	8.03%
6132 SUTA Expense	856.38	58.73	144.43	1,507.00	1,362.57	9.58%
6133 Employee Health Insurance	111,458.40	9,024.59	16,686.88	198,780.00	182,093.12	8.39%
6134 Dental Insurance Expense	5,871.40	480.72	954.92	10,815.00	9,860.08	8.83%
6135 Employee Life Insurance	525.77	42.06	75.70	919.00	843.30	8.24%
6136 Employee LT Disability	1,993.52	146.83	286.39	3,743.00	3,456.61	7.65%
6138 Vision Insurance Expense	942.16	78.48	155.20	1,795.00	1,639.80	8.65%
6139 HSA Contribution-Employer Paid	19,189.80	14.70	10,014.70	34,608.00	24,593.30	28.94%
6140 Retirement & Benefits	78,491.13	5,595.97	10,927.48	129,275.00	118,347.52	8.45%
6141 Workers Compensation	3,011.19	0.00	268.64	6,489.00	6,220.36	4.14%
6143 General Gov Pension Expense	0.00	0.00	0.00	4,153.00	4,153.00	0.00%
Total Benefits	254,405.70	17,666.58	43,927.48	447,020.00	403,092.52	9.83%
Total Payroll expenses	672,210.54	47,033.04	102,191.54	1,123,460.00	1,021,268.46	9.10%
Operations						
6191 Uniforms-Office Personnel	241.99	106.61	106.61	450.00	343.39	23.69%
6192 Uniforms-Systems Operators	609.97	0.00	399.89	600.00	200.11	66.65%
6210 Memberships & Registrations	16,467.77	1,379.45	1,794.45	20,000.00	18,205.55	8.97%
6231 Conferences Training	4,980.00	0.00	375.00	0.00	(375.00)	0.00%
6232 Mileage Reimbursement	6,775.35	1,094.80	1,272.70	10,000.00	8,727.30	12.73%
6233 Travel Expenses	5,540.33	(239.30)	1,561.78	10,000.00	8,438.22	15.62%
6241 Office Supplies & Postage	10,756.27	260.73	983.46	12,000.00	11,016.54	8.20%
6261 Automotive Repairs	5,575.25	0.00	1,241.88	8,000.00	6,758.12	15.52%
6262 Building Repairs & Maintenance	24,999.76	1,857.88	3,018.74	20,000.00	16,981.26	15.09%
6263 Computer/Networking	19,982.78	989.00	1,978.00	20,000.00	18,022.00	9.89%
6264 Equipment Repairs	225.09	0.00	0.00	350.00	350.00	0.00%
6281 Utilities Utilities	11,280.04	1,059.26	2,907.50	15,000.00	12,092.50	19.38%
6282 Telephone Telephone	8,715.39	446.45	1,492.90	12,000.00	10,507.10	12.44%
6293 Licenses and Permits	0.00	0.00	0.00	250.00	250.00	0.00%
6311 Legal	36,371.90	1,490.00	3,775.00	60,000.00	56,225.00	6.29%

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6312 Accounting	25,675.00	2,500.00	2,500.00	50,000.00	47,500.00	5.00%
6313 Engineering	82,127.55	12,307.89	16,406.34	100,000.00	83,593.66	16.41%
6313.5 BR Canal PL 566	501,467.20	0.00	0.00	750,000.00	750,000.00	0.00%
6314 Exploration & Studies	117,339.78	1,050.00	(18,811.00)	300,000.00	318,811.00	-6.27%
6320 Engineering Howell Town	1,033.00	0.00	(516.50)	0.00	516.50	0.00%
6322 County Water Master Plan	90,280.75	0.00	(19,861.00)	175,000.00	194,861.00	-11.35%
6448 Equipment and Tools	54,466.29	0.00	909.44	80,000.00	79,090.56	1.14%
6449 Operating Supplies	31,541.28	2,941.94	3,458.81	20,000.00	16,541.19	17.29%
6450 Beaver Dam O&M Expenses	33,896.57	527.83	1,901.28	30,000.00	28,098.72	6.34%
6451 Bothwell System O&M Expenses	149,256.56	4,772.60	9,887.01	140,000.00	130,112.99	7.06%
6452 Collinston System O&M Expense	51,732.33	2,240.10	4,607.60	75,000.00	70,392.40	6.14%
6453 Harper Ward System O&M Expe	37,595.41	30.26	60.52	125,000.00	124,939.48	0.05%
6454 So Willard System O&M Expens	47,059.11	2,458.72	8,076.66	30,000.00	21,923.34	26.92%
6456 SCADA	13,100.63	3,717.99	15,387.30	50,000.00	34,612.70	30.77%
6457 System O&M Expenses Fuel	14,258.59	0.00	873.39	20,000.00	19,126.61	4.37%
6460 Contracted-Misc Services	596.80	3,750.00	8,111.90	5,000.00	(3,111.90)	162.24%
6461 Water Service Connection Costs	10,757.18	0.00	0.00	10,000.00	10,000.00	0.00%
6480 Weather Modification Expense	59,670.00	7,211.91	16,309.69	60,000.00	43,690.31	27.18%
6490 Advertising Advertising	4,385.70	0.00	17.04	7,000.00	6,982.96	0.24%
6491 Printing and Reproduction	3,298.55	201.05	402.93	5,000.00	4,597.07	8.06%
6510 Auto Insurance	3,311.95	0.00	0.00	4,000.00	4,000.00	0.00%
6511 Bonds	9,896.97	0.00	0.00	10,000.00	10,000.00	0.00%
6512 Liability Insurance	3,824.15	0.00	0.00	10,000.00	10,000.00	0.00%
6611 Bank Service Charges	1,253.15	65.00	161.00	1,500.00	1,339.00	10.73%
6612 Merchant Card Services	2,847.13	341.23	589.28	3,500.00	2,910.72	16.84%
6613 Bad Debt Expense	(4,312.50)	0.00	(4,312.50)	150.00	4,462.50	-2,875.00%
Total Operations	1,498,881.02	52,561.40	67,067.10	2,249,800.00	2,182,732.90	2.98%
Water purchased						
6672 Water Purchased-BC	52,950.82	4,073.14	4,073.14	50,000.00	45,926.86	8.15%
6673 Water Purchased-Deweyville	23,338.00	0.00	0.00	20,000.00	20,000.00	0.00%
Total Water purchased	76,288.82	4,073.14	4,073.14	70,000.00	65,926.86	5.82%
Depreciation						
6690 Depreciation Depreciation	360,432.00	0.00	0.00	400,000.00	400,000.00	0.00%
Total Depreciation	360,432.00	0.00	0.00	400,000.00	400,000.00	0.00%
Total Water system operations	2,607,812.38	103,667.58	173,331.78	3,843,260.00	3,669,928.22	4.51%
Total Operating expense	2,607,812.38	103,667.58	173,331.78	3,843,260.00	3,669,928.22	4.51%
Total Income From Operations:	(1,691,728.71)	(77,756.40)	(135,418.43)	(3,006,371.00)	(2,870,952.57)	4.50%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	1,967,733.77	30,927.13	373,574.81	1,787,326.00	1,413,751.19	20.90%
5502 Property Tax RDA	0.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Property taxes	1,967,733.77	30,927.13	373,574.81	1,912,406.00	1,538,831.19	19.53%
Grants						
5510 State Grants	1,943,661.50	0.00	50,572.00	150,000.00	99,428.00	33.71%
5511 Weather Modification	19,494.00	0.00	0.00	30,000.00	30,000.00	0.00%
5515 Federal Grants	1,013,905.76	133,745.46	379,533.64	0.00	(379,533.64)	0.00%
5515.1 BR Canal PL 566	57,362.50	0.00	0.00	750,000.00	750,000.00	0.00%
Total Grants	3,034,423.76	133,745.46	430,105.64	930,000.00	499,894.36	46.25%
Impact fees						
5520 Other income	7,857.14	0.00	0.00	0.00	0.00	0.00%
5522 Bothwell Impact Fees	0.00	0.00	0.00	130,475.00	130,475.00	0.00%
5523 Collinston Impact Fees	0.00	0.00	0.00	58,172.00	58,172.00	0.00%
5524 Harper Ward Impact Fees	0.00	0.00	0.00	24,440.00	24,440.00	0.00%
5525 South Willard Impact Fees	0.00	0.00	0.00	8,179.00	8,179.00	0.00%
Total Impact fees	7,857.14	0.00	0.00	221,266.00	221,266.00	0.00%
Other non-operating income						
5310 Connection Fees Collected	15,264.00	0.00	0.00	60,000.00	60,000.00	0.00%
5410 Finance Charge Income	5,673.03	639.32	1,149.48	2,800.00	1,650.52	41.05%
5610 Interest Income	207,848.77	17,107.77	36,033.86	63,092.00	27,058.14	57.11%
Total Other non-operating income	228,785.80	17,747.09	37,183.34	125,892.00	88,708.66	29.54%

Bear River Water Conservancy District

Standard Financial Report

Operations - 01/01/2025 to 02/28/2025

16.67% of the fiscal year has expired

	Prior Year Actual	February Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
Total Non-operating income	5,238,800.47	182,419.68	840,863.79	3,189,564.00	2,348,700.21	26.36%
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	24,144.01	0.00	0.00	12,348.00	12,348.00	0.00%
6816 South Willard DDW S096	26,017.20	0.00	0.00	14,126.00	14,126.00	0.00%
6819 Tremonton B DWR RD R	4,012.00	0.00	0.00	3,230.00	3,230.00	0.00%
6820 2022 Multi Project #3S1849	0.00	0.00	0.00	35,000.00	35,000.00	0.00%
Total Interest expense	54,173.21	0.00	0.00	387,704.00	387,704.00	0.00%
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	1,000.00	0.00	0.00	0.00	0.00	0.00%
Total Contributions to other governme	1,000.00	0.00	0.00	125,080.00	125,080.00	0.00%
Total Non-operating expense	55,173.21	0.00	0.00	512,784.00	512,784.00	0.00%
Total Non-Operating Items:	5,183,627.26	182,419.68	840,863.79	2,676,780.00	1,835,916.21	31.41%
Total Income or Expense	3,491,898.55	104,663.28	705,445.36	(329,591.00)	(1,035,036.36)	-214.04%