

Bear River Water Conservancy District

Standard Financial Report

Operations - 03/01/2025 to 03/31/2025

25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual	Revised Budget	Remaining Budget	% Earned/ Used
Income or Expense						
Income From Operations:						
Operating income						
Water sales						
5141 Beaver Dam Dry Taps	600.00	50.00	150.00	600.00	450.00	25.00%
5142 Beaver Dam Retail	22,293.25	1,520.28	4,661.78	23,175.00	18,513.22	20.12%
5152 Bothwell M&I Retail	72,274.20	2,936.53	8,712.77	72,100.00	63,387.23	12.08%
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	2,460.00	11,572.00	9,112.00	21.26%
5162 Collinston Retail	74,564.14	3,596.76	8,952.12	70,040.00	61,087.88	12.78%
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	4,756.54	14,040.97	114,330.00	100,289.03	12.28%
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	494.40	2,925.00	2,430.60	16.90%
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	13,844.91	39,472.04	699,264.00	659,791.96	5.64%
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	0.00	12,286.22	12,286.00	(0.22)	100.00%
Total Rental income	143,217.34	0.00	12,286.22	137,625.00	125,338.78	8.93%
Total Operating income	916,083.67	13,844.91	51,758.26	836,889.00	785,130.74	6.18%
Operating expense						
Water system operations						
Payroll expenses						
Wages						
6110 Gross Wages	402,314.84	45,720.21	102,999.27	649,136.00	546,136.73	15.87%
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	805.00	1,790.00	10,000.00	8,210.00	17.90%
6144 Payroll Expense-Other	0.00	0.00	0.00	4,944.00	4,944.00	0.00%
Total Wages	417,804.84	46,525.21	104,789.27	676,440.00	571,650.73	15.49%
Benefits						
6131 FICA Expense	32,065.95	3,526.13	7,939.27	54,936.00	46,996.73	14.45%
6132 SUTA Expense	856.38	65.14	209.57	1,507.00	1,297.43	13.91%
6133 Employee Health Insurance	111,458.40	13,582.83	30,269.71	198,780.00	168,510.29	15.23%
6134 Dental Insurance Expense	5,871.40	709.83	1,664.75	10,815.00	9,150.25	15.39%
6135 Employee Life Insurance	525.77	63.09	138.79	919.00	780.21	15.10%
6136 Employee LT Disability	1,993.52	228.61	515.00	3,743.00	3,228.00	13.76%
6138 Vision Insurance Expense	942.16	115.46	270.66	1,795.00	1,524.34	15.08%
6139 HSA Contribution-Employer Paid	19,189.80	12.60	10,027.30	34,608.00	24,580.70	28.97%
6140 Retirement & Benefits	78,491.13	8,700.69	19,628.17	129,275.00	109,646.83	15.18%
6141 Workers Compensation	3,011.19	242.65	511.29	6,489.00	5,977.71	7.88%
6143 General Gov Pension Expense	0.00	0.00	0.00	4,153.00	4,153.00	0.00%
Total Benefits	254,405.70	27,247.03	71,174.51	447,020.00	375,845.49	15.92%
Total Payroll expenses	672,210.54	73,772.24	175,963.78	1,123,460.00	947,496.22	15.66%
Operations						
6191 Uniforms-Office Personnel	241.99	0.00	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	3,042.00	4,836.45	20,000.00	15,163.55	24.18%
6231 Conferences Training	4,980.00	0.00	375.00	0.00	(375.00)	0.00%
6232 Mileage Reimbursement	6,775.35	1,107.40	2,380.10	10,000.00	7,619.90	23.80%
6233 Travel Expenses	5,540.33	5,277.96	9,254.07	10,000.00	745.93	92.54%
6241 Office Supplies & Postage	10,756.27	85.37	1,650.74	12,000.00	10,349.26	13.76%
6261 Automotive Repairs	5,575.25	194.33	1,436.21	8,000.00	6,563.79	17.95%
6262 Building Repairs & Maintenance	24,999.76	2,029.88	5,048.62	20,000.00	14,951.38	25.24%
6263 Computer/Networking	19,982.78	989.00	2,967.00	20,000.00	17,033.00	14.84%
6264 Equipment Repairs	225.09	0.00	0.00	350.00	350.00	0.00%
6281 Utilities Utilities	11,280.04	1,899.13	4,806.63	15,000.00	10,193.37	32.04%
6282 Telephone Telephone	8,715.39	446.45	1,939.35	12,000.00	10,060.65	16.16%
6293 Licenses and Permits	0.00	0.00	0.00	250.00	250.00	0.00%
6310 Lobbying	0.00	3,750.00	11,250.00	50,000.00	38,750.00	22.50%

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6311 Legal	36,371.90	0.00	3,775.00	60,000.00	56,225.00	6.29%
6312 Accounting	25,675.00	0.00	2,500.00	50,000.00	47,500.00	5.00%
6313 Engineering	82,127.55	6,895.36	23,301.70	100,000.00	76,698.30	23.30%
6314 Exploration & Studies	117,339.78	0.00	(18,811.00)	300,000.00	318,811.00	-6.27%
6320 Engineering Howell Town	1,033.00	0.00	(516.50)	15,000.00	15,516.50	-3.44%
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	952.66	4,502.46	20,000.00	15,497.54	22.51%
6450 Beaver Dam O&M Expenses	33,896.57	1,964.10	4,261.66	30,000.00	25,738.34	14.21%
6451 Bothwell System O&M Expenses	149,256.56	1,095.95	10,982.96	140,000.00	129,017.04	7.84%
6452 Collinston System O&M Expense	51,732.33	4,338.32	8,945.92	75,000.00	66,054.08	11.93%
6453 Harper Ward System O&M Expe	37,595.41	1,939.76	2,000.28	125,000.00	122,999.72	1.60%
6454 So Willard System O&M Expens	47,059.11	3,882.16	11,958.82	30,000.00	18,041.18	39.86%
6456 SCADA	13,100.63	0.00	15,387.30	50,000.00	34,612.70	30.77%
6457 System O&M Expenses Fuel	14,258.59	1,236.77	2,110.16	20,000.00	17,889.84	10.55%
6460 Contracted-Misc Services	596.80	0.00	611.90	5,000.00	4,388.10	12.24%
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	9,636.81	25,946.50	60,000.00	34,053.50	43.24%
6490 Advertising Advertising	4,385.70	28.84	45.88	7,000.00	6,954.12	0.66%
6491 Printing and Reproduction	3,298.55	200.22	603.15	5,000.00	4,396.85	12.06%
6510 Auto Insurance	3,311.95	0.00	0.00	4,000.00	4,000.00	0.00%
6511 Fidelity 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	157.72	318.72	1,500.00	1,181.28	21.25%
6612 Merchant Card Services	2,847.13	454.62	1,043.90	3,500.00	2,456.10	29.83%
6613 Bad Debt Expense	(4,312.50)	0.00	(4,312.50)	150.00	4,462.50	-2,875.00%
Total Operations	997,413.82	51,604.81	122,155.42	1,564,800.00	1,442,644.58	7.81%
Water purchased						
6672 Water Purchased-BC	52,950.82	4,073.14	8,146.28	50,000.00	41,853.72	16.29%
6673 Water Purchased-Deweyville	23,338.00	5,000.00	5,000.00	20,000.00	15,000.00	25.00%
Total Water purchased	76,288.82	9,073.14	13,146.28	70,000.00	56,853.72	18.78%
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	2,106,345.18	134,450.19	311,265.48	3,158,260.00	2,846,994.52	9.86%
Total Operating expense	2,106,345.18	134,450.19	311,265.48	3,158,260.00	2,846,994.52	9.86%
Total Income From Operations:	(1,190,261.51)	(120,605.28)	(259,507.22)	(2,321,371.00)	(2,061,863.78)	11.18%
Non-Operating Items:						
Non-operating income						
Property taxes						
5501 Property Taxes	1,967,733.77	26,462.83	400,037.64	1,787,326.00	1,387,288.36	22.38%
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	26,462.83	400,037.64	1,912,406.00	1,512,368.36	20.92%
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	334,691.71	714,225.35	0.00	(714,225.35)	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	334,691.71	764,797.35	930,000.00	165,202.65	82.24%
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	2,119.00	2,119.00	60,000.00	57,881.00	3.53%
5410 Finance Charge Income	5,673.03	457.54	1,607.02	2,800.00	1,192.98	57.39%
5610 Interest Income	207,848.77	17,855.48	53,889.34	63,092.00	9,202.66	85.41%
Total Other non-operating income	228,785.80	20,432.02	57,615.36	125,892.00	68,276.64	45.77%

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Total Non-operating income	5,238,800.47	381,586.56	1,222,450.35	3,189,564.00	1,967,113.65	38.33%
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						
6313.5 BR Canal PL 566	501,467.20	237,792.00	296,584.00	(750,000.00)	(1,046,584.00)	-39.54%
6910 Contr. to other Gov'ts-RDA Encl	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	502,467.20	237,792.00	296,584.00	(875,080.00)	(1,171,664.00)	-33.89%
Total Non-operating expense	556,640.41	237,792.00	296,584.00	(487,376.00)	(783,960.00)	-60.85%
Total Non-Operating Items:	4,682,160.06	143,794.56	925,866.35	3,676,940.00	2,751,073.65	25.18%
Total Income or Expense	3,491,898.55	23,189.28	666,359.13	1,355,569.00	689,209.87	49.16%