# Bear River Water Conservancy District
**Standard Financial Report**
**Operations - 12/01/2025 to 12/31/2025**
**100.00% of the fiscal year has expired**

| | Prior Year Actual | December Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 1100 First Community Checking | 409,140.03 | (77,539.84) | 16,550.97 |
| 1101 First Community Savings | 80,154.73 | 78.86 | 81,155.21 |
| 1103 Petty Cash | 1,659.19 | (172.50) | 1,340.89 |
| 1110 Xpress Bill Pay Clearing | 34,743.23 | (1,559.22) | 32,639.18 |
| 1120 PTIF 0239 | 1,692,014.73 | 1,136,716.11 | 2,411,104.77 |
| 1121 PTIF 2258 Depreciation Savings | 680,540.29 | 31,340.70 | 1,027,060.52 |
| 1130 PTIF 4446 Bothwell Impact Fee | 70,008.92 | 525.68 | 154,815.17 |
| 1131 PTIF 4447 HW Impact Fee | 20,487.94 | 47.89 | 14,103.46 |
| 1133 PTIF 4815 Valley Investment | 41,333.35 | 270.17 | 79,565.42 |
| 1134 PTIF 8438 Collinston Impact Fee | 24,403.78 | 75.95 | 22,367.93 |
| 1135 PTIF 8439 Beaver Dam Impact Fe | 50,707.58 | 179.90 | 52,980.69 |
| 1136 PTIF 8585 S.W. Impact Fee | 14,292.73 | 0.09 | 25.49 |
| 1141 PTIF 5071 2008 LBA CapFac SW/ | 273,301.04 | 969.60 | 285,552.48 |
| 1142 PTIF 5072 1993-99 CapFac BW/H | 125,083.32 | 479.79 | 141,301.20 |
| 1143 PTIF 5074 2020 Flat Canyon from | 117,503.03 | 416.87 | 122,770.41 |
| 1144 PTIF 5076 1995B Res 2008D TP | 76.52 | 0.00 | 0.00 |
| 1147 PTIF 5082 1993 Res 2008A Land | 2,444.92 | 0.00 | 0.00 |
| 1148 PTIF 5379 2014-2008 LBA Res S | 257,570.65 | 913.79 | 269,116.94 |
| 1149 PTIF 5675 2011 Cap Fac BD | 12,162.07 | 45.87 | 13,509.08 |
| 1150 PTIF 5676 2011 Reserve BD | 10,951.95 | 38.85 | 11,442.90 |
| 1151 PTIF 8317 2016 Res MP | 9,169.32 | 32.53 | 9,580.37 |
| 1152 PTIF 6001 Project Funding SRF | 2.49 | 0.00 | 0.00 |
| 1153 PTIF 7374 SRF | 1,349,042.70 | 790.02 | 232,664.94 |
| 1175 Undeposited Receipts | (1,257,649.70) | 0.00 | 0.00 |
| **Total Cash and cash equivalents** | **4,019,144.81** | **1,093,651.11** | **4,979,648.02** |
| **Receivables** | | | |
| 1311 Accounts Receivable | 157,646.65 | (5,693.31) | 15,961.73 |
| 1312 Lease Receivable | 191,624.53 | 0.00 | 191,624.53 |
| 1313 Grants Receivable - USBR | 261,212.89 | 0.00 | 261,212.89 |
| 1314 Grants Receivable - USDA | 146,932.00 | 0.00 | 146,932.00 |
| 1315 Grants Receivable - CIB | 63,202.00 | 0.00 | 63,202.00 |
| 1316 Weather Modification Receivable | 22,500.00 | 0.00 | 22,500.00 |
| 1319 Allowance for Doubtful Accts. | (2,000.00) | 0.00 | (2,000.00) |
| 1411 REC. FROM OTHER GOV'TS | 342,647.68 | 0.00 | 0.00 |
| **Total Receivables** | **1,183,765.75** | **(5,693.31)** | **699,433.15** |
| **Other current assets** | | | |
| 1541 Prepaid Insurance | 5,736.60 | 0.00 | 5,736.60 |
| **Total Other current assets** | **5,736.60** | **0.00** | **5,736.60** |
| **Total Current Assets** | **5,208,647.16** | **1,087,957.80** | **5,684,817.77** |
| **Non-Current Assets** | | | |
| **Capital assets** | | | |
| **Work in Process** | | | |
| 1600 Work in Process | 4,193,000.79 | 67,313.89 | 6,603,214.30 |
| 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** | **5,190,897.19** | **67,313.89** | **7,601,110.70** |
| **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 |

| | Prior Year Actual | December Actual | Current Year Actual |
|---|---|---|---|
| 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 |
| 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 | 616,487.72 | 0.00 | 616,487.72 |
| 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** | **17,373,947.60** | **0.00** | **17,373,947.60** |
| **Accumulated depreciation** | | | |
| 1721 Accumulated Depreciation | (5,498,722.03) | (28,070.00) | (5,904,902.29) |
| 1722 Accumulated Amortization | (15,677.21) | 0.00 | (15,677.21) |
| **Total Accumulated depreciation** | **(5,514,399.24)** | **(28,070.00)** | **(5,920,579.50)** |
| **Total Capital assets** | **17,050,445.55** | **39,243.89** | **19,054,478.80** |
| **Other non-current assets** | | | |
| 1802 Deferred outflows of resources | 169,723.00 | 0.00 | 169,723.00 |
| 1803 Suspense | 23.90 | 0.00 | 23.90 |
| **Total Other non-current assets** | **169,746.90** | **0.00** | **169,746.90** |
| **Total Non-Current Assets** | **17,220,192.45** | **39,243.89** | **19,224,225.70** |
| **Total Assets:** | **22,428,839.61** | **1,127,201.69** | **24,909,043.47** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 2131 Accounts payable | (768,567.78) | (398,138.73) | (851,335.59) |
| 2132.1 CC - Capital One | (487.76) | 0.00 | (487.76) |
| 2132.4 CC - Visa | (680.01) | (188.89) | (2,980.59) |
| 2150 CC Clearing Account | 880.41 | 0.00 | 487.76 |
| 2330 Customer Rental deposits | (3,190.00) | 0.00 | (3,190.00) |
| **Total Current liabilities** | **(772,045.14)** | **(398,327.62)** | **(857,506.18)** |
| **Payroll liabilities** | | | |
| 2211 Accrued wages payable | (14,828.52) | 0.00 | (14,828.52) |
| 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) | (177.22) | (949.57) |
| 2225.1 Dental Insurance payable | (562.63) | (473.06) | (2,751.90) |
| 2225.2 Health Insurance payable | (10,913.51) | (9,505.46) | (59,829.60) |
| 2225.3 HSA Contributions | (1,134.00) | 1,857.62 | (1,134.00) |
| 2225.4 Long Term Disability payable | (193.92) | (39.67) | (246.57) |
| 2225.7 Vision Insurance payable | (90.89) | (74.46) | (434.02) |
| 2226 Suta payable | (305.13) | (2.64) | (284.54) |
| 2290 Deferred Vacation payable | (42,214.03) | 0.00 | (42,214.03) |
| **Total Payroll liabilities** | **(74,514.92)** | **(8,414.89)** | **(123,037.74)** |
| **Liabilities** | | | |
| 2501.4 I/P Sw project | (11,891.70) | 0.00 | (11,891.70) |
| 2501.9 Retainage Payable | (44,649.98) | 0.00 | (44,649.98) |
| **Total Liabilities** | **(56,541.68)** | **0.00** | **(56,541.68)** |
| **Long-term liabilities** | | | |
| 2508 SRF 3S1849 2024 - Interest | 0.00 | 10,230.01 | 10,230.01 |
| 2509 SRF 3S1849 2024 | (1,038,452.01) | 0.00 | (1,038,452.01) |
| 2515 So Willard 3S096 Interest | (543,000.00) | 9,614.09 | (533,385.91) |
| 2516 Beaver Dam 3F144 | (154,000.00) | 0.00 | (146,000.00) |
| 2517 Collinston 3F214 | (1,873,000.00) | 93,000.00 | (1,780,000.00) |

| | Prior Year Actual | December Actual | Current Year Actual |
|---|---|---|---|
| 2518 Master Plan 3F253P | (30,000.00) | 10,000.00 | (20,000.00) |
| 2519 Flat Canyon 3S1740 | (39,974.85) | 2,000.00 | (37,974.85) |
| 2520 HW Test Well 3S1761 | (119,941.32) | 7,000.00 | (112,941.32) |
| 2521 Lease Liability | (15,486.00) | 0.00 | (15,486.00) |
| 2521.1 2024 SRF - Issued | (318,919.96) | 0.00 | (318,919.96) |
| 2521.2 2024 SRF - Repaid | 2,521,080.04 | 0.00 | 2,521,080.04 |
| 2522 General LTD Offset | 2,840,000.00 | 0.00 | 2,840,000.00 |
| **Total Long-term liabilities** | **1,228,305.90** | **131,844.10** | **1,368,150.00** |
| **Deferred inflows** | | | |
| 2601 Net Pension liability | (78,368.00) | 0.00 | (78,368.00) |
| 2602 Deferred Inflows Of resources | (1,378,942.10) | 0.00 | (1,378,942.10) |
| **Total Deferred inflows** | **(1,457,310.10)** | **0.00** | **(1,457,310.10)** |
| **Total Liabilities:** | **(1,132,105.94)** | **(274,898.41)** | **(1,126,245.70)** |
| **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 | (14,930,263.07) | (852,303.28) | (17,416,327.17) |
| **Total Equity - Paid In / Contributed** | **(16,254,573.59)** | **(852,303.28)** | **(18,740,637.69)** |
| **Total Liabilites and Fund Equity:** | **(17,386,679.53)** | **(1,127,201.69)** | **(19,866,883.39)** |
| **Total Net Position** | **5,042,160.08** | **0.00** | **5,042,160.08** |

# Bear River Water Conservancy District

**Standard Financial Report**
**Operations - 12/01/2025 to 12/31/2025**
**100.00% of the fiscal year has expired**

| | Prior Year Actual | December 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 | 600.00 | 600.00 | 0.00 | 100.00% |
| 5142 Beaver Dam Retail | 22,293.25 | 1,586.20 | 23,335.68 | 23,175.00 | (160.68) | 100.69% |
| 5152 Bothwell M&I Retail | 72,274.20 | 3,479.34 | 78,494.74 | 72,100.00 | (6,394.74) | 108.87% |
| 5153 Bothwell M&I Wholesale | 370,335.91 | 0.00 | 309,885.14 | 300,760.00 | (9,125.14) | 103.03% |
| 5161 Collinston Dry Taps | 10,263.33 | 800.00 | 9,660.00 | 11,572.00 | 1,912.00 | 83.48% |
| 5162 Collinston Retail | 74,564.14 | 3,629.72 | 74,478.84 | 70,040.00 | (4,438.84) | 106.34% |
| 5163 Collinston Wholesale | 79,050.00 | 0.00 | 41,909.00 | 81,370.00 | 39,461.00 | 51.50% |
| 5172 Harper Ward Retail | 116,796.00 | 5,509.47 | 110,850.30 | 114,330.00 | 3,479.70 | 96.96% |
| 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 | 2,717.14 | 2,925.00 | 207.86 | 92.89% |
| 5183 South Willard Wholesale | 32,212.50 | 0.00 | 21,553.20 | 22,145.00 | 591.80 | 97.33% |
| 5190 Water Testing Reimbursed | 120.00 | 0.00 | 140.00 | 247.00 | 107.00 | 56.68% |
| **Total Water sales** | **781,491.33** | **15,219.53** | **673,624.04** | **699,264.00** | **25,639.96** | **96.33%** |
| **Rental income** | | | | | | |
| 5212 Farm Power Reimbursement | 40,957.12 | (1,548.21) | 44,249.08 | 40,000.00 | (4,249.08) | 110.62% |
| 5213 Farm Rent | 86,222.22 | 0.00 | 87,756.00 | 83,121.00 | (4,635.00) | 105.58% |
| 5215 Riverside North Garland Lease | 2,169.80 | 0.00 | 2,218.00 | 2,218.00 | 0.00 | 100.00% |
| 5216 Ukon Sublease | 11,700.92 | 0.00 | 12,286.22 | 12,286.00 | (0.22) | 100.00% |
| **Total Rental income** | **141,050.06** | **(1,548.21)** | **146,509.30** | **137,625.00** | **(8,884.30)** | **106.46%** |
| **Total Operating income** | **922,541.39** | **13,671.32** | **820,133.34** | **836,889.00** | **16,755.66** | **98.00%** |
| **Operating expense** | | | | | | |
| **Water system operations** | | | | | | |
| **Payroll expenses** | | | | | | |
| **Wages** | | | | | | |
| 6110 Gross Wages | 425,719.19 | 36,055.14 | 399,340.61 | 649,136.00 | 249,795.39 | 61.52% |
| 6111 Gross Wages: Bonuses | 7,000.00 | 3,250.00 | 4,250.00 | 12,360.00 | 8,110.00 | 34.39% |
| 6112 Trustees Payroll Expense | 8,490.00 | 1,320.00 | 9,630.00 | 10,000.00 | 370.00 | 96.30% |
| 6144 Payroll Expense-Other | (497.20) | 0.00 | 0.00 | 4,944.00 | 4,944.00 | 0.00% |
| **Total Wages** | **440,711.99** | **40,625.14** | **413,220.61** | **676,440.00** | **263,219.39** | **61.09%** |
| **Benefits** | | | | | | |
| 6131 FICA Expense | 32,065.95 | 3,075.18 | 31,335.79 | 54,936.00 | 23,600.21 | 57.04% |
| 6132 SUTA Expense | 856.38 | 2.64 | 508.27 | 1,507.00 | 998.73 | 33.73% |
| 6133 Employee Health Insurance | 111,458.40 | 18,090.42 | 176,213.32 | 198,780.00 | 22,566.68 | 88.65% |
| 6134 Dental Insurance Expense | 5,871.40 | 950.80 | 8,501.58 | 10,815.00 | 2,313.42 | 78.61% |
| 6135 Employee Life Insurance | 525.77 | 225.27 | 1,229.14 | 919.00 | (310.14) | 133.75% |
| 6136 Employee LT Disability | 1,993.52 | 186.70 | 1,939.03 | 3,743.00 | 1,803.97 | 51.80% |
| 6138 Vision Insurance Expense | 942.16 | 148.90 | 1,348.96 | 1,795.00 | 446.04 | 75.15% |
| 6139 HSA Contribution-Employer Pai | 19,189.80 | 10,010.50 | 20,128.10 | 34,608.00 | 14,479.90 | 58.16% |
| 6140 Retirement & Benefits | 78,491.13 | 7,094.79 | 74,786.88 | 129,275.00 | 54,488.12 | 57.85% |
| 6141 Workers Compensation | 3,011.19 | 0.00 | 2,082.18 | 6,489.00 | 4,406.82 | 32.09% |
| 6143 General Gov Pension Expense | (1,929.00) | 0.00 | 0.00 | 4,153.00 | 4,153.00 | 0.00% |
| **Total Benefits** | **252,476.70** | **39,785.20** | **318,073.25** | **447,020.00** | **128,946.75** | **71.15%** |
| **Total Payroll expenses** | **693,188.69** | **80,410.34** | **731,293.86** | **1,123,460.00** | **392,166.14** | **65.09%** |
| **Operations** | | | | | | |
| 6191 Uniforms-Office Personnel | 241.99 | 0.00 | 201.89 | 450.00 | 248.11 | 44.86% |
| 6192 Uniforms-Systems Operators | 609.97 | 150.00 | 819.87 | 600.00 | (219.87) | 136.65% |
| 6210 Memberships & Registrations | 16,467.77 | 2,657.20 | 22,918.65 | 20,000.00 | (2,918.65) | 114.59% |
| 6231 Conferences Training | 4,980.00 | 0.00 | 375.00 | 0.00 | (375.00) | 0.00% |
| 6232 Mileage Reimbursement | 6,775.35 | 117.60 | 3,711.50 | 10,000.00 | 6,288.50 | 37.12% |
| 6233 Travel Expenses | 5,540.33 | 0.00 | 10,862.69 | 10,000.00 | (862.69) | 108.63% |
| 6241 Office Supplies & Postage | 10,756.27 | 451.21 | 8,743.97 | 12,000.00 | 3,256.03 | 72.87% |
| 6261 Automotive Repairs | 5,575.25 | 4,773.44 | 10,565.97 | 8,000.00 | (2,565.97) | 132.07% |
| 6262 Building Repairs & Maintenance | 24,999.76 | 15,214.28 | 31,487.14 | 20,000.00 | (11,487.14) | 157.44% |
| 6263 Computer/Networking | 19,982.78 | 764.70 | 13,720.29 | 20,000.00 | 6,279.71 | 68.60% |
| 6264 Equipment Repairs | 225.09 | 0.00 | 0.00 | 350.00 | 350.00 | 0.00% |
| 6281 Utilities Utilities | 11,280.04 | 714.22 | 11,465.82 | 15,000.00 | 3,534.18 | 76.44% |
| 6282 Telephone Telephone | 8,715.39 | 446.45 | 8,207.40 | 12,000.00 | 3,792.60 | 68.40% |
| 6293 Licenses and Permits | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% |
| 6310 Lobbying | 0.00 | 3,750.00 | 45,000.00 | 50,000.00 | 5,000.00 | 90.00% |

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**100.00% of the fiscal year has expired**

| | Prior Year Actual | December Actual | Current Year Actual | Revised Budget | Remaining Budget | % Earned/ Used |
|---|---|---|---|---|---|---|
| 6311 Legal | 36,371.90 | 120.00 | 34,879.66 | 60,000.00 | 25,120.34 | 58.13% |
| 6312 Accounting | 25,675.00 | 1,250.00 | 42,510.00 | 50,000.00 | 7,490.00 | 85.02% |
| 6313 Engineering | 83,578.00 | 12,538.90 | 124,285.87 | 100,000.00 | (24,285.87) | 124.29% |
| 6314 Exploration & Studies | 84,035.03 | 24,629.00 | 192,663.80 | 300,000.00 | 107,336.20 | 64.22% |
| 6320 Engineering Howell Town | 516.50 | 0.00 | 852.75 | 15,000.00 | 14,147.25 | 5.69% |
| 6322 County Water Master Plan | 83,863.50 | 0.00 | 146,275.50 | 175,000.00 | 28,724.50 | 83.59% |
| 6448 Equipment and Tools | 3,909.77 | 0.00 | 54,710.59 | 80,000.00 | 25,289.41 | 68.39% |
| 6449 Operating Supplies | 15,216.28 | 1,011.85 | 25,873.39 | 20,000.00 | (5,873.39) | 129.37% |
| 6450 Beaver Dam O&M Expenses | 18,490.89 | 413.25 | 13,071.60 | 30,000.00 | 16,928.40 | 43.57% |
| 6451 Bothwell System O&M Expenses | 147,709.81 | 2,501.05 | 141,910.41 | 140,000.00 | (1,910.41) | 101.36% |
| 6452 Collinston System O&M Expense | 91,153.15 | 3,471.04 | 47,032.11 | 75,000.00 | 27,967.89 | 62.71% |
| 6453 Harper Ward System O&M Expe | 22,189.73 | 1,290.45 | 17,688.48 | 125,000.00 | 107,311.52 | 14.15% |
| 6454 So Willard System O&M Expens | 31,653.43 | 1,367.99 | 25,144.30 | 30,000.00 | 4,855.70 | 83.81% |
| 6456 SCADA | 13,100.63 | 0.00 | 25,109.00 | 50,000.00 | 24,891.00 | 50.22% |
| 6457 System O&M Expenses Fuel | 14,258.59 | 996.32 | 14,793.73 | 20,000.00 | 5,206.27 | 73.97% |
| 6460 Contracted-Misc Services | 596.80 | 0.00 | 2,581.00 | 5,000.00 | 2,419.00 | 51.62% |
| 6461 Water Service Connection Costs | 10,757.18 | 2,213.27 | 9,830.67 | 10,000.00 | 169.33 | 98.31% |
| 6480 Weather Modification Expense | 61,736.53 | 582.75 | 38,982.21 | 60,000.00 | 21,017.79 | 64.97% |
| 6490 Advertising Advertising | 4,385.70 | 0.00 | 45.88 | 7,000.00 | 6,954.12 | 0.66% |
| 6491 Printing and Reproduction | 3,298.55 | 219.22 | 2,844.71 | 5,000.00 | 2,155.29 | 56.89% |
| 6510 Auto Insurance | 3,311.95 | 0.00 | 4,961.42 | 4,000.00 | (961.42) | 124.04% |
| 6511 Fidelity Bonds | 4,812.55 | 0.00 | 3,723.00 | 10,000.00 | 6,277.00 | 37.23% |
| 6512 Liability Insurance | 8,908.57 | 0.00 | 9,618.46 | 10,000.00 | 381.54 | 96.18% |
| 6611 Bank Service Charges | 1,253.15 | 65.00 | 1,120.02 | 1,500.00 | 379.98 | 74.67% |
| 6612 Merchant Card Services | 2,847.13 | 313.02 | 4,089.89 | 3,500.00 | (589.89) | 116.85% |
| 6613 Bad Debt Expense | 0.00 | 0.00 | (4,312.50) | 150.00 | 4,462.50 | -2,875.00% |
| **Total Operations** | **889,780.31** | **82,022.21** | **1,148,366.14** | **1,564,800.00** | **416,433.86** | **73.39%** |
| **Water purchased** | | | | | | |
| 6672 Water Purchased-BC | 48,877.68 | 4,073.14 | 44,804.54 | 50,000.00 | 5,195.46 | 89.61% |
| 6673 Water Purchased-Deweyville | 23,338.00 | 5,844.00 | 20,844.00 | 20,000.00 | (844.00) | 104.22% |
| **Total Water purchased** | **72,215.68** | **9,917.14** | **65,648.54** | **70,000.00** | **4,351.46** | **93.78%** |
| **Depreciation** | | | | | | |
| 6690 Depreciation Depreciation | 412,483.34 | 28,070.00 | 406,180.26 | 400,000.00 | (6,180.26) | 101.55% |
| 6691 Amortization Expense | 15,024.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Depreciation** | **427,507.34** | **28,070.00** | **406,180.26** | **400,000.00** | **(6,180.26)** | **101.55%** |
| **Total Water system operations** | **2,082,692.02** | **200,419.69** | **2,351,488.80** | **3,158,260.00** | **806,771.20** | **74.46%** |
| **Total Operating expense** | **2,082,692.02** | **200,419.69** | **2,351,488.80** | **3,158,260.00** | **806,771.20** | **74.46%** |
| **Total Income From Operations:** | **(1,160,150.63)** | **(186,748.37)** | **(1,531,355.46)** | **(2,321,371.00)** | **(790,015.54)** | **65.97%** |
| **Non-Operating Items:** | | | | | | |
| **Non-operating income** | | | | | | |
| **Property taxes** | | | | | | |
| 5501 Property Taxes | 803,904.82 | 1,243,931.97 | 2,969,386.48 | 1,787,326.00 | (1,182,060.48) | 166.14% |
| 5502 Property Tax RDA | 190,025.00 | 0.00 | 0.00 | 125,080.00 | 125,080.00 | 0.00% |
| **Total Property taxes** | **993,929.82** | **1,243,931.97** | **2,969,386.48** | **1,912,406.00** | **(1,056,980.48)** | **155.27%** |
| **Grants** | | | | | | |
| 5510 State Grants | 83,863.50 | 0.00 | 214,984.00 | 150,000.00 | (64,984.00) | 143.32% |
| 5511 Weather Modification | 21,900.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 100.00% |
| 5515 Federal Grants | 1,522,050.65 | 0.00 | 646,613.35 | 0.00 | (646,613.35) | 0.00% |
| 5515.1 BR Canal PL 566 | 57,362.50 | 14,621.00 | 530,107.00 | 750,000.00 | 219,893.00 | 70.68% |
| 5516 County ARPA Fund Grant | 245,753.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Grants** | **1,930,930.11** | **14,621.00** | **1,421,704.35** | **930,000.00** | **(491,704.35)** | **152.87%** |
| **Impact fees** | | | | | | |
| 5520 Other income | 1,568.93 | 4,683.00 | 8,390.69 | 0.00 | (8,390.69) | 0.00% |
| 5522 Bothwell Impact Fees | 0.00 | 0.00 | 80,296.00 | 130,475.00 | 50,179.00 | 61.54% |
| 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% |
| 5526 Restricted Impact Fees | 165,608.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Impact fees** | **167,177.15** | **4,683.00** | **88,686.69** | **221,266.00** | **132,579.31** | **40.08%** |
| **Other non-operating income** | | | | | | |
| 5310 Connection Fees Collected | 15,264.00 | 0.00 | 20,302.00 | 60,000.00 | 39,698.00 | 33.84% |

**Bear River Water Conservancy District**
**Standard Financial Report**
**Operations - 12/01/2025 to 12/31/2025**
**100.00% of the fiscal year has expired**

| | Prior Year Actual | December Actual | Current Year Actual | Revised Budget | Remaining Budget | % Earned/ Used |
|---|---|---|---|---|---|---|
| 5320 Miscellaneous Income | 2,167.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 5410 Finance Charge Income | 5,673.03 | 370.81 | 6,219.34 | 2,800.00 | (3,419.34) | 222.12% |
| 5610 Interest Income | 210,016.05 | 15,482.88 | 189,093.71 | 63,092.00 | (126,001.71) | 299.71% |
| 5630 Gain on Disposal of Asset | 7,450.00 | 6,200.00 | 6,200.00 | 0.00 | (6,200.00) | 0.00% |
| 5632 Contribution to Fund Balance | 0.00 | 0.00 | 0.00 | 33,205.00 | 33,205.00 | 0.00% |
| **Total Other non-operating income** | **240,570.36** | **22,053.69** | **221,815.05** | **159,097.00** | **(62,718.05)** | **139.42%** |
| **Total Non-operating income** | **3,332,607.44** | **1,285,289.66** | **4,701,592.57** | **3,222,769.00** | **(1,478,823.57)** | **145.89%** |
| **Non-operating expense** | | | | | | |
| **Interest expene** | | | | | | |
| 6809 SRF 3S1849 2024 - Principle | 0.00 | 129,000.00 | 129,000.00 | 0.00 | (129,000.00) | 0.00% |
| 6813 Collinston 3F Series 2014 | 11,796.01 | 11,238.01 | 11,238.01 | 11,796.00 | 557.99 | 95.27% |
| 6815 Newman DDW R | 1,859.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 6816 South Willard DDW S096 | 11,891.70 | 106,000.00 | 106,000.00 | 11,892.00 | (94,108.00) | 891.36% |
| 6819 Tremonton B DWR RD R | (1,188.67) | 0.00 | 0.00 | 3,230.00 | 3,230.00 | 0.00% |
| 6820 SRF 3S1849 2024 - Interest | 15,452.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Interest expene** | **39,810.05** | **246,238.01** | **246,238.01** | **26,918.00** | **(219,320.01)** | **914.77%** |
| **Contributions to other governments** | | | | | | |
| 6313.5 BR Canal PL 566 | 487,399.50 | 0.00 | 437,935.00 | 750,000.00 | 312,065.00 | 58.39% |
| 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 | 191,025.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 6912 Interest Expense - Other | 1,469.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 6913 Loss On Disposal of Assets | 104,419.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Contributions to other governme** | **784,313.10** | **0.00** | **437,935.00** | **875,080.00** | **437,145.00** | **50.05%** |
| **Total Non-operating expense** | **824,123.15** | **246,238.01** | **684,173.01** | **901,998.00** | **217,824.99** | **75.85%** |
| **Total Non-Operating Items:** | **2,508,484.29** | **1,039,051.65** | **4,017,419.56** | **2,320,771.00** | **(1,696,648.56)** | **173.11%** |
| **Total Income or Expense** | **1,348,333.66** | **852,303.28** | **2,486,064.10** | **(600.00)** | **(2,486,664.10)** | **-414,344.02%** |