



4150 S 3900 W West Haven, UT 84401  
Phone: 801-731-5819 Fax: 801-731-1002

## WEST HAVEN SPECIAL SERVICE DISTRICT

### BOARD MEMBERS

Chairman Dale Allen  
Vice Chairman Planning Member James Jenson  
Clarence Kelley  
Alisha Marigoni  
Nate Morse  
Mayor Rob Vanderwood  
Councilmember Ryan Swapp

### WEST HAVEN SPECIAL SERVICE DISTRICT BOARD MEETING NOTICE AND AGENDA FEBRUARY 9, 2026

Notice is hereby given that the West Haven Special Service District will hold the monthly board meeting on February 9, 2026 beginning @ 6:30 pm at West Haven City Hall. Join us digitally via Zoom <https://us06web.zoom.us/j/82350162553> or watch us live on YouTube at <http://www.youtube.com/@cityofwesthavenutah4030>

1. **MEETING TO ORDER**- Dale Allen
2. **OPENING CEREMONIES**
  - A. Pledge of Allegiance- Alisha Marigoni
  - B. Prayer/Moment of silence- Clarence Kelley
3. **PUBLIC PRESENTATIONS** (no action may be taken, allotted for issues not listed on the agenda)
4. **ACTION ITEMS**
  - A. Change Order from Advanced Lining for the 5100 Manhole Rehabilitation for \$53,969.00
5. **REVIEW** 2025 Audit review-Heather Christopherson Ulrich and Associates
6. **STAFF REPORT AND PROJECT UPDATES**
  - A. John Wallace
  - B. Ed Mignone
7. **CENTRAL WEBER UPDATE**- Mayor Robert Vanderwood
8. **CONSENT AGENDA**
  - A. Action on minutes (January 12, 2026)
  - B. Billing adjustments (January 2026)
  - C. Monthly accounts payable (February 2026)
  - D. West Haven City- \$55,632.15 (Invoice 0202602 Administrative Services for January 2026)
  - E. Advanced Lining- \$46,019.90 (Invoice INVAL3486 5100 W Manhole Rehabilitation)
  - F. West Haven City- \$27,688.96 (October 2025 Storm Drain Fees)
  - G. West Haven City- \$83,929.09 (October 2025 Garbage Fees)
  - H. West Haven City- \$27,765.26 (November 2025 Storm Drain Fees)
  - I. West Haven City- \$84,335.27 (November 2025 Garbage Fees)
  - J. West Haven City- \$28,108.95 (December 2025 Storm Drain Fees)
  - K. West Haven City- \$84,699.70 (December 2025 Garbage Fees)
  - L. Roy City Corporation- \$5,136.00 (Surplus Water)
  - M. Twin D- \$7,911.35 (Invoice 816034 Post SL Rat Cleaning)
  - N. Rock Hard Excavating- \$9,100.00 (Invoice 4058 Sewer Manhole Collars)
  - O. Gardner Engineering- \$7,301.42 (Invoice 5716 2700 W Lift Station)
9. **ADJOURNMENT**

*Charis Sully*

CHARIS SULLY, WHSSD RECORDER

\*\*\*BOARD MEMBERS MAY TAKE FINAL ACTION ON ANY ITEM LISTED ON THIS AGENDA\*\*\*

In compliance with the Americans with Disabilities Act, individuals needing special accommodations, including auxiliary communicative aid and services during the meeting, should notify the Board Clerk at (801)731-5819 at least 48 hours in advance.

## STAFF REPORT

TO: WHSSD BOARD  
FROM: John Wallace, Superintendent/Public Works Director  
DATE: February 5, 2026  
SUBJECT: Recommend of Work Change Order  
"5100 W Manhole Rehabilitation" Sewer Project



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### **Background**

At this time we have started the process of a manhole restoration project on 5100 W. While the manholes had significant damage from H<sub>2</sub>S gasses and did not need a full replacement (thank goodness as this would have been a much larger and more costly process) the cost for the work process was lower than anticipated due to not knowing the damage behind the previous manhole liners without removing them. The labor and materials for this project was estimated at a higher budget level for the information we had at the time of gathering estimates for the project.

### **Discussion**

There are 9 more manholes in various locations along 5100 W with signs of deterioration from H<sub>2</sub>S gasses that still need to be restored/lined and these will fit within the remainder of the budget. The remaining amount in our budget for manhole restoration is \$100,000.00. The lining of the additional sewer manholes will cost approximately \$53,969.00. I have attached a copy of the change order from Advanced Lining for you to review.

Having these additional manholes lined is crucial for the extension of the lifespan of the manholes and to avoid full replacements in the future. If the board approves of this action, we will be able to move forward with this project within the same budget cycle.

cc: Charis Sully, WHSSD Recorder



Advanced Lining, LLC

Clearfield, UT

801-989-6390

www.advlining.com

## Change Order

Prepared for

John Wallace - jwallace@westhavencity.com

### Summary:

Advanced Lining is pleased to offer the following pricing to leak mitigate and surface prep and install OBIC 1000 Multi Layer System onto 9 manholes, approx 1830 sq ft. Located in west haven, UT. Total price for this project is \$50,469.

### Conditions & Clarifications:

- Pricing is for installation of the OBIC Liner System including surface preparation (bare concrete/ substrate), installation and supervision, unless stated otherwise
- Liner removal will be billed on a time and material basis.
- Customer is to provide water source to fill pressure washer tank
- Require application Application Truck access within 125' of the structures and 3/4 Ton Truck access within 5 ft. Off road locations require safe access and assistance if needed
- Location to park application truck overnight required. Indoor heated parking required for conditions below 40 degrees
- Includes up to one tube of chemical grout, 5 lbs hydraulic cement. If additional repair is required it will be billed on a time and material basis
- By-pass pumping, if required, can be quoted by us at additional cost or provided by others
- Permits, Fees and Inspector Rates are not included in this quote
- Contractor delays, weather conditions and/or other uncontrollable circumstances may require rescheduling or on site delays. While we will adjust to delays to the best of our ability to meet project deadline, this could result in additional time on site and/or deployments which may be billed on a time and material basis
- **Newly poured concrete must be cured a minimum of 28 days prior to lining**
- **The OBIC 3 Layer Liner System Provides a 10 Year Warranty**

### Payment Terms & Conditions:

- **This quote is valid for 30 days**
- Quotes are based on the information provided; condition of structure, measurements, etc. All quotes are subject to change based on actuals
- In the event the crew cannot immediately begin work onsite, due to the site not being accessible, a 4-hr minimum will be applied for standby time, per crew member at \$125/hour, per man.
- Additional time, if required, will be billed at \$125 per hour per man. Extra materials will be billed at 15% over cost
- Project will be invoiced upon completion and due 30 days from that date. If a project requires more than two weeks, progress invoices will be generated biweekly or based on agreed upon terms

## Advance Lining Proposal

Expires: 3/5/2026

Products & Services	Price	Subtotal
Manhole Rehab	\$53,969.00	\$53,969.00
	<b>Total</b>	<b>\$53,969.00</b>

## Signature

Name :

Signed Date:

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**(A component unit of West Haven City)**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**WEST HAVEN SPECIAL SERVICE DISTRICT  
YEAR ENDED JUNE 30, 2025**

**TABLE OF CONTENTS**

<b><u>FINANCIAL SECTION:</u></b>	<b><u>Page</u></b>
Independent Auditor's Report	1-2
Management Discussion and Analysis	3-5
Basic Financial Statements:	
Statement of Net Position Proprietary Funds	6
Statement of Revenues, Expenses, and Changes in Fund Net Position Proprietary Funds	7
Statement of Cash Flows Proprietary Funds	8-9
Notes to the Financial Statements	10-22
Auditor's Reports:	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	23-24
Independent Auditor's Report in Accordance with the <i>State Compliance Audit Guide</i>	25-27

INDEPENDENT AUDITOR'S REPORT

To the District Board  
West Haven Special Service District  
West Haven City, Utah

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of West Haven Special Service District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise West Haven Special Service District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information West Haven Special Service District, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Haven Special Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Haven Special Service District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Haven Special Service District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Haven Special Service District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 2, 2026, on our consideration of West Haven Special Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Haven Special Service District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Haven Special Service District's internal control over financial reporting and compliance.

*Wich & Associates, P.C.*

Ogden, UT

January 20, 2026

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDING JUNE 30, 2025**

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**INTRODUCTION**

The following is a discussion and analysis of West Haven Special Service District's financial performance and activities for the year ending June 30, 2025.

**HIGHLIGHTS**

During the year ending June 30, 2025, the District maintained a strong revenue base by collecting more service fees than the cost of operations. All impact fees continue to be used for capital improvements needed to support the continued growth and debt service on bonds used to construct the system.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is an introduction to the District's Basic Financial Statements. The District's financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States, promulgated by the Government Accounting Standards Board. The District reports as a single enterprise fund. Revenues are recognized when earned and expenses are recognized in the period in which they are incurred. See the notes to the financial statements for a summary of the District's significant accounting policies.

The District's financial statements are comprised of three basic statements. The Statement of Net Position shows the overall net position of the District. Increases and decreases in net position are one indicator of the District's overall financial condition. The Statement of Revenues, Expenses, and Changes in Fund Net Position identify functions of the District that are intended to recover all or most of their costs primarily through user fees and charges (business-type activities). The Statement of Cash Flows reports cash flows in four categories or activities - operating, capital and related financing, non-capital financing and investing.

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

**Net position**

The largest component of the District's net position, 66.17%, reflects investments in capital assets (land, buildings, equipment, and infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities.

Restricted net position comprise 0.16% of total net position and are subject to external restrictions on how they may be used. The remaining 33.67% of net position is unrestricted and may be used at the District's discretion to meet its ongoing obligations to citizens and creditors.

**WEST HAVEN SPECIAL SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDING JUNE 30, 2025**

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**Business-Type Activities**

The business-type activities are summarized as follows:

	June 30, 2025	June 30, 2024
<b>Assets</b>		
Unrestricted cash	\$ 11,914,091	\$ 12,728,137
Other current assets	1,921,620	721,118
Restricted assets	60,631	60,631
Capital assets - net of depreciation	26,101,316	24,153,902
Total assets	39,997,658	37,663,788
<b>Liabilities</b>		
Current liabilities	759,032	782,330
Non-current liabilities	330,000	355,000
Total liabilities	1,089,032	1,137,330
<b>Net Position</b>		
Net investments in capital assets	25,746,316	23,762,232
Restricted	60,631	60,631
Unrestricted	13,101,679	12,703,595
Total net position	\$ 38,908,626	\$ 36,526,458

**Significant changes in assets and liabilities:**

Unrestricted cash decreased within the District by \$814,046 as \$1,820,657 was used to acquire and construct new capital assets and the District also loaned \$1,509,134 to West Haven City, for the City's share of the land acquisition. Net capital assets increased during the 2025 year by \$1,947,414.

**Capital Assets**

West Haven Special Service District added \$2,721,318 in new capital assets and disposed of \$36,339 of capital assets during the fiscal year. \$900,661 of the capital assets were contributed by developers.

**Long-Term Debt**

The District currently owes \$355,000 in sewer revenue bond obligations. The proceeds from the bonds were used to finance the District's construction of plant facilities and improvements to the sewer system. \$25,000 of the debt will be paid in the current year with \$330,000 remaining in long-term debt.

**WEST HAVEN SPECIAL SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDING JUNE 30, 2025**

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**Changes in Net Position**

The Net Position in the Enterprise Fund increased by \$2,382,165

	Year ended June 30, 2025	Year ended June 30, 2024
<b>Revenues</b>		
Operating revenue	\$ 4,076,520	\$ 3,887,865
Operating expenses	3,699,840	3,403,136
Operating income (loss)	376,680	484,729
Non-operating revenues	1,104,824	1,171,182
Excess (deficiency) before contributions	1,481,504	1,655,911
Contributed capital	900,661	1,195,380
Change in net position	2,382,165	2,851,291
Net position - beginning, restated	36,526,461	33,675,167
Net position - ending, restated	<u>\$ 38,908,626</u>	<u>\$ 36,526,458</u>

**Revenues and Expenses**

The District saw an increase to operating revenues by \$188,655, while operating expenses increased by \$296,704. The District recognized \$900,661 in contributed capital, compared to \$1,195,380 the prior year. Overall the net position increased by \$2,382,165.

**Budgetary Highlights**

The District's operating revenues exceeded budgeted amounts by \$482,172, while operating expenses were \$189,639 below the final budget.

**Additional Information**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of West Haven Special Service District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or any other matters related to the District's finances should be addressed to West Haven Special Service District, 4150 South 3900 West, West Haven, Utah 84401.

# **BASIC FINANCIAL STATEMENTS**

WEST HAVEN SPECIAL SERVICE DISTRICT

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

JUNE 30, 2025

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	<u>Business-Type Activities</u>
<b><u>ASSETS</u></b>	
Current assets:	
Cash and cash equivalents	\$ 11,914,091
Accounts receivable (net of \$67,000 allowance)	407,486
Due from other governments	1,514,134
Total current assets	<u>13,835,711</u>
Noncurrent assets:	
Restricted cash and cash equivalents	60,631
Capital assets:	
Land	1,504,134
Construction in progress	142,683
Right of use asset	14,321
Depreciable capital assets	35,702,895
Less: Accumulated depreciation and amortization	<u>(11,262,717)</u>
Capital assets, net	<u>26,101,316</u>
Total noncurrent assets	<u>26,161,947</u>
Total assets	<u>39,997,658</u>
<b><u>LIABILITIES</u></b>	
Current liabilities:	
Accounts payable	41,807
Other payables	55,632
Due to other governments	611,205
Customer deposits	25,388
Revenue bonds - current	25,000
Total current liabilities	<u>759,032</u>
Noncurrent liabilities:	
Revenue bonds	<u>330,000</u>
Total liabilities	<u>1,089,032</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	25,746,316
Restricted - debt reserves	60,631
Unrestricted	<u>13,101,679</u>
Total net position	<u><u>\$ 38,908,626</u></u>

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The accompanying notes are an integral part of these statements.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Business-Type Activities
<b><u>OPERATING REVENUE</u></b>	
Sewer service charges	\$ 3,868,656
Water service charges	137,606
Inspection fees	30,509
Miscellaneous charges	39,749
Total operating revenue	4,076,520
<b><u>OPERATING EXPENSES</u></b>	
Sewer treatment costs	1,672,238
Depreciation & amortization	752,101
Collection system - repairs and maintenance	196,766
Engineering	25,859
Administrative services	650,724
Credit card and bank fees	74,122
Professional services	23,613
Fees - Board of Trustees	19,062
Water - source of supply	74,631
Miscellaneous	15,258
Insurance and surety bonds	12,515
Utilities	25,340
Office supplies and expense	74,997
Bad debt expense	82,614
Total operating expenses	3,699,840
Operating income (loss)	376,680
<b><u>NONOPERATING REVENUE (EXPENSES)</u></b>	
Impact fees	405,469
Interest income	648,658
Gain on sale of assets	50,697
Total nonoperating revenue (expenses)	1,104,824
Income (loss) before contributions	1,481,504
Contributed capital	900,661
Change in net position	2,382,165
Net position - beginning	36,526,461
Net position - ending	\$ 38,908,626

The accompanying notes are an integral part of these statements.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Business-Type Activities</b>
<b>Cash Flows From Operating Activities</b>	
Receipts from customers	\$ 4,376,418
Payments to suppliers	(2,897,156)
Payments to trustees	(19,062)
	1,460,200
<b>Cash Flows From Non-capital and Related Financing Activities</b>	
Due from other governments	(1,509,134)
Pass-through funding for other governments	(46,082)
	(1,555,216)
<b>Cash Flows From Capital and Related Financing Activities</b>	
Impact fees	405,469
Principal paid on capital debt	(25,000)
Purchases of capital assets	(1,820,657)
Proceeds from sale of assets	72,500
	(1,367,688)
<b>Cash Flows From Investing Activities</b>	
Interest and dividends received	648,658
	648,658
Net increase (decrease) in cash and cash equivalents	(814,046)
Cash and cash equivalents - beginning	12,788,768
Cash and cash equivalents - ending	\$ 11,974,722
Cash at June 30th	
Cash and cash equivalents	\$ 11,914,091
Restricted cash and cash equivalents	60,631
Total cash and cash equivalents	\$ 11,974,722

The accompanying notes are an integral part of these statements.

**WEST HAVEN SPECIAL SERVICE DISTRICT  
STATEMENT OF CASH FLOWS (CONTINUED)  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Business-Type Activities</b>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>	
Operating income (loss)	\$ 376,680
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation and amortization expense	752,101
(Increase) decrease in accounts receivable	308,632
Increase (decrease) in customer deposits	(8,734)
Increase (decrease) in accounts payable	31,521
Net cash provided (used) by operating activities	\$ 1,460,200
<b>Noncash Capital Financing Activities:</b>	
Capital assets of \$900,661 were acquired through contributions from developers.	

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The accompanying notes are an integral part of these statements.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of West Haven Special Service District, Utah conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The District has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

**A. Reporting Entity**

The West Haven Special Service District was organized as a political subdivision October 18, 1995, by West Haven City. The entity was established to construct, operate, and maintain systems for the collection of sewage and to provide for the treatment and disposition of sewage, and other services as needed. The system operates under a Board of Directors form of government.

In defining the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by the Governmental Accounting Standards board (GASB). Under GASB Statement No. 61, *The Financial Reporting Entity*, the financial reporting entity consists of the primary government.

The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. Another criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity whether they are closely related to, or financially integrated with, the primary government. Based on the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. After this evaluation of applying these criteria it was determined the District has no component units.

West Haven Special Service District is a component unit of West Haven City for financial reporting purposes. The Special Service District provides sewer services to residents of the City. The Board of Directors of the Special Service District includes some members of the West Haven City Council. West Haven City bills the District monthly for contracted services and maintenance.

**B. Fund Financial Statements**

The financial transactions of the District are recorded in an individual fund. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Fund Financial Statements (continued)**

The District reports the following major proprietary fund:

Sewer and Water Fund -

The sewer and water fund is used to account for operations of the sewer system, and a culinary water system, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**C. Measurement Focus and Basis of Accounting**

The District's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The District has adopted GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance. Accordingly, the District has elected to apply all applicable GASB pronouncements and codified accounting standards issued by GASB. The more significant accounting policies established in GAAP and used by the District are discussed below.

The financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

Proprietary funds separate operating and non-operating revenues and expenses. Operating revenues and expenses normally arise from providing goods and services in connection with the fund's normal ongoing operations. The principal sources of operating revenues for the proprietary funds are charges to customers for goods and services. Operating expenses include the cost of sales and services, administrative overhead expenses and depreciation on capital assets. All other revenues or expenses are recorded as non-operating.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Fund Balances/Net Position**

The following are the District's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

***Cash & Cash Equivalents and Investments***

Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

***Investments***

Investments are reported at fair value.

***Inventories***

No significant inventories are maintained by the District; therefore, none are reflected in these statements.

***Restricted Assets***

Certain resources set aside as reserves in accordance with District resolutions and State statutes are classified as restricted assets on the Statement of Net Position because their use is limited.

***Capital Assets***

All purchased fixed assets are valued at cost or estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Capital assets are defined as assets with an initial, individual cost of more than \$5,000.

**WEST HAVEN SPECIAL SERVICE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, and Fund Balances/Net Position (Continued)**

Infrastructure capital assets which are newly constructed or contributed are capitalized.

Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	30-50 years
Equipment	5-10 years
Improvements	10-50 years
Infrastructure	25-50 years

***Long-term Obligations***

In the proprietary fund financial statements, long-term debt obligations are reported as liabilities.

***Net Position/Fund Balances***

The difference between assets and liabilities is *net position* on the fund financial statements.

**E. Revenues and Expenditures**

The following are the District's significant policies related to recognition and reporting of certain revenues and expenditures.

***Revenue Recognition***

Revenues are recognized in the period in which the goods or services are delivered to the customer in the proprietary fund financial statements.

***Expenditure Recognition***

When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the District generally uses restricted resources first, then unrestricted resources.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. Contributions**

Certain proprietary fund types receive contributions for aid in construction from various sources. With the adoption of GASB No. 33, these contributions that were formerly credited directly to contributed capital accounts are now reflected as non-operating revenue. With the adoption of GASB No. 34, amounts that were contributed in prior years and were shown as contributed capital have been reclassified to part of beginning net position.

**G. Compensated Absences**

System policy does not provide for any vested or accumulated vacation leave.

**H. Use of Estimates**

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Cash includes amounts in demand deposits as well as time deposits. Investments are stated at cost or amortized cost, which approximates fair value. Deposits are not collateralized nor are they required to be by State statute.

The District follows the requirements of the Utah Money Management Act (*Utah Code*, Section 51, Chapter 7) in handling its depository and investment transactions. This Act requires the depositing of District funds in a “qualified depository”.

The Act defines a “qualified depository” as any financial institution whose deposits are insured by an agency of the Federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

**A. Deposits**

*Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of a bank failure, the District deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk. At June 30, 2025, the carrying amount of the District's book balance was \$2,083,909 and the bank balance was \$1,926,502. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining balance of \$1,676,502 was uninsured and uncollateralized.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The District follows the requirements of the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of District funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the District and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the District to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations; bankers’ acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers’ Investment Fund.

The Utah State Treasurer’s Office operates the Public Treasurers’ Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code*, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

*Fair Value of Investments*

The District measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At June 30, 2025, the District had the following recurring fair value measurements.

<b>Investments by fair value level</b>	<b>Fair Value Measurements Using</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Debt securities:				
Utah Public Treasurer's Investment Fund	\$ 9,890,213	\$ -	\$ 9,890,213	\$ -
Total debt securities	\$ 9,890,213	\$ -	\$ 9,890,213	\$ -

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt and equity securities classified in Level 2 are valued using the following approaches:

U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;

- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers' Investment Fund: application of the June 30, 2025 fair value factor, as calculated by the Utah State Treasurer, to the District's average daily balance in the Fund.

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

As of June 30, 2025, the District’s investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
PTIF Investments	9,890,213	9,890,213	-	-	-
	9,890,213	9,890,213	-	-	-

*Credit Risk*

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District’s policy for reducing its exposure to credit risk is to comply with the State’s Money Management Act, as previously discussed.

At June 30, 2025 the District’s investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
PTIF Investments	9,890,213	-	-	-	9,890,213
	9,890,213	-	-	-	9,890,213

*Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The District’s policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Custodial credit risk (investments) – For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a formal policy for custodial credit risk.

The District’s investment in the Utah Public Treasurer’s Investment Fund has no custodial credit risk.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

Cash on hand and on deposit:	
Cash on deposit	\$ 2,083,909
Petty cash	600
Utility cash clearing	-
PTIF investment	<u>9,890,213</u>
Total cash and investments	<u><u>\$11,974,722</u></u>

Cash and investments are included in the accompanying  
statement of net position as follows:

Cash	\$11,914,091
Restricted cash	<u>60,631</u>
Total cash and investments	<u><u>\$11,974,722</u></u>

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 3 - CAPITAL ASSETS**

The District has no leased assets reported in their business-type activities. Capital assets activity for the year ended June 30, 2025, was

BUSINESS-TYPE ACTIVITIES	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Nondepreciated Assets				
Land	\$ -	\$ 1,504,134	\$ -	\$ 1,504,134
Construction in progress	11,670	131,013	-	142,683
Total nondepreciated assets	11,670	1,635,147	-	1,646,817
Depreciated Assets				
Collection system	31,081,058	900,661	-	31,981,719
Building	221,006	-	-	221,006
Water system	1,761,106	-	-	1,761,106
Furniture and fixtures	37,356	-	-	37,356
Lift station	951,219	77,720	-	1,028,939
Right of use asset - SBITA	14,321	-	-	14,321
Machinery and equipment	601,318	107,790	(36,339)	672,769
Total depreciated assets	34,667,384	1,086,171	(36,339)	35,717,216
Less accumulated depreciation				
Collection system	(9,421,877)	(630,628)	-	(10,052,505)
Building	(56,411)	(5,525)	-	(61,936)
Water system	(486,976)	(43,091)	-	(530,067)
Furniture and fixtures	(37,354)	-	-	(37,354)
Lift station	(132,460)	(20,937)	-	(153,397)
Right of use asset - SBITA	(5,728)	(2,864)	-	(8,592)
Machinery and equipment	(384,346)	(49,056)	14,536	(418,866)
Total accumulated depreciation	(10,525,152)	(752,101)	14,536	(11,262,717)
Net assets depreciated	<u>\$ 24,153,902</u>	<u>\$ 334,070</u>	<u>\$ (21,803)</u>	<u>\$26,101,316</u>

Depreciation & Amortization Expense June 30, 2025 \$ 752,101

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 4- LONG-TERM DEBT**

Long-term liability activity for the year ended June 30, 2025, was as follows:

Description	Outstanding June 30, 2024	Additions	Reductions	Outstanding June 30, 2025	Current Portion
Series 2002 \$880,000					
Sewer Revenue Bonds	\$ 380,000	\$ -	\$ (25,000)	\$ 355,000	\$ 25,000
Total Long Term Debt	<u>\$ 380,000</u>	<u>\$ -</u>	<u>\$ (25,000)</u>	<u>\$ 355,000</u>	<u>\$ 25,000</u>

Sewer Revenue Bonds Series 2002 - On June 17, 2002, the District Directors by resolution entered into an agreement authorizing the issuance and confirming the sale of noninterest-bearing, sewer revenue bonds, Series 2002, of West Haven Special Service District, Weber County, Utah, in an amount not to exceed \$880,000. The purpose of the bonds issued is defraying a portion of the cost of constructing a sewage collection system and related improvements. The District shall make principal and interest payments each year beginning August 1, 2004, and continuing on each August 1 thereafter until the total principal sum has been paid. As of June 30, 2025, \$355,000 is outstanding.

The annual requirements to amortize debt is as follows:

June 30,	Principal
2026	\$ 25,000
2027	25,000
2028	25,000
2029	25,000
2030	25,000
2031-2035	127,000
2036-2039	<u>103,000</u>
	<u>\$ 355,000</u>

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 5 - BOND RESOLUTION COMPLIANCE - SERIES 2000A AND 2002 SEWER BONDS**

**Revenue Bonds**

Series 2002 - Beginning August 10, 2003, and on or before the 10th day of each subsequent month, the District will be required to reserve one-twelfth (1/12) of the annual principal payments due on the sewer revenue bonds. These balance of these Bond Accounts at year-end is \$22,917 and will be used to make annual payments.

Series 2002 - Beginning August 10, 2003, and on or before the 10th day of each subsequent month, the District will be required to reserve \$349 until such time as the aggregate reserve equals \$25,143. This Reserve Account shall be used to fund the sewer revenue bond redemption fund in the event it is in a deficit position.

Series 2002 - Beginning August 10, 2003, and on or before the 10th day of each subsequent month, the District will be required to reserve \$175 until such time as the aggregate reserve equals \$12,571. This Emergency Repair and Replacement Account shall be used to make such emergency repairs of, or replacements to the system to ensure its continued operation.

**NOTE 6 - RESTRICTED ASSETS**

*Reserve for Debt Retirement*

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The "revenue bond current debt service" account is used to segregate resources accumulated for debt service payments over the next twelve months. The "revenue bond future debt service" account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The "revenue bond emergency repair and replacement" account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

The Revenue Bond Resolution for Sewer Revenue Bonds Series 2002 requires the following restricted accounts:

Debt service account (Note 5)	\$ 22,917
Debt service reserve account (Note 5)	25,143
Emergency repair and replacement account (Note 5)	<u>12,571</u>
Total sewer revenue bond Series 2002 reserve	<u>\$ 60,631</u>

**NOTE 7 - RETIREMENT BENEFITS**

The System does not provide retirement benefits for employees.

**NOTE 8 - POST EMPLOYMENT BENEFITS**

The System does not provide any post-employment benefits.

**WEST HAVEN SPECIAL SERVICE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

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**NOTE 9 - RISK MANAGEMENT**

West Haven Special Service District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. The District maintains comprehensive insurance coverage in aggregate amounts sufficient to protect against all reasonably foreseeable liability risks. Specific liability policies purchased include automobile, general liability, property, bond (employee dishonesty), treasurer, public officials and officers, excess liability, and workman's compensation. As of June 30, 2025, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**NOTE 10 – COMPONENT UNIT**

West Haven Special Service District is a discretely presented component unit of West Haven City for financial reporting purposes. The Special Service District provides sewer services to residents of the City. The Board of Directors of the Special Service District includes some members of the West Haven City Council. West Haven City bills the District monthly for contracted services and maintenance.

**NOTE 11 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

The District has one software arrangement that requires recognition under GASBS No. 96. The software amortization expense is included on the Statement of Revenues, Expenses and Changes in Fund Net Position. The District now recognizes a subscription-based information technology arrangements (SBITA) liability and an intangible right-to-use asset for the software.

The total costs of the City's subscription asset are recorded as \$14,321, net of accumulated amortization of \$8,592.

There are no future debt obligations on this SBITA.

**NOTE 12 – DATE OF MANAGEMENT'S REVIEW**

Management has reviewed the events and transactions which occurred through the date of the auditor's report, which is the date the financial statements were available to be issued. No items have been identified for disclosure as subsequent events.

# **AUDITORS' REPORTS**

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

To the District Board  
West Haven Special Service District  
West Haven City, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information of West Haven Special Service District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise West Haven Special Service District's basic financial statements, and have issued our report thereon dated January 20, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered West Haven Special Service District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Haven Special Service District's internal control. Accordingly, we do not express an opinion on the effectiveness of West Haven Special Service District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether West Haven Special Service District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wich & Associates, P.C.*

Ogden, Utah

January 20, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL  
CONTROL OVER COMPLIANCE AS REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE*

To the District Board  
West Haven Special Service District  
West Haven City, Utah

**Report On Compliance**

We have audited West Haven Special Service District's compliance with the applicable state compliance requirements described in the State Compliance Audit Guide, issued by the Office of the State Auditor, for the year ended June 30, 2025.

State compliance requirements were tested for the year ended June 30, 2025 in the following areas:

- Budgetary Compliance
- Fraud Risk Assessment
- Governmental Fees
- Cash Management
- Impact Fees
- Crime Insurance for Public Treasurer's

***Opinion on Compliance***

In our opinion, West Haven Special Service District complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2025.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide (Guide)*. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of West Haven Special Service District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of West Haven Special Service District's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to West Haven Special Service District's government programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on West Haven Special Service District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Haven Special Service District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Haven Special Service District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the West Haven Special Service District' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of West Haven Special Service District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report On Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses

or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or to detect and correct noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state compliance requirement will not be prevented or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

*Wright & Associates, P.C.*

Ogden, Utah  
January 20, 2026



WEST HAVEN SPECIAL SERVICE DISTRICT  
Monday, January 12, 2026 6:30 pm  
City Council Chambers  
4150 South 3900 West, West Haven, UT 84401

**BOARD MEMBERS**

Chairman Dale Allen  
Clarence Kelley

Mayor Rob Vanderwood  
Councilmember Ryan Swapp  
Planning Member James Jenson

**MEETING MINUTES OF JANUARY 12, 2026**

**1. MEETING CALLED TO ORDER**

A. Chairman Dale Allen  
*Dale Allen called the meeting to order at 6:31 pm.*

**2. OPENING CEREMONIES**

A. Pledge of Allegiance – James Jenson  
B. Invocation – Ryan Swapp

**3. PUBLIC PRESENTATIONS (NO ACTION SHALL BE TAKEN. ALLOTTED FOR ISSUES NOT LISTED ON THE AGENDA)**

*No one was present for this item.*

**4. ACTION ITEMS**

A. Elect Board Chairman 2026

James Jenson made a motion to nominate Dale Allen as 2026 Board Chairman. Clarence Kelley seconded the motion.

AYES: Rob Vanderwood, James Jenson, Ryan Swapp, Clarence Kelley, Dale Allen  
NAYS:  
ABSENT:

B. Elect Board Vice Chairman 2026

Dale Allen made a motion to nominate James Jenson as 2026 Vice Chairman. Clarence Kelley seconded the motion.

AYES: Rob Vanderwood, James Jenson, Ryan Swapp, Clarence Kelley, Dale Allen  
NAYS:  
ABSENT:

**5. ACTION ON RESOLUTION 01-2026** to declare a 1991 Onan Genset as Surplus and authorize its sale

James Jenson made a motion to approve Resolution 01-2026 declaring a 1991 Onan Genset at surplus and authorizing its sale. Clarence Kelley seconded the motion.

AYES: Rob Vanderwood, James Jenson, Ryan Swapp, Clarence Kelley, Dale Allen  
NAYS:  
ABSENT:

**6. STAFF REPORT**

A. John Wallace  
*John updated the board on the 5100 W Manhole relining project. He said he would like to do the same thing to 8 other manholes in that area that need repair. He also updated the board on the status of the 2700 W Lift Station, stating that it the wet well looks good and things should start going faster now.*

B. Ed Mignone  
*Did not have an update for the board*

**7. CENTRAL WEBER UPDATE-** Mayor Vanderwood  
*Mayor Vanderwood stated that Central Weber’s meeting is on January 26, so there is no update tonight.*

**8. CONSENT AGENDA**

A. Action on minutes (December 16, 2025)

- B. Billing adjustments (December 2025)
- C. Monthly accounts payable (January 2026)
- D. West Haven City- \$55,632.15 (Invoice 01202601 Administrative Services for December)
- E. Gardner Engineering- \$7,526.20 (Invoice 5521 2700 W Lift Station)
- F. Central Weber Sewer Improvement District- \$169,513.00 (4<sup>th</sup> Quarter Impact Fees)
- G. Uppercase Printing, Ink- \$7,932.00 (invoice 3864 Utility Bill Processing Supplies)
- H. Nearmap US, Inc- \$5,940.50 (Invoice 01774870 Nearmap Software)
- I. Xylem Water Solutions- \$106,161.54 (Invoice 3556E03951 4450 Lift Station Pumps)
- J. Xylem Water Solutions- \$63,143.69 (Invoice 3556E05243 4450 Lift Station Pump Parts)

**Clarence Kelley** made a motion to approve items A-J. **Ryan Swapp** seconded the motion.

<b>AYES:</b>	Rob Vanderwood, Alisha Marigoni, Melinda Stimpson, James Jenson, Ryan Swapp, Clarence Kelley, Dale Allen
<b>NAYS:</b>	
<b>ABSENT:</b>	

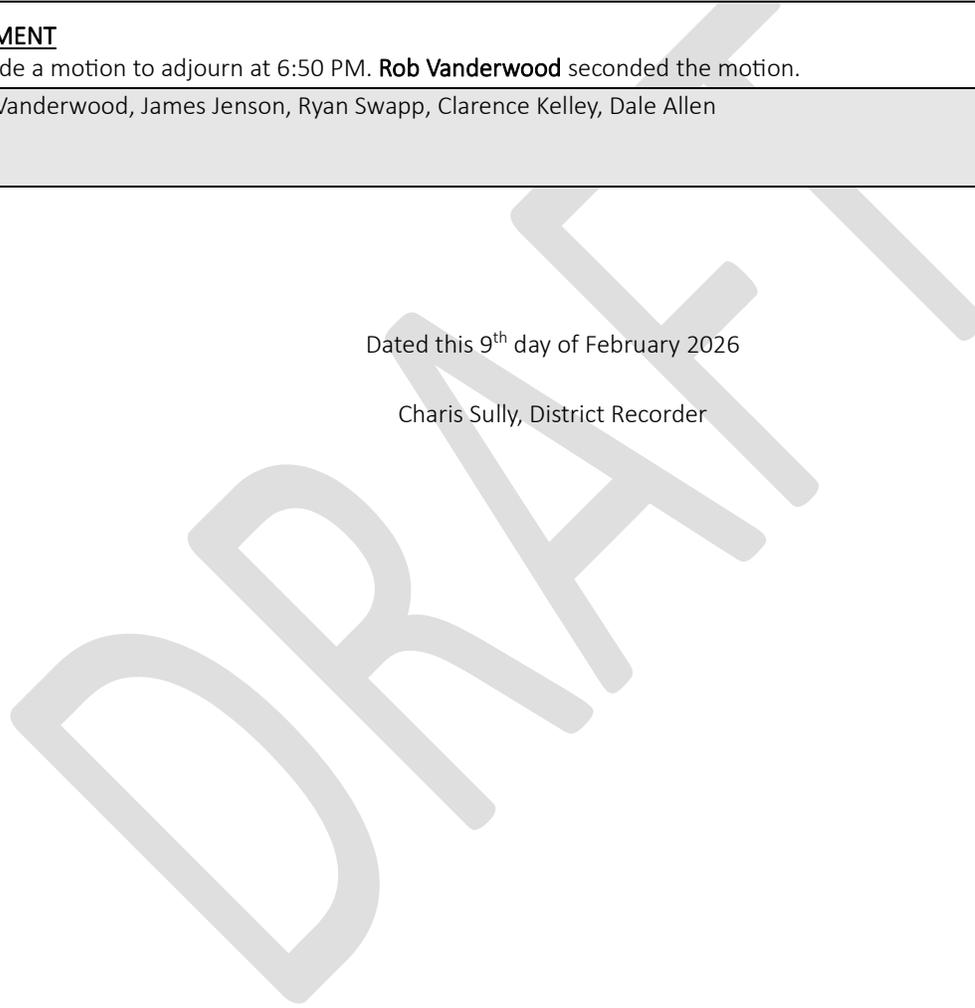
**9. ADJOURNMENT**

**James Jenson** made a motion to adjourn at 6:50 PM. **Rob Vanderwood** seconded the motion.

<b>AYES:</b>	Rob Vanderwood, James Jenson, Ryan Swapp, Clarence Kelley, Dale Allen
<b>NAYS:</b>	
<b>ABSENT:</b>	

Dated this 9<sup>th</sup> day of February 2026

Charis Sully, District Recorder



Report Criteria:

Selected types: Billing Adjustment, Payment Adjustment, Transfer, Write Off

Type	Description	Amount	Service
<b>Billing Adjustment</b>			
<b>01/01/2026</b>			
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 12/22/2025	12.00	Multiple
Billing Adjustment	C/O completed 12/30/2025	2.40	Multiple
Billing Adjustment	C/O completed 12/29/2025	3.60	Multiple
Billing Adjustment	C/O completed 11/08/2025	63.60	Multiple
Billing Adjustment	C/O completed 11/08/2025	63.60	Multiple
Billing Adjustment	C/O completed 11/08/2025	63.60	Multiple
Billing Adjustment	Backbilled to 12/23/2025	10.80	Multiple
Billing Adjustment	C/O completed 11/08/2025	63.60	Multiple
Billing Adjustment	C/O completed 11/08/2025	63.60	Multiple
Billing Adjustment	C/O completed 12/04/2025	33.60	Multiple
Billing Adjustment	C/O completed 11/03/2025	69.60	Multiple
Billing Adjustment	C/O completed 08/18/2025	160.80	Multiple
Billing Adjustment	C/O completed 12/09/2025	27.60	Multiple
Billing Adjustment	C/O completed 12/09/2025	27.60	Multiple
Billing Adjustment	C/O completed 12/09/2025	27.60	Multiple
Billing Adjustment	C/O completed 11/17/2025	52.80	Multiple
Billing Adjustment	C/O completed 11/20/2025	49.20	Multiple
Billing Adjustment	C/O completed 11/17/2025	52.80	Multiple
Billing Adjustment	C/O completed 11/12/2025	58.80	Multiple
Billing Adjustment	C/O completed 12/02/2025	36.00	Multiple
Billing Adjustment	C/O completed 09/18/2025	123.60	Multiple
Billing Adjustment	C/O completed 12/30/2025	57.60	Multiple
Billing Adjustment	Moved out 11/30/2025	-41.00	Multiple
Billing Adjustment	C/O completed 04/24/2025	296.40	Multiple
Billing Adjustment	C/O completed 12/09/2025	27.60	Multiple
Billing Adjustment	C/O completed 11/18/2025	464.40	Multiple
Billing Adjustment	C/O completed 12/04/2025	336.00	Multiple
Total 01/01/2026:		<u>2,272.60</u>	
<b>01/02/2026</b>			
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Closed Accoun	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Total 01/02/2026:		<u>56.00</u>	
<b>01/05/2026</b>			
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Billing Adjustment	Back Billed to 12/26/2025	7.66	Multiple
Total 01/05/2026:		<u>21.66</u>	
<b>01/06/2026</b>			

Type	Description	Amount	Service
Billing Adjustment	Waived Late Fee	-5.00	L FEE - 19
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Backbilled to 12/20/2025	20.04	Multiple
Billing Adjustment	Transfer Fee - New Tenant	50.00	Misc. - 11
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Total 01/06/2026:		<u>179.04</u>	
<b>01/07/2026</b>			
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Unable to Loca	7.00	Misc. - 11
Billing Adjustment	XBP Fee for Unable to Loca	14.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Total 01/07/2026:		<u>63.00</u>	
<b>01/08/2026</b>			
Billing Adjustment	Waived Late Fee	-10.00	L FEE - 19
Total 01/08/2026:		<u>-10.00</u>	
<b>01/09/2026</b>			
Billing Adjustment	XBP Fee for Unable to Loca	7.00	Misc. - 11
Billing Adjustment	XBP for Invalid Bank Accou	7.00	Misc. - 11
Total 01/09/2026:		<u>14.00</u>	
<b>01/12/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Total 01/12/2026:		<u>114.00</u>	
<b>01/13/2026</b>			
Billing Adjustment	Waived Late Fee	-5.00	L FEE - 19
Total 01/13/2026:		<u>-5.00</u>	
<b>01/14/2026</b>			
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11
Total 01/14/2026:		<u>14.00</u>	
<b>01/15/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Backbilled to 08/04/2025	162.80	Sewer - 1
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Backbilled to 6/22/2022	1,395.90	Sewer - 1
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Backbilled to 12/05/2025	54.00	Multiple
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Backbilled to 12/18/2025	16.80	Multiple
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11

Type	Description	Amount	Service
Total 01/15/2026:		<u>1,843.50</u>	
<b>01/20/2026</b>			
Billing Adjustment	Transfer Fee - New Tenant	50.00	Misc. - 11
Billing Adjustment	Transfer Fee - New Tenant	450.00	Multiple
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back Billed to 12/12/25	24.00	Multiple
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back Billed to 05/21/2025	<u>440.09</u>	Multiple
Total 01/20/2026:		<u>1,114.09</u>	
<b>01/21/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back Billed to 09/01/2025	144.00	Multiple
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back Billed to 08/07/2025	289.90	Multiple
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back Billed to 05/05/2025	395.87	Multiple
Billing Adjustment	XBP Fee for Insufficient Fun	<u>14.00</u>	Misc. - 11
Total 01/21/2026:		<u>993.77</u>	
<b>01/22/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	C/O completed 12/16/2025	19.20	Multiple
Billing Adjustment	Transfer Fee - New Tenant	<u>50.00</u>	Misc. - 11
Total 01/22/2026:		<u>119.20</u>	
<b>01/26/2026</b>			
Billing Adjustment	XBP Fee added for Insuffici	14.00	Misc. - 11
Billing Adjustment	waived late fee	-5.00	L FEE - 19
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Back billed to 12/05/2026	53.73	Multiple
Billing Adjustment	Transfer Fee - New Owners	<u>50.00</u>	Misc. - 11
Total 01/26/2026:		<u>162.73</u>	
<b>01/27/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	waived late fee	-5.00	L FEE - 19
Billing Adjustment	waived late fees	<u>-10.00</u>	L FEE - 19
Total 01/27/2026:		<u>35.00</u>	
<b>01/28/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	Opted out of gerbage 08/05/	<u>-67.93</u>	Garbage - 4
Total 01/28/2026:		<u>-17.93</u>	
<b>01/29/2026</b>			
Billing Adjustment	Transfer Fee - New Owners	50.00	Misc. - 11
Billing Adjustment	XBP Fee for Insufficient Fun	14.00	Misc. - 11

Type	Description	Amount	Service
Total 01/29/2026:		<u>64.00</u>	
<b>01/30/2026</b>			
Billing Adjustment	XBP Fee for Insufficient Fun	<u>14.00</u>	Misc. - 11
Total 01/30/2026:		<u>14.00</u>	
<b>01/31/2026</b>			
Billing Adjustment	Backbilled to 09/15/2025	176.95	Multiple
Billing Adjustment	Backbilled to 01/29/2026	3.60	Multiple
Billing Adjustment	Second can was being over	<u>-45.39</u>	Garbage - 4
Total 01/31/2026:		<u>135.16</u>	
Total Billing Adjustment:		<u>7,182.82</u>	

Type	Description	Amount	Service
<b>Payment Adjustment</b>			
<b>01/12/2026</b>			
Payment Adjustment	Refund overpayment for 35	31.01	Sewer - 1
Payment Adjustment	Refund overpayment for 13	1,230.00	Sewer - 1
Payment Adjustment	Refund overpayment 1760	115.57	Sewer - 1
Payment Adjustment	Refund overpayment 2321	50.15	Sewer - 1
Total 01/12/2026:		<u>1,426.73</u>	
Total Payment Adjustment:		<u>1,426.73</u>	

Type	Description	Amount	Service
<b>Transfer</b>			
<b>01/01/2026</b>			
Transfer	Transferred from 15829.02	160.45	Multiple
Transfer	Transferred to 15829.01	-160.45	Multiple
Total 01/01/2026:		-	
Total Transfer:		-	
Grand Totals:		8,609.55	

Report Criteria:

Selected types: Billing Adjustment, Payment Adjustment, Transfer, Write Off

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
<b>Advanced Lining</b>								
376	Advanced Lining	INVAL3486	5100 W Manhole Rehabilitation	01/15/2026	46,019.90	.00		
Total Advanced Lining:					46,019.90	.00		
<b>Alisha Marigoni</b>								
366	Alisha Marigoni	9	Directors Fees	02/01/2026	291.00	.00		
366	Alisha Marigoni	9						
366	Alisha Marigoni	9						
Total Alisha Marigoni:					268.73	.00		
<b>BURT BROTHERS TIRE AND SERVICE</b>								
340	BURT BROTHERS TIRE AND SE	30-130002807	Nate Truck Maintenance	10/09/2025	103.88	.00		
340	BURT BROTHERS TIRE AND SE	3409-8374160	Emissions for 2022 Colorado	02/04/2026	35.00	.00		
Total BURT BROTHERS TIRE AND SERVICE:					138.88	.00		
<b>Caselle Inc.</b>								
121	Caselle Inc.	16307	software support	02/03/2026	978.00	.00		
Total Caselle Inc.:					978.00	.00		
<b>Charis Sully</b>								
324	Charis Sully	0209202615	Cell Phone Reimbursement	01/01/2026	40.00	.00		
Total Charis Sully:					40.00	.00		
<b>CINTAS</b>								
333	CINTAS	5314865803	CABINET REFILL	01/27/2026	31.68	.00		
333	CINTAS	9357597865	AED Maintenance	01/31/2026	126.00	.00		
Total CINTAS:					157.68	.00		
<b>Clarence Kelley</b>								
355	Clarence Kelley	1013	Directors Fees	02/01/2026	291.00	.00		
355	Clarence Kelley	1013						
355	Clarence Kelley	1013						
355	Clarence Kelley	1013						
Total Clarence Kelley:					168.73	.00		
<b>Dale Allen</b>								
287	Dale Allen	1045	Directors Fees	02/01/2026	416.00	.00		
287	Dale Allen	1045						
287	Dale Allen	1045						
Total Dale Allen:					384.17	.00		
<b>Enbridge Gas</b>								
144	Enbridge Gas	0209202606	acct #9175280000	01/02/2026	490.23	.00		
144	Enbridge Gas	0209202607	acct #3443109831	12/30/2025	93.99	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total Enbridge Gas:					584.22	.00		
<b>Freedom Mailing Services Inc</b>								
346	Freedom Mailing Services Inc	52071	Utility Bill Processing	01/10/2026	3,429.30	.00		
Total Freedom Mailing Services Inc:					3,429.30	.00		
<b>Gardner Engineering</b>								
157	Gardner Engineering	5660	4700 W Lift Station Generator	01/01/2026	871.25	.00		
157	Gardner Engineering	5661	5100 W Sewer Manhole Rehab	01/01/2026	333.75	.00		
157	Gardner Engineering	5662	New Office site	01/01/2026	420.00	.00		
157	Gardner Engineering	5663	5100 W Capacity Issues	01/01/2026	150.00	.00		
157	Gardner Engineering	5716	2700 W Lift Station Engineering	01/01/2026	7,301.42	.00		
157	Gardner Engineering	5717	Sewer IFFP	01/01/2026	2,450.00	.00		
157	Gardner Engineering	5738	Mapping	01/01/2026	2,307.00	.00		
Total Gardner Engineering:					13,833.42	.00		
<b>HOOPER WATER</b>								
177	HOOPER WATER	0209202601	52199.1	02/01/2026	33.19	.00		
177	HOOPER WATER	0209202602	18500.01	02/01/2026	33.19	.00		
Total HOOPER WATER:					66.38	.00		
<b>IIMC</b>								
300	IIMC	0209202605	Annual Membership Dues	01/06/2026	195.00	.00		
Total IIMC:					195.00	.00		
<b>James Jenson</b>								
302	James Jenson	1037	Directors Fees	02/01/2026	291.00	.00		
302	James Jenson	1037						
302	James Jenson	1037						
Total James Jenson:					268.73	.00		
<b>JSolutions</b>								
347	JSolutions	DD0902	4975 W Plugged Sewer Line	01/13/2026	1,140.00	.00		
Total JSolutions:					1,140.00	.00		
<b>Nate Morse</b>								
377	Nate Morse	1	Directors Fees	02/01/2026	291.00	.00		
377	Nate Morse	1						
377	Nate Morse	1						
Total Nate Morse:					268.73	.00		
<b>Ready Technologies</b>								
227	Ready Technologies	263358	Local Area Network Backups	01/16/2026	105.00	.00		
Total Ready Technologies:					105.00	.00		
<b>Rock Hard Excavating</b>								
234	Rock Hard Excavating	4058	sewer Manhole raising	01/09/2026	9,100.00	.00		

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Total Rock Hard Excavating:					9,100.00	.00		
<b>Rocky Mountain Power</b>								
237	Rocky Mountain Power	0209202603	acct #49047986-001 0	01/30/2026	1,210.95	.00		
237	Rocky Mountain Power	0209202604	49047986-001 0 Re-route 2700 W	01/30/2026	1,745.00	.00		
Total Rocky Mountain Power:					2,955.95	.00		
<b>Roy City Corporation</b>								
239	Roy City Corporation	0209202614	Surplus water	12/31/2025	5,136.00	.00		
Total Roy City Corporation:					5,136.00	.00		
<b>Rural Water Association of Utah</b>								
241	Rural Water Association of Utah	26387	Annual Membership Dues	02/01/2026	1,850.00	.00		
241	Rural Water Association of Utah	27492	Annual Conference-Nate	02/05/2026	425.00	.00		
Total Rural Water Association of Utah:					2,275.00	.00		
<b>Twin D, Inc.</b>								
259	Twin D, Inc.	815023	Petes and Prism Camera	12/31/2025	520.00	.00		
259	Twin D, Inc.	816033	2700 Emergency cleaning	01/14/2026	1,712.50	.00		
259	Twin D, Inc.	816034	Post SL Rat Cleaning	01/14/2026	7,911.35	.00		
259	Twin D, Inc.	816048	2200 S 2200 W Backup	01/14/2026	1,177.50	.00		
259	Twin D, Inc.	818024	711 at 21st Camera	02/02/2026	647.50	.00		
259	Twin D, Inc.	818261	Petes Cafe Camera and clean	02/02/2026	1,560.00	.00		
Total Twin D, Inc.:					13,528.85	.00		
<b>United Rentals (North America), Inc</b>								
327	United Rentals (North America), In	257844751-00	Shop Equipment-Tripod	01/20/2026	4,472.29	.00		
Total United Rentals (North America), Inc:					4,472.29	.00		
<b>Verizon</b>								
269	Verizon	6132834868	Data plan	01/06/2026	160.04	.00		
Total Verizon:					160.04	.00		
<b>Weber Basin Water Conservancy District</b>								
273	Weber Basin Water Conservancy	0083937	water samples	01/16/2026	48.00	.00		
Total Weber Basin Water Conservancy District:					48.00	.00		
<b>WEST HAVEN CITY</b>								
275	WEST HAVEN CITY	0209202608	2025 October Storm Drain Fees	01/16/2026	27,688.96	.00		
275	WEST HAVEN CITY	0209202609	2025 October Garbage Fees	01/16/2026	83,929.09	.00		
275	WEST HAVEN CITY	0209202610	2025 November Storm Drain Fees	01/19/2026	27,765.26	.00		
275	WEST HAVEN CITY	0209202611	2025 November Garbage Fees	01/19/2026	84,335.27	.00		
275	WEST HAVEN CITY	0209202612	2025 December Storm Drain Fees	01/22/2026	28,108.95	.00		
275	WEST HAVEN CITY	0209202613	2025 December Garbage Fees	01/22/2026	84,699.70	.00		
275	WEST HAVEN CITY	02202602	Administrative Services for Januar	02/05/2026	55,632.15	.00		
Total WEST HAVEN CITY:					392,159.38	.00		

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Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid	Voided
Grand Totals:					<u>497,882.38</u>	<u>.00</u>		

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Dated: \_\_\_\_\_

Board Chairman: \_\_\_\_\_

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Report Criteria:

- Detail report.
  - Invoices with totals above \$0.00 included.
  - Paid and unpaid invoices included.
-

# INVOICE



INVOICE #02202602  
DATE: FEBRUARY 5, 2026

**TO:**  
WEST HAVEN SPECIAL SERVICE DISTRICT

**FOR:**  
ADMINISTRATIVE SERVICES INCLUDING OFFICE  
SPACE, UTILITIES AND PERSONNEL FOR  
JANUARY 2026

DESCRIPTION	AMOUNT
Administrative Services including office space, utilities and personnel for January 2026	\$55,632.15
TOTAL	\$55,632.15

Make all checks payable to:  
**West Haven City**  
**4150 S. 3900 W.**  
**West Haven, UT 84401**  
**801-731-4519**



Advanced Lining  
 81 Gold Miner Lane Unit A  
 Belgrade MT 59714

# Invoice

Invoice #: INVAL3486  
 Due Date: 2/14/2026  
 Date: 1/15/2026

**Bill To**

West Haven Special Service District  
 2825 W 3300 S  
 West Haven UT 84401

**Ship To**

West Haven Special Service District  
 2825 W 3300 S  
 West Haven UT 84401  
 United States

**TOTAL:**  
**\$46,019.90**

**Shipping Method**

**Tracking Number**

**Terms**  
 Net 30

**PO #**

**Description**

**Qty/Hrs**

**Serial #**

**Rate**

**Amount**

Manhole Rehab Project 2025; rehabilitation and installation of OBIC 1000 multi layer system onto three 5x14 manholes

1

\$48,442.00

Retainage

0.05

-\$48,442.00

-\$2,422.10

**Subtotal**

\$46,019.90

**Tax Total (0%)**

\$0.00

**Payment/Credit**

-\$0.00

**Total**

\$46,019.90



INVAL3486

**WEST HAVEN SPECIAL SERVICE DISTRICT - MANHOLE REHAB PROJECT**

**3 MANHOLES ON 5100W**

5100W, WEST HAVEN CITY ROAD

ITEM	DESCRIPTION	QTY	UNIT OF MEASURE	ENTERED UNIT COST	UNIT TOTAL	ENTERED TOTAL
8/6/2025	PROJECT LIMITS: 3575S-4000S, 5100W					
1	REMOVE AND INSTALL LINER	1	LS	\$33,442.00	\$33,442.00	\$33,442.00
2	TRAFFIC CONTROL	1	LS	\$15,000.00	\$15,000.00	\$15,000.00
<b>TOTAL</b>					<b>\$48,442.00</b>	<b>BID SHEET</b>

NO DISCREPANCIES IN SUBMITTED BID

PAY APP 1			
QTY	UNIT	UNIT COST	UNIT TOTAL
1	LS	\$33,442.00	\$33,442.00
1	LS	\$15,000.00	\$15,000.00
<b>SUBTOTAL</b>		<b>\$48,442.00</b>	
<b>RETAINAGE</b>		<b>5%</b>	<b>\$2,422.10</b>
<b>PAY APP 1 TOTAL</b>		<b>\$46,019.90</b>	

MATCHES SUBMITTED INVOICE

## Charis Sully

---

**From:** Katie Giddens <katie@childrichards.com>  
**Sent:** Friday, January 16, 2026 9:45 AM  
**To:** Charis Sully  
**Subject:** Journal Entries

[External Email – Use Caution]

Hi Charis,

Here is the journal entries for October.

### DUE TO/FROM RECONCILIATION

<b>WHSSD ACCOUNTS</b>
-----------------------

#### WEST HAVEN CITY

#### STORM DRAIN & SANITATION FEES

	2045		2044	
	STORM	BALANCE	SANITATION	BALANCE
<b>BALANCE DUE AS OF AUGUST</b>		<b>26,428.69</b>		<b>86,063.52</b>
<i>WHSSD PMT</i>	<i>(26,428.69)</i>	-	<i>(86,063.52)</i>	-
BILLINGS	27,688.96	27,688.96	83,929.09	83,929.09
<b>BALANCE DUE AS OF SEPTEMBER</b>		<b>27,688.96</b>		<b>83,929.09</b>

**GRAND TOTAL DUE** **111,618.05**

Best,  
Katie

Katie Giddens, CPA  
Child Richards CPAs & Advisors  
801-621-0440 ext. 280  
2490 Wall Ave  
Ogden, UT 84401

## Charis Sully

---

**From:** Katie Giddens <katie@childrichards.com>  
**Sent:** Monday, January 19, 2026 4:25 PM  
**To:** Charis Sully  
**Subject:** Journal Entries

[External Email – Use Caution]

Hi Charis,

Below is another normal entry for November.

### DUE TO/FROM RECONCILIATION

<b>WHSSD ACCOUNTS</b>
-----------------------

#### WEST HAVEN CITY

#### STORM DRAIN & SANITATION FEES

	2045		2044	
	STORM	BALANCE	SANITATION	BALANCE
<b>BALANCE DUE AS OF AUGUST</b>		<b>27,688.96</b>		<b>83,929.09</b>
<i>WHSSD PMT</i>	<i>(27,688.96)</i>	-	<i>(83,929.09)</i>	-
BILLINGS	27,765.26	27,765.26	84,335.27	84,335.27
<b>BALANCE DUE AS OF SEPTEMBER</b>		<b>27,765.26</b>		<b>84,335.27</b>

**GRAND TOTAL DUE** **112,100.53**

Please let me know if you have any questions.

Best,  
Katie

Katie Giddens, CPA  
Child Richards CPAs & Advisors  
801-621-0440 ext. 280  
2490 Wall Ave  
Ogden, UT 84401

## Charis Sully

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**From:** Katie Giddens <katie@childrichards.com>  
**Sent:** Thursday, January 22, 2026 2:39 PM  
**To:** Charis Sully  
**Subject:** Journal Entries

[External Email – Use Caution]

Hi Charis,

Here are the December journal entries

### DUE TO/FROM RECONCILIATION

<b>WHSSD ACCOUNTS</b>
-----------------------

#### WEST HAVEN CITY

#### STORM DRAIN & SANITATION FEES

	2045		2044	
	STORM	BALANCE	SANITATION	BALANCE
<b>BALANCE DUE AS OF AUGUST</b>		<b>27,765.26</b>		<b>84,335.27</b>
<i>WHSSD PMT</i>	<i>(27,765.26)</i>	-	<i>(84,335.27)</i>	-
BILLINGS	28,108.95	28,108.95	84,699.70	84,699.70
<b>BALANCE DUE AS OF SEPTEMBER</b>		<b>28,108.95</b>		<b>84,699.70</b>
<b>GRAND TOTAL DUE</b>				<b>112,808.65</b>

Best,  
Katie

Katie Giddens, CPA  
Child Richards CPAs & Advisors  
801-621-0440 ext. 280  
2490 Wall Ave  
Ogden, UT 84401



**ROY CITY CORPORATION**  
 5051 S 1900 W • ROY, UTAH 84067  
 PHONE (801) 774-1000 • FAX (801) 774-1030  
[www.royutah.org](http://www.royutah.org)

**Office Hours**  
 8:00 a.m. - 5:00 p.m.  
 Monday - Thursday  
 8:00 a.m. - 12:00 p.m.  
 Friday

Closed Weekends & Holidays

WEST HAVEN SPECIAL SER DIST  
 4150 S 3900 W  
 WEST HAVEN UT 84401-9501

ACCOUNT NUMBER	NAME		SERVICE LOCATION		STATEMENT DATE	DUE DATE
36.30100.0	WEST HAVEN SPECIAL SER DIST		2500 W 4000 S		12/31/2025	01/26/2026
METER READ DATE		METER READING		GALLONS USED (1,000)	SERVICE DESCRIPTION	CHARGES
FROM	TO	PREVIOUS	PRESENT			
MULT	12/04/2025	MULT	MULT	5350	WATER	5,136.00
					PAST DUE BALANCE/ADJUSTMENTS	.00
<b>ALL PAST DUE BALANCES ARE SUBJECT TO LATE FEES AND DISCONNECTION; ADDITIONAL FEES APPLY IF SERVICE IS DISCONNECTED DUE TO NON-PAYMENT</b>					<b>TOTAL DUE 01/26/2026 \$</b>	<b>5,136.00</b>

MESSAGES

**\*\*\* NEW ONLINE PAYMENT SYSTEM \*\*\***

We have switched payment providers from Xpress Bill Pay [www.xpressbillpay.com](http://www.xpressbillpay.com) to Our Community Connect <https://royut.ourcommunityconnect.com/login>  
 If you currently have an account through Xpress Bill Pay, please cancel that account and create an account on the new portal.  
 If you have any questions or would like help, please call the utility office at 801-774-1000 or come in and we will be happy to assist you.

RETURN BOTTOM PORTION WITH YOUR PAYMENT



**ROY CITY CORPORATION**  
 5051 S 1900 W  
 ROY, UTAH 84067

Make online payments through <https://royut.ourcommunityconnect.com>

**PAYMENT COUPON**

SERVICE LOCATION		
2500 W 4000 S		
ACCOUNT NUMBER	DUE DATE	AMOUNT DUE
36.30100.0	01/26/2026	5,136.00
		AMOUNT ENCLOSED
		\$

\*\*\*\*\*AUTO\*\*ALL FOR AADC 840 AA 8070 1/1-P22 T22

WEST HAVEN SPECIAL SER DIST  
 4150 S 3900 W  
 WEST HAVEN UT 84401-9501

Roy City  
 5051 s 1900 w  
 Roy, UT 84067



An **azurix** Water Solutions Company

# INVOICE

Page Number	1 of 1
Date	1/14/2026
Customer	4592528
Brn/Plt	480
Order #	276834 SO
Invoice	816034 RI

**PLEASE REMIT BY CHECK TO:**  
**Twin D, Inc.**  
**P.O. Box 74008440**  
**CHICAGO, IL 60674-8440**  
**Tel: (801) 771-3038**

**PLEASE REMIT BY ACH TO:**  
**Twin D, Inc.**  
**BANK OF AMERICA MERRILL LYNCH**  
**ROUTING: 111000012**  
**SWIFT: BOFAUS3N**  
**ACCOUNT: 003750825891**

Sold To : WEST HAVEN SPECIAL SERVICE DISTRICT  
 355 Main St  
 WEST HAVEN UT 06516  
 UNITED STATES

Request Date	Customer P.O.	F.O.B.	Ship :				
12/23/2025	POST SL-RAT CLEAN / NATE		Inst :				
Req Dt	Description	Item Number	UOM	Quantity	Price	Extended Price	Tax
12/23/2025	CLEAN SEWER PIPE FLUSH AND VAC OF 8-12" SS	TDI-CFSS-8	LF	12,321.00	0.60	7,392.60	N
12/23/2025	CLEAN PIPE BY THE HOUR	TDI-CH	HR	1.25	215.00	268.75	N
12/23/2025	DUMP FEE STORM DRAIN OR POTHOLE DEBRIS	TDI-DSD	EA	1.00	250.00	250.00	N

Tax Info	Rate	Taxable amount	Tax	Subtotal:
				Tax:
				Total: 7,911.35

Terms : 30 Days Due  
 Net Due Date 2/13/2026

**A 1.5% Finance Charge will be added to all past due accounts**

Rock Hard Excavating LLC

2841 West 1800 South  
West Haven, UT 84401

# Invoice

Date	Invoice #
1/9/2026	4058

Bill To
West Haven Special Service District

P.O. No.	Terms	Project
	Due on receipt	

Description	Quantity	Rate	Amount
12/2/25 Sewer Manhole Collars			
Sewer manholes raised with parts	2	1,100.00	2,200.00
Sewer manholes recollared	4	1,000.00	4,000.00
5100 sewer lid and traffic control	1	1,900.00	1,900.00
Weld lid on 5100	1	1,000.00	1,000.00

Thank you for your business.	<b>Total</b>	\$9,100.00
------------------------------	--------------	------------

Phone #
8014300670



# INVOICE

**Bill To**

**West Haven Special Service District**  
4150 South 3900 West  
West Haven, UT 84401

**Inv. #** 5716  
**Date** 01-01-2026  
**Period** 12-01-2025 - 12-31-2025  
**Due** 01-01-2026  
**Project** 23-175 - West Haven Special Service District - 2700 W Lift Station (2700)

## SERVICES

**Amount** ..... **\$7,301.42**

Budget Complete - inf% | This period - inf%

**Please Send Payment To**

**Gardner Engineering**  
1580 W. 2100 S.  
West Haven, UT 84401

Invoice Total      \$7,301.42  
**AMOUNT DUE    \$7,301.42**

## TIMESHEET REPORT

### Task 1 - Engineering & Survey Work

DATE	EMPLOYEE	HOURS	NOTES
12-01-2025	Riker Porter	3.75	Meeting Notes Recap Email Discussion Ryan Call Nate, 30in MH Email Wade, 30in MH Email Brett, 30in MH Email Brett, WCO2 Meeting Nate Notes Email Team, Backfill
12-03-2025	Riker Porter	1.5	Discussion Dorsett, Scope Discussion Nate, Scope Discussion John, Scope and Budget Discusison Ryan, Scope
12-04-2025	Riker Porter	1	Email Joseph Submittal Filing Email Brett Submittal WCO2, Safety Hatch Email Brett, WCO2
12-05-2025	Riker Porter	1.5	Email Dorsett, WCO Email Review Email Brett, WCO Email John, WCO
12-08-2025	Riker Porter	1.75	Weekly Email Coordination Meeting Email Recap Call Nate Testing Data, Review Email Intermountain File Data Email Cummins Submittal Review
12-09-2025	Riker Porter	0.5	Submittal Review File Submittal Email Cummins
12-10-2025	Riker Porter	1.25	Email Review Update Excel Email Wade/Joseph, Submittal Email Review Email Adam, Monitoring Email Review Save Submittal Email Brett, Submittal
12-11-2025	Riker Porter	0.5	Submittal Review Email John, Submittal Email Joseph, Update Email Brett, Submittal
12-15-2025	Riker Porter	2.5	Weekly Meeting Notes Summary Recap Email Discussion Ryan, Xypex Spec and Plan Review Call Joseph, Lining Text Nate Lining Submittal Review File Excel Update Excel Email Brett Email Wade/Joseph, Submittal Email John, WCO2 Text John, WCO2 Email Review File WCO2 Email Brett WCO2

## EXPENSE REPORT

### Expenses

DATE	VENDOR	QTY	COST	TOTAL	NOTES
12-1-2025	Natalie Schietzelt	1	\$6,090.17	\$6,090.17	AQUA: Inv # 32011: \$6,090.17: Services through November 30, 2025

### Subconsultant Invoices

Subconsultant	Invoice Number	Amount
There are no subconsultant invoices.		

**Invoice**



533 W 2600 S, Suite 275, Bountiful, UT 84010  
 Phone 801.299.1327 Fax 801.299.0153

January 05, 2026  
 Project No: 002668.C  
 Invoice No: 32011

23-175

Ryan Christensen  
 Gardner Engineering  
 natalie@gecivil.com  
 pam@gecivil.com  
 1580 W. 2100 S.  
 West Haven, UT 84401

Project Manager Wade Stinson  
 Principal Bradly Rasmussen

Project 002668.C West Haven 2700 West Lift Station  
 Gardner PO #23775

**Professional Services Through November 30, 2025**

Project Phase 001 West Haven 2700 West Lift Station

**Professional Personnel**

		Hours	Rate	Amount
Allcott, Kevin	11/3/2025	1.00	170.00	170.00
Review Progress and Issues with JS				
Allcott, Kevin	11/17/2025	1.50	170.00	255.00
Meet w/JS and to discuss waterproofing, buoyancy, concrete placement.				
Barth, Henry	11/10/2025	.25	165.00	41.25
Discussion with Joe about Wet well wall-to-lid dowels				
Barth, Henry	11/13/2025	1.00	165.00	165.00
RFI about rebar dowels				
Smith, Joseph	11/3/2025	3.25	140.00	455.00
site visit - weekly meeting onsite. rebar rework coordination				
Smith, Joseph	11/10/2025	2.50	140.00	350.00
Weekly meeting. Site visit - rebar inspection tank wall rework				
Smith, Joseph	11/12/2025	2.00	140.00	280.00
RFI/Submittal coordination.Site visit report and photo logging.Phone call with Brett E.				
Smith, Joseph	11/13/2025	1.00	140.00	140.00
RFI Coordination.				
Smith, Joseph	11/17/2025	3.50	140.00	490.00
Weekly coordination meeting.Site visit - pre pour protocol discussion.				
Smith, Joseph	11/18/2025	6.50	140.00	910.00
Site visit concrete pour well walls.Picture and report upload/ correspondence.				
Smith, Joseph	11/19/2025	1.00	140.00	140.00
Water proofing submittal review. Discussions w/ Brett E and Wade S on influent piping dimensions.				
Smith, Joseph	11/20/2025	.75	140.00	105.00
10" influent to 8" well conflict coordination.				
Smith, Joseph	11/21/2025	.50	140.00	70.00
10" influent to 8" well conflict coordination.				
Smith, Joseph	11/24/2025	.50	140.00	70.00
Weekly meeting.				
Stinson, Wade	11/3/2025	3.50	185.00	647.50
Site Visit and CM work				

✓

Project	002668.C	West Haven 2700 West Lift Station			Invoice	32011
Stinson, Wade		11/10/2025	1.00	185.00	185.00	
CM meeting and Coordination						
Stinson, Wade		11/17/2025	1.00	185.00	185.00	
CM Meeting and follow-up Work						
Stinson, Wade		11/19/2025	.50	185.00	92.50	
Project Coordination						
Stinson, Wade		11/21/2025	1.00	185.00	185.00	
Influent Line Work						
Stinson, Wade		11/24/2025	.50	185.00	92.50	
CM Meeting						
Stinson, Wade		11/26/2025	2.00	185.00	370.00	
Site Observation						
Tiapa, Juan		11/10/2025	3.00	165.00	495.00	
Submittal review: Wet well Lining & Wet well exterior waterproofing.						
Totals			37.75		5,893.75	
<b>Total Labor</b>						<b>5,893.75</b>
<b>Reimbursable Expenses</b>						
Stinson, Wade						
11/3/2025	Stinson, Wade			2700 W Lift Station CM Site Mtg	43.40	
Smith, Joseph						
11/3/2025	Smith, Joseph			RT Office to West Haven	43.54	
11/10/2025	Smith, Joseph			Office to West Haven	22.40	
11/17/2025	Smith, Joseph			RT Office to West Haven	43.54	
11/18/2025	Smith, Joseph			RT Office to West Haven	43.54	
<b>Total Reimbursables</b>					<b>196.42</b>	<b>196.42</b>
<b>Total this Phase</b>						<b>\$6,090.17</b>
<b>TOTAL THIS INVOICE</b>						<b>\$6,090.17</b>

Project Billed to Date	Current	Prior	Total
	6,090.17	132,792.83	138,883.00

Our preferred method of payment is via Electronic Transfer of Funds.  
Please send your payment to the following:

Routing Number – 124000054  
Account Number – 985352186

Send remittance information to [melanie.checketts@aquaeng.com](mailto:melanie.checketts@aquaeng.com) to ensure your payment is applied correctly.