

THE BOARD OF TRUSTEES OF THE GRANGER-HUNTER IMPROVEMENT DISTRICT

PUBLIC NOTICE is hereby given by the Board of Trustees that Granger-Hunter Improvement District will hold a Board Meeting and Public Hearing at 3:00 p.m. on Tuesday, May 16, 2023, at its main office located at 2888 South 3600 West, West Valley City, Utah. Trustees and members of the public are able to attend this meeting in person or electronically through www.ghid.org.

Agenda

A. GENERAL

1. Call to order – Welcome – Report those present for the record
2. Public Comments
3. Consider approval of the April 18, 2023 Board Meeting Minutes
4. Discuss potential conflicts of interest

B. OUR OPERATIONS

1. Consider acceptance of the 2022 Audit and Supplementary Reports

C. PUBLIC HEARING

5. Call to Order and Welcome Visitors
6. Verification of Legal Notification Requirements
7. Motion to Open Public Hearing
8. Public hearing to allow public input regarding the issuance and sale of not more than \$30,000,000 aggregate principal amount of water and sewer revenue bonds, series 2023B; and related matters.
9. Invitation for Public Comments
 - (a) Acknowledgement of Public Comments Received
 - (b) Comments from Visitors
10. Motion to Close Public Comment Session
11. Motion to Close Public Hearing

D. OUR COMMUNITY

1. Jordan Valley Water Conservancy District Review
2. Consider Establishing a Water Supply Availability Level
3. Central Valley Water Reclamation Facility Review
4. Spring 2023 Customer Bill Insert

E. OUR TEAM

F. OUR OPERATIONS

1. Review & discuss Financial Report for year end 2022 and April 2023
2. Review & discuss Paid Invoice Report for April 2023
3. Administrative Services Update
4. Spring runoff 2023 update and review of standard mitigation efforts.
5. Water Maintenance Update
 - a. Consider approval of the purchase of a valve maintenance machine for a total of \$104,911.99 from Intermountain Sales, Inc. to support the District's valve and fire hydrant maintenance programs.
6. Wastewater Maintenance and Fleet Update
7. Operations Update
 - a. Consider approval of a Landscaping Contract with Lawn Butler in the amount of \$57,000.00.
8. Capital Projects Update
 - a. Consider approval of Contract for Supplementary Inspection Services on the 20A & I: Redwood Road Project to Consor Engineering for \$88,440.00.
9. Engineering Department Update

G. CLOSED SESSION

1. Strategy session to discuss pending or reasonably imminent litigation.

H. BOARD MEMBERS INPUT, REPORTS, FOLLOW-UP ITEMS OR QUESTIONS

I. CALENDAR

1. The next board meeting will be June 20, 2023

MINUTES OF THE GRANGER-HUNTER IMPROVEMENT DISTRICT BOARD MEETING

The Meeting of the Board of Trustees of the Granger-Hunter Improvement District (GHID) was held Tuesday, April 18, 2023, at 3:00 P.M. at the District office located at 2888 S. 3600 W., West Valley City, Utah.

This meeting was conducted electronically in accordance with the Utah Open and Public Meetings Act (Utah Code Ann. (1953) §§ 52-4-1 et seq.) and Chapter 7.12 of the Administrative Policy and Procedures Manual (“Electronic Meetings”).

Trustees Present:

Debra Armstrong	Chair
Corey Rushton	Trustee - <i>Electronically</i>
Roger Nordgren	Trustee

Staff Members Present:

Jason Helm	General Manager/Treasurer
Todd Marti	Assistant General Manager/District Engineer
Troy Stout	Assistant General Manager/Chief Operating Officer
Michelle Ketchum	Director of Administration
Dustin Martindale	Director of Water Systems
Ricky Ncaise	Director of Wastewater
Victor Narteh	Director of Engineering
Justin Gallegos	Director of Information Technology
Austin Ballard	Controller/Clerk
Dakota Cambruzzi	Human Resource Manager
Kristy Johnson	Executive Assistant
Brent Rose	Legal Counsel – Clyde Snow & Sessions PC

Guests:

Adam Spackman	System Administrator, GHID - <i>Electronically</i>
Darcy Brantly	Accountant, GHID - <i>Electronically</i>
Ian Bailey	GIS, GHID – <i>Electronically</i>
Moriah Gamache	Engineer, GHID – <i>Electronically</i>
Michael Wear	Fleet Division Supervisor, GHID – <i>Electronically</i>
Linda Waters	Safety Coordinator, GHID – <i>Electronically</i>
Jordan Pugmire	J-U-B Engineers
Japheth McGee	Zions Public Finance – <i>Left after presentation</i>

A copy of the exhibits referred to in these minutes is attached and incorporated by this reference. The exhibits are also included in the official minute books maintained by Granger-Hunter Improvement District.

CALL TO ORDER

At 3:00 P.M. Debra Armstrong called the meeting to order and recognized all those present.

Public Comments

There were none.

Approval of the March 21, 2023 Board Meeting Minutes

A motion to approve the Board Meeting Minutes from March 21, 2023, was made by Debra Armstrong. Followed a second from Roger Nordgren, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

Conflicts of interest

There were none.

OUR OPERATIONS **Resolution 4-18-23.1**

Jason Helm asked the Board to move this agenda item up, due to the in-person guest, Japheth McGee from Zions Public Finance and his presentation of RESOLUTION 4-18-23.1.

Austin Ballard asked the Board to CONSIDER ADOPTION OF A RESOLUTION OF THE BOARD OF TRUSTEES OF GRANGER-HUNTER IMPROVEMENT DISTRICT, UTAH; AUTHORIZING THE ISSUANCE AND SALE OF NOT MORE THAN \$30,000,000 AGGREGATE PRINCIPAL AMOUNT OF WATER AND SEWER REVENUE BONDS, SERIES 2023B; AND RELATED MATTERS. Roger Nordgren made a motion to approve the resolution as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

OUR COMMUNITY **Jordan Valley Water Conservancy District Review**

Jason Helm presented the Jordan Valley Water Conservancy District (JVWCD) review. – See JVWCD Review attached to these minutes for details.

Central Valley Water Reclamation Facility Review

Mr. Helm presented the Central Valley Water Reclamation Facility (CVWRF) review. – See CVWRF Review attached to these minutes for details.

2024 Strategic Plan Initiatives Update

Mr. Helm reviewed and discussed the 2024 Strategic Plan Initiatives update. – See 2024 Strategic Plan Initiatives Update attached to these minutes for details.

OUR TEAM **Review & Consider Approval of Revised Employee Handbook (Personnel Policy) Chapter Three – Compensation**

Mr. Stout presented a revision of the Employee Handbook (Personnel Policy) Chapter Three – Compensation. Mr. Stout asked the Board to consider approval of the revised Employee Handbook (Personnel Policy) Chapter Three – Compensation. Debra Armstrong suggested one vote for both policy updates.

**Review & Consider
Approval of Revised
Employee Handbook
(Personnel Policy)
Chapter Eleven –
Mobile Device Policy**

Mr. Stout presented a revision of the Employee Handbook (Personnel Policy) Chapter Eleven – Mobile Device Policy. Mr. Stout asked the Board to consider approval of the revised Employee Handbook (Personnel Policy) Chapter Eleven – Mobile Device Policy. Following a discussion regarding apps and personal devices, Roger Nordgren made a motion to approve both policy revisions as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

**OUR OPERATIONS
Review & Discuss
Financial Report for
March 2023**

Austin Ballard summarized the March 2023 Financial Report. Mr. Ballard noted water sales are tracking in line with the budget. – See March 2023 Financial Report attached to these minutes for details.

**Review & Discuss Paid
Invoice Report for
March 2023**

Mr. Ballard discussed the March check report. Mr. Ballard noted the tank farm purchase that was finalized and paid for in March. The March check report totaled \$4,824,836.56 coming from six categories: infrastructure (28%), 2019 Bond Princ/Int Payment (21%), Central Valley (19%), payroll taxes and employee benefits (10%), Jordan Valley Water (9%), and other (13%). – See March 2023 Paid Invoice Report attached to these minutes for details.

**Administrative Services
Update**

Jason Helm and Michelle Ketchum presented the Administrative Services Update. – See Administrative Services Update attached to these minutes for details.

**Water Maintenance
Update**

Troy Stout presented the water maintenance update. – See Water Maintenance Update report attached to these minutes for details.

**Wastewater
Maintenance & Fleet
Update**

Mr. Stout presented the wastewater maintenance and fleet report. – See the Wastewater Maintenance and Fleet Update report attached to these minutes for details.

Water Supply Review

Todd Marti presented the water supply review report. – See Water Supply Review report attached to these minutes for more details.

Capital Projects Update

Mr. Marti presented the Capital Projects update. – See Capital Projects Update attached to these minutes for details.

**Consider Award of
Construction Contract
for 22F: Ridgeland
Pump Station Project to
Condie Construction**

Mr. Marti asked the Board to consider award of a construction contract for the 22F: Ridgeland Pump Station Project to Condie Construction in the amount of \$2,924,956.30. Roger Nordgren made a motion to approve the contract as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

**Consider Award of
Contract Amendment
for Construction Phase
Services for 22F:
Ridgeland Pump Station
Project to J-U-B
Engineers**

Mr. Marti asked the Board to consider award of a contract amendment for Construction Phase Services for the 22F: Ridgeland Pump Station Project to J-U-B Engineers in the amount of \$151,243.00. Debra Armstrong made a motion to approve the contract amendment as noted. Following a second from Roger Nordgren, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

**Consider Award of
Engineering Contract
for 23L: Well no. 18
Drilling & Equipping
Project to Hansen Allen
& Luce**

Mr. Marti asked the Board to consider award of an engineering contract for the 23L: Well no. 18 Drilling and Equipping Project to Hansen Allen & Luce in the amount of \$439,214.95. Roger Nordgren made a motion to approve the contract as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

**Engineering Department
Update**

Mr. Marti presented the Engineering Department update. – See Engineering Department Update attached to these minutes for details.

CLOSED SESSION

At 4:46 P.M., Roger Nordgren made a motion to enter into a closed session to discuss the purchase of real property. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – aye

Nordgren – aye

All Trustees; Jason Helm, General Manager; Todd Marti, Assistant General Manager; Troy Stout, Assistant General Manager; Brent Rose, District legal counsel; Justin Gallegos, Director of IT; Austin Ballard, Controller; and Kristy Johnson, Executive Assistant, were present during closed session.

At 5:21 P.M., Roger Nordgren made a motion to end the closed session and enter back into an open session. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye

Rushton – *not present***

Nordgren – aye

***Corey Rushton left the meeting shortly before the closed session ended*

**BOARD MEMBERS
INPUT, REPORTS,
FOLLOW-UP ITEMS
OR QUESTIONS**

There were none.

ADJOURNED

Inasmuch as all agenda items have been satisfied, Debra Armstrong made a motion to adjourn the meeting. Following a second from Roger Nordgren, the motion passed as follows and the meeting adjourned at 5:21 P.M.

Armstrong – aye

Rushton – *not present*

Nordgren – aye

Debra K. Armstrong, Chair

Austin Ballard, Clerk



OUR OPERATIONS

- 2022 Audit and Supplementary Reports

**GRANGER-HUNTER
IMPROVEMENT DISTRICT
FINANCIAL STATEMENTS**

December 31, 2022

**GRANGER-HUNTER IMPROVEMENT DISTRICT
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INDEPENDENT AUDITOR'S REPORT



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

To the Board of Trustees
Granger-Hunter Improvement District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Granger-Hunter Improvement District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the 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 financial position of Granger-Hunter Improvement District as of December 31, 2022, and the respective change in financial position, and cash flows 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 the 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 the 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 Responsibility 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 the 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 the 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 discussion and analysis, schedule of the proportionate share of the net pension liability, and schedule of contributions 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 May 1, 2023 on our consideration of the 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 the 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 the District's internal control over financial reporting and compliance.

K&C, CPAs

K&C, Certified Public Accountants
Salt Lake City, Utah
May 1, 2023

GRANGER-HUNTER IMPROVEMENT DISTRICT MANAGEMENT DISCUSSION AND ANALYSIS (Unaudited)

As management of the Granger-Hunter Improvement District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the year ending December 31, 2022. We encourage readers to consider the financial information presented here in conjunction with the financial statements and accompanying notes which follow this section.

Introduction

The District strives to improve the quality of life today – creating a better tomorrow for its residents by delivering drinking water that is clean and safe for daily use and collecting wastewater responsibly to protect public health and the environment.

The District owns and operates eight (8) wells, nine (9) culinary water storage reservoirs, six (6) pumping stations, 12 lift stations, over 380 miles of water pipelines and over 314 miles of wastewater pipelines. The District provides water and wastewater services to approximately 134,000 residents living in West Valley City, parts of Taylorsville City and parts of Kearns City:

- 25,833 residential households
- 225 institutional customers
- 1,017 commercial customers
- 17 industrial customers

Financial Highlights

- In an effort to keep up with necessary infrastructure improvements, ongoing maintenance and rising inflation costs, the District increased water rates by 16% and wastewater rates by 19% in 2022.
- The Total Assets and Deferred Outflows of Resources of the District exceeded its Total Liabilities and Deferred Inflows of Resources at the close of the most recent fiscal year by \$171,128,825 (net position). Of this amount, \$59,060,829 (unrestricted net assets) may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$5,949,399 as of December 31, 2022. The increase was due increases in the District's capital assets, investment in Central Valley Water Reclamation Facility (CVWRF), partially offset by lower marketable securities to pay for the capital asset additions, higher outstanding accounts payable balances and increases to long-term debt.
- The District's total long-term debt increased by \$2,991,201 during the current year, as described in Note 4 to the financial statements. The increase was primarily caused by \$4,200,800 in disbursements against the 2019 Water and Sewer Bonds outstanding balance, partially offset by principal payments on outstanding bonds, and reductions to capital leases and post-retirement benefits. To date, \$13,500,800 of the 2019 Water and Sewer Bonds have been disbursed to the District, leaving \$6,499,200 available for future projects.

Budgetary Highlights

During 2022, the District's net revenue, when compared to budget, was \$4,701,670 higher than anticipated. When you remove the savings generated from the equity method of accounting for Central Valley Water, non-cash pension related expenditures, capitalized vehicles and GASB 87 accounting methodology, the realized cash savings for the District is approximately \$1.8M. The budget surplus was due to lower than anticipated expenditures in several categories, partially offset by lower than anticipated revenues. Total revenues were less than budget by \$712,688, and total operating expenditures were below budget by

GRANGER-HUNTER IMPROVEMENT DISTRICT MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

\$12,444,673 (see Budget To Actual Comparison on page 37 of this report). The following analysis is offered as explanation of variances from budget that were greater than \$200,000.

- Metered water sales were \$2,116,720 lower than budget due to customers using less water during the year as a result of strong conservation messaging due to drought conditions.
- Sewer service charges were \$564,747 lower than budget due to lower than anticipated winter indoor water use. Sewer service charges have a component that is based on average indoor water use from December – April billing periods.
- Interest income was \$296,831 higher than budget due to increases in earned interest income rates.
- Property taxes were \$271,888 higher than budget due to higher population growth and higher RDA revenue.
- Development construction remained stronger than anticipated, resulting in impact fees that were \$1,208,929 higher than budget.
- Employee benefits were \$300,672 under budget, due to several open positions during the year.
- Materials and supplies were \$427,113 under budget primarily due to supply chain issues when procuring various replacement meters.
- Utilities were \$287,303 under budget primarily due to the District not running its water wells to utilize 100% of its take or pay contract with Jordan Valley Water Conservancy District.
- Interest expense and bond issuance costs were \$539,769 under budget due to delays in capital projects delayed new bond issuance until 2023.
- Central Valley expense was \$8,879,987 under budget, primarily due to the equity method of accounting for the District's ownership in the facility. When only considering Central Valley expense for operating expenditures, the operating expenses was only \$82,365 under budget.
- Equipment and tools purchases were below budget by \$641,776. Several pieces of equipment were capitalized during the year and are reflected in footnote Note 4 rather than as an expenditure.
- Infrastructure purchases were budgeted at \$36,358,000 while actual expenditures totaled \$19,193,215, a difference of \$17,164,785 under budget. 15 projects were in some stage of construction at year end. Many of those projects were delayed for various reasons including labor shortages and supply chain issues. These delays resulted in over \$14,000,000 being carried over to the next year's budget.

Overview of the Financial Statements

The District's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States as promulgated by the Governmental Accounting Standards Board ("GASB"). 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 *Statement of Net Position* presents information on all of the District's assets and liabilities, with the difference between the two reported as *Total Net Position*. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the District is improving or deteriorating.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)**

	2022	2021	Change
Current and other assets	\$ 72,315,240	\$ 71,727,176	\$ 588,064
Capital assets, net	124,753,033	112,047,548	12,705,485
Total Assets	197,068,273	183,774,724	13,293,549
Deferred outflows of resources	1,318,185	1,093,087	225,098
Current liabilities	9,765,127	6,220,042	3,545,085
Long-term liabilities	14,716,336	11,977,594	2,738,742
Total Liabilities	24,481,463	18,197,636	6,283,827
Deferered inflows of resources	2,776,170	1,490,749	1,285,421
Net investment in capital assets	109,211,288	99,519,571	9,691,717
Restricted	2,856,708	886,098	1,970,610
Unrestricted	59,060,829	64,773,757	(5,712,928)
Total Net Position	<u>\$ 171,128,825</u>	<u>\$ 165,179,426</u>	<u>\$ 5,949,399</u>

The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position which are categorized as investment in capital assets, restricted, or unrestricted. As can be seen from the preceding schedule, net position changed from \$165,179,426 to \$171,128,825, an increase of \$5,949,399 at the end of the current year, approximately 3.6% of prior year's total net position. The largest portion of the District's net position, \$109,211,288 (63.8%), reflects its investment in capital assets (e.g., land, buildings, water and sewer system facilities, and equipment). The District uses these capital assets in its daily operations; consequently, they are not available for future spending. An additional portion of the District's net position, \$2,856,708 (1.7%), represents "Restricted" resources that are subject to external restrictions on how they may be used.

While the statement of net position shows the change in financial position, the summary of the District's statement of revenues, expenses, and changes in net position provides information regarding the nature and source of these changes, as seen in the following schedule.

	2022	2021	Change
Operating revenues	\$ 35,562,246	\$ 33,815,338	\$ 1,746,908
Operating expenses	(36,276,685)	(34,992,962)	(1,283,723)
Operating income (loss)	(714,439)	(1,177,624)	463,185
Non-operating revenues	8,604,066	5,270,267	3,333,799
Non-operating expenses	(3,633,765)	(1,059,384)	(2,574,381)
Total non-operating income	4,970,301	4,210,883	759,418
Change in net position before capital contributions	4,255,862	3,033,259	1,222,603
Capital contributions	1,693,537	1,841,084	(147,547)
Change in net position	<u>\$ 5,949,399</u>	<u>\$ 4,874,343</u>	<u>\$ 1,075,056</u>

GRANGER-HUNTER IMPROVEMENT DISTRICT MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

Capital Asset Activity

The District's investment in capital assets as of December 31, 2022, amounts to \$124,753,033 (net of accumulated depreciation). The investment in capital assets includes land, buildings, water and sewer system facilities, and machinery and equipment. The District's investment in capital assets increased significantly from the previous year.

Major capital asset events during the current fiscal year included the following:

- Several large waterline replacements including Lake Park and Merry Lane, Redwood Road and other smaller residential neighborhoods
- Rushton water treatment facility
- Pioneer wastewater pump station replacement
- Kent booster pump replacement and tank purchase
- Building B remodel
- Sewer rehabilitation project
- Several new heavy machinery and vehicle purchases
- Water and sewer lines contributed to the District by developers.

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Land	\$ 3,126,322	\$ 3,126,322	\$ -
Buildings and improvement	5,764,978	4,314,010	1,450,968
Water system	53,081,651	54,079,525	(997,874)
Sewage pumping plant	11,894,438	12,523,827	(629,389)
Sewage collection lines	28,691,541	29,663,315	(971,774)
Transportation equipment	1,213,532	997,413	216,119
Engineering and other equipment and	3,752,843	4,109,840	(356,997)
Office furniture and equipment	221,218	30,746	190,472
Intangible lease assets	163,091	289,425	(126,334)
Construction in progress	16,843,419	2,913,125	13,930,294
Total Property and Equipment, net	<u>\$ 124,753,033</u>	<u>\$ 112,047,548</u>	<u>\$ 12,705,485</u>

Debt Administration

At the end of the current fiscal year, the District had total long-term debt of \$16,198,944. The debt represents bonds, secured solely by specified revenue sources, post-employment liabilities, and capital lease obligations. The liability relating to the District's outstanding bond debt increased by \$3,126,800. The liability for termination benefits decreased by \$22,567. The capitalization of lease obligations decreased by \$113,032. The combined total of all long-term debt increased from \$13,207,743 at December 31, 2021 to \$16,198,944 at December 31, 2022, a change of \$2,007,972. The District has no outstanding general obligation debt.

On August 12, 2022 the District was awarded a 30 year Federal SRF Loan through the Utah Department Division of Drinking Water in the amount of \$13,811,820 at an interest rate of 0.5%. Included in the \$13.8M SRF loan, \$2,811,820 is considered principal forgiveness and will be recognized as income over the life of the loan. The District expects to close on the loan sometime during May 2023.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS (Continued)**

In addition, on April 18, 2022, the Board of Trustees authorized the District through a parameters document to issue a 20-year loan up to \$30,000,000 direct placement loan at a maximum allowable rate of 5.5%. The District expects to close on the loan during May 2023.

Additional information on the District's long-term debt can be found in Note 4.

Requests for information

This financial report is designed to give its readers a general overview of the District's finances. Questions regarding any information contained in this report or requests for additional information should be addressed to the Controller of the Granger-Hunter Improvement District, 2888 South 3600 West, West Valley City, Utah 84119 or by telephone (801) 968-3551.

BASIC FINANCIAL STATEMENTS

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
December 31, 2022

Assets

Current Assets:

Unrestricted Cash and cash equivalents	\$ 10,620,319
Marketable Securities	13,812,896
Receivables:	
Property taxes	540,169
Accounts receivable, net	3,806,381
Inventory	813,287
Prepays	119,289
	<hr/>
Total Current Assets	29,712,341

Non-current Assets:

Restricted cash and cash equivalents	946,747
Restricted marketable securities	1,909,961
Capital Assets - net of depreciation	124,753,033
Investment in Central Valley Water Reclamation Facility	37,811,522
Net pension asset	1,934,669
	<hr/>
Total Non-current Assets	167,355,932

Total Assets	\$ 197,068,273
	<hr/> <hr/>

Deferred Outflows of Resources

Deferred outflows relating to pensions	1,318,185
	<hr/>
Total Deferred Outflows of Resources	1,318,185

Total Assets and Deferred Outflows of Resources	\$ 198,386,458
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION (Continued)
December 31, 2022

Liabilities

Current Liabilities:

Accounts payable	\$ 6,618,331
Accrued liabilities	891,643
Retainage	630,168
Accrued interest	127,799
Customer water deposits	14,578
Long-term liabilities due within one year	1,482,608
Total Current Liabilities	<u>9,765,127</u>

Non-Current Liabilities:

Long-term liabilities, due in more than one year	14,716,336
Total Non-Current Liabilities	<u>14,716,336</u>

Deferred Inflows of Resources

Deferred inflows relating to pensions	2,776,170
Total Deferred Inflows of Resources	<u>2,776,170</u>

Total Liabilities and Deferred Inflows of Resources	<u>27,257,633</u>
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Net Position

Net investment in capital assets	109,211,288
Restricted for:	
Restricted for capital projects	2,856,708
Unrestricted	59,060,829
Total Net Position	<u>171,128,825</u>

Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 198,386,458</u></u>
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The accompanying notes are an integral part of this statement.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
For The Year Ended December 31, 2022**

Operating Revenues	
Metered water sales	\$ 19,159,280
Sewer service charges	15,914,253
Other	488,713
Total Operating Revenues	<u>35,562,246</u>
Operating Expenses	
Direct operation and maintenance	18,670,275
General and administrative	9,702,772
Depreciation	7,903,638
Total Operating Expenses	<u>36,276,685</u>
Operating Income (Loss)	<u>(714,439)</u>
Non-Operating Revenues (Expenses)	
Property tax revenue	6,147,888
Impact fees	1,983,929
Interest income	421,831
Grant revenue	50,418
Interest expense	(163,509)
Donation to other governmental entities	(191,132)
Gain (loss) on disposal of assets	(45,672)
Unrealized loss on marketable securities	(379,249)
Gain/(loss) in equity investment of CVWRF	(2,854,203)
Total Non-Operating Revenues (Expenses)	<u>4,970,301</u>
Change In Net Position Before Contributed Capital	4,255,862
Contributed Capital	<u>1,693,537</u>
Change In Net Position	5,949,399
Net Position at Beginning of Year	<u>165,179,426</u>
Net Position at End of Year	<u><u>\$ 171,128,825</u></u>

The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2022

Cash Flows From Operating Activities	
Receipts from customers and users	\$ 35,122,276
Payments to suppliers	(18,723,770)
Payments to employees	(6,980,054)
Net Cash From Operating Activities	<u>9,418,452</u>
Cash Flows From Noncapital Financing Activities	
Property tax receipts	5,509,562
Proceeds from grant	50,418
Net Cash From Noncapital Financing Activities	<u>5,559,980</u>
Cash Flows From Capital and Related Financing Activities	
Impact fees received	1,983,929
Purchase of property and equipment	(19,168,217)
Proceeds from issuance of bonds	4,200,800
Principal paid on bonds	(1,074,000)
Principal paid on leases	(113,032)
Proceeds from sale of property and equipment	206,959
Interest paid on long-term debts	(150,014)
Net Cash From Capital and Related Financing Activities	<u>(14,113,575)</u>
Cash Flows From Investing Activity	
Cash from sale of investments	5,500,000
Cash paid for investment in Central Valley Water Reclamation Facility	(7,252,219)
Interest income	148,818
Net Cash From Investing Activity	<u>(1,603,401)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(738,544)
Cash and Cash Equivalents, Beginning of Year	<u>12,305,610</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 11,567,066</u></u>
Cash and Cash Equivalents recorded in the Statement of Net Position	
Unrestricted	\$ 10,620,319
Restricted	946,747
Total Cash and Cash Equivalents recorded in the Statement of Net Position	<u><u>\$ 11,567,066</u></u>

The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS (Continued)
For The Year Ended December 31, 2022

Reconciliation of Operating Loss to Net Cash From Operating Activities:

Operating Loss	\$ (714,439)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation expense	7,903,638
Pension adjustment	(1,067,357)
Changes in:	
Accounts receivable, net	(439,675)
Inventory	(72,726)
Prepays	359,436
Accounts payable	2,863,394
Accrued liabilities	94,669
Retainage	514,374
Customer water deposits	(295)
Post-employment termination liabilities	(22,567)
Net Cash From Operating Activities	<u>\$ 9,418,452</u>

Noncash Investing, Capital, and Financing Activities

Gain in Central Valley Water Reclamation Facility equity	\$ 2,854,203
Contributed capital water and sewer lines received at fair market value	\$ 1,693,537

The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF ACCOUNTING POLICIES

Reporting Entity

Granger-Hunter Improvement District (the District) was established by resolution of the Board of County Commissioners of Salt Lake County in 1950. Salt Lake County has no oversight responsibility over the District. The District is not a component unit of another government as defined by Governmental Accounting Standards Board (GASB) Statement 61, *The Financial Reporting Entity: Omnibus*, since the District is a special district governed by a Board of Trustees which are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in GASB Statement 39, *Determining Whether Certain Organizations Are Component Units*, which are included in the District's reporting entity.

Summary of Significant Accounting Policies

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles. Financial reporting is based upon accounting guidance codified by GASB.

The following is a summary of the more significant policies.

Financial Statement Presentation and Basis of Accounting

The District prepares its financial statements on an enterprise fund basis, which is reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses, where the intent is that all costs of providing certain goods and services to the general public be financed or recovered primarily through user charges, or where it has been deemed that periodic determination of net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Revenues from operations, investments, and other sources are recorded when earned and expenses are recorded when liabilities are incurred. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property tax revenue and contributed water and sewer lines.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods and services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers of the system. Operating expenses for the District include the costs of treatment, personnel, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GRANGER-HUNTER IMPROVEMENT DISTRICT **NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 1 SUMMARY OF ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with maturities of three months or less from the date of acquisition. All non-restricted amounts are considered to be cash and cash equivalents for cash flow statement purposes.

The Public Treasurers' Investment Fund (PTIF) accounts of the District are stated at amortized cost, which approximates fair value in accordance with GASB No. 72, *Fair Value Measurement and Application*.

Investments

Investments are reported at fair value as prescribed in GASB No. 31.

Restricted Assets

The District maintains accounts which are restricted by state law for use in capital projects. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Inventories

The District's inventories include various items consisting of water meters, replacement parts, and other maintenance related equipment and supplies used in the construction and repair of water and sewer systems. Inventories are valued at the lower of cost or market using the first-in, first-out (FIFO) method. Inventory items are expensed as used.

Capital Assets

Capital Assets are stated at cost and are defined by the District as assets with a cost of \$10,000 or more. Normal maintenance and repair expenses 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 fixed assets. The net book value of property sold or otherwise disposed of is removed from the property and accumulated depreciation accounts and the resulting gain or loss is included as non-operating revenues or expenses.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period. No interest was capitalized during the current fiscal year.

Depreciation of property and equipment was computed using the straight-line method over the following estimated useful lives:

Sewer and Water Lines	10-60 years
Office Building	10-40 years
Furniture and Fixtures	5-10 years
Automobiles and Trucks	5-10 years
Tools and Equipment	5-10 years

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies (Continued)

Contributed Capital

The District receives title to various water and sewer lines that have been constructed by developers after the District certifies that these lines meet all the required specifications. The District records water and sewer lines at the estimated fair market value at the date of donation, provided by the District's engineers, which are then depreciated under the methods and lives set forth above.

Joint Venture

The District accounts for its interest in a joint venture using the equity method of accounting.

Vacation, Sick Leave and Other Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment. All full-time employees may carry a maximum of 312 hours accrued vacation time from year to year. They may accrue more during the year based on their regular earned vacation time, but only 312 hours can be carried over. All vested vacation benefits shall be paid upon termination of employment by resignation or termination.

Unused sick leave may be carried over from one year to the next. Upon retirement, an employee may elect to apply unused sick leave in one of the following two ways:

1. Receive payment in cash equal to one hundred percent of the value of the employee's accrued and unused sick leave; or
2. Exchange twelve hours of unused sick leave for one month's coverage under the District's group health and dental plan. This benefit is available to the employee and the employee's spouse until they become eligible for Medicare benefits.

In the event of termination other than retirement, unused sick leave will be lost.

Property Tax Revenues

Property tax rates are approved in June of each year by the Board of Trustees for the District. County Assessors assess a value (an approximation of market value) as of January 1 of each year for all real property, to which the property tax rates will apply for assessing property taxes. The property taxes assessed become delinquent after November 30. The District's certified tax rate in Salt Lake County for 2022 was .000503 for operations and maintenance. The District appropriates the entire amount to operations and maintenance. The statutory maximum set by the State for operations and maintenance is .000800.

Budgetary Accounting

The District adopts an annual budget, which is maintained on an accrual basis except for certain capitalizable projects. All annual appropriations lapse at fiscal year-end.

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF ACCOUNTING POLICIES (Continued)

Summary of Significant Accounting Policies (Continued)

Allowance for Doubtful Accounts

Account receivables are stated net of allowance for doubtful accounts of \$25,222. The allowance for doubtful accounts is based on the District's prior collection experience. Uncollected fees are certified to the county and attached as liens on the related real estate where allowable.

Cash Bonds from Developers

The District requires developers to post a bond of 110% of the cost of the project. After the District accepts the completed project, the District releases all of the bonds except 10%. The remaining 10% of the posted bond is not released until the warranty period required by the District is met. The District records the total cost of each completed project after it has been satisfactorily completed and accepted. Warranty work done during the warranty period will be performed by the developer or collected from the bond posted by the developer.

Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 DEPOSITS AND INVESTMENTS

The District's deposit and investment policy is to follow the Utah Money Management Act. The District does not have a separate deposit or investment policy that addresses specific types of deposit and investment risks to which the District is exposed.

The District follows the requirements of the Utah Money Management Act (Act) (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and investment transactions. This law 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.

Deposits

Cash includes amounts in demand deposits including the portion of the PTIF that is considered as a demand deposit.

Custodial credit risk – deposits is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of December 31, 2022, \$11,490,528 of the District's deposit bank balances of \$11,740,528 was uninsured and uncollateralized.

Investments

The Money Management Act also governs the scope of securities allowed as appropriate investments for the District and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers.

The District's investments are exposed to certain risks as outlined below:

Custodial credit risk – investments is the risk that in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a formal policy for custodial credit risk beyond the provisions of the Act. As of December 31, 2022, the District's sweep account balance was uninsured.

Interest rate risk is the risk that changes in the 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 Act. Title 51-7-11 of the 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 270-365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding two years. The fair value of the District's investment in the PTIF is \$11,409,173 with a carrying value of \$11,421,743.

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

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 Act as previously discussed. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories, repurchase agreements, commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poor's, bankers' acceptances, obligations of the U.S. Treasury and U.S. government sponsored enterprises, bonds and notes of political subdivisions of the State of Utah, fixed rate corporate obligations and variable rate securities rated, when purchase, as "A" or higher by two nationally recognized statistical rating organizations, and shares in a money market fund as defined in the Act.

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 the 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 total dollar amount held in the portfolio. The District does not have any corporate obligations from a single issuer that are over 5% of the portfolio.

The District invests in the PTIF, which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company, and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio is 99 days.

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 costs basis. The income, gains, losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participants' share to the total funds in the PTIF based on the participants' average daily balance. The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value and participants are informed of the fair value valuation factor. Additional information is available from the Utah State Treasurer's Office. As of December 31, 2022, the Utah Public Treasurer's Investment Fund was unrated.

Fair Value of Investments

The District measures 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

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

		Fair Value Measurements By Level		
	12/31/2022	Level 1	Level 2	Level 3
Investments by fair value level				
Utah State Treasurer's investment pool	\$ 3,730,387	\$ -	\$ 3,730,387	\$ -
Certificates of Deposit	2,779,723	2,779,723	-	-
Money Market Mutual Funds	169,562	-	-	-
Corporate Notes	7,003,854	7,003,854	-	-
Governmental Notes	2,035,221	2,035,221	-	-
Total investments by fair value level	\$ 15,718,747	\$ 11,818,798	\$ 3,730,387	\$ -

The fair value of the PTIF investments is measured using the Level 2 inputs as noted above.

The following is a summary of the District's cash and investments as of December 31, 2022:

	Carrying Value	Fair Value Factor	Fair Value	Credit Rating	Weighted Ave. Maturity (Years)
Cash on hand and on deposit					
Cash on deposit	\$ 2,933,073	1	\$ 2,933,073	N/A	N/A
Bond Reserves	946,747	1	946,747	N/A	N/A
Utah State Treasurer's investment pool accounts	7,687,246	0.99889949	7,678,786	Unrated	0.27
Total cash on hand and deposit	11,567,066		11,558,606		
Investments					
UT ST Treasurer's PTIF	3,734,497	0.99889949	3,730,387		0.27
Certificates of Deposit	2,779,723	1	2,779,723		2.98
Money Market Mutual Funds	169,562	1	169,562		0.00
Corporate Notes	7,003,854	1	7,003,854	A- to AA-	0.56
Governmental Notes	2,035,221	1	2,035,221	AAA	1.83
Total Investments	15,722,857		15,718,747		
Total cash on hand and deposit and Investments	\$ 27,289,923		\$ 27,277,353		

The following is a summary of the District's cash and investments as of December 31, 2022:

	Carrying Amount
As Reported on the Statement of Net Position:	
Unrestricted cash and cash equivalents	\$ 10,620,319
Restricted cash and cash equivalents	946,747
Marketable securities	13,812,896
Restricted marketable securities	1,909,961
Total Cash and Investments	\$ 27,289,923

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 CAPITAL ASSETS

The following summarizes the District's capital assets for the year ended December 31, 2022:

	Beginning Balance	Additions / Transfers In	Deletions / Transfers Out	Ending Balance
Capital assets not being depreciated				
Land and water rights	\$ 3,126,322	\$ -	\$ -	\$ 3,126,322
Construction in progress	2,913,125	16,777,611	(2,847,317)	16,843,419
Total Capital Assets not being depreciated	6,039,447	16,777,611	(2,847,317)	19,969,741
Capital assets, being depreciated				
Buildings and improvements	10,420,582	1,945,280	(1,008,136)	11,357,726
Water System	101,146,173	2,336,694	(553,345)	102,929,522
Sewage pumping plant	24,108,867	178,927	(101,627)	24,186,167
Sewage collection lines	83,218,648	1,282,578	(142,119)	84,359,107
Transportation equipment	4,592,653	594,403	(820,073)	4,366,983
Engineering and other equipment	11,003,273	398,987	(229,414)	11,172,846
Furniture and fixtures	486,291	219,589	(197,242)	508,638
Intangible Lease Assets	827,836	-	(277,280)	550,556
Total Capital Assets, being depreciated	235,804,323	6,956,458	(3,329,236)	239,431,545
Less accumulated depreciation				
Buildings and improvements	(6,106,572)	(388,095)	901,919	(5,592,748)
Water System	(47,066,648)	(3,226,265)	445,042	(49,847,871)
Sewage pumping plant	(11,585,040)	(779,838)	73,149	(12,291,729)
Sewage collection lines	(53,555,333)	(2,254,352)	142,119	(55,667,566)
Transportation equipment	(3,595,240)	(347,936)	789,725	(3,153,451)
Engineering and other equipment	(6,893,433)	(755,984)	229,414	(7,420,003)
Furniture and fixtures	(455,545)	(29,118)	197,243	(287,420)
Intangible Lease Assets	(538,411)	(122,050)	272,996	(387,465)
Total accumulated depreciation	(129,796,222)	(7,903,638)	3,051,607	(134,648,253)
Capital Assets, being depreciated, net	106,008,101	(947,180)	(277,629)	104,783,292
Property and Equipment, Net	<u>\$ 112,047,548</u>	<u>\$ 15,830,431</u>	<u>\$ (3,124,946)</u>	<u>\$ 124,753,033</u>

Depreciation expense of \$7,903,638 was charged to expense for the year ended December 31, 2022.

GRANGER-HUNTER IMPROVEMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 LONG-TERM LIABILITIES

The following is a summary of the changes in long-term obligations for the year ended December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds - Direct Placements					
2019 Water & Sewer bonds	\$ 8,458,000	\$ 4,200,800	\$ (753,000)	\$ 11,905,800	\$ 886,000
2021 Water & Sewer Refunding bonds	3,790,000	-	(321,000)	3,469,000	323,000
Total Revenue Bonds - Direct Placements	12,248,000	4,200,800	(1,074,000)	15,374,800	1,209,000
Leases	279,977	-	(113,032)	166,945	88,319
Termination benefits payable	679,766	13,669	(36,236)	657,199	185,289
Total Long-Term Liabilities	\$ 13,207,743	\$ 4,214,469	\$ (1,223,268)	\$ 16,198,944	\$ 1,482,608

Total interest expense incurred on long-term debt for the year ended December 31, 2022 was \$163,509, of which none was capitalized.

Revenue Bonds consist of the following:

Revenue Bonds - Direct Placement

2022

Water and Sewer Revenue Bonds, Series 2019, issued in July 2019 with the State of Utah Department of Environmental Quality, of the total of the approved \$20,000,000 bond amount, \$13,500,800 has been drawn through December 31, 2022, interest payable due in annual installments on April 1st, and estimated annual principal installments ranging from \$310,000 to \$1,199,000, bearing interest at 1.25%, maturing in April 2039.

\$ 11,905,800

Water and Sewer Revenue Refunding Bonds, Series 2021, original issue of \$3,790,000, issued in March 2021 with the State of Utah Department of Environmental Quality, principal and interest payable due in annual installments on March 1st, with annual principal installments ranging from \$321,000 to \$373,000, bearing interest at 1.5%, maturing in March 2032. The bonds were issued to refund the Water and Sewer Revenue Bonds, Series 2012. The refunding will save the District \$241,930 of debt service expense over the life of the bonds, and will result in an economic gain of \$221,895. The Water and Sewer Revenue Bonds, Series 2012 were issued for improvements in the District's system.

3,469,000

Total Revenue Bonds - Direct Placement

\$ 15,374,800

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 4 LONG-TERM LIABILITIES (Continued)

Leases Payable and other Long-Term liabilities consist of the following:

Leases Payable - Direct Borrowings	2022
Various leases entered into prior to 2020 with combined amounts as follows: original amount of \$1,067,899, lease payments totaling \$11,326 quarterly for several pieces of equipment and other lease payments totaling \$13,841 monthly for multiple vehicles, interest rate of 2.5%, with final payments ranging from September to November 2021 for the quarterly payments and from June 2021 to May 2024 for the monthly payments. These leases have been used to purchase various vehicles and equipment used in operations.	\$ 60,650
2020 - Various leases with combined amounts as follows: original amount of \$200,970, monthly lease payments of \$3,384, interest rates of 1.5%, with final payments due August 2025. These leases have been used to purchase various vehicles used in operations.	106,295
Total Capital Leases - Direct Borrowings	\$ 166,945
 Termination benefits payable	 2022
Post-employment Health Care Benefits-Termination Benefits: See Note 5.	\$ 359,541
Retirement Buyout: See Note 5.	297,658
Termination benefits payable	\$ 657,199

The following summarizes the District's revenue bonds debt service requirements as of December 31, 2022.

Year ending December 31,	Principal	Interest	Total
2023	\$ 1,209,000	\$ 200,858	\$ 1,409,858
2024	1,322,000	266,178	1,588,178
2025	1,340,000	248,838	1,588,838
2026	1,358,000	231,258	1,589,258
2027	1,379,000	213,440	1,592,440
2028-2032	7,172,000	790,860	7,962,860
2033-2037	1,594,800	188,425	1,783,225
2038-2039	-	-	-
Totals	<u>\$ 15,374,800</u>	<u>\$ 2,139,855</u>	<u>\$ 17,514,655</u>

The summary of debt service requirements only includes current outstanding amounts due for the Series 2019 Bond as of December 31, 2022. However, the District will draw an additional \$6,499,200 over the next few years which will extend the debt service requirement time ranges to 2039 to coincide with the note maturity in April 2039.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 4 LONG-TERM LIABILITIES (Continued)

The following summarizes the District's lease service requirements as of December 31, 2022.

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 88,319	\$ 2,204	\$ 90,523
2024	51,480	801	52,281
2025	27,146	151	27,297
Totals	<u>\$ 166,945</u>	<u>\$ 3,156</u>	<u>\$ 170,101</u>

NOTE 5 POST-EMPLOYMENT TERMINATION LIABILITIES

Post-employment Health Care Benefits-Termination Benefits

During 2007, the District began to accrue a post-employment liability for health care benefits to be provided to retired employees who have elected to convert unused sick leave to coverage under the District's group health and accident plan as discussed in Note 1. The liability is determined by multiplying the total number of months of coverage remaining for all retirees by the current insurance rates for medical and dental benefits. As of December 31, 2022, the remaining liability is \$359,541, of which \$112,271 is current.

Retirement Buyout

During 2007, the District also elected to begin accruing a liability for the potential purchase of future service credit from the Utah Retirement Systems (URS) for qualified employees. To qualify for retirement buyout from URS, an employee must have a minimum of 25 years of eligible service for a Tier 1 employee, or 30 years of service for a Tier 2 employee. The District will share in the cost of buyout from 50% to 80% based on an employee's age and years of service. A table found in the District's personnel Rules and Regulations Manual specifies the District's share. The District has 5 eligible employees as of December 31, 2022. Based on calculations obtained using URS's Service Purchase Estimate Calculator and the specified share from the table for each employee, the District has estimated the retirement buyout liability to be \$297,658, of which \$73,018 is estimated to be current.

NOTE 6 RETIREMENT AND BENEFIT PLANS

Utah Retirement Systems Pension Plan

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); is a multiple employer, cost sharing, public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

GRANGER-HUNTER IMPROVEMENT DISTRICT NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits provided: URS provides retirement, disability, and death benefits.

Retirement benefits are as follows:

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percentage per year of service	COLA**
Noncontributory System	Highest 3 years	30 years, any age 25 years, any age* 20 years, age 60* 10 years, age 62* 4 years, age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years, any age 20 years, age 60* 10 years, age 62* 4 years, age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied

** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contributions Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of December 31, 2022, are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
111 - Local Governmental Division Tier 2	N/A	16.01	0.18
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	17.97	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.19	10.00

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

For fiscal year ended December 31, 2022, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 509,718	N/A
Tier 2 Public Employees System	312,872	-
Tier 2 DC Only System	34,210	N/A
Total Contributions	<u>\$ 856,800</u>	<u>\$ -</u>

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows and Inflows of Resources Relating to Pensions

At December 31, 2022, we reported a net pension asset of \$1,934,669 and a net pension liability of \$0.

	(Measurement Date): December 31, 2021				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate share December 31, 2019	Change (Decrease)
Noncontributory System	\$ 1,891,145	\$ -	0.3302095%	0.3476725%	-0.0174630%
Tier 2 Public Employees System	43,524	-	0.1028368%	0.1020340%	0.0008028%
Total net pension asset/liability	<u>\$ 1,934,669</u>	<u>\$ -</u>			

The net pension asset and liability were measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2022, we recognized pension expense of (\$211,101).

At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 219,222	\$ 5,608
Changes in assumptions	218,074	12,618
Net difference between projected and actual earnings on pension plan investments	-	2,653,716
Changes in proportion and differences between contributions and proportionate share of contributions	24,088	104,228
Contributions subsequent to the measurement date	<u>856,801</u>	<u>-</u>
Total	<u>\$ 1,318,185</u>	<u>\$ 2,776,170</u>

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

The \$856,801 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (inflow) of Resources
2022	\$ (508,486)
2023	(783,232)
2024	(636,907)
2025	(433,819)
2026	8,506
Thereafter	39,152

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2022, we recognized pension expense of (\$362,292).

At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 198,077	\$ -
Changes in assumptions	177,491	12,207
Net difference between projected and actual earnings on pension plan investments	-	2,546,173
Changes in proportion and differences between contributions and proportionate share of contributions	93	104,228
Contributions subsequent to the measurement date	509,719	-
Total	<u>\$ 885,380</u>	<u>\$ 2,662,608</u>

The \$509,719 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflow) of Resources</u>
2022	\$ (488,336)
2023	(757,384)
2024	(618,171)
2025	(423,056)
2026	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended December 31, 2022, we recognized pension expense of \$151,191.

At December 31, 2022, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 21,145	\$ 5,608
Changes in assumptions	40,583	411
Net difference between projected and actual earnings on pension plan investments	-	107,543
Changes in proportion and differences between contributions and proportionate share of contributions	23,995	-
Contributions subsequent to the measurement date	347,082	-
Total	<u>\$ 432,805</u>	<u>\$ 113,562</u>

The \$347,082 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2021.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (inflow) of Resources</u>
2022	\$ (20,150)
2023	(25,848)
2024	(18,736)
2025	(10,763)
2026	8,506
Thereafter	39,152

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

Actuarial assumptions: The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary Increases	3.25 – 9.25 percent, average, including inflation
Investment Rate of Return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and based on gender, occupation, and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	37%	6.58%	2.43%
Debt securities	20%	-0.28%	-0.06%
Real assets	15%	5.77%	0.87%
Private equity	12%	9.85%	1.18%
Absolute return	16%	2.91%	0.47%
Cash and cash equivalents	0%	-1.01%	0.00%
Total	100%		4.89%
Inflation			2.50%
Expected arithmetic nominal return			7.39%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

GRANGER-HUNTER IMPROVEMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

Discount rate: The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	Discount Rate		
	1% Decrease (5.85%)	(6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 1,016,926	\$ (1,891,145)	\$ (4,317,363)
Tier 2 Public Employee System	259,328	(43,524)	(276,052)
Total	\$ 1,276,254	\$ (1,934,669)	\$ (4,593,415)

Pension plan fiduciary net position: Detailed information about the fiduciary net position of the pension plans is available in the separately issued URS financial report.

Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The District participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA Plan

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31st were as follows:

	<u>2022</u>		<u>2021</u>		<u>2020</u>
401(k) Plan					
Employer Contributions	\$ 61,021	\$	43,381	\$	38,680
Employee Contributions	4,314		4,512		2,733
457 Plan					
Employer Contributions	\$ 3,757	\$	1,769	\$	2,420
Employee Contributions	7,520		20,911		56,925
Roth IRA Plan					
Employer Contributions	N/A		N/A		N/A
Employee Contributions	\$ 29,480	\$	21,580	\$	40,683

NOTE 7 CENTRAL VALLEY WATER RECLAMATION FACILITY

During 1978, the District entered into a joint venture with four other special districts and two cities. The joint venture was organized to construct and operate a regional sewage treatment facility for the benefit of the seven members. The seven members and their related ownership interest, as of December 31, 2022, are as follows:

	<u>Proportionate Share</u>
Cottonwood Improvement District	16.46%
Mt. Olympus Improvement District	23.98%
Granger-Hunter Improvement District	24.58%
Kearns Improvement District	10.78%
Murray City	8.10%
South Salt Lake City	5.22%
Taylorsville-Bennion Improvement District	<u>10.88%</u>
Net Position	<u><u>100.00%</u></u>

The Joint venture is administered by a joint administration board. Each member entity appoints one member to the board, and voting power is not related to ownership. Therefore, each member is equal to another for voting privileges. The joint venture is responsible for adopting a budget and financing its operations, subject to approval by each of the seven members.

The District accounts for its investment in Central Valley Water Reclamation Facility (Central Valley) using the equity method of accounting. Summarized financial information of Central Valley as of December 31, 2022, and for the year then ended is as follows:

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 7 CENTRAL VALLEY WATER RECLAMATION FACILITY (Continued)

	<u>2022</u>	<u>2021</u>
Total assets	\$ 511,717,943	\$ 478,967,841
Total net position	153,830,440	139,746,994
Operating revenues	23,432,183	21,406,781
Change in net position	14,083,446	17,132,411
The District's interest in:		
Net position	37,811,522	33,413,506
Net gain	4,398,016	5,616,780

In prior years the District has recorded its previous proportionate share (24.58%) of the government grants received by Central Valley as an addition to the District's investments in Central Valley and to the District's contributions in aid to construction. All expenses (except depreciation) incurred by Central Valley are billed to its members. Accordingly, the District's equity in net losses of Central Valley annually is billed to the District. The District's equity in net losses of Central Valley annually approximates its share of Central Valley's depreciation expense. Audited statements are available at Central Valley Water Reclamation Facility, 800 West Central Valley Road, Salt Lake City, Utah 84119.

The District incurred the following costs from the joint venture for the year ended December 31, 2022:

Pretreatment Field	\$ 291,554
Laboratory	<u>255,444</u>
Administration	\$ 546,998
Operations and maintenance	<u>4,939,103</u>
Total	<u>\$ 5,486,101</u>

The District owed a balance of \$1,590,332 to Central Valley as of December 31, 2022 for wastewater treatment. This amount is included in accounts payable in the statement of net position.

NOTE 8 COMMITMENTS AND CONTINGENCIES

An agreement has been made with Jordan Valley Water Conservancy District (JVWCD), which provides, in general, that the District will purchase a minimum amount of water each year from the JVWCD (18,500 acre feet in 2022). During 2022, the District purchased 18,528 acre feet, 28 more than contracted. The cost of the 2022 water purchases was \$10,805,123.

During the year the District entered into contracts for construction of water and sewer facilities. As of December 31, 2022, there was approximately \$30,023,163 outstanding on these contracts.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 8 COMMITMENTS AND CONTINGENCIES (continued)

The District's 2019 series bond require net water revenue of 125% of the current bond principal payments and any other obligations secured by those pledges. The District met the net water revenue requirement for the year ended December 31, 2022.

During 2017 the District entered into a pledge with Central Valley Water Reclamation Facility (CVWRF). The pledge commits the District to make monthly payments to CVWRF for its share of 2017A series sewer revenue bonds issued by CVWRF for infrastructure rehabilitation and construction. Three of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and three other entities pledged to service the bonds which as of December 31, 2022 had a \$23,710,000 outstanding balance. The District's pledge at December 31, 2022 represents a 45.22% share of the outstanding bond principal, or a commitment of \$10,721,659. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

During 2019 the District entered into a pledge with CVWRF. The pledge commits the District to make monthly payments to CVWRF for its share of 2019A series sewer revenue bonds issued by CVWRF for infrastructure rehabilitation and construction. Three of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and three other entities pledged to service the bonds which as of December 31, 2022 had an outstanding balance of \$31,945,000. This District's pledge at December 31, 2022 represents a 41.02% share of the outstanding bond principal, or a commitment of \$13,103,839. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

During 2020 the District entered into a pledge with CVWRF. The pledge commits the District to make monthly payments to CVWRF for its share of 2020 State Revolving Fund Note issued by CVWRF for infrastructure rehabilitation and construction. One of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and five other entities pledged to service the note which as of December 31, 2022 had an outstanding balance of \$65,100,000. This District's pledge at December 31, 2022 represents a 25.93% share of the outstanding bond principal, or a commitment of \$16,880,430. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

During 2021 the District entered into a pledge with CVWRF. The pledge commits the District to make monthly payments to CVWRF for its share of 2021B series sewer revenue bonds issued by CVWRF for infrastructure rehabilitation and construction. None of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and six other entities pledged to service the bonds which as of December 31, 2022 had an outstanding balance of \$22,945,000. This District's pledge at December 31, 2022 represents a 24.58% share of the outstanding bond principal, or a commitment of \$5,639,881. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)**

NOTE 8 COMMITMENTS AND CONTINGENCIES (continued)

During 2021 the District entered into a pledge with CVWRF. The pledge commits the District to make monthly payments to CVWRF for its share of 2021C series sewer revenue bonds issued by CVWRF for infrastructure rehabilitation and construction. One of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and five other entities pledged to service the bonds which as of December 31, 2022 had an outstanding balance of \$127,105,000. This District's pledge at December 31, 2022 represents a 25.93% share of the outstanding bond principal, or a commitment of \$32,958,327. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

During 2021 the District entered into a pledge with CVWRF. The pledge commits the District to make monthly payments to CVWRF for its share of 2021 Bank of Utah Note issued by CVWRF for infrastructure rehabilitation and construction. None of the participants in the CVWRF joint venture pledged cash for their share of the infrastructure costs, while the District and six other entities pledged to service the note which as of December 31, 2022 had an outstanding balance of \$23,895,000. This District's pledge at December 31, 2022 represents a 24.58% share of the outstanding bond principal, or a commitment of \$5,873,391. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

NOTE 9 RISK MANAGEMENT

The District is exposed to various risks of loss to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District has commercial insurance. The District also carries commercial workers' compensation insurance. There were no significant reductions in coverage from the prior year, and settlement claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 10 SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through May 1, 2023 the date the financial statements were available to be issued.

On August 12, 2022 the District was awarded a 30 year Federal SRF Loan through the Utah Department Division of Drinking Water in the amount of \$13,811,820 at an interest rate of 0.5%. Included in the \$13.8M SRF loan, \$2,811,820 is considered principal forgiveness and will be recognized as income over the life of the loan. The District expects to close on the loan sometime during May 2023.

In addition, on April 18, 2022, the Board of Trustees authorized the District through a parameters document to issue a 20-year loan up to \$30,000,000 direct placement loan at a maximum allowable rate of 5.5%. The District expects to close on the loan during May 2023.

REQUIRED SUPPLEMENTARY INFORMATION

GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Measurement Date of December 31, 2021
DECEMBER 31, 2022
Last 10 Fiscal Years**

For the year ended December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2014	0.4357104%	\$ 1,891,957	\$ 3,741,284	50.57%	90.2%
2015	0.4334689%	2,452,778	3,712,393	66.07%	87.8%
2016	0.4027547%	2,586,178	3,491,188	74.08%	87.3%
2017	0.3818030%	1,672,793	3,168,975	52.79%	91.9%
2018	0.3782173%	2,785,088	3,110,000	89.55%	87.0%
2019	0.3788600%	1,427,874	3,104,046	46.00%	93.7%
2020	0.3476725%	178,336	2,794,974	6.38%	99.2%
2021	0.3302095%	(1,891,145)	2,576,829	-73.39%	108.7%
Tier 2 Public Employees System					
2014	0.0523450%	\$ (1,586)	\$ 256,880	-0.62%	103.5%
2015	0.0639096%	(140)	412,991	-0.03%	100.2%
2016	0.0788265%	8,793	646,440	1.36%	95.1%
2017	0.1067205%	9,409	1,043,478	0.90%	97.4%
2018	0.1102929%	47,236	1,287,060	3.67%	90.8%
2019	0.1082533%	24,347	1,504,953	1.62%	96.5%
2020	0.1020340%	14,675	1,631,493	0.90%	98.3%
2021	0.1028368%	(43,524)	1,909,157	-2.28%	103.8%

* The 10-year schedule will be built prospectively.

GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF CONTRIBUTIONS
DECEMBER 31, 2022
Last 10 Fiscal Years**

As of fiscal year ended December 31,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System					
2014	\$ 669,263	\$ 669,263	\$ -	\$ 3,743,874	17.88%
2015	685,137	685,137	-	3,758,692	18.23%
2016	644,822	644,822	-	3,648,277	17.67%
2017	585,239	585,239	-	3,188,044	18.36%
2018	573,793	573,793	-	3,168,591	18.11%
2019	572,915	572,915	-	3,194,376	17.94%
2020	515,596	515,596	-	2,988,189	17.25%
2021	475,960	475,960	-	2,641,305	18.02%
2022	509,718	509,718	-	2,805,038	18.17%
Tier 2 Public Employees System*					
2014	\$ 37,121	\$ 37,121	\$ -	\$ 255,873	14.51%
2015	61,914	61,914	-	414,914	14.92%
2016	96,384	96,384	-	647,946	14.88%
2017	156,717	156,717	-	1,047,558	14.96%
2018	197,319	197,319	-	1,287,113	15.33%
2019	234,519	234,519	-	1,511,854	15.51%
2020	256,567	256,567	-	1,636,845	15.67%
2021	304,638	304,638	-	1,938,209	15.72%
2022	312,872	312,872	-	1,969,134	15.89%
Tier 2 Public Employees DC Only System*					
2014	\$ 150	\$ 150	\$ -	\$ -	0.00%
2015	38	38	-	562	6.76%
2016	-	-	-	-	0.00%
2017	243	243	-	3,663	6.63%
2018	3,683	3,683	-	49,486	7.44%
2019	10,701	10,701	-	156,809	6.82%
2020	15,132	15,132	-	226,472	6.68%
2021	19,363	19,363	-	292,482	6.62%
2022	34,210	34,210	-	533,731	6.41%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 Systems. Tier 2 systems were created effective July 1, 2011.

** This schedule will be built out prospectively to show a 10-year history in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative issues.

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2022

Changes in assumptions:

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, the assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently scheduled to be reviewed in the year 2023.

SUPPLEMENTARY INFORMATION

GRANGER-HUNTER IMPROVEMENT DISTRICT
BUDGET TO ACTUAL COMPARISON
Year ended December 31, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Metered water sales	\$ 21,276,000	\$ 19,159,280	\$ (2,116,720)
Sewer service charges	16,479,000	15,914,253	(564,747)
Interest income	125,000	421,831	296,831
Property taxes	5,876,000	6,147,888	271,888
Engineering	7,000	106,495	99,495
Impact fees	775,000	1,983,929	1,208,929
Connection and turn-off fees	75,000	128,583	53,583
Inspection	55,000	134,621	79,621
Conservation grant	51,000	50,418	(582)
Other income	160,000	119,014	(40,986)
Total Revenues	<u>44,879,000</u>	<u>44,166,312</u>	<u>(712,688)</u>
Expenditures			
Salaries and wages	5,469,665	5,529,136	(59,471)
Employee benefits	3,632,146	3,331,474	300,672
Materials and supplies	1,623,057	1,195,944	427,113
Postage and mailing	155,775	156,045	(270)
Water purchased	10,824,567	10,805,123	19,444
Computer system	473,660	407,765	65,895
Building maintenance	79,450	62,736	16,714
Water quality expense	74,500	68,041	6,459
Bank expenses	337,280	367,905	(30,625)
Gas and diesel	189,300	160,771	28,529
Insurance	394,830	295,846	98,984
Utilities	1,011,188	723,885	287,303
Telephone	127,200	118,856	8,344
Professional fees	309,000	481,176	(172,176)
Seminars and training	102,500	95,733	6,767
Interest expense	533,278	163,509	369,769
Bond issue costs	170,000	-	170,000
Central Valley expense	14,366,088	5,486,101	8,879,987
Equipment and tools purchases	681,660	39,884	641,776
Contingency	180,000	-	180,000
Vehicle Lease	118,000	6,406	111,594
Safety expense	51,425	52,795	(1,370)
Pension adjustment	-	(1,067,357)	1,067,357
Miscellaneous	76,660	54,782	21,878
Total Expenditures	<u>40,981,229</u>	<u>28,536,556</u>	<u>12,444,673</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 3,897,771</u>	<u>\$ 15,629,756</u>	<u>\$ 11,731,985</u>
Infrastructure purchases	36,358,000	19,193,215	17,164,785
Reconciliation of Excess (Deficiency) of Revenues Over Expenditures to Change in Net Position			
Excess of revenues over expenditures		\$ 15,629,756	
Capital contributions		1,693,537	
Depreciation		(7,903,638)	
Equity in net gain/(loss) of Central Valley		(2,854,203)	
Gain/(Loss) on fixed asset retirement		(424,921)	
Donation to other entities		(191,132)	
Change in Net Position		<u>\$ 5,949,399</u>	

GRANGER-HUNTER IMPROVEMENT DISTRICT
SUPPLEMENTAL REPORTS
DECEMBER 31, 2022

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SUPPLEMENTAL REPORTS
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

To the Board of Trustees
Granger-Hunter Improvement District

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 the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Granger-Hunter Improvement District (the District) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 1, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 determination of financial statements amounts. 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.

K&C, CPAs LLC

K&C, Certified Public Accountants
Salt Lake City, Utah
May 1, 2023

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

To the Board of Trustees
Granger-Hunter Improvement District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Granger-Hunter Improvement District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Granger-Hunter Improvement District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 on compliance for each major federal program. Our audit does not provide a legal determination of the 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 the District's federal programs.

Auditor's Responsibility 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 the 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 the 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 District's 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the 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

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 detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 type of compliance requirement of a federal program 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 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, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Granger-Hunter Improvement District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We have issued our report thereon dated May 1, 2023, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

K&C, CPAs LLC

K&C, Certified Public Accountants
Salt Lake City, Utah
May 1, 2023

GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Environmental Protection Agency				
<i>Drinking Water State Revolving Fund (DWSRF) Cluster</i>				
Passed through State of Utah - Capitalization Grants for Drinking Water State Revolving Funds	66.468	FS-99878418	\$ -	\$ 6,864,969
Total Environmental Protection Agency			-	6,864,969
Total Expenditures of Federal Awards			\$ -	\$ 6,864,969

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Granger-Hunter Improvement District (the District) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, change in net position, or cash flows of the District.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- | | |
|---|---------------|
| 1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|--|
| 1. Internal control over major federal programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiency(ies) identified? | None reported |
| 2. Type of auditor's report issued on compliance for major federal programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| 4. Identification of major federal programs: | |
| <u>Assistance Listing Number</u> | <i>Name of Federal
Program or Cluster</i> |
| 66.468 | Capitalization Grants for
Drinking Water State
Revolving Funds |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | Yes |

II. FINANCIAL STATEMENT FINDINGS

None Noted

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None Noted



CERTIFIED PUBLIC
ACCOUNTANTS

Gary K. Keddington, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

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

To the Board of Trustees
Granger-Hunter Improvement District

Report On Compliance

We have audited Granger-Hunter Improvement District's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor that could have a direct and material effect on the District for the year ended December 31, 2022.

State compliance requirements were tested for the year ended December 31, 2022 in the following areas:

- Budgetary Compliance
- Fund Balance
- Fraud Risk Assessment
- Government Fees
- Impact Fees
- Utah Retirement Systems

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the District's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on the state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion on Compliance

In our opinion, Granger-Hunter Improvement District, complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2022.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

K&C, CPAs LLC

K&C, Certified Public Accountants
Salt Lake City, Utah
May 1, 2023

AUDIT COMMITTEE OF THE GRANGER-HUNTER IMPROVEMENT DISTRICT

**Tuesday, May 9, 2023, 10:00 AM
GHID, Board Room**

Agenda - Minutes

Opened committee meeting at 9:58 A.M.

A. GENERAL

1. Call to order – Report those present for the record
 - Roger Nordgren, Trustee and Committee Chair
 - Austin Ballard, Controller
 - Jason Helm, GM (excused)
 - Todd Marti, Assistant GM & District Engineer (sat in for Jason Helm)
 - Troy Stout, Assistant GM & COO (sat in for Jason Helm)
 - Jim Welch, Finance Director WVC
 - Steven Rowley, External Auditor with Keddington and Christensen
2. Review Audit Committee Responsibilities per GHID Handbook
 - Austin Ballard reviewed the history of why the committee was created and outlined the responsibilities of the committee as defined by the Board of Trustees.
 - Jim Welch discussed and highlighted the benefits that West Valley City has experienced since the formation of their audit committee.

B. REVIEW RESULTS OF INDEPENDENT AUDITOR

1. 2023 Audit Report from Keddington and Christensen, LLC
 - Steven Rowley from Keddington and Christensen presented the audit report and reviewed the audit findings. The auditor concluded that GHID's financial statements were presented fairly in all material respects. In addition, the Auditor concluded that there was nothing to report regarding internal controls, state compliance or major federal programs.
 - During the discussion, Mr. Rowley identified that Mr. Ballard is a signer on the District's bank account which increases the risk of fraud. However, Mr. Rowley felt that the District has good mitigating controls in place. Further discussion took place and recommendations to help to mitigate that risk would be to remove Mr. Ballard as a signer on the account and put Todd Marti and/or Troy Stout in his place. Another recommendation would be to have Zions Bank require an additional signer/approver to transact wires.
 - Mr. Welch asked a question about how the District is currently mitigating risk associated with the District's deposit and investments, as it relates to the failure of Silicon Valley Bank. He also asked who manages the District's investment portfolio. Mr. Ballard responded that he tries to keep the operating accounts at Zions Bank around \$1.6 million and has hired Zions Institutional Liquidity Management and Moreton Asset Management to do all long-term investing for the District. Mr. Welch commented that it was good that the District has hired a professional to manage its cash reserves. He also advised that any funds that are not immediately needed be invested in the Public Treasurer's Investment Fund (PTIF) because the PTIF custodial risk is minimal. Roger Nordgren asked whether it would be prudent for the District to diversify its money across several institutions to minimize custodial risk. Mr. Welch and Mr. Ballard both confirmed that the reduced custodial risk by diversifying banks does not outweigh the convenience of having all the funds at one institution. Mr. Welch and Mr. Ballard reiterated that one could minimize custodial risk by moving excess funds to PTIF.
 - Mr. Stout asked Mr. Rowley whether it would be beneficial for the District to pursue getting an opinion relating to the District's internal controls. Mr. Rowley responded that usually it would be cost prohibitive to get an opinion, and that even if there was an opinion, it would not be likely that the auditing firm's procedures would change.
2. Consider recommendation that Keddington and Christensen, LLC present the 2023 Audit

Report to the Board of Trustees at the monthly board meeting to be held on May 16, 2023

- The committee recommended that Kedddington and Christensen return and present the audit findings to the rest of the Board in the Board meeting to be held on May 16, 2023.

C. INTERNAL AUDIT PLAN

1. Discussion on should GHID create annual internal audit plan and hire an internal auditor
 - A brief discussion took place that it would be beneficial for the committee to formulate an internal audit plan, in areas that include high risk transactions such as credit cards, contracts, payroll and employee benefits. The committee decided to revisit and refine this topic at its next committee meeting in October 2023.

D. REVIEW OF HOTLINE COMPLAINTS

1. Review procedures on how hotline complaints are collected and reviewed
 - Mr. Ballard reviewed how hotline complaints are collected and reviewed currently. Mr. Ballard communicated to the committee that employees have the option to submit a complaint via the District's intranet which is then sent to the GM and all Board of Trustee members. Mr. Welch commented that it would be beneficial, in addition to the annual employee handbook review, to have a general training with employees to identify the location to make hotline complaints and what complaints could be made such as labor laws, discrimination, sexual harassment and fraud reporting.
 - External comments/complaints are submitted via the District's webpage under "Contact Us" and "Board Meeting Public Comment Form." Each form is read into public record at the Board Meeting following when the comment was submitted.
2. Discussion on 2022 hotline complaints
 - As of this meeting, the committee did not receive any hotline complaints.

E. AUDIT COMMITTEE MEMBERS INPUT, REPORTS, FOLLOW-UP ITEMS OR QUESTIONS

- The committee briefly talked about how beneficial it would be to review other entities' Fraud Risk Assessments to see if the District could implement items to improve its processes. Mr. Ballard responded that because each entity risks are different, there would be marginal benefit from reviewing other entities' assessment. Mr. Welch recommended that there could be more benefit reviewing State Auditor's press releases and auditor alerts.

F. CALENDAR

1. Discussion on timing of next meeting
 - Next meeting is tentatively set for October 10, 2023



PUBLIC HEARING

- Public hearing to allow public input regarding the issuance and sale of not more than \$30,000,000 aggregate principal amount of water and sewer revenue bonds, series 2023B; and related matters.





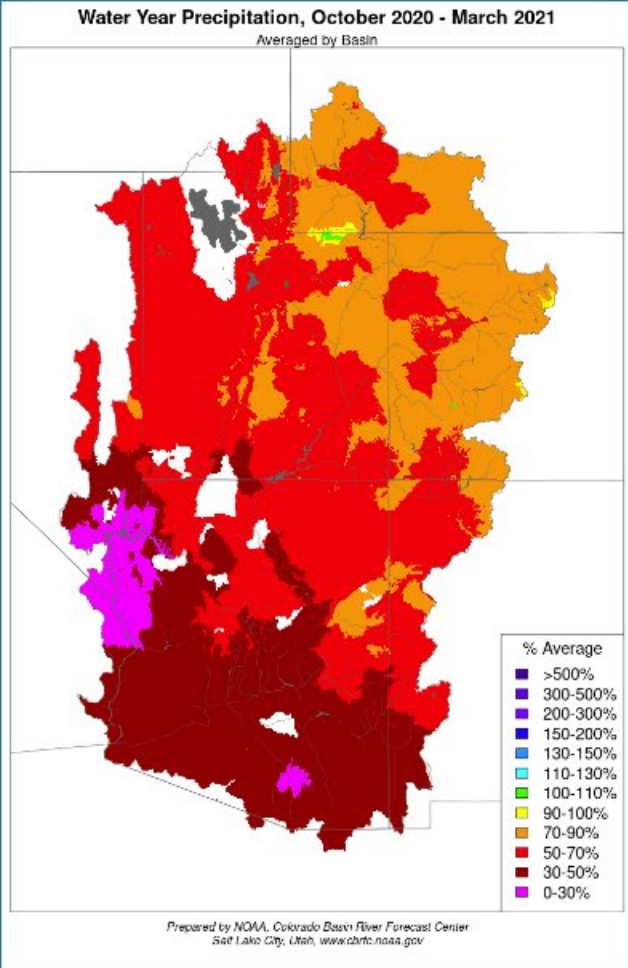
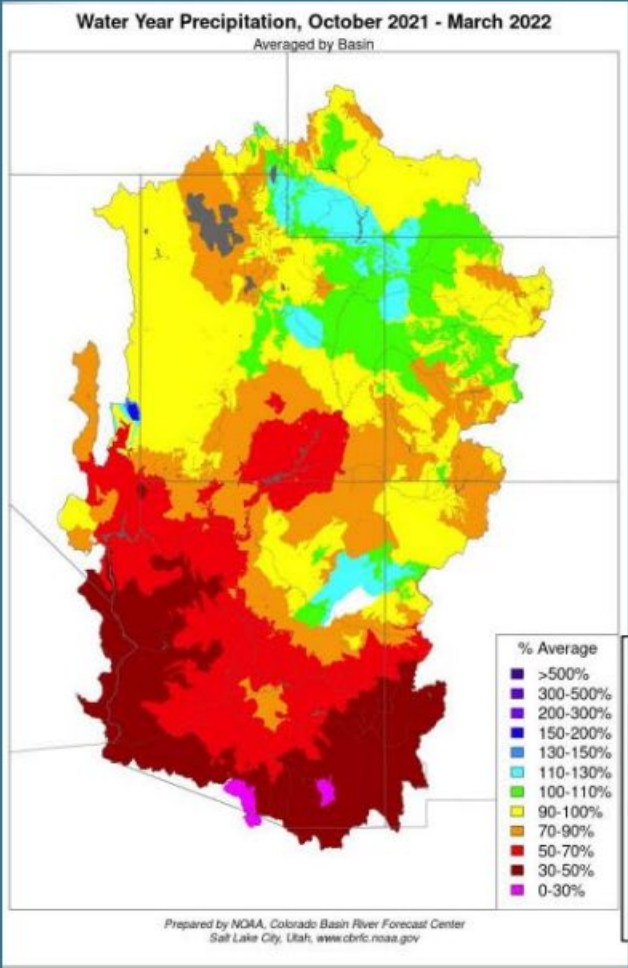
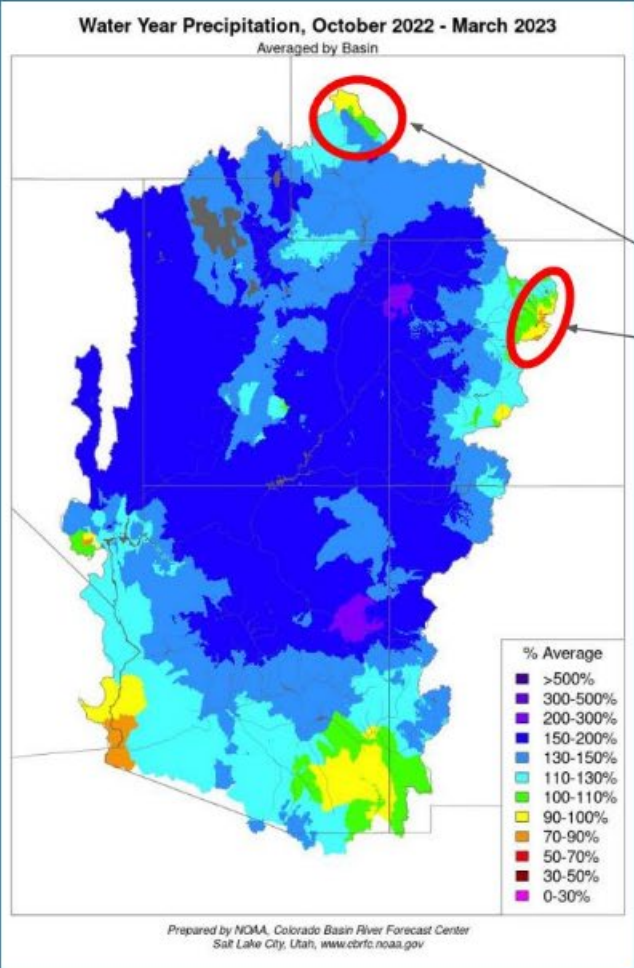
OUR COMMUNITY

- JVWCD Review
- Establishing a Water Supply Availability Level
- CVWRF Review
- Spring 2023 Customer Bill Insert

Jordan Valley Water Conservancy Update - May 2023



Water Year Precipitation October – March for 2023, 2022, 2021



JORDAN VALLEY WATER
CONSERVANCY DISTRICT

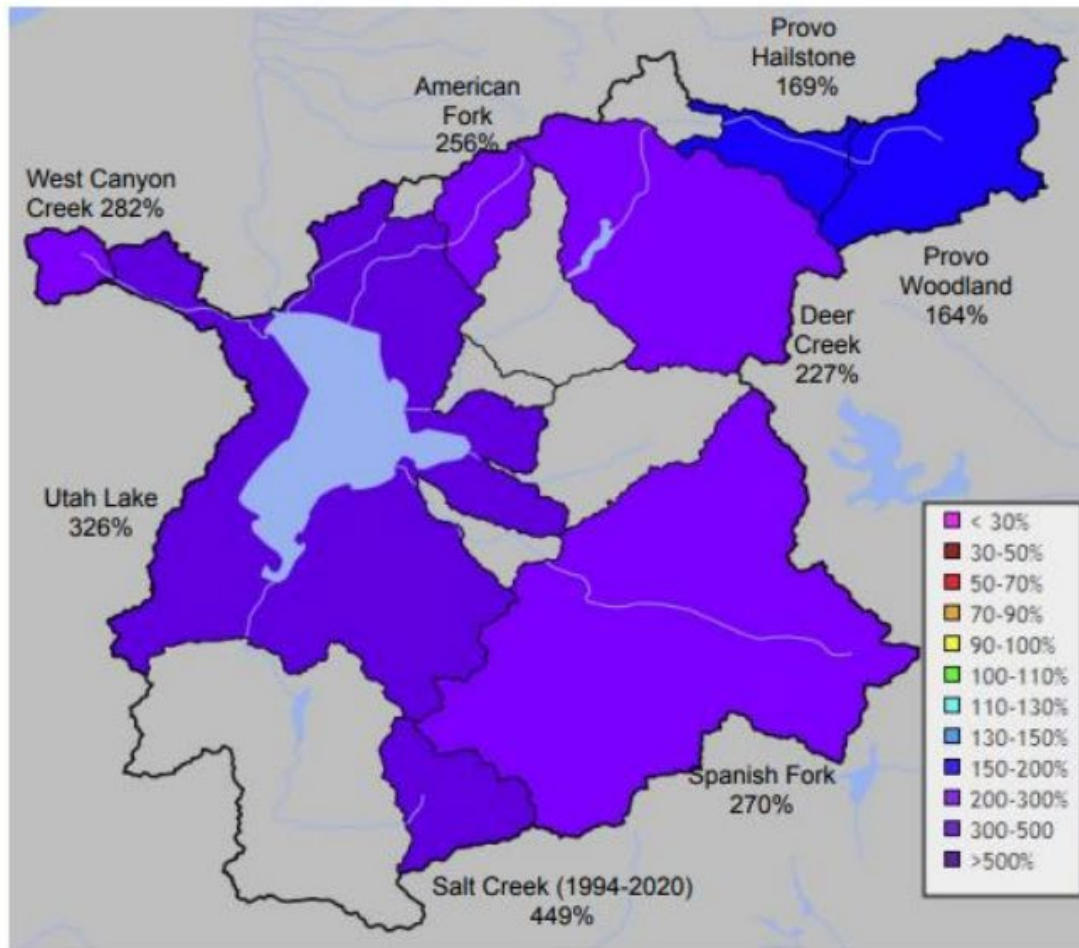
Annual Member Agency Meeting
April 26, 2023



Jordan Valley Water Conservancy Update- May 2023



Utah Water Supply Forecasts - Provo - Utah Lake Basin



April 1 Forecast

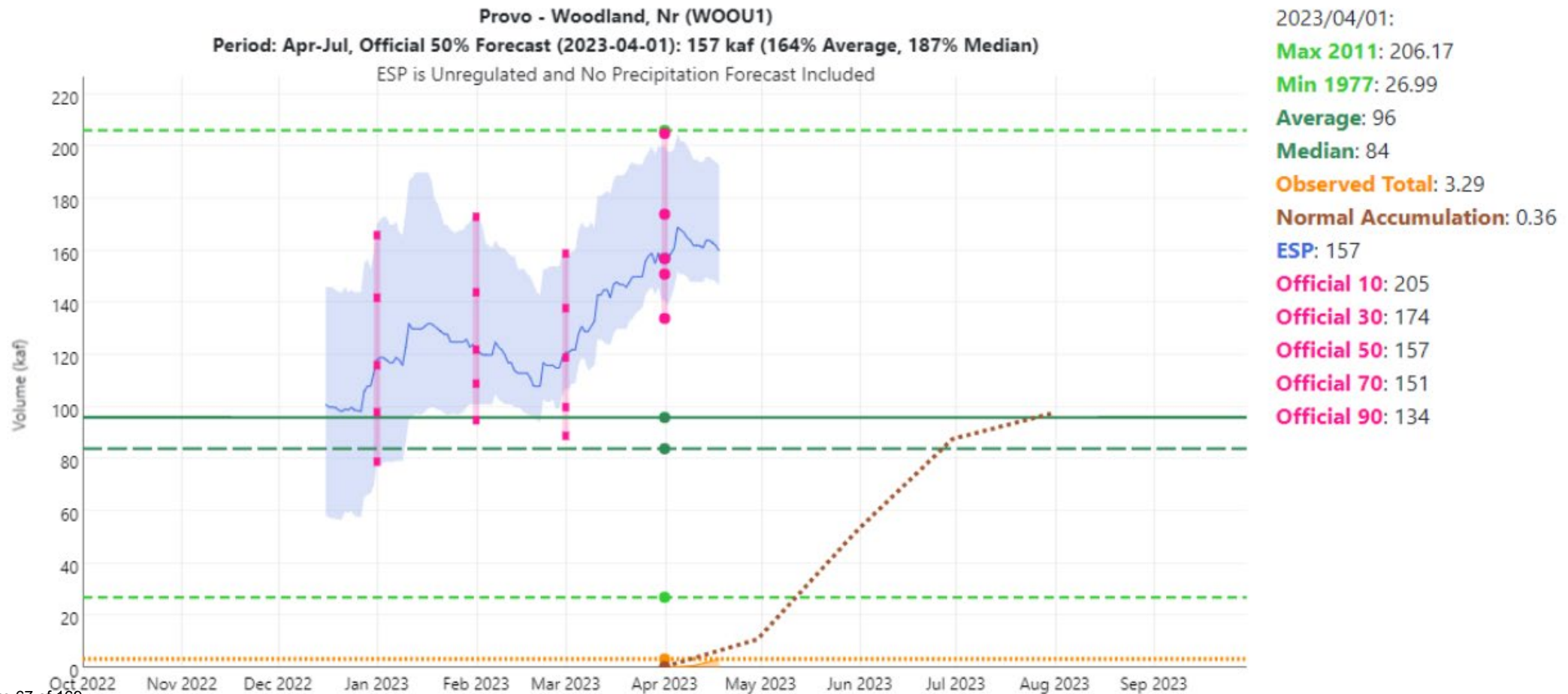
- >10% increases across the basin
- median forecast 260% of avg.
- forecasts range 164-326% of avg.
- 1 official 50% forecasts over record
 - Salt Creek
- 1 additional Latest Model Guidance 50% over record
 - American Fork

Jordan Valley Water Conservancy Update- May 2023



Water Supply Forecast

2022 Comparison: 72 kaf (75% Average, 86% Median)



Jordan Valley Water Conservancy Update- May 2023

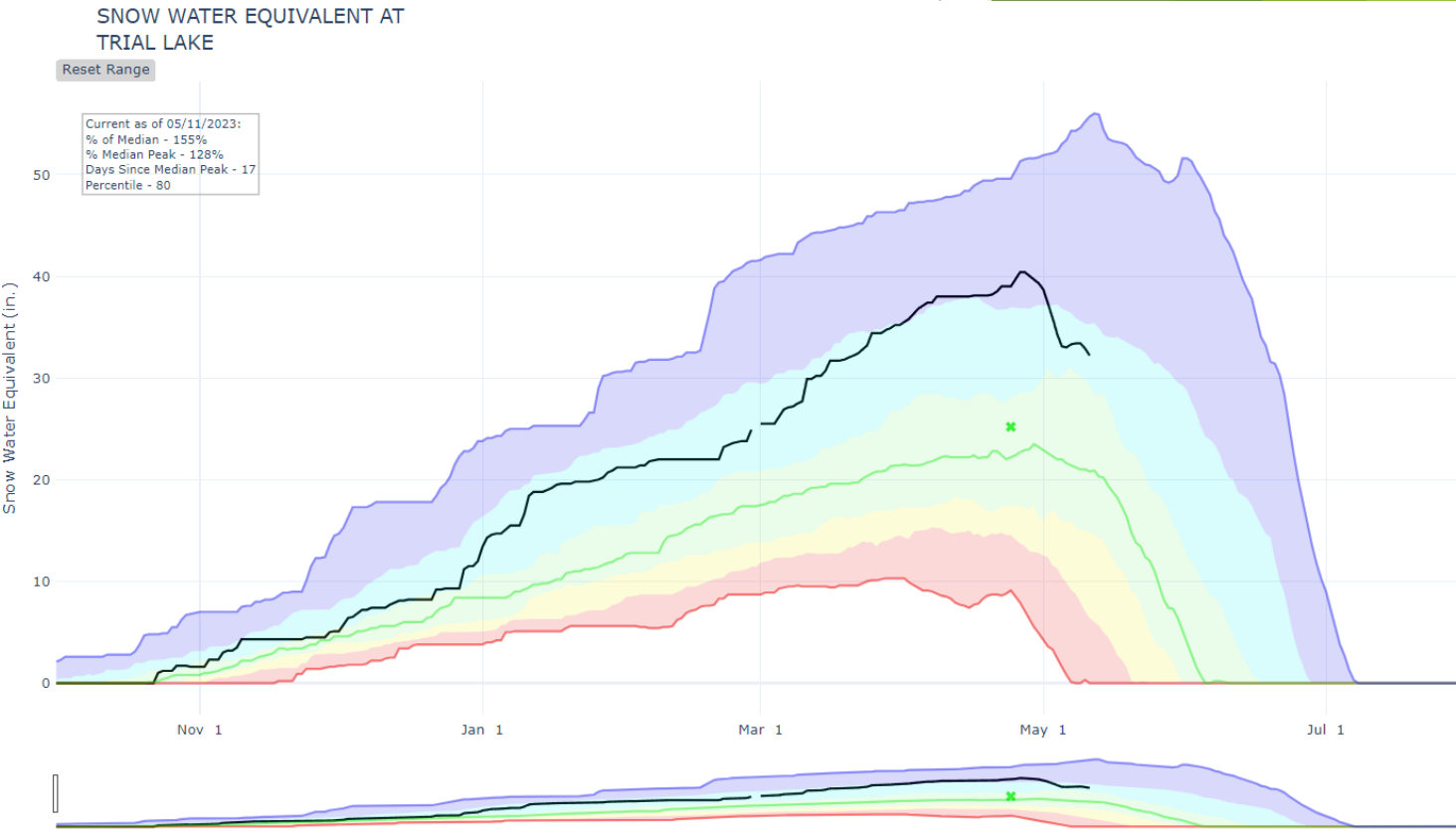
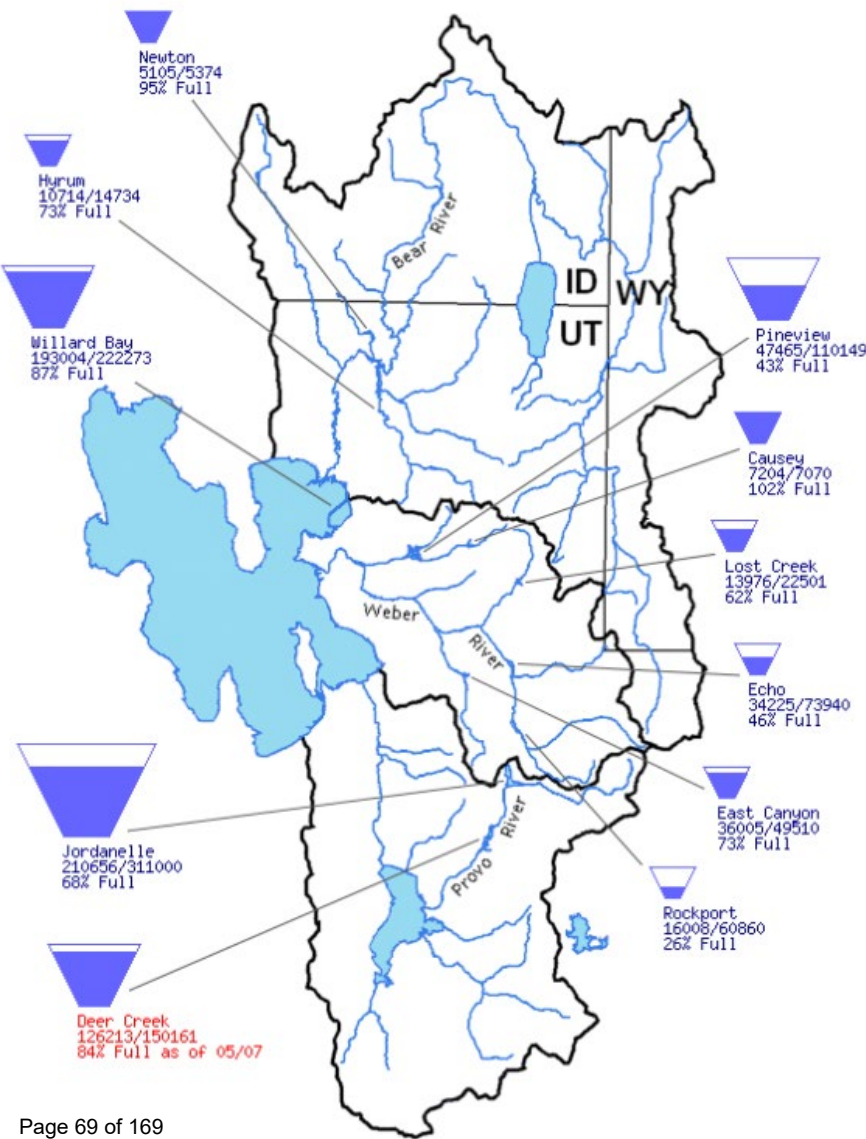
Water Supply	2021 Water Supply		2022 Water Supply		2023 Water Supply	
	Planned Utilization (AF)	Actual Utilization (AF)	Planned Utilization (AF)	Actual Utilization (AF)	Planned Utilization (AF)	Updated Planned Utilization (AF) **
Central Utah Project (Jordanelle Storage)	47,400	42,625	46,700	38,475	44,700	40,000
PRWUA (Deer Creek Storage) + PRWUC & other un-stored rights + local streams	29,000	27,953	28,100	35,918	34,000	45,000
Salt Lake County high quality groundwater	12,000	16,748	15,000	15,908	11,500	5,000
CWP, SWJVGW	19,000	19,287	18,680	17,661	18,600	18,600
Total	107,700	106,613	108,480	107,962	108,800	108,600

** Not shown in 2023 DMC Meeting

Jordan Valley Water Conservancy Update- May 2023

Data Current as of:
05/10/2023

Bear, Weber, and Provo River Basins



Jordan Valley Water Conservancy Update- May 2023



HOME SWITCH LOCATIONS FAQs



Granger Hunter Improvement District






Type	Water Efficiency Standards	No Water Efficiency Standards
New Construction Projects		
- Front yards	×	×
- Backyards	\$0.50	\$0.50
- Commercial, Industrial, Institutional	×	×
Retrofit Projects		
- Front yards (full)	\$3.00	\$0.75
- Backyards (full)	\$3.00	\$0.75
- Front yards (partial)	\$2.00	\$0.50
- Backyards (partial)	\$2.00	\$0.50
- Commercial, Industrial, Institutional	\$2.00	\$0.50

Jordan Valley Water Conservancy Update- May 2023



Drought Monitoring Plan

Criteria used to recommend Water Supply Availability Level and Triggering Criteria

Water Supply Availability Level	Water Shortage Description	Water Demand Reduction Target	Triggering Criteria Applied to Water Supply Availability Levels			
			CUWCD Supply Availability (Jordanelle storage of CUP)	PRWUA Supply Allocation (in the Provo River Project)	Salt Lake Valley Groundwater Conditions	Drought Monitoring Committee Vote
Level 0 	Normal	None	at least 95% supply availability	At least an 80% supply allocation	3-year average diversions less than safe yield	8
Level 1 	Moderate	5 – 10%	At least a 95% supply availability	75-80% supply allocation	Diversions to compensate for shortage exceeds 12,000 AF, or 3-year average exceeds safe yield	7
Level 2 	Severe	10 – 20%	At least 90-95% supply availability	75-80% supply allocation	Diversions to compensate for shortage exceeds 16,000 AF, or 3-year average exceeds safe yield	0
Level 3 	Extreme	20 – 30%	At least 90-95% supply availability	<75% supply allocation	Diversions to compensate for shortage exceeds 20,000 AF, or 3-year average exceeds safe yield	0
Level 4 	Critical/Exceptional	30 – 50%	Less than 90% supply availability	Less than 45% supply allocation	Diversions to compensate for shortage exceeds 20,000 AF, or 3-year average exceeds safe yield	0



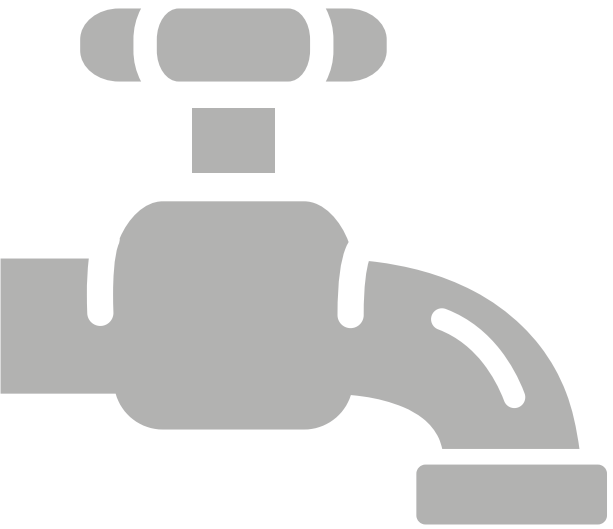
Jordan Valley Water Conservancy Update- May 2023

Water Supply Availability Messaging

Level 0	<ul style="list-style-type: none">• The public response to the drought during the last two years has been incredible. Collectively, these significant water use reductions have been instrumental in avoiding more extreme economic and environmental consequences.• Abundant snowpack from this winter has been beyond even our most optimistic projections. When this snow melts, it will provide much needed relief by filling critical reservoirs and recharging aquifers. Nature is filling the reservoirs, let's do our part to keep them full.• Despite one winter of great snow, multiple years of drought are still impacting our water supply. Any water we save this year will put us in a stronger position next year and increase the opportunity to get more water to Great Salt Lake.• Over the last two years, we discovered that it takes much less water than previously thought to adequately meet our water needs. We still need to use only what is necessary.• Make changes to your landscape to make it more sustainable for Utah's climate - take advantage of higher incentives offered through Utah Water Savers.
Level 1	<ul style="list-style-type: none">• All messaging from Level 0• As we face the unpredictability of future drought conditions, it is crucial to acknowledge that a single strong winter will not negate the effects of multiple years of drought. To ensure the resilience of our water supply, we ask that the public maintain last year's water reduction efforts by decreasing overall water usage by 10% from typical levels.

Recommendation: Establish Water Supply Availability Level 0.





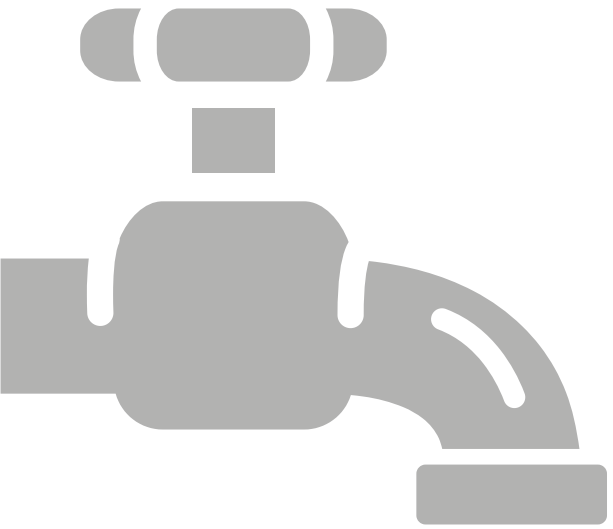
ESTABLISHING WATER SUPPLY AVAILABILITY LEVEL



Consider Establishing a Water Supply Availability Level

Level 0	Level 1	Level 2	Level 3	Level 4
Normal Water Supply	Voluntary Water Conservation	Voluntary Water Restrictions	Mandatory Water Restrictions	Emergency Water Restrictions
<ul style="list-style-type: none"> Public Education/ Outreach Remove turf areas Leak notifications Leak detection Encourage responsible water use 	In addition to Level 0: <ul style="list-style-type: none"> E-mail customers requesting voluntary reductions Mailing flyers Social media postings 	In addition to Level 1: <ul style="list-style-type: none"> Voluntary time of day/week restrictions Additional outreach/ communications 	In addition to Level 2: <ul style="list-style-type: none"> Mandatory time of day/week restrictions Warnings and/or fines for violations Temporary Rate Increases Additional outreach/ communication 	In addition to Level 3: <ul style="list-style-type: none"> Restrictions/bans on outdoor residential watering Restrictions on commercial/ industrial/ institutional Warnings/fines Temporary tier size reductions

Level 0 is always in effect unless the District's Board of Trustees adopts a higher level.



CENTRAL VALLEY WATER RECLAMATION FACILITY REVIEW



Central Valley Water Reclamation Update

Central Valley Water Reclamation Facility Monthly Cost Summary April 30, 2023

Description	Monthly Costs	O & M Monthly			
		Member Entity	Capital %	Average %	Pretreatment %
Facility Operation	1,509,632	Cottonwood	15.4831%	15.0148%	4.48%
Pretreatment Field	74,664	Mt Olympus	24.9217%	24.8700%	21.07%
Entity Lab Work	8,252	Granger-Hunter	24.5831%	25.7339%	32.05%
Net Lab Costs	94,779	Kearns	11.5066%	11.4739%	3.77%
Bond Trust Payment	1,649,924	Murray	7.5104%	7.1673%	11.47%
Bond/Cash Capital 2021B	6,508,884	South Salt Lake	4.8064%	4.7972%	25.55%
Pay-as-you-go CIP	265,281	Taylorsville-Ben	11.1887%	10.9429%	1.61%
	10,111,416		100.0000%	100.0000%	100.0000%

Calculation	Description	Cottonwood	Mount Olympus	Granger-Hunter	Kearns	Murray	South Salt Lake	Taylorsville-Bennion	Total
Monthly flows % (Table 5)	Facility Operation	226,668.23	375,445.48	388,487.19	173,213.67	108,199.85	72,420.07	165,197.52	1,509,632.01
Directly reimbursable costs	Pretreatment Field	3,344.95	15,731.70	23,929.81	2,814.83	8,563.96	19,076.65	1,202.09	74,663.99
Directly reimbursable costs	Entity Lab Work	150.00	785.00	2,847.00	1,588.00	540.00	1,232.00	1,110.00	8,252.00
Monthly flows % (Table 5)	Net Lab Costs	14,230.88	23,571.54	24,390.33	10,874.85	6,793.10	4,546.74	10,371.56	94,779.00
	Total O & M	244,394.06	415,533.72	439,654.33	188,491.35	124,096.91	97,275.46	177,881.17	1,687,327.00
	2021A Bond Entity Draws (Do not pay)	1,007,777.02	1,622,124.54	1,600,085.46	748,951.25	488,843.22	312,843.00	728,259.50	6,508,883.99
	Cash Entity Capital	-	-	-	-	-	-	-	-
	Monthly CIP (pay-as-you-go)	41,073.72	66,112.53	65,214.29	30,524.82	19,923.66	12,750.47	29,681.52	265,281.01
	2017 A & B Bond Trust Payments	54,765.02	-	86,952.39	41,073.00	26,564.95	17,000.64	-	226,356.00
	2019A Bond Trust Payments	59,761.87	-	94,886.36	44,413.19	28,988.58	-	-	228,050.00
	2020A Loan DS Payments	40,667.78	65,458.90	64,569.53	30,223.11	19,726.68	-	29,388.00	250,034.00
	2021A Bank of Utah	19,486.87	31,366.20	30,940.04	14,482.09	9,452.51	6,049.29	14,081.99	125,858.99
	2021B Bond Trust Payments	21,104.70	33,970.27	33,508.73	15,684.42	10,237.28	6,551.51	15,251.09	136,308.00
	2021C Bond Trust Payments	111,140.83	178,892.39	176,461.83	82,596.63	53,910.98	-	80,314.35	683,317.01
	Total Entity Bill for Month	592,394.85	791,334.01	992,187.50	447,488.61	292,901.55	139,627.37	346,598.12	3,602,532.01

Member Entity	2017A Bond %	2017B Bond %	2019A Bond %	2020A Loan %	2021A Bond %	2021B Bond %	2020C Bond %
Cottonwood	29.5575%	0.00%	26.2056%	16.2649%	15.4831%	15.4831%	16.2649%
Mt Olympus	0.00%	0.00%	0.0000%	26.1800%	24.9217%	24.9217%	26.1800%
Granger-Hunter	46.9295%	0.00%	41.6077%	25.8243%	24.5831%	24.5831%	25.8243%
Kearns	0.00%	100.00%	19.4752%	12.0876%	11.5066%	11.5066%	12.0876%
Murray	14.3375%	0.00%	12.7115%	7.8896%	7.5104%	7.5104%	7.8896%
South Salt Lake	9.1755%	0.00%	0.0000%	0.0000%	4.8064%	4.8064%	0.0000%
Taylorsville-Ben	0.00%	0.00%	0.0000%	11.7536%	11.1887%	11.1887%	11.7536%
	100.0000%	100.00%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Central Valley Water Reclamation Update

Table 3

Apr-2022 thru Mar-2023

Summary Of Loadings To The Central Valley Plant
Based On Data From Previous 12 Months

ENTITY	FLOW MGD	BOD Mg/l	BOD # Per Day	TSS Mg/l	TSS # Per Day
COTTONWOOD	6.41	262.27	14,016.02	249.87	13,353.50
MOUNT OLYMPUS	13.14	221.22	24,243.37	174.21	19,091.24
GRANGER-HUNTER	12.82	256.94	27,464.64	178.36	19,065.59
KEARNS	3.34	462.19	12,875.19	372.81	10,385.17
MURRAY	3.39	264.20	7,465.55	197.96	5,593.82
SOUTH SALT LAKE	2.29	305.59	5,833.65	168.68	3,220.14
TAYLORSVILLE-BENNION	4.43	312.73	11,543.92	248.27	9,164.68
TOTALS	45.81	270.76	103,442.34	209.07	79,874.14

Table 5

Apr-2022 thru Mar-2023

Entities Share Of O&M Cost

ENTITY	Percent Based On Flow	Percent Based On BOD	Percent Based On TSS	Percent Of Total O&M Cost's
COTTONWOOD	3.2874%	4.5406%	7.1868%	15.0148%
MOUNT OLYMPUS	6.7413%	7.8539%	10.2748%	24.8700%
GRANGER-HUNTER	6.5755%	8.8974%	10.2610%	25.7339%
KEARNS	1.7136%	4.1710%	5.5892%	11.4739%
MURRAY	1.7382%	2.4185%	3.0106%	7.1673%
SOUTH SALT LAKE	1.1743%	1.8899%	1.7331%	4.7972%
TAYLORSVILLE-BENNION	2.2707%	3.7398%	4.9324%	10.9429%
TOTALS	23.5011%	33.5111%	42.9879%	100.0000%





SPRING 2023 NEWSLETTER

GRANGER-HUNTER IMPROVEMENT DISTRICT

GRANGER-HUNTER IMPROVEMENT DISTRICT IS
COMMITTED TO IMPROVING QUALITY OF LIFE TODAY,
CREATING A BETTER TOMORROW

WATER SUPPLY OUTLOOK

This winter has literally set records for snowpack for much of Utah! It's been great for our water supply but not so great if you don't enjoy shoveling snow. Our reservoirs that supply much of our drinking water are projected to fill this year. However, multiple years of drought are still impacting our water supply. Water we conserve this year will put us in stronger positions in the years to come and help increase the level of the Great Salt Lake.

REDWOOD ROAD PROJECT

In 2023 and 2024, Granger-Hunter will be replacing old waterlines along Redwood Road from 4100 S. to 3100 S. This project will increase our system resiliency, reduce traffic impacts due to breaks, and improve our community. Impacts will mostly be limited to night work and our Contractor will strive to keep access open as much as possible.

SUMMER WATER QUALITY

As the outdoor irrigation season begins, you might notice brown or yellow water coming out of your faucet. This is iron and manganese that has been stirred up by higher pipe velocities. Please run your faucets for 15 minutes to clear the water and let us know at (801) 968-3551. We are currently working on two water treatment plants to remove the iron and manganese from the water before it gets into the pipes.

Want a Digital Version of this newsletter instead? Sign up for paperless billing by contacting our office at (801) 968-3551 or info@ghid.org.

GRANGER-HUNTER'S WATER SUPPLY

Granger-Hunter Improvement District receives approximately 80% of its water from mountain reservoirs on the Provo River. The water is stored mainly in Deer Creek Reservoir and Jordanelle Reservoir (photo below), and is piped and treated at a water treatment plant in Herriman by Jordan Valley Water. The water is then piped in the Jordan Aqueduct along Bangerter Highway and delivered at multiple points in our system. The remainder of our water comes from Granger-Hunter owned deep wells near the Jordan River and from Jordan Valley Water wells on the east side of the Salt Lake Valley. These varied sources, coupled with conservation, create resilience during times of extended drought.



GRANGER-HUNTER GOVERNANCE

Granger-Hunter Improvement District is governed by a three member Board of Trustees. The Trustees oversee policy and budgets for the District. The Trustees are elected by voters who reside within District boundaries. Our current Trustees are:



Debra Armstrong



Corey Rushton



Roger Nordgren

Our Board Meetings are generally the 3rd Tuesday of the Month at 3:00 PM. Check ghid.org for exact schedules.

CONTACT US

Please contact us at ghid.org, info@ghid.org, or 801.968.3551 for any additional information or to leave us a comment. If you are not able to attend a Board Meeting, use our website to leave a comment and they will be provided to the District's Board of Trustees.

www.ghid.org





GRANGER-HUNTER IMPROVEMENT DISTRICT

EL DISTRITO DE MEJORAMIENTO DE GRANGER-HUNTER ESTÁ COMPROMETIDO A MEJORAR LA CALIDAD DE VIDA HOY, CREANDO UN MAÑANA MEJOR

PERSPECTIVA DEL SUMINISTRO DE AGUA

¡Este invierno ha establecido récords de acumulación de nieve en gran parte de Utah! Ha sido excelente para nuestro suministro de agua, pero no tan bueno si no le gusta palear nieve. Es proyectado que nuestros embalses que suministran gran parte de nuestra agua potable se llenen este año. Sin embargo, varios años de sequía siguen afectando nuestro suministro de agua. El agua que conservemos este año nos pondrá en posiciones más fuertes en los próximos años y ayudará a aumentar el nivel del Gran Lago Salado.

REDWOOD ROAD PROYECTO

En 2023 y 2024, Granger-Hunter reemplazará las viejas líneas de agua a lo largo de Redwood Road desde 4100 S. hasta 3100 S. Este proyecto aumentará la capacidad de recuperación de nuestro sistema, reducirá los impactos del tráfico debido a las interrupciones y mejorará nuestra comunidad. Los impactos se limitarán principalmente al trabajo nocturno y nuestro contratista se esforzará por mantener el acceso abierto tanto como sea posible.

SUMMER WATER QUALITY

A medida que comienza la temporada de riego al aire libre, es posible que observe que sale agua marrón o amarilla de su grifo. Esto es hierro y manganeso que ha sido removido por velocidades de tubería más altas. Abra sus grifos durante 15 minutos para limpiar el agua y avísenos al (801) 968-3551. En este momento estamos trabajando en dos plantas de tratamiento de agua para eliminar el hierro y el manganeso del agua antes de que llegue a las tuberías.

¿Quiere una versión digital de este boletín en su lugar? Regístrese para la facturación electrónica comunicándose con nuestra oficina al (801) 968-3551 o info@ghid.org.

GRANGER-HUNTER SUMINISTRO DE AGUA

El Distrito de Mejoramiento Granger-Hunter recibe aproximadamente el 80% de su agua de embalses de montaña en el río Provo. El agua se almacena principalmente en Deer Creek Reservoir y Jordanelle Reservoir (foto abajo), y se canaliza y trata en una planta de tratamiento de agua en Herriman por Jordan Valley Water. Luego, el agua se canaliza en el Jordan Aqueduct a lo largo de Bangerter Highway y se entrega en múltiples puntos de nuestro sistema. El resto de nuestra agua proviene de pozos profundos, propiedad de Granger-Hunter cerca del río Jordan y de pozos de Jordan Valley Water en el lado este del Salt Lake Valley. Estas fuentes variadas, junto con la conservación, crean resiliencia durante tiempos de sequía prolongada.



GOBERNANZA GRANGER-HUNTER

El Distrito de Mejoramiento Granger-Hunter está gobernado por una Junta Directiva de tres miembros. Los Fideicomisarios supervisan la política y los presupuestos del Distrito. Los Fideicomisarios son elegidos por votantes que residen dentro de los límites del Distrito. Nuestros Patronos actuales son:



Debra Armstrong



Corey Rushton



Roger Nordgren

Nuestras reuniones de la Junta son generalmente el tercer martes del mes a las 3:00 p. m. Visite ghid.org para conocer los horarios exactos.

CONTÁCTENOS

Comuníquese con nosotros en ghid.org, info@ghid.org o 801.968.3551 para obtener información adicional o dejarnos un comentario. Si no puede asistir a una reunión de la Junta, use nuestro sitio web para dejar un comentario y se le proporcionará a la Junta Directiva del Distrito.

www.ghid.org





OUR OPERATIONS

- Year End 2022 Financial Report
- April 2023 Financial Report
- April 2023 Paid Invoice Report
- Administrative Update
- Spring Runoff 2023
- Water Maintenance Update
- Wastewater Maintenance & Fleet Update
- Operations Update
- Capital Projects Update
- Engineering Department Update





GRANGER-HUNTER
IMPROVEMENT DISTRICT

REVENUES

	Actual 12/31/2021	Amended Budget 2021	% of Budget	Actual 12/31/2022	Amended Budget 2022	% of Budget
REVENUES						
Operating Revenues:						
Water Sales	\$ 19,207,513	\$ 19,884,000	96.6%	\$ 19,159,280	\$ 21,276,000	90.1%
Sewer Service Charges	11,656,156	11,677,000	99.8%	13,190,352	13,779,000	95.7%
Central Valley Assessmt	2,704,602	2,700,000	100.2%	2,723,901	2,700,000	100.9%
Engineering Fees	9,649	7,000	137.8%	106,495	7,000	1521.4%
Connection fees	30,193	40,000	75.5%	65,503	40,000	163.8%
Inspection	85,985	55,000	156.3%	134,621	55,000	244.8%
Delinquent/Turn-on Fees	9,650	35,000	27.6%	63,080	35,000	180.2%
Conservation Grant	40,566	41,300	98.2%	50,418	51,000	98.9%
Total Operating Revenue	<u>33,744,314</u>	<u>34,439,300</u>	98.0%	<u>35,493,650</u>	<u>37,943,000</u>	93.5%
Property Tax Revenue:						
Property Tax	3,411,403	3,400,000	100.3%	5,192,057	4,974,000	104.4%
Motor Vehicle	218,994	250,000	87.6%	282,862	260,000	108.8%
Personal Property	322,712	325,000	99.3%	427,223	392,000	109.0%
Delinquent Tax/Interest	64,410	80,000	80.5%	54,613	80,000	68.3%
Tax Increment for RDA	165,357	200,000	82.7%	191,132	170,000	112.4%
Total Property Tax Revenue	<u>4,182,876</u>	<u>4,255,000</u>	98.3%	<u>6,147,887</u>	<u>5,876,000</u>	104.6%
Non-operating Revenue:						
Impact Fees - Water	570,987	450,000	126.9%	1,268,268	500,000	253.7%
Impact Fees - Sewer	301,911	200,000	151.0%	715,661	275,000	260.2%
Interest	170,221	250,000	68.1%	416,422	125,000	333.1%
Sale of Surplus Equipment	21,967	40,000	54.9%	206,959	40,000	517.4%
Other	115,294	120,000	96.1%	124,424	120,000	103.7%
Total Non-operating Revenue	<u>1,180,380</u>	<u>1,060,000</u>	111.4%	<u>2,731,734</u>	<u>1,060,000</u>	257.7%
Total Revenues	<u>\$ 39,107,570</u>	<u>\$ 39,754,300</u>	98.4%	<u>\$ 44,373,271</u>	<u>\$ 44,879,000</u>	98.9%

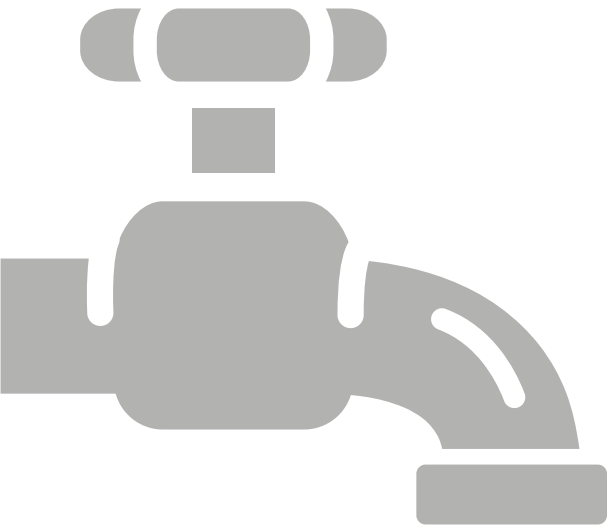
Percent of Year Completed: 100.00%



EXPENSES

	Actual 12/31/2021	Amended Budget 2021	% of Budget	Actual 12/31/2022	Amended Budget 2022	% of Budget
EXPENSES						
Payroll Wages:						
Salaries & Wages	\$ 4,741,656	\$ 4,893,240	96.9%	\$ 5,317,553	\$ 5,175,735	102.7%
Overtime Wages	95,079	175,000	54.3%	103,475	150,000	69.0%
On-call Pay	70,166	71,280	98.4%	69,424	71,280	97.4%
Incentive Pay	12,440	15,000	82.9%	11,664	4,000	291.6%
Vehicle Allowance	6,314	9,000	70.2%	7,220	7,200	100.3%
Other/OPEB	17,659	250,000	7.1%	-	40,000	0.0%
Clothing Allowance	20,625	21,450	96.2%	19,800	21,450	92.3%
<i>Total Payroll Wages</i>	<u>4,963,939</u>	<u>5,434,970</u>	<u>91.3%</u>	<u>5,529,136</u>	<u>5,469,665</u>	<u>101.1%</u>
Payroll Benefits:						
State Retirement Plan	846,538	947,920	89.3%	923,662	990,339	93.3%
401K Plan	570,079	594,210	95.9%	599,358	627,040	95.6%
Health/Dental Insurance	1,310,218	1,687,023	77.7%	1,661,911	1,825,000	91.1%
Medicare	70,280	72,730	96.6%	76,985	76,367	100.8%
Workers Compensation Ins	30,003	40,000	75.0%	23,900	40,000	59.8%
Life/LTD/LTC Insurance	91,766	75,000	122.4%	43,959	68,400	64.3%
State Unemployment	-	10,000	0.0%	1,699	5,000	34.0%
<i>Total Payroll Benefits</i>	<u>2,918,884</u>	<u>3,426,883</u>	<u>85.2%</u>	<u>3,331,474</u>	<u>3,632,146</u>	<u>91.7%</u>
Operations & Maintenance:						
Repair & Replacement	1,122,984	801,400	140.1%	762,709	1,169,300	65.2%
Building & Grounds	63,780	82,450	77.4%	62,736	79,450	79.0%
Vehicle Maint & Fuel	210,579	193,680	108.7%	334,900	346,390	96.7%
Vehicle Lease	210,577	225,800	93.3%	119,438	118,000	101.2%
Tools & Supplies	86,221	89,750	96.1%	84,139	67,957	123.8%
Water Purchases	9,773,599	10,717,260	91.2%	10,805,123	10,824,567	99.8%
Treatment Chemicals	40,011	41,300	96.9%	14,918	33,500	44.5%
Water Lab Testing Fees	20,021	66,500	30.1%	68,041	74,500	91.3%
Utilities	806,044	905,000	89.1%	630,954	923,900	68.3%
<i>Total O&M</i>	<u>12,333,816</u>	<u>13,123,140</u>	<u>94.0%</u>	<u>12,882,958</u>	<u>13,637,564</u>	<u>94.5%</u>
CVWRF:						
Facility Operations	4,798,089	5,517,471	87.0%	4,939,102	5,546,334	89.1%
Project Betterments	1,790,400	1,748,831	102.4%	1,660,407	1,660,415	100.0%
Interceptor Monitoring	-	-	0.0%	-	-	0.0%
Pre-treatment Field	346,901	286,024	121.3%	291,554	363,160	80.3%
Laboratory	258,745	251,563	102.9%	255,444	274,019	93.2%
CVW Debt Service	3,925,301	3,311,053	118.6%	5,591,812	6,522,160	85.7%
<i>Total CVWRF</i>	<u>\$ 11,119,436</u>	<u>\$ 11,114,942</u>	<u>100.0%</u>	<u>\$ 12,738,319</u>	<u>\$ 14,366,088</u>	<u>88.7%</u>










	Actual 12/31/2021	Budget 2021	% of Budget	Actual 12/31/2022	Budget 2022	% of Budget
General & Administrative:						
Office Supplies/Printing	\$ 12,841	\$ 27,840	46.1%	\$ 14,789	\$ 24,210	61.1%
Postage & Mailing	157,970	155,550	101.6%	156,045	155,775	100.2%
General Administrative	76,424	133,810	57.1%	54,783	76,660	71.5%
Computer Supplies	409,240	471,167	86.9%	407,765	473,660	86.1%
General Insurance	294,192	360,595	81.6%	295,846	394,830	74.9%
Utilities	77,778	95,500	81.4%	92,931	87,288	106.5%
Telephone	126,597	113,600	111.4%	118,856	127,200	93.4%
Training & Education	48,161	97,475	49.4%	95,733	102,500	93.4%
Safety	42,227	40,620	104.0%	52,795	51,425	102.7%
Legal fees	43,255	54,000	80.1%	37,194	53,000	70.2%
Auditing Fees	12,000	12,000	100.0%	12,000	12,000	100.0%
Professional Consulting	248,305	347,400	71.5%	346,600	156,500	221.5%
Public Relations/Conservation	88,686	98,500	90.0%	85,382	87,500	97.6%
Banking & Bonding	357,162	332,900	107.3%	367,905	337,280	109.1%
Payments to Other Gov't Agencies	-	-	0.0%	145,260	171,000	84.9%
Admin Contingency	-	180,000	0.0%	-	180,000	0.0%
<i>Total General Administrative</i>	<u>1,994,838</u>	<u>2,520,957</u>	<u>79.1%</u>	<u>2,283,884</u>	<u>2,490,828</u>	<u>91.7%</u>
Total Operating Expenses	<u>33,330,913</u>	<u>35,620,892</u>	<u>93.6%</u>	<u>36,765,771</u>	<u>39,596,291</u>	<u>92.9%</u>
Net Operating Revenues	<u>5,776,657</u>	<u>4,133,408</u>	<u>139.8%</u>	<u>7,607,500</u>	<u>5,282,709</u>	<u>144.0%</u>
Indirect Operating Expenses:						
Depreciation	8,010,624	8,000,000	100.1%	7,903,638	8,250,000	95.8%
RDA Pass-Through	165,357	200,000	82.7%	191,132	170,000	112.4%
<i>Total Indirect Operating Exp</i>	<u>8,175,981</u>	<u>8,200,000</u>	<u>99.7%</u>	<u>8,094,770</u>	<u>8,420,000</u>	<u>96.1%</u>
Capital:						
Infrastructure	6,297,754	21,142,000	29.8%	19,193,215	36,358,000	52.8%
New Vehicles & Equipment	599,810	625,810	95.8%	686,432	681,660	100.7%
<i>Total Capital</i>	<u>6,897,564</u>	<u>21,767,810</u>	<u>31.7%</u>	<u>19,879,647</u>	<u>37,039,660</u>	<u>53.7%</u>
Debt Service:						
Bond Interest and Fees	151,085	207,388	72.9%	163,509	703,278	23.2%
Bond Principal Pmt ('21 Bond)	295,000	311,000	94.9%	321,000	321,000	100.0%
Bond Principal Pmt ('19 Bond)	532,000	532,000	100.0%	753,000	753,000	100.0%
<i>Total Debt Service</i>	<u>978,085</u>	<u>1,050,388</u>	<u>93.1%</u>	<u>1,237,509</u>	<u>1,777,278</u>	<u>69.6%</u>
Total Capital & Debt Service	<u>7,875,649</u>	<u>22,818,198</u>	<u>34.5%</u>	<u>21,117,156</u>	<u>38,816,938</u>	<u>54.4%</u>
Net Revenues	<u>(10,274,973)</u>	<u>(26,884,790)</u>	<u>38.2%</u>	<u>(21,604,426)</u>	<u>(41,954,229)</u>	<u>51.5%</u>
Infrastructure and Debt						
Add back Depreciation	8,010,624	8,000,000	100.1%	7,903,638	8,250,000	95.8%
Add back Infrastructure	6,297,754	21,142,000	29.8%	19,193,215	36,358,000	52.8%
Net Revenues, net of Infr & Depr	<u>\$ 4,033,405</u>	<u>\$ 2,257,210</u>	<u>178.7%</u>	<u>\$ 5,492,427</u>	<u>\$ 2,653,771</u>	<u>207.0%</u>

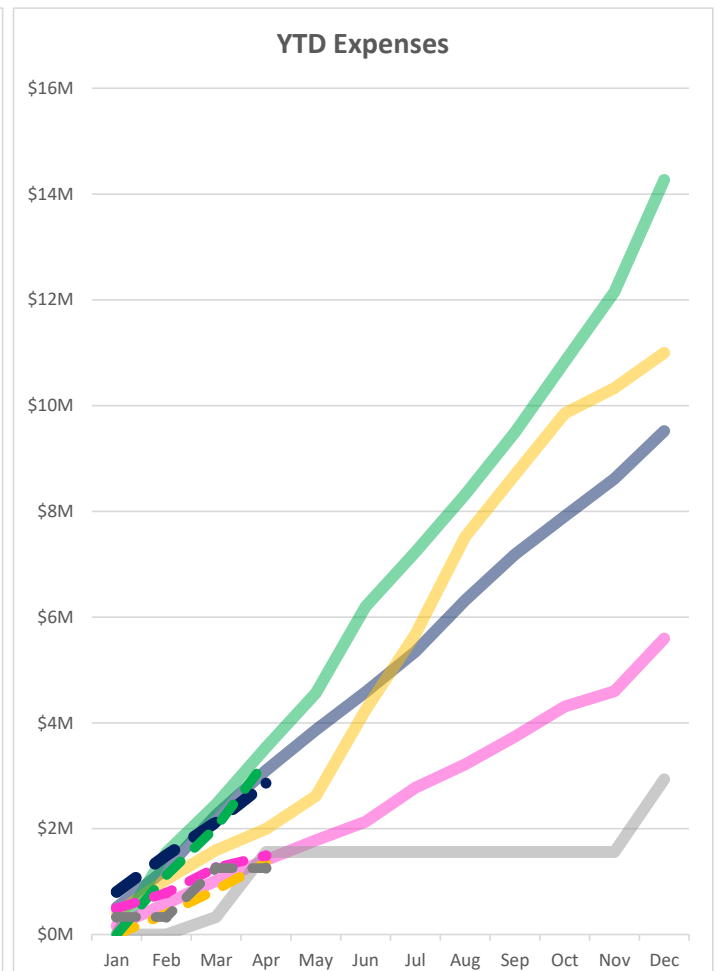
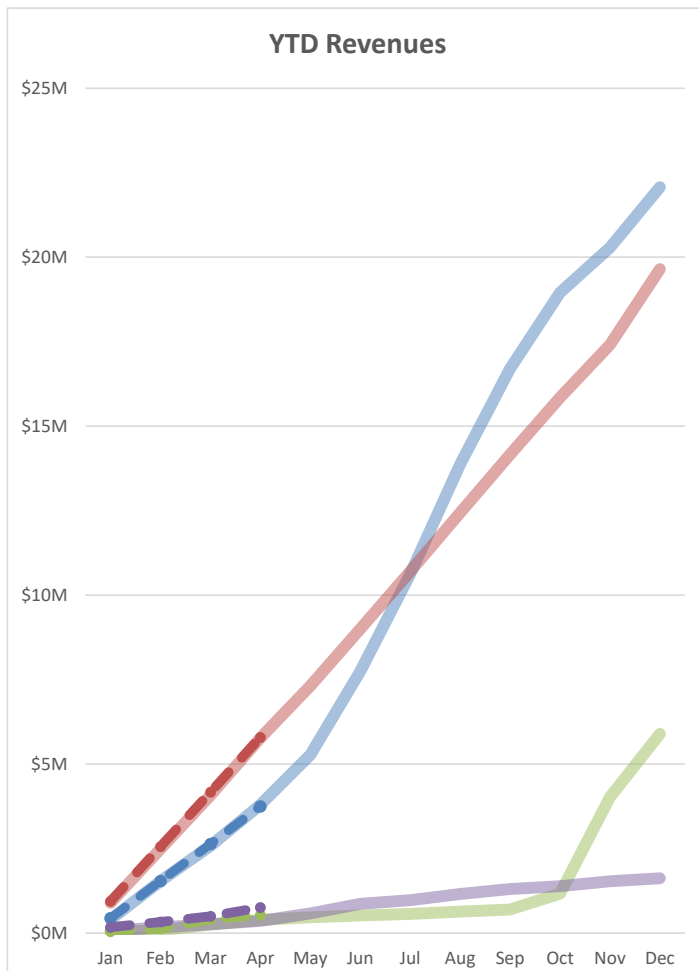


APRIL 2023 FINANCIAL REPORT



UNAUDITED STATEMENT

	Key	Apr 2023	YTD 2023	Budget 2023	% of Budget
REVENUES					
Water Sales		\$ 1,115,373	\$ 3,751,455	\$ 22,073,000	17.0%
Sewer Service Charges		1,622,006	5,794,043	19,649,000	29.5%
Property Taxes		128,700	538,323	5,894,660	9.1%
Other		261,747	757,614	1,623,000	46.7%
Total Revenue		<u>3,127,826</u>	<u>10,841,435</u>	<u>49,239,660</u>	<u>22.0%</u>
EXPENSES					
Payroll and Benefits		738,656	2,864,618	9,518,441	30.1%
Water Purchases		512,477	1,357,275	10,997,903	12.3%
Central Valley		1,246,484	3,275,319	14,267,836	23.0%
O&M & Admin		227,268	1,492,041	5,595,810	26.7%
Debt Service		-	1,255,296	2,934,538	42.8%
Total Expenses		<u>2,724,885</u>	<u>10,244,549</u>	<u>43,314,528</u>	<u>23.7%</u>
CAPITAL					
Infrastructure		1,122,998	2,855,696	43,872,000	6.5%
Vehicles & Equipment		9,262	140,325	1,498,150	9.4%
Total Capital		<u>1,132,260</u>	<u>2,996,021</u>	<u>45,370,150</u>	<u>6.6%</u>
NET REVENUES		<u>\$ (729,319)</u>	<u>\$ (2,399,135)</u>	<u>\$ (39,445,018)</u>	<u>6.1%</u>
Add back Infrastructure		1,122,998	2,855,696	43,872,000	6.5%
ADJ NET REVENUES		<u>\$ 393,679</u>	<u>\$ 456,561</u>	<u>\$ 4,426,982</u>	<u>10.3%</u>





REVENUES - UNAUDITED

	Apr 2022	YTD 2022	Amended Budget 2022	% of Budget	Apr 2023	YTD 2023	Budget 2023	% of Budget
REVENUES								
Operating Revenues:								
Water Sales	\$ 1,021,532	\$ 3,380,613	\$ 21,276,000	15.9%	\$ 1,115,373	\$ 3,751,455	\$ 22,073,000	17.0%
Sewer Service Charges	1,071,352	3,564,286	13,779,000	25.9%	1,096,986	3,696,281	13,439,000	27.5%
Central Valley Assessmt	226,775	903,748	2,700,000	33.5%	525,020	2,097,762	6,210,000	33.8%
Engineering Fees	18,166	43,070	7,000	615.3%	6,025	18,450	125,000	14.8%
Connection fees	2,427	10,492	40,000	26.2%	3,278	6,939	82,000	8.5%
Inspection	5,927	31,484	55,000	57.2%	8,228	25,959	85,000	30.5%
Delinquent/Turn-on Fees	2,948	16,380	35,000	46.8%	5,933	27,033	60,000	45.1%
Waterwise Customer Revenue	-	-	-	N/A	170	170	-	N/A
Conservation Grant	-	626	51,000	1.2%	-	331	51,000	0.6%
Total Operating Revenue	2,349,127	7,950,699	37,943,000	21.0%	2,761,013	9,624,380	42,125,000	22.8%
Property Tax Revenue:								
Property Tax	-	27,078	4,974,000	0.5%	13,434	55,862	5,023,740	1.1%
Motor Vehicle	-	48,769	260,000	18.8%	21,798	86,943	225,000	38.6%
Personal Property	-	204,709	392,000	52.2%	80,375	303,148	395,920	76.6%
Delinquent Tax/Interest	-	20,193	80,000	25.2%	13,093	92,370	80,000	115.5%
Tax Increment for RDA	-	-	170,000	0.0%	-	-	170,000	0.0%
Total Property Tax Revenue	-	300,749	5,876,000	5.1%	128,700	538,323	5,894,660	9.1%
Non-operating Revenue:								
Impact Fees - Water	32,969	111,536	500,000	22.3%	86,769	206,570	500,000	41.3%
Impact Fees - Sewer	19,305	73,349	275,000	26.7%	28,648	84,020	275,000	30.6%
Interest	2,625	43,397	125,000	34.7%	92,253	352,290	200,000	176.1%
Sale of Surplus Equipment	-	604	40,000	1.5%	14,100	14,596	120,000	12.2%
Other	19,806	36,990	120,000	30.8%	16,343	21,256	125,000	17.0%
Total Non-operating Revenue	74,705	265,876	1,060,000	25.1%	238,113	678,732	1,220,000	55.6%
Total Revenues	\$ 2,423,832	\$ 8,517,324	\$ 44,879,000	19.0%	\$ 3,127,826	\$ 10,841,435	\$ 49,239,660	22.0%

Percent of Year Completed: 33.33%



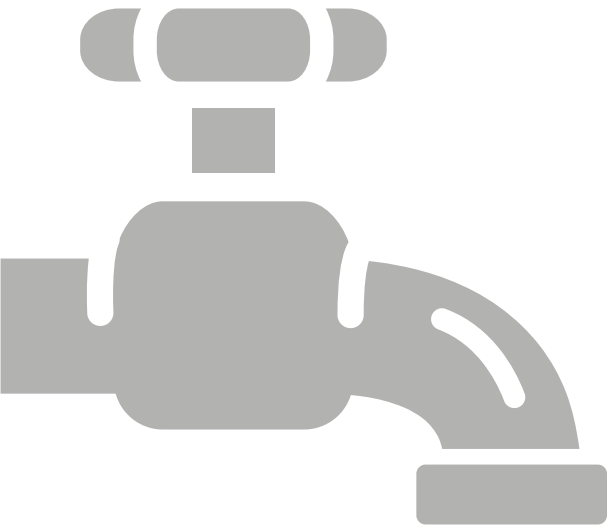
EXPENSES - UNAUDITED

	Apr 2022	YTD 2022	Amended Budget 2022	% of Budget	Apr 2023	YTD 2023	Budget 2023	% of Budget
EXPENSES								
Payroll Wages:								
Salaries & Wages	\$ 370,924	1,510,084	\$ 5,175,735	29.2%	\$ 421,126	1,648,435	\$ 5,599,352	29.4%
Overtime Wages	8,745	26,216	150,000	17.5%	5,763	34,879	98,000	35.6%
On-call Pay	4,960	20,451	71,280	28.7%	7,120	22,288	70,000	31.8%
Incentive Pay	-	714	4,000	17.9%	-	500	6,000	8.3%
Vehicle Allowance	554	2,255	7,200	31.3%	554	2,235	7,200	31.0%
Clothing Allowance	-	-	40,000	0.0%	-	-	21,175	0.0%
Other/OPEB	-	-	21,450	0.0%	-	-	14,000	0.0%
<i>Total Payroll Wages</i>	<u>385,183</u>	<u>1,559,720</u>	<u>5,469,665</u>	<u>28.5%</u>	<u>434,563</u>	<u>1,708,337</u>	<u>5,815,727</u>	<u>29.4%</u>
Payroll Benefits:								
State Retirement Plan	67,084	273,092	990,339	27.6%	73,774	287,820	988,579	29.1%
401K Plan	44,509	180,192	627,040	28.7%	50,047	197,166	645,031	30.6%
Health/Dental Insurance	116,662	795,131	1,825,000	43.6%	147,491	604,394	1,900,296	31.8%
Medicare	5,480	22,187	76,367	29.1%	6,184	24,330	82,508	29.5%
Workers Compensation Ins	20,244	28,145	40,000	70.4%	22,931	27,992	30,000	93.3%
Life/LTD/LTC Insurance	3,577	14,149	68,400	20.7%	3,666	14,579	51,300	28.4%
State Unemployment	-	-	5,000	0.0%	-	-	5,000	0.0%
<i>Total Payroll Benefits</i>	<u>257,556</u>	<u>1,312,896</u>	<u>3,632,146</u>	<u>36.1%</u>	<u>304,093</u>	<u>1,156,281</u>	<u>3,702,714</u>	<u>31.2%</u>
Operations & Maintenance:								
Repair & Replacement	77,497	256,209	1,169,300	21.9%	63,715	421,290	1,386,175	30.4%
Building & Grounds	1,765	21,881	79,450	27.5%	(13,319)	29,105	85,550	34.0%
Vehicle Maint & Fuel	16,869	83,717	346,390	24.2%	12,759	36,691	226,600	16.2%
Vehicle Lease	10,100	42,658	118,000	36.2%	8,564	35,515	88,000	40.4%
Tools & Supplies	6,169	27,797	67,957	40.9%	3,781	17,407	89,400	19.5%
Water Purchases	525,862	1,955,003	10,824,567	18.1%	512,477	1,357,275	10,997,903	12.3%
Treatment Chemicals	-	1,002	33,500	3.0%	3,991	6,478	40,500	16.0%
Water Lab Testing Fees	3,175	3,995	74,500	5.4%	3,652	8,412	56,500	14.9%
Utilities	22,960	89,340	923,900	9.7%	35,357	130,761	923,900	14.2%
<i>Total O&M</i>	<u>664,397</u>	<u>2,481,602</u>	<u>13,637,564</u>	<u>18.2%</u>	<u>630,977</u>	<u>2,042,934</u>	<u>13,894,528</u>	<u>14.7%</u>
CVWRF:								
Facility Operations	459,014	1,305,492	5,546,334	23.5%	563,185	1,525,509	5,882,792	25.9%
Project Betterments	95,818	283,359	1,660,415	17.1%	128,955	201,681	1,742,196	11.6%
Interceptor Monitoring	-	-	-	0.0%	-	-	-	0.0%
Pre-treatment Field	37,545	91,870	363,160	25.3%	35,268	87,856	343,127	25.6%
Laboratory	27,788	69,156	274,019	25.2%	31,757	73,272	290,957	25.2%
CVW Debt Service	456,853	1,239,627	6,522,160	19.0%	487,319	1,387,001	6,008,764	23.1%
<i>Total CVWRF</i>	<u>\$ 1,077,018</u>	<u>2,989,504</u>	<u>\$ 14,366,088</u>	<u>20.8%</u>	<u>\$ 1,246,484</u>	<u>3,275,319</u>	<u>\$ 14,267,836</u>	<u>23.0%</u>



EXPENSES - UNAUDITED

	Apr 2022	YTD 2022	Budget 2022	% of Budget	Apr 2023	YTD 2023	Budget 2023	% of Budget
General & Administrative:								
Office Supplies/Printing	\$ 41	5,353	\$ 24,210	22.1%	\$ 702	5,169	\$ 24,470	21.1%
Postage & Mailing	24,063	49,323	155,775	31.7%	475	38,241	167,500	22.8%
General Administrative	1,865	18,101	76,660	23.6%	8,994	25,082	156,982	16.0%
Computer Supplies	7,084	142,252	473,660	30.0%	8,891	176,412	464,271	38.0%
General Insurance	27	194,668	394,830	49.3%	-	217,158	480,273	45.2%
Utilities	6,193	29,272	87,288	33.5%	4,127	35,512	87,288	40.7%
Telephone	12,147	31,218	127,200	24.5%	14,784	34,317	134,300	25.6%
Training & Education	5,619	30,396	102,500	29.7%	12,275	32,033	100,700	31.8%
Safety	369	8,704	51,425	16.9%	20,875	27,775	68,025	40.8%
Legal fees	1,564	8,558	53,000	16.1%	2,279	5,553	48,000	11.6%
Auditing Fees	-	-	12,000	0.0%	-	-	12,000	0.0%
Professional Consulting	26,156	53,336	156,500	34.1%	4,568	25,293	179,296	14.1%
Public Relations/Conservation	13,824	15,344	87,500	17.5%	2,586	4,126	87,500	4.7%
Banking & Bonding	27,245	106,393	337,280	31.5%	28,212	112,117	353,580	31.7%
Payments to Other Gov't Agencies	6,653	85,381	171,000	49.9%	-	67,594	155,000	43.6%
Admin Contingency	-	-	180,000	0.0%	-	-	180,000	0.0%
<i>Total General Administrative</i>	<u>132,850</u>	<u>778,299</u>	<u>2,490,828</u>	<u>31.2%</u>	<u>108,768</u>	<u>806,382</u>	<u>2,699,185</u>	<u>29.9%</u>
Total Operating Expenses	<u>2,517,004</u>	<u>9,122,021</u>	<u>39,596,291</u>	<u>23.0%</u>	<u>2,724,885</u>	<u>8,989,253</u>	<u>40,379,990</u>	<u>22.3%</u>
Net Operating Revenues	<u>(93,172)</u>	<u>(604,697)</u>	<u>5,282,709</u>	<u>-11.4%</u>	<u>402,941</u>	<u>1,852,182</u>	<u>8,859,670</u>	<u>20.9%</u>
Indirect Operating Expenses:								
Depreciation	-	-	8,250,000	0.0%	-	-	8,500,000	0.0%
RDA Pass-Through	-	-	170,000	0.0%	-	-	170,000	0.0%
<i>Total Indirect Operating Exp</i>	<u>-</u>	<u>-</u>	<u>8,420,000</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>8,670,000</u>	<u>0.0%</u>
Capital								
Infrastructure	963,761	3,076,999	36,358,000	8.5%	1,122,998	2,855,696	43,872,000	6.5%
Vehicles & Equipment	152,712	450,624	681,660	66.1%	9,262	140,325	1,498,150	9.4%
<i>Total Equipment</i>	<u>1,116,473</u>	<u>3,527,623</u>	<u>37,039,660</u>	<u>9.5%</u>	<u>1,132,260</u>	<u>2,996,021</u>	<u>45,370,150</u>	<u>6.6%</u>
Debt Service:								
Bond Interest and Fees	-	35,710	703,278	5.1%	-	46,296	1,725,538	2.7%
Bond Principal Pmt ('21 Bond)	-	321,000	321,000	100.0%	-	323,000	323,000	100.0%
Bond Principal Pmt ('19 Bond)	-	753,000	753,000	100.0%	-	886,000	886,000	100.0%
<i>Total Debt Service</i>	<u>-</u>	<u>1,109,710</u>	<u>1,777,278</u>	<u>62.4%</u>	<u>-</u>	<u>1,255,296</u>	<u>2,934,538</u>	<u>42.8%</u>
Total Equip & Debt Service	<u>1,116,473</u>	<u>4,637,333</u>	<u>38,816,938</u>	<u>11.9%</u>	<u>1,132,260</u>	<u>4,251,317</u>	<u>48,304,688</u>	<u>8.8%</u>
Net Revenues	<u>(1,209,645)</u>	<u>(5,242,030)</u>	<u>(41,954,229)</u>	<u>12.5%</u>	<u>(729,319)</u>	<u>(2,399,135)</u>	<u>(48,115,018)</u>	<u>5.0%</u>
Add back Depreciation	-	-	8,250,000	0.0%	-	-	8,500,000	0.0%
Add back Infrastructure	963,761	3,076,999	36,358,000	8.5%	1,122,998	2,855,696	43,872,000	6.5%
Adjusted Net Revenues	<u>\$ (245,884)</u>	<u>(2,165,031)</u>	<u>\$ 2,653,771</u>	<u>-81.6%</u>	<u>\$ 393,679</u>	<u>456,561</u>	<u>\$ 4,256,982</u>	<u>10.7%</u>



APRIL 2023 PAID INVOICE REPORT





Granger-Hunter Improvement District, UT

Paid Check Report

By Vendor Name

Payment Dates 4/1/2023 - 4/30/2023

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount												
Vendor: 1064 - ACE RECYCLING & DISPOSAL																		
ACE RECYCLING & DISPOSAL	04/12/2023	126525	APR 2023 MONTHLY CHARGES	01-130-510220	BUILDINGS & GROUNDS - CUST..	221.92												
Vendor 1064 - ACE RECYCLING & DISPOSAL Total:						221.92												
Vendor: 1142 - ALLIANZ CONSULTING SOLUTIONS, LLC																		
ALLIANZ CONSULTING SOLUTI...	04/19/2023	126555	MAR 23 CC FEE REDUC SRVCS	01-110-510540	BANKING & BONDING EXPENSE	376.64												
Vendor 1142 - ALLIANZ CONSULTING SOLUTIONS, LLC Total:						376.64												
Vendor: 1160 - ALPINE SUPPLY																		
ALPINE SUPPLY	04/26/2023	126585	FITTINGS TO REPAIR OIL PUMP...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	2.61												
Vendor 1160 - ALPINE SUPPLY Total:						2.61												
Vendor: 1210 - AMERICAN EXPRESS																		
AMERICAN EXPRESS	04/05/2023	126499	MAR 2023 PURCHASES	01-000-210150	AMEX/MC PAYABLE	<table><tr><td>Ferguson</td><td>\$184,950.05</td><td>201,212.71</td></tr><tr><td>Magna Wtr</td><td>\$ 6,927.18</td><td>144.00</td></tr><tr><td>Verizon</td><td>\$ 2,880.03</td><td>85.74</td></tr><tr><td>Other</td><td>\$ 6,455.45</td><td>25.00</td></tr></table>	Ferguson	\$184,950.05	201,212.71	Magna Wtr	\$ 6,927.18	144.00	Verizon	\$ 2,880.03	85.74	Other	\$ 6,455.45	25.00
Ferguson	\$184,950.05	201,212.71																
Magna Wtr	\$ 6,927.18	144.00																
Verizon	\$ 2,880.03	85.74																
Other	\$ 6,455.45	25.00																
AMERICAN EXPRESS	04/05/2023	126499	QUIZIZZ/APP MEMBERSHIP - ...	01-110-510430	GENERAL ADMINISTRATIVE	99.00												
AMERICAN EXPRESS	04/05/2023	126499	TUKTUK/ENG LUNCH	01-110-510430	GENERAL ADMINISTRATIVE	419.00												
AMERICAN EXPRESS	04/05/2023	126499	CHMBRWST/REGISTRATION P...	01-110-510480	TRAINING & EDUCATION - M...	245.56												
AMERICAN EXPRESS	04/05/2023	126499	CHMBRWST/WIB LUNCHEON	01-110-510480	TRAINING & EDUCATION - M...	89.51												
AMERICAN EXPRESS	04/05/2023	126499	AWWA/2022 COMPENSATION...	01-110-510520	PROFESSIONAL CONSULTING -...	80.64												
AMERICAN EXPRESS	04/05/2023	126499	AMZN/PRINTER INK ACCOUNT...	01-130-510410	OFFICE SUPPLIES/PRINTING	70.89												
AMERICAN EXPRESS	04/05/2023	126499	AMZN/SPACE HEATRER	01-130-510410	OFFICE SUPPLIES/PRINTING	80.00												
AMERICAN EXPRESS	04/05/2023	126499	ODP BUSINESS/HANGING FILE ...	01-130-510410	OFFICE SUPPLIES/PRINTING	297.00												
AMERICAN EXPRESS	04/05/2023	126499	AMZN/OPS PRINTER INK	01-130-510410	OFFICE SUPPLIES/PRINTING	95.00												
AMERICAN EXPRESS	04/05/2023	126499	UTWTR/REGISTRATION 2023 ...	01-130-510480	TRAINING & EDUCATION - CUS...	99.00												
AMERICAN EXPRESS	04/05/2023	126499	CHMBRWST/WIB LUNCHEON	01-130-510480	TRAINING & EDUCATION - CUS...	729.00												
AMERICAN EXPRESS	04/05/2023	126499	AGC/REGISTRATION FLAGGER ...	01-140-510480	TRAINING & EDUCATION - ME...	95.00												
AMERICAN EXPRESS	04/05/2023	126499	CHMBRWST/WIB LUNCHEON	01-210-510480	TRAINING & EDUCATION - SAF...	100.00												
AMERICAN EXPRESS	04/05/2023	126499	ASP/REGISTRATION 2023 SAFE...	01-210-510480	TRAINING & EDUCATION - SAF...	285.00												
AMERICAN EXPRESS	04/05/2023	126499	AGC/REGISTRATION FLAGGER ...	01-220-510480	TRAINING & EDUCATION - WTR...	200.00												
AMERICAN EXPRESS	04/05/2023	126499	DEQ/WASTEWATER CERT EX...	01-220-510480	TRAINING & EDUCATION - WTR...	200.00												
AMERICAN EXPRESS	04/05/2023	126499	AGC/REGISTRATION FLAGGER ...	01-220-510480	TRAINING & EDUCATION - WTR...	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 260962	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 240681	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 215809	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 228523	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 211793	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 294938	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 256136	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 233773	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 249251	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00												

Paid Check Report

Payment Dates: 4/1/2023 - 4/30/2023

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 253907	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 254377	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 282662	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 297910	01-220-520210	REPAIR SUPPLIES - WTR R&R	300.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 271614	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 262546	01-220-520210	REPAIR SUPPLIES - WTR R&R	300.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 286310	01-220-520210	REPAIR SUPPLIES - WTR R&R	400.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 211794	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	WVC PT/APP CODE 222441	01-220-520210	REPAIR SUPPLIES - WTR R&R	200.00
AMERICAN EXPRESS	04/05/2023	126499	LAQUINTA/LODGING-RWAU C...	01-230-510480	TRAINING & EDUCATION - WTR..	858.14
AMERICAN EXPRESS	04/05/2023	126499	WEAU/REGISTRATION 2023 C...	01-230-510480	TRAINING & EDUCATION - WTR..	405.00
AMERICAN EXPRESS	04/05/2023	126499	AGC/REGISTRATION FLAGGER ...	01-230-510480	TRAINING & EDUCATION - WTR..	95.00
AMERICAN EXPRESS	04/05/2023	126499	LAQUINTA/LODGING RWAU C...	01-231-510480	TRAINING & EDUCATION - WTR..	728.97
AMERICAN EXPRESS	04/05/2023	126499	AGC/REGISTRATION FLAGGER ...	01-240-510480	TRAINING & EDUCATION - WW..	95.00
AMERICAN EXPRESS	04/05/2023	126499	WEAU/REGISTRATION 2023 C...	01-240-510480	TRAINING & EDUCATION - WW..	405.00
AMERICAN EXPRESS	04/05/2023	126499	WEAU/REGISTRATION 2023 C...	01-240-510480	TRAINING & EDUCATION - WW..	405.00
AMERICAN EXPRESS	04/05/2023	126499	REG 8 PRETRMT/REGISTRATI...	01-240-510480	TRAINING & EDUCATION - WW..	300.00
AMERICAN EXPRESS	04/05/2023	126499	AMZN/SLUDGE JUDGE SAMPL...	01-240-520240	TOOLS & SUPPLIES - WW MAI...	248.43
AMERICAN EXPRESS	04/05/2023	126499	EDTRNGSRVS/LDRSHIP TRAINI...	01-260-510480	TRAINING & EDUCATION - BLD...	499.00
AMERICAN EXPRESS	04/05/2023	126499	DEQ/WASTEWATER CERT EX...	01-260-510480	TRAINING & EDUCATION - BLD...	100.00
AMERICAN EXPRESS	04/05/2023	126499	DEQ/WASTEWATER CERT EX...	01-260-510480	TRAINING & EDUCATION - BLD...	100.00
AMERICAN EXPRESS	04/05/2023	126499	AMZN/WATERPROOF STICKERS	01-260-510910	MACHINERY & EQUIPMENT - B...	21.17
AMERICAN EXPRESS	04/05/2023	126499	JIFFYLUBE/UNIT #14 OIL CHA...	01-260-520240	TOOLS & SUPPLIES - BLD/FLT ...	98.49
AMERICAN EXPRESS	04/05/2023	126499	AMZN/ANTI-FATIGUE FLOOR ...	01-260-520240	TOOLS & SUPPLIES - BLD/FLT ...	167.92
AMERICAN EXPRESS	04/05/2023	126499	AMZN/HARD HAT RACK	01-330-520240	TOOLS & SUPPLIES - BLUE STKS..	59.91
AMERICAN EXPRESS	04/05/2023	126499	DEQ/WASTEWATER CERT EX...	01-340-510480	TRAINING & EDUCATION - ENG	100.00
AMERICAN EXPRESS	04/05/2023	126499	DEQ/WASTEWATER CERT EX...	01-350-510480	TRAINING & EDUCATION - OP...	100.00
AMERICAN EXPRESS	04/05/2023	126499	EJ/PRV HATCH REPAIR PARTS	01-350-520210	REPAIR SUPPLIES - OPERATOR	267.54
AMERICAN EXPRESS	04/05/2023	126499	SCOTTHALE/BLDG B SWAMP ...	01-360-510220	BUILDINGS & GROUNDS - SYS ...	95.00
AMERICAN EXPRESS	04/05/2023	126499	AMZN/LAPTOP BACKPACKS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	61.98
AMERICAN EXPRESS	04/05/2023	126499	AMZN/IT PHONE HEADSET	01-360-510440	COMPUTER SUPPLIES/EQUIP...	220.53
AMERICAN EXPRESS	04/05/2023	126499	AMZN/MONITOR ADAPTER	01-360-510440	COMPUTER SUPPLIES/EQUIP...	17.97
AMERICAN EXPRESS	04/05/2023	126499	AMZN/ENG CONF ROOM PHO...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	390.25
AMERICAN EXPRESS	04/05/2023	126499	AMZN/BLUETOOTH 10 KEY FO...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	19.49
AMERICAN EXPRESS	04/05/2023	126499	AMZN/IT DESK PHONE	01-360-510440	COMPUTER SUPPLIES/EQUIP...	156.50
AMERICAN EXPRESS	04/05/2023	126499	AMZN/USB ADAPTER	01-360-510440	COMPUTER SUPPLIES/EQUIP...	29.97
AMERICAN EXPRESS	04/05/2023	126499	ZOOM/ONLINE MTGS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	199.90
AMERICAN EXPRESS	04/05/2023	126499	AMZN/PHONE CASE	01-360-510440	COMPUTER SUPPLIES/EQUIP...	15.90
Vendor 1210 - AMERICAN EXPRESS Total:						214,114.11
Vendor: 5132 - APA BENEFITS, INC.						
APA BENEFITS, INC.	04/26/2023	126600	MAR 2023 COBRA SERVICING	01-110-510520	PROFESSIONAL CONSULTING -...	52.50
Vendor 5132 - APA BENEFITS, INC. Total:						52.50

Paid Check Report						Payment Dates: 4/1/2023 - 4/30/2023	
Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name		Amount
Vendor: 1267 - APELLO							
APELLO	04/05/2023	DFT0000557	APR 2023 ANSWERING SERVIC...	01-360-510470	TELEPHONE		554.00
						Vendor 1267 - APELLO Total:	554.00
Vendor: 1268.1 - APPLICANTPRO							
APPLICANTPRO	04/26/2023	126586	MAY 2023 APPLICATION PROC...	01-110-510430	GENERAL ADMINISTRATIVE		186.00
						Vendor 1268.1 - APPLICANTPRO Total:	186.00
Vendor: 1306 - ASAP AUTO PARTS WAREHOUSE							
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#21/OIL FILTER	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		26.13
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#2/FILTERS	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		28.05
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#17/FILTERS	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		10.05
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#25/SHOP SUPPLIES	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		44.43
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	SPARK PLUGS	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		7.04
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#6, STOCK/OIL FILTERS	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		8.04
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	#3, #6/MOTOR TREATMENT	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		19.22
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	ANTIFREEZE	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		47.94
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	ANTIFREEZE	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		47.94
ASAP AUTO PARTS WAREHOU...	04/05/2023	126500	FUSES	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		6.96
						Vendor 1306 - ASAP AUTO PARTS WAREHOUSE Total:	245.80
Vendor: 1330 - ASSOCIATED BUSINESS TECHNOLOGIES							
ASSOCIATED BUSINESS TECHN...	04/26/2023	126587	BLDG B/PRINTER-SCANNER	01-130-510410	OFFICE SUPPLIES/PRINTING		84.29
						Vendor 1330 - ASSOCIATED BUSINESS TECHNOLOGIES Total:	84.29
Vendor: 5234 - ASTON, KEGAN							
ASTON, KEGAN	04/06/2023	10129	REPLACE 03-30-2023 PAYROLL...	01-220-500010	SALARIES & WAGES - WTR R&R		619.89
						Vendor 5234 - ASTON, KEGAN Total:	619.89
Vendor: 1413.5 - BALLARD, AUSTIN							
BALLARD, AUSTIN	04/20/2023	10133	LODGING/UGFOA CONF-EMP ...	01-110-510480	TRAINING & EDUCATION - M...		502.08
						Vendor 1413.5 - BALLARD, AUSTIN Total:	502.08
Vendor: 1470 - BLUE STAKES OF UTAH UTILITY							
BLUE STAKES OF UTAH UTILITY	04/19/2023	126556	Blue Stakes of Utah 811	01-340-510520	PROFESSIONAL CONSULTING - ...		656.00
						Vendor 1470 - BLUE STAKES OF UTAH UTILITY Total:	656.00
Vendor: 1490 - BONNEVILLE EQUIPMENT INC							
BONNEVILLE EQUIPMENT INC	04/19/2023	126557	Unit #15 Generator PM Service..	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..		80.78
						Vendor 1490 - BONNEVILLE EQUIPMENT INC Total:	80.78
Vendor: 1500 - BOWEN COLLINS AND ASSOCIATES							
BOWEN COLLINS AND ASSOCI...	04/12/2023	126526	20E:PIONEER WWPS REPLAC...	01-340-520920	INFRASTRUCTURE PURCHASES		9,121.65
BOWEN COLLINS AND ASSOCI...	04/12/2023	126526	20A/20I RDWOOD RD WTR/S...	01-340-520920	INFRASTRUCTURE PURCHASES		4,477.00
BOWEN COLLINS AND ASSOCI...	04/19/2023	126558	20E:PIONEER WWPS REPLAC...	01-340-520920	INFRASTRUCTURE PURCHASES		8,139.25
						Vendor 1500 - BOWEN COLLINS AND ASSOCIATES Total:	21,737.90

Paid Check Report					Payment Dates: 4/1/2023 - 4/30/2023	
Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 1527 - BRIDGESTONE HOSEPOWER, LLC						
BRIDGESTONE HOSEPOWER, L...	04/19/2023	126559	HYDRAULIC HOSES FOR HITAC...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	154.88
Vendor 1527 - BRIDGESTONE HOSEPOWER, LLC Total:						154.88
Vendor: 1604 - CAMBRUZZI, DAKOTA						
CAMBRUZZI, DAKOTA	04/06/2023	10125	LODGING/AWWA UTIL MGMT...	01-120-510480	TRAINING & EDUCATION - HR	1,587.13
Vendor 1604 - CAMBRUZZI, DAKOTA Total:						1,587.13
Vendor: 1625 - CARSON ELEVATOR, LLC						
CARSON ELEVATOR, LLC	04/05/2023	126501	2023 2ND QTR ELEVATOR SERV..	01-130-510220	BUILDINGS & GROUNDS - CUST..	424.29
Vendor 1625 - CARSON ELEVATOR, LLC Total:						424.29
Vendor: 1670 - CENTRAL VALLEY WATER REC FACILITY						
CENTRAL VALLEY WATER REC ...	04/12/2023	126527	FACILITY OPERATION	01-400-580310	FACILITY OPERATION - C.V.	563,185.06
CENTRAL VALLEY WATER REC ...	04/12/2023	126527	MONTHLY CIP	01-400-580320	PROJECT BETTERMENTS- C.V.	128,955.08
CENTRAL VALLEY WATER REC ...	04/12/2023	126527	PRETREATMENT FIELD	01-400-580340	PRETREATMENT FIELD - C.V.	35,267.65
CENTRAL VALLEY WATER REC ...	04/12/2023	126527	NET LAB COSTS	01-400-580350	LABORATORY - C.V.	31,757.21
CENTRAL VALLEY WATER REC ...	04/12/2023	126527	LOAN PAYMENT	01-400-580380	CVW DEBT SERVICE	487,318.88
Vendor 1670 - CENTRAL VALLEY WATER REC FACILITY Total:						1,246,483.88
Vendor: 1680 - CENTURY EQUIPMENT CO						
CENTURY EQUIPMENT CO	04/12/2023	126528	FILTERS FOR PM SERVICE FOR ...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	392.65
CENTURY EQUIPMENT CO	04/12/2023	126528	HYDRAULIC FILTER FOR BACK...	01-105-500010	SALARIES & WAGES - BOARD	202.67
CENTURY EQUIPMENT CO	04/12/2023	126528	BACKHOE REPAIR	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	255.75
CENTURY EQUIPMENT CO	04/19/2023	126560	WATER FUEL SENSOR BACKHO...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	114.02
CENTURY EQUIPMENT CO	04/19/2023	126560	WATER FUEL SENSOR BACKHO...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	50.00
Vendor 1680 - CENTURY EQUIPMENT CO Total:						1,015.09
Vendor: 1710 - CHAMBERWEST						
CHAMBERWEST	04/12/2023	126529	2023 MEMBERSHIP DUES	01-110-510430	GENERAL ADMINISTRATIVE	3,250.00
Vendor 1710 - CHAMBERWEST Total:						3,250.00
Vendor: 1723 - CHEMTECH-FORD, INC.						
CHEMTECH-FORD, INC.	04/12/2023	126530	WELL 8 SAMPLING	01-231-530270	WATER TESTING FEES	35.00
Vendor 1723 - CHEMTECH-FORD, INC. Total:						35.00
Vendor: 1725.5 - CINTAS CORPORATION						
CINTAS CORPORATION	04/12/2023	126531	Floor Mat Cleaning	01-130-510220	BUILDINGS & GROUNDS - CUST..	144.89
Vendor 1725.5 - CINTAS CORPORATION Total:						144.89
Vendor: 1425 - COBBLESTONE GROUP II LLC						
COBBLESTONE GROUP II LLC	04/26/2023	126588	werker Led wall pack 70 w 50...	01-350-520210	REPAIR SUPPLIES - OPERATOR	130.99
Vendor 1425 - COBBLESTONE GROUP II LLC Total:						130.99
Vendor: 1735.5 - CODY EKKER CONSTRUCTION						
CODY EKKER CONSTRUCTION	04/12/2023	126532	RETENTION/22D - PMT NO 1	01-000-210110	RETAINAGE	-22,894.84
CODY EKKER CONSTRUCTION	04/12/2023	126532	PMT 1/22D:4100 S \$ 4700 S - ...	01-340-520920	INFRASTRUCTURE PURCHASES	435,002.01
CODY EKKER CONSTRUCTION	04/12/2023	126532	RETENTION/22D - PMT NO 1	01-340-520920	INFRASTRUCTURE PURCHASES	22,894.84
Vendor 1735.5 - CODY EKKER CONSTRUCTION Total:						435,002.01

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Payment Dates: 4/1/2023 - 4/30/2023

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 1736.1 - COLEMAN'S TELECOM						
COLEMAN'S TELECOM	04/05/2023	126502	NETWORK TOOLS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	77.85
COLEMAN'S TELECOM	04/26/2023	126589	BLDG B/WIRING TOOLS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	200.64
Vendor 1736.1 - COLEMAN'S TELECOM Total:						278.49
Vendor: 1740 - COLONIAL FLAG AND SPECIALTY CO						
COLONIAL FLAG AND SPECIAL...	04/05/2023	126503	FLAG ROTATION	01-130-510220	BUILDINGS & GROUNDS - CUST..	100.40
COLONIAL FLAG AND SPECIAL...	04/19/2023	126561	FLAG ROTATION	01-130-510220	BUILDINGS & GROUNDS - CUST..	55.20
Vendor 1740 - COLONIAL FLAG AND SPECIALTY CO Total:						155.60
Vendor: 1741 - COLONIAL LIFE & ACCIDENT INSURANCE						
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	OCT 2022/EMP #196 NEVER I...	01-000-220500	HEALTH INSURANCE PAYABLE	54.00
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS AFTER TAX	01-000-220500	HEALTH INSURANCE PAYABLE	197.21
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS PRETAX	01-000-220500	HEALTH INSURANCE PAYABLE	89.45
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS AFTER TAX	01-000-220500	HEALTH INSURANCE PAYABLE	231.91
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS PRETAX	01-000-220500	HEALTH INSURANCE PAYABLE	108.75
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS AFTER TAX	01-000-220500	HEALTH INSURANCE PAYABLE	231.91
COLONIAL LIFE & ACCIDENT IN...	04/05/2023	126504	COLONIAL LIFE INS PRETAX	01-000-220500	HEALTH INSURANCE PAYABLE	108.75
Vendor 1741 - COLONIAL LIFE & ACCIDENT INSURANCE Total:						1,021.98
Vendor: 5133 - COLUMBUS FOUNDATION, INC.						
COLUMBUS FOUNDATION, INC.	04/05/2023	126520	MAR 2023 DOCUMENT SHRED...	01-110-510430	GENERAL ADMINISTRATIVE	19.97
Vendor 5133 - COLUMBUS FOUNDATION, INC. Total:						19.97
Vendor: 1796 - CORE & MAIN LP						
CORE & MAIN LP	04/12/2023	126533	WS 2-29-23 HD Core & Main	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,328.00
Vendor 1796 - CORE & MAIN LP Total:						1,328.00
Vendor: 1845 - CRUS OIL, INC.						
CRUS OIL, INC.	04/19/2023	126562	FILTER FOR PM SERVICE HITA...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	197.29
Vendor 1845 - CRUS OIL, INC. Total:						197.29
Vendor: 1930 - DENTAL SELECT						
DENTAL SELECT	04/05/2023	126505	RETIREE DENTAL INS	01-110-500130	HEALTH INSURANCE - MGMT	428.91
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-110-500130	HEALTH INSURANCE - MGMT	-0.01
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-120-500130	HEALTH INSURANCE - HR	-0.01
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-130-500130	HEALTH INSURANCE - CUST SR...	-0.01
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-140-500130	HEALTH INSURANCE - METERS	-0.01
DENTAL SELECT	04/05/2023	126505	NEW EMPLOYEE DENTAL - #235	01-140-500130	HEALTH INSURANCE - METERS	31.78
DENTAL SELECT	04/05/2023	126505	NEW EMPLOYEE DENTAL - #232	01-220-500130	HEALTH INSURANCE - WTR R&R	99.28
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-220-500130	HEALTH INSURANCE - WTR R&R	-0.02
DENTAL SELECT	04/05/2023	126505	TERM EMPLOYEE DENTAL - #2...	01-220-500130	HEALTH INSURANCE - WTR R&R	-148.92
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-230-500130	HEALTH INSURANCE - WTR MA...	-0.01
DENTAL SELECT	04/05/2023	126505	TERM EMPLOYEE DENTAL - E...	01-240-500130	HEALTH INSURANCE - WW MA...	-148.92
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-240-500130	HEALTH INSURANCE - WW MA...	-0.01
DENTAL SELECT	04/05/2023	126505	APR 2023 EMP ADJUSTMENTS	01-320-500130	HEALTH INSURANCE - SURV/E...	-0.01
DENTAL SELECT	04/05/2023	126505	NEW EMPLOYEE DENTAL - #234	01-340-500130	HEALTH INSURANCE - ENG	31.78
DENTAL SELECT	04/05/2023	126505	DENTAL INSURANCE FAMILY	01-000-220500	HEALTH INSURANCE PAYABLE	49.64

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DENTAL SELECT	04/05/2023	126505	DENTAL INSURANCE FAMILY	01-000-220500	HEALTH INSURANCE PAYABLE	2,829.48
DENTAL SELECT	04/05/2023	126505	DENTAL INSURANCE SINGLE	01-000-220500	HEALTH INSURANCE PAYABLE	143.10
DENTAL SELECT	04/05/2023	126505	DENTAL INSURANCE FAMILY	01-000-220500	HEALTH INSURANCE PAYABLE	2,879.12
DENTAL SELECT	04/05/2023	126505	DENTAL INSURANCE SINGLE	01-000-220500	HEALTH INSURANCE PAYABLE	206.70
Vendor 1930 - DENTAL SELECT Total:						6,401.86
Vendor: 5195 - ECOBRITE FRANCHISING						
ECOBRITE FRANCHISING	04/05/2023	126522	Janitorial Cleaning for 2023	01-130-510220	BUILDINGS & GROUNDS - CUST..	2,340.90
Vendor 5195 - ECOBRITE FRANCHISING Total:						2,340.90
Vendor: 2102 - ENTERPRISE FM TRUST						
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 54 LEASE CHARGES	01-260-510235	VEHICLE LEASE	684.80
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 12 LEASE CHARGES	01-260-510235	VEHICLE LEASE	541.91
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 53 LEASE CHARGES	01-260-510235	VEHICLE LEASE	623.32
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 52 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 47 LEASE CHARGES	01-260-510235	VEHICLE LEASE	1,028.72
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 1 LEASE CHARGES	01-260-510235	VEHICLE LEASE	1,125.94
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 21 LEASE CHARGES	01-260-510235	VEHICLE LEASE	2,052.07
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 60 LEASE CHARGES	01-260-510235	VEHICLE LEASE	616.91
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 28 LEASE CHARGES	01-260-510235	VEHICLE LEASE	289.09
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 27 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
ENTERPRISE FM TRUST	04/19/2023	126563	UNIT 55 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
Vendor 2102 - ENTERPRISE FM TRUST Total:						8,564.28
Vendor: 2184.1 - FASTENAL COMPANY						
FASTENAL COMPANY	04/12/2023	126534	PPE VENDING SUPPLIES	01-210-510490	SAFETY EXPENSE	1,063.42
FASTENAL COMPANY	04/12/2023	126534	PPE VENDING SUPPLIES - 11/3...	01-210-510490	SAFETY EXPENSE	23.36
FASTENAL COMPANY	04/12/2023	126534	PPE VENDING SUPPLIES - 01/3...	01-210-510490	SAFETY EXPENSE	371.10
FASTENAL COMPANY	04/12/2023	126534	PPE VENDING SUPPLIES - 01/3...	01-210-510490	SAFETY EXPENSE	595.82
FASTENAL COMPANY	04/26/2023	126590	PPE VENDING FEE	01-210-510490	SAFETY EXPENSE	20.00
Vendor 2184.1 - FASTENAL COMPANY Total:						2,073.70
Vendor: 2188 - FERGUSON ENTERPRISES, INC						
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	MISC BRASS FITTINGS	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,625.80
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Ferguson Water Works Fire Hy...	01-340-520920	INFRASTRUCTURE PURCHASES	16,565.00
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Ferguson Water Works Fire Hy...	01-340-520920	INFRASTRUCTURE PURCHASES	2,812.00
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Ferguson Water Works Fire Hy...	01-340-520920	INFRASTRUCTURE PURCHASES	14,800.00
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	452.73
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	461.60
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	WS 3-13-23 Ferguson Waterw...	01-220-520210	REPAIR SUPPLIES - WTR R&R	6,090.00
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	280.00
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	WS 3-22-23 Ferguson Waterw...	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,490.90
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	WS 3-22-23 Ferguson Waterw...	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,518.75
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	422.72
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	273.32
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	41.16

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
FERGUSON ENTERPRISES, INC	04/12/2023	DFT0000580	MISC BRASS FITTINGS	01-220-520210	REPAIR SUPPLIES - WTR R&R	-860.00
Vendor 2188 - FERGUSON ENTERPRISES, INC Total:						45,973.98
Vendor: 5115 - FIRST DIGITAL COMMUNICATIONS, LLC						
FIRST DIGITAL COMMUNICATI...	04/12/2023	126550	Phone Service Provider	01-360-510470	TELEPHONE	2,281.02
Vendor 5115 - FIRST DIGITAL COMMUNICATIONS, LLC Total:						2,281.02
Vendor: 2241 - FLEET PRIDE						
FLEET PRIDE	04/05/2023	126506	OIL FILTER FOR CAT 35 PM SE...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	6.63
FLEET PRIDE	04/05/2023	126506	WINDOW AND WINDOW REG...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	1,765.00
FLEET PRIDE	04/12/2023	126535	Unit #30 LED Marker lights	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	79.04
FLEET PRIDE	04/19/2023	126564	FILTER FOR PM SERVICE HITA...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	39.99
FLEET PRIDE	04/19/2023	126564	DOT REFLECTIVE TAPE	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	121.54
FLEET PRIDE	04/26/2023	126591	UNIT #13/Drag Link	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	178.94
Vendor 2241 - FLEET PRIDE Total:						2,191.14
Vendor: 2326 - GALLEGOS, JUSTIN						
GALLEGOS, JUSTIN	04/27/2023	10139	IT-OPS/EMPLOYEE PREVENTA...	01-110-510430	GENERAL ADMINISTRATIVE	116.25
Vendor 2326 - GALLEGOS, JUSTIN Total:						116.25
Vendor: 2340 - GENEVA ROCK PRODUCTS						
GENEVA ROCK PRODUCTS	04/19/2023	DFT0000582	Fill Dirt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,261.62
GENEVA ROCK PRODUCTS	04/19/2023	DFT0000582	Fill Dirt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	413.66
GENEVA ROCK PRODUCTS	04/19/2023	DFT0000582	Fill Dirt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	974.88
GENEVA ROCK PRODUCTS	04/19/2023	DFT0000582	Fill Dirt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	208.12
Vendor 2340 - GENEVA ROCK PRODUCTS Total:						2,858.28
Vendor: 2380 - GRAINGER INC						
GRAINGER INC	04/12/2023	126536	PPE SUPPLIES	01-210-510490	SAFETY EXPENSE	569.64
GRAINGER INC	04/12/2023	126536	TOOL BOXES FOR UNIT #5	01-260-510910	MACHINERY & EQUIPMENT - B...	1,275.24
GRAINGER INC	04/26/2023	126592	FLUID EXTRACTOR.	01-260-520240	TOOLS & SUPPLIES - BLD/FLT ...	174.31
Vendor 2380 - GRAINGER INC Total:						2,019.19
Vendor: 2480 - HACH COMPANY						
HACH COMPANY	04/19/2023	126565	Hach Company Chemkeys	01-231-530270	WATER TESTING FEES	1,246.60
HACH COMPANY	04/19/2023	126565	Hach Company Chemkeys	01-231-530270	WATER TESTING FEES	1,246.60
Vendor 2480 - HACH COMPANY Total:						2,493.20
Vendor: 2490 - HANSEN, ALLEN & LUCE, INC.						
HANSEN, ALLEN & LUCE, INC.	04/19/2023	126566	20D Kent Booster PS Construct...	01-340-520920	INFRASTRUCTURE PURCHASES	5,358.75
HANSEN, ALLEN & LUCE, INC.	04/19/2023	126566	20D Kent Booster PS Construct...	01-340-520920	INFRASTRUCTURE PURCHASES	16,635.61
Vendor 2490 - HANSEN, ALLEN & LUCE, INC. Total:						21,994.36
Vendor: 2532 - HEALTHEQUITY INC						
HEALTHEQUITY INC	04/13/2023	DFT0000569	HEALTH SAVINGS ACCOUNT	01-000-220900	CAFETERIA PLAN PAYABLE	11,394.29
HEALTHEQUITY INC	04/27/2023	DFT0000593	HEALTH SAVINGS ACCOUNT	01-000-220900	CAFETERIA PLAN PAYABLE	11,798.14
Vendor 2532 - HEALTHEQUITY INC Total:						23,192.43
Vendor: 2538 - HELM, JASON						
HELM, JASON	04/13/2023	10130	LODGING/AWWA UTIL MGMT...	01-110-510480	TRAINING & EDUCATION - M...	1,043.22

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HELM, JASON	04/13/2023	10130	UBER/AWWA UTIL MGMT CO...	01-110-510480	TRAINING & EDUCATION - M...	23.96
Vendor 2538 - HELM, JASON Total:						1,067.18
Vendor: 2590 - HOME DEPOT CREDIT SERVICES						
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	BROOM, BUCKETS	01-140-520240	TOOLS & SUPPLIES - METERS	80.94
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	CLEANING SUPPLIES	01-220-520210	REPAIR SUPPLIES - WTR R&R	59.91
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	TOOLS	01-220-520240	TOOLS & SUPPLIES - WTR R&R	30.72
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	TOOLS	01-220-520240	TOOLS & SUPPLIES - WTR R&R	451.64
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	TOOLS/SUPPLIES	01-230-520240	TOOLS & SUPPLIES - WTR MAI...	205.62
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	WTR QUALITY TOOLS	01-230-520240	TOOLS & SUPPLIES - WTR MAI...	50.91
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	PULLING CABLE PARTS	01-230-520240	TOOLS & SUPPLIES - WTR MAI...	7.06
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	#9 SNOW SHOVELS	01-230-520240	TOOLS & SUPPLIES - WTR MAI...	49.94
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	TROWEL	01-240-520240	TOOLS & SUPPLIES - WW MAI...	6.89
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	CONCRETE	01-240-520240	TOOLS & SUPPLIES - WW MAI...	27.67
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	SPONGE	01-240-520240	TOOLS & SUPPLIES - WW MAI...	4.57
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	#44 TOOLS - RETURNED	01-260-510910	MACHINERY & EQUIPMENT - B...	-10.98
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	#44 TOOLS	01-260-510910	MACHINERY & EQUIPMENT - B...	108.36
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	SHOP SUPPLIES	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	46.80
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	SHOP SUPPLIES	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	19.98
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	PUMP REPAIR	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	35.18
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	MONTEC/OUTLET	01-350-520210	REPAIR SUPPLIES - OPERATOR	7.72
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	SOCKET ADAPTERS	01-350-520210	REPAIR SUPPLIES - OPERATOR	19.94
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	HOSE CLAMPS	01-350-520210	REPAIR SUPPLIES - OPERATOR	50.94
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	#42 TOOLS	01-350-520210	REPAIR SUPPLIES - OPERATOR	274.41
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	BREEZE CONST SEALANT	01-350-520210	REPAIR SUPPLIES - OPERATOR	79.65
HOME DEPOT CREDIT SERVICES	04/12/2023	126537	#2/TOOLS	01-350-520240	TOOLS & SUPPLIES - OPERATOR	24.79
Vendor 2590 - HOME DEPOT CREDIT SERVICES Total:						1,632.66
Vendor: 2592 - HORROCKS ENGINEERS INC						
HORROCKS ENGINEERS INC	04/19/2023	126567	22D 4100 S & 4700 S Public In...	01-340-520920	INFRASTRUCTURE PURCHASES	8,712.78
Vendor 2592 - HORROCKS ENGINEERS INC Total:						8,712.78
Vendor: 5217 - HUMPHRIES INC.						
HUMPHRIES INC.	04/12/2023	126553	Papr Air respirator	01-210-510490	SAFETY EXPENSE	1,819.32
Vendor 5217 - HUMPHRIES INC. Total:						1,819.32
Vendor: 2637 - INDUSTRIAL SAFETY EQUIPMENT, LLC.						
INDUSTRIAL SAFETY EQUIPME...	04/12/2023	126538	Atmospheric Testers	01-210-510490	SAFETY EXPENSE	14,986.00
INDUSTRIAL SAFETY EQUIPME...	04/12/2023	126538	PPE/CLOTHING	01-210-510490	SAFETY EXPENSE	125.50
Vendor 2637 - INDUSTRIAL SAFETY EQUIPMENT, LLC. Total:						15,111.50
Vendor: 5201 - INTERMOUNTAIN EMERGENCY VEHICLE UPFITTING						
INTERMOUNTAIN EMERGENCY...	04/12/2023	126551	UPFIT FOR NEW PROMASTER ...	01-260-510910	MACHINERY & EQUIPMENT - B...	437.09
INTERMOUNTAIN EMERGENCY...	04/19/2023	126583	ADDITIONAL UPFITTING COST ...	01-260-510910	MACHINERY & EQUIPMENT - B...	145.38
INTERMOUNTAIN EMERGENCY...	04/19/2023	126583	ADDITIONAL UPFITTING COST ...	01-260-510910	MACHINERY & EQUIPMENT - B...	1,361.14
Vendor 5201 - INTERMOUNTAIN EMERGENCY VEHICLE UPFITTING Total:						1,943.61

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 2708 - INTERMOUNTAIN WORKMED SL						
INTERMOUNTAIN WORKMED ...	04/19/2023	126568	DOT PHYSICALS/DOT DRUG SC...	01-110-510520	PROFESSIONAL CONSULTING -...	194.00
INTERMOUNTAIN WORKMED ...	04/19/2023	126568	5 PANEL DRUG SCREEN	01-110-510520	PROFESSIONAL CONSULTING -...	34.00
Vendor 2708 - INTERMOUNTAIN WORKMED SL Total:						228.00
Vendor: 2768.1 - JOHNSON CONTROLS SECURITY SOLUTIONS						
JOHNSON CONTROLS SECURIT...	04/05/2023	126508	MAR 2023 SECURITY MONITOR...	01-360-510220	BUILDINGS & GROUNDS - SYS ...	4,492.63
JOHNSON CONTROLS SECURIT...	04/05/2023	126508	MAR 2023 SECURITY MONITOR...	01-360-510220	BUILDINGS & GROUNDS - SYS ...	-3,743.87
JOHNSON CONTROLS SECURIT...	04/19/2023	126569	MAY 2023 SECURITY MONITOR...	01-360-510220	BUILDINGS & GROUNDS - SYS ...	374.39
Vendor 2768.1 - JOHNSON CONTROLS SECURITY SOLUTIONS Total:						1,123.15
Vendor: 2772 - JOHNSON, KRISTY						
JOHNSON, KRISTY	04/06/2023	10126	BOARD MTG	01-110-510430	GENERAL ADMINISTRATIVE	38.93
JOHNSON, KRISTY	04/13/2023	10131	SAFETY PVI CELEBRATION	01-110-510430	GENERAL ADMINISTRATIVE	65.94
JOHNSON, KRISTY	04/20/2023	10134	WEBINAR LUNCHEON	01-110-510430	GENERAL ADMINISTRATIVE	32.31
Vendor 2772 - JOHNSON, KRISTY Total:						137.18
Vendor: 2780 - JONES & DEMILLE ENGINEERING						
JONES & DEMILLE ENGINEERI...	04/12/2023	126539	22D:4100 & 4700 S WTRLINE/...	01-340-520920	INFRASTRUCTURE PURCHASES	3,953.57
Vendor 2780 - JONES & DEMILLE ENGINEERING Total:						3,953.57
Vendor: 2790 - JORDAN VALLEY WATER CONSERVANCY DISTRICT						
JORDAN VALLEY WATER CONS...	04/12/2023	126540	MAR 2023 WATER DELIVERIES	01-350-530250	WATER SUPPLY EXPENSE	512,476.61
JORDAN VALLEY WATER CONS...	04/19/2023	126570	MAR 2023 LABORATORY SERV...	01-231-530270	WATER TESTING FEES	596.62
Vendor 2790 - JORDAN VALLEY WATER CONSERVANCY DISTRICT Total:						513,073.23
Vendor: 2734 - J-U-B ENGINEERS, INC.						
J-U-B ENGINEERS, INC.	04/26/2023	126594	21J:GHID HDQTRS LANDSCAPE...	01-340-520920	INFRASTRUCTURE PURCHASES	635.20
J-U-B ENGINEERS, INC.	04/26/2023	126594	20B:RUSHTON WTR TRTMT PL...	01-340-520920	INFRASTRUCTURE PURCHASES	414.90
J-U-B ENGINEERS, INC.	04/26/2023	126594	20B:RUSHTON WTR TRTMT PL...	01-340-520920	INFRASTRUCTURE PURCHASES	34,757.42
Vendor 2734 - J-U-B ENGINEERS, INC. Total:						35,807.52
Vendor: 2875 - KEMP, DUSTIN						
KEMP, DUSTIN	04/20/2023	10135	MEALS/WEAU CONF - EMP #48	01-230-510480	TRAINING & EDUCATION - WTR..	147.00
Vendor 2875 - KEMP, DUSTIN Total:						147.00
Vendor: 2885 - KETCHUM, MICHELLE						
KETCHUM, MICHELLE	04/06/2023	10127	MARCH EMPLOYEE EVENT	01-110-510430	GENERAL ADMINISTRATIVE	54.31
Vendor 2885 - KETCHUM, MICHELLE Total:						54.31
Vendor: 2908.1 - KUKER-RANKEN INC						
KUKER-RANKEN INC	04/12/2023	126541	LEICA CAPTIVATE TRAINING/E...	01-330-510480	TRAINING & EDUCATION - BLU...	400.00
Vendor 2908.1 - KUKER-RANKEN INC Total:						400.00
Vendor: 2980 - LES OLSON CO						
LES OLSON CO	04/19/2023	126571	2023 1ST QTR CONTRACT BILL...	01-130-510410	OFFICE SUPPLIES/PRINTING	131.27
Vendor 2980 - LES OLSON CO Total:						131.27

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 3009 - LOVELAND, BRUCE						
LOVELAND, BRUCE	04/20/2023	10136	MILEAGE/MEALS - WEAU CON...	01-240-510480	TRAINING & EDUCATION - WW..	412.76
Vendor 3009 - LOVELAND, BRUCE Total:						412.76
Vendor: 5126 - LOWTHER WATERS, LINDA						
LOWTHER WATERS, LINDA	04/06/2023	10128	MILEAGE/2023 UTAH SAFETY ...	01-210-510480	TRAINING & EDUCATION - SAF...	19.18
LOWTHER WATERS, LINDA	04/13/2023	10132	FULL SOURCE FLEECE CAPS	01-210-510490	SAFETY EXPENSE	220.40
Vendor 5126 - LOWTHER WATERS, LINDA Total:						239.58
Vendor: 3040 - MAGNA WATER CO						
MAGNA WATER CO	04/05/2023	DFT0000558	HUNTER VILLAGE PH 17	01-110-510591	PAYMENTS TO OTHER GOV AG...	2,427.75
MAGNA WATER CO	04/05/2023	DFT0000558	MAJESTIC VILLAS PASS-THRU	01-110-510591	PAYMENTS TO OTHER GOV AG...	2,654.34
MAGNA WATER CO	04/05/2023	DFT0000558	ORCHARDVIEW SUBDIV	01-110-510591	PAYMENTS TO OTHER GOV AG...	1,003.47
MAGNA WATER CO	04/05/2023	DFT0000558	7200 WEST SEWER	01-110-510591	PAYMENTS TO OTHER GOV AG...	194.22
MAGNA WATER CO	04/05/2023	DFT0000558	HUNTER VILLAGE PH 16	01-110-510591	PAYMENTS TO OTHER GOV AG...	647.40
Vendor 3040 - MAGNA WATER CO Total:						6,927.18
Vendor: 5232 - MASTER BRANDS, INC						
MASTER BRANDS, INC	04/12/2023	126554	INCENTIVE AWARDS	01-210-510490	SAFETY EXPENSE	354.00
Vendor 5232 - MASTER BRANDS, INC Total:						354.00
Vendor: 5239 - MAYFLOWER CONSTRUCTION GROUP						
MAYFLOWER CONSTRUCTION...	04/26/2023	126602	MAYFLOWER CONSTRUCTION...	01-000-430990	MISC INCOME	511.92
Vendor 5239 - MAYFLOWER CONSTRUCTION GROUP Total:						511.92
Vendor: 3110 - MCINTOSH COMMUNICATIONS						
MCINTOSH COMMUNICATIONS	04/19/2023	126572	REPAIR SHOP ANTENNA LINE	01-140-520210	REPAIR SUPPLIES - METER	445.97
Vendor 3110 - MCINTOSH COMMUNICATIONS Total:						445.97
Vendor: 3117 - MCMICHAEL, DERRICK R						
MCMICHAEL, DERRICK R	04/20/2023	10137	TUITION REIMB/BUS 240,MAT...	01-140-510480	TRAINING & EDUCATION - ME...	968.00
Vendor 3117 - MCMICHAEL, DERRICK R Total:						968.00
Vendor: 5235 - MOTIVOSITY, INC						
MOTIVOSITY, INC	04/05/2023	126523	MOTIVOSITY SUBSCRIPTION	01-110-510430	GENERAL ADMINISTRATIVE	3,240.00
MOTIVOSITY, INC	04/17/2023	DFT0000581	EMPLOYEE APPRECIATION FU...	01-110-510430	GENERAL ADMINISTRATIVE	1,000.00
Vendor 5235 - MOTIVOSITY, INC Total:						4,240.00
Vendor: 3210 - MOUNTAINLAND SUPPLY COMPANY						
MOUNTAINLAND SUPPLY CO...	04/05/2023	126509	3/4 IPERL METERS	01-140-520210	REPAIR SUPPLIES - METER	590.23
MOUNTAINLAND SUPPLY CO...	04/05/2023	126509	1.5" Omni	01-140-520210	REPAIR SUPPLIES - METER	10,927.76
MOUNTAINLAND SUPPLY CO...	04/05/2023	126509	1.5" Omni - Returned	01-140-520210	REPAIR SUPPLIES - METER	2,731.99
MOUNTAINLAND SUPPLY CO...	04/05/2023	126509	Meters Gaskets	01-140-520210	REPAIR SUPPLIES - METER	121.33
MOUNTAINLAND SUPPLY CO...	04/05/2023	126509	1.5" Omni - PO #13557-R - Ret...	01-140-520210	REPAIR SUPPLIES - METER	-2,731.95
MOUNTAINLAND SUPPLY CO...	04/12/2023	126542	WS 9-1-22 Mountainland Supp...	01-220-520210	REPAIR SUPPLIES - WTR R&R	3,147.63
MOUNTAINLAND SUPPLY CO...	04/12/2023	126542	4" Omni T2 meter	01-140-520210	REPAIR SUPPLIES - METER	13,606.45
MOUNTAINLAND SUPPLY CO...	04/19/2023	126573	Sensus Utility Data Lake Softw...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	6,000.00
MOUNTAINLAND SUPPLY CO...	04/19/2023	126573	Meter Gaskets	01-140-520210	REPAIR SUPPLIES - METER	41.17
Vendor 3210 - MOUNTAINLAND SUPPLY COMPANY Total:						34,434.61

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Vendor: 3245 - NATIONAL BENEFIT SERVICES LLC						
NATIONAL BENEFIT SERVICES LLC	04/12/2023	126543	3-31-2023 QTRLY 401(K) ADM...	01-110-510520	PROFESSIONAL CONSULTING - ...	500.00
Vendor 3245 - NATIONAL BENEFIT SERVICES LLC Total:						500.00
Vendor: 3340 - NICKERSON COMPANY INC						
NICKERSON COMPANY INC	04/12/2023	126544	Breeze Booster Pump #4 seize...	01-350-520210	REPAIR SUPPLIES - OPERATOR	832.00
NICKERSON COMPANY INC	04/12/2023	126544	Coated Column Pipe	01-340-520920	INFRASTRUCTURE PURCHASES	34,489.00
NICKERSON COMPANY INC	04/12/2023	126544	Well 8 pump repairs	01-340-520920	INFRASTRUCTURE PURCHASES	132,420.00
Vendor 3340 - NICKERSON COMPANY INC Total:						167,741.00
Vendor: 3375 - OCCUPATIONAL HEALTH CENTERS						
OCCUPATIONAL HEALTH CENT...	04/05/2023	126510	PRE-EMP SCREENING	01-110-510520	PROFESSIONAL CONSULTING - ...	82.00
OCCUPATIONAL HEALTH CENT...	04/19/2023	126574	PRE-EMP SCREENING	01-110-510520	PROFESSIONAL CONSULTING - ...	82.00
Vendor 3375 - OCCUPATIONAL HEALTH CENTERS Total:						164.00
Vendor: 3481 - PITNEY BOWES RESERVE ACCOUNT						
PITNEY BOWES RESERVE ACC...	04/26/2023	126595	POSTAGE MACHINE REFILL	01-130-510420	POSTAGE & MAILING	450.00
Vendor 3481 - PITNEY BOWES RESERVE ACCOUNT Total:						450.00
Vendor: 3494 - PLUG HUG, LLC						
PLUG HUG, LLC	04/12/2023	126545	Plug Hug Cleaning System Repl...	01-230-510910	MACHINERY & EQUIPMENT - ...	5,237.11
Vendor 3494 - PLUG HUG, LLC Total:						5,237.11
Vendor: 3522.2 - PRECISION TESTING TECHNOLOGIES, INC						
PRECISION TESTING TECHNOL...	04/05/2023	126511	LINE LEAK DETECTOR	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	361.00
Vendor 3522.2 - PRECISION TESTING TECHNOLOGIES, INC Total:						361.00
Vendor: 3657 - READY MADE CONCRETE						
READY MADE CONCRETE	04/19/2023	DFT0000583	Cement for 2023 Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	146.50
Vendor 3657 - READY MADE CONCRETE Total:						146.50
Vendor: 3727 - RIDGE ROCK INC.						
RIDGE ROCK INC.	04/19/2023	126575	WS 3-21-23 Ridgerock Inc	01-220-520210	REPAIR SUPPLIES - WTR R&R	5,811.00
Vendor 3727 - RIDGE ROCK INC. Total:						5,811.00
Vendor: 2444 - SALT LAKE VALLEY CHEVROLET						
SALT LAKE VALLEY CHEVROLET	04/05/2023	126507	#54 EVAP CANISTER PURGE SO...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	22.40
SALT LAKE VALLEY CHEVROLET	04/05/2023	126507	INTAKE MANIFOLD, GASKET, V...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	203.51
SALT LAKE VALLEY CHEVROLET	04/26/2023	126593	PCV VALVE, TRANSMISSIONS ...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	183.54
Vendor 2444 - SALT LAKE VALLEY CHEVROLET Total:						409.45
Vendor: 3890 - SALT LAKE VALLEY LANDFILL						
SALT LAKE VALLEY LANDFILL	04/19/2023	126576	CLEAN FILL/CONCRETE - CLEAN	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,005.16
Vendor 3890 - SALT LAKE VALLEY LANDFILL Total:						1,005.16
Vendor: 3950 - SELECTHEALTH						
SELECTHEALTH	04/05/2023	126512	RETIREE HEALTH INS	01-110-500130	HEALTH INSURANCE - MGMT	8,927.00
SELECTHEALTH	04/05/2023	126512	NEW EMPLOYEE HEALTH INS - ...	01-140-500130	HEALTH INSURANCE - METERS	-599.80
SELECTHEALTH	04/05/2023	126512	NEW EMPLOYEE HEALTH INS - ...	01-220-500130	HEALTH INSURANCE - WTR R&R	1,751.30
SELECTHEALTH	04/05/2023	126512	TERM EMPLOYEE HEALTH INS - ...	01-220-500130	HEALTH INSURANCE - WTR R&R	-2,626.95

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SELECTHEALTH	04/05/2023	126512	TERM EMPLOYEE HEALTH INS - ...	01-240-500130	HEALTH INSURANCE - WW MA...	-2,626.95
SELECTHEALTH	04/05/2023	126512	NEW EMPLOYEE HEALTH INS - ...	01-340-500130	HEALTH INSURANCE - ENG	599.80
SELECTHEALTH	04/05/2023	126512	HEALTH INS FAM. SELECT MED	01-000-220500	HEALTH INSURANCE PAYABLE	875.65
SELECTHEALTH	04/05/2023	126512	HEALTH INS FAM. SELECT MED	01-000-220500	HEALTH INSURANCE PAYABLE	48,160.75
SELECTHEALTH	04/05/2023	126512	SINGLE SELECT MED	01-000-220500	HEALTH INSURANCE PAYABLE	3,298.90
SELECTHEALTH	04/05/2023	126512	HEALTH INS FAM. SELECT MED	01-000-220500	HEALTH INSURANCE PAYABLE	49,036.40
SELECTHEALTH	04/05/2023	126512	SINGLE SELECT MED	01-000-220500	HEALTH INSURANCE PAYABLE	4,498.50
Vendor 3950 - SELECTHEALTH Total:						111,294.60
Vendor: 3983 - SIDEWINDERS LLC						
SIDEWINDERS LLC	04/19/2023	126577	1/5/2023_WWPS_Warner pu...	01-350-520210	REPAIR SUPPLIES - OPERATOR	2,000.00
SIDEWINDERS LLC	04/19/2023	126577	1/5/2023_WWPS_Warner pu...	01-350-520210	REPAIR SUPPLIES - OPERATOR	2,178.00
Vendor 3983 - SIDEWINDERS LLC Total:						4,178.00
Vendor: 4100 - SNAP-ON INDUSTRIAL DIV OF IDSC HOLDINGS LLC						
SNAP-ON INDUSTRIAL DIV OF ...	04/26/2023	126596	SOFTWARE UPDATE FOR HEA...	01-260-520240	TOOLS & SUPPLIES - BLD/FLT ...	520.79
SNAP-ON INDUSTRIAL DIV OF ...	04/26/2023	126596	SOFTWARE UPDATE FOR HEA...	01-260-520240	TOOLS & SUPPLIES - BLD/FLT ...	993.60
Vendor 4100 - SNAP-ON INDUSTRIAL DIV OF IDSC HOLDINGS LLC Total:						1,514.39
Vendor: 4238 - STEP SAVER INC						
STEP SAVER INC	04/12/2023	126546	SALT/BREEZE	01-350-530260	WATER TREATMENT CHEMICA...	684.00
Vendor 4238 - STEP SAVER INC Total:						684.00
Vendor: 5216 - STONE SECURITY, LLC						
STONE SECURITY, LLC	04/12/2023	126552	3 Security Cameras	01-340-92020G	BLDG B REMODEL & EXPANSI...	6,347.70
Vendor 5216 - STONE SECURITY, LLC Total:						6,347.70
Vendor: 5238 - STOUT BUILDING CONTRACTORS LLC						
STOUT BUILDING CONTRACTO...	04/26/2023	126601	STOUT BUILDING CONTRACTO...	01-000-430990	MISC INCOME	596.49
Vendor 5238 - STOUT BUILDING CONTRACTORS LLC Total:						596.49
Vendor: 4248 - STREAMLINE						
STREAMLINE	04/05/2023	126513	APR 2023 WEBSITE HOSTING	01-360-510440	COMPUTER SUPPLIES/EQUIP...	1,080.00
Vendor 4248 - STREAMLINE Total:						1,080.00
Vendor: 4281 - SUNRISE ENGINEERING, INC.						
SUNRISE ENGINEERING, INC.	04/19/2023	126578	23C Well no. 1 Chlorinator - D...	01-340-520920	INFRASTRUCTURE PURCHASES	1,400.25
Vendor 4281 - SUNRISE ENGINEERING, INC. Total:						1,400.25
Vendor: 4340 - THATCHER COMPANY						
THATCHER COMPANY	04/19/2023	126579	HFS for Well 8 (Fluoride)	01-350-530260	WATER TREATMENT CHEMICA...	3,100.80
THATCHER COMPANY	04/19/2023	126579	HFS for Well 8 (Fluoride)	01-350-530260	WATER TREATMENT CHEMICA...	205.90
Vendor 4340 - THATCHER COMPANY Total:						3,306.70
Vendor: 4350 - THE DATA CENTER						
THE DATA CENTER	04/05/2023	126514	MAR 2023 FULL SRVC PRINTING	01-130-510420	POSTAGE & MAILING	2,878.69
THE DATA CENTER	04/05/2023	126514	MAR 2023 POSTAGE & HANDL...	01-130-510420	POSTAGE & MAILING	9,448.45
Vendor 4350 - THE DATA CENTER Total:						12,327.14

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4374 - THE HON COMPANY LLC						
THE HON COMPANY LLC	04/26/2023	126597	Office Furnitue, Tack Boards, a...	01-340-520920	INFRASTRUCTURE PURCHASES	8,854.58
Vendor 4374 - THE HON COMPANY LLC Total:						8,854.58
Vendor: 4405 - THOMAS PETROLEUM						
THOMAS PETROLEUM	04/05/2023	126515	650 GALLONS OF DIESEL FOR ...	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	1,846.26
THOMAS PETROLEUM	04/05/2023	126515	FUEL SURCHARGE/EXCISE TAX	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	274.41
THOMAS PETROLEUM	04/26/2023	126598	FUEL SURCHARGE/EXCISE TAX	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	71.69
THOMAS PETROLEUM	04/26/2023	126598	3500 GALLONS UNLEADED FOR..	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	9,505.50
THOMAS PETROLEUM	04/26/2023	126598	800 GALLONS DIESEL FUEL FOR..	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	543.37
THOMAS PETROLEUM	04/26/2023	126598	800 GALLONS DIESEL FUEL FOR..	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	1,928.50
THOMAS PETROLEUM	04/26/2023	126598	FUEL SURCHARGE/EXCISE TAX	01-260-510230	VEHICLE FUEL - BLD/FLT MAINT	280.07
Vendor 4405 - THOMAS PETROLEUM Total:						14,449.80
Vendor: 4454 - TRAFFIC SAFETY RENTALS						
TRAFFIC SAFETY RENTALS	04/05/2023	126516	Traffic Control Services	01-220-520210	REPAIR SUPPLIES - WTR R&R	50.00
TRAFFIC SAFETY RENTALS	04/05/2023	126516	Traffic Control Services	01-220-520210	REPAIR SUPPLIES - WTR R&R	201.85
Vendor 4454 - TRAFFIC SAFETY RENTALS Total:						251.85
Vendor: 4479 - TYLER TECHNOLOGIES						
TYLER TECHNOLOGIES	04/19/2023	126580	2023 1ST QTR INSITE TRANS F...	01-360-510470	TELEPHONE	8,752.50
TYLER TECHNOLOGIES	04/19/2023	126580	2023 1ST QTR UTIL BILL NOTIFY	01-360-510470	TELEPHONE	275.90
Vendor 4479 - TYLER TECHNOLOGIES Total:						9,028.40
Vendor: 4510 - UNITED PARCEL SERVICE						
UNITED PARCEL SERVICE	04/12/2023	126547	SHIPPING/WELL 12 PUMP	01-350-520210	REPAIR SUPPLIES - OPERATOR	48.70
UNITED PARCEL SERVICE	04/12/2023	126547	SL 1000 CALIBRATION	01-231-530270	WATER TESTING FEES	26.76
UNITED PARCEL SERVICE	04/26/2023	126599	INSITUFORM BID DOCUMENTS	01-130-510420	POSTAGE & MAILING	25.28
UNITED PARCEL SERVICE	04/26/2023	126599	SHIPPING/WELL 12 PUMP	01-350-520210	REPAIR SUPPLIES - OPERATOR	3.90
Vendor 4510 - UNITED PARCEL SERVICE Total:						104.64
Vendor: 4520 - UNITED RENTALS (NORTH AMERICA), INC.						
UNITED RENTALS (NORTH AM...	04/12/2023	126548	EXCAVATION SAFETY TRAINING	01-220-510480	TRAINING & EDUCATION - WTR..	465.00
UNITED RENTALS (NORTH AM...	04/12/2023	126548	EXCAVATION SAFETY TRAINING	01-230-510480	TRAINING & EDUCATION - WTR..	155.00
UNITED RENTALS (NORTH AM...	04/12/2023	126548	EXCAVATION SAFETY TRAINING	01-231-510480	TRAINING & EDUCATION - WTR..	155.00
UNITED RENTALS (NORTH AM...	04/12/2023	126548	EXCAVATION SAFETY TRAINING	01-330-510480	TRAINING & EDUCATION - BLU...	155.00
Vendor 4520 - UNITED RENTALS (NORTH AMERICA), INC. Total:						930.00
Vendor: 0001 - US TREASURY						
US TREASURY	04/13/2023	DFT0000577	MEDICARE WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	5,991.32
US TREASURY	04/13/2023	DFT0000578	FEDERAL WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	16,928.64
US TREASURY	04/27/2023	DFT0000601	MEDICARE WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	6,376.74
US TREASURY	04/27/2023	DFT0000602	FEDERAL WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	18,394.67
Vendor 0001 - US TREASURY Total:						47,691.37
Vendor: 4620 - UTAH LOCAL GOVERNMENTS TRUST						
UTAH LOCAL GOVERNMENTS ...	04/19/2023	126581	20120-WC/4-1-23 TO 3-31-24	01-110-500160	WORKERS COMP INS - MGMT	22,930.62
Vendor 4620 - UTAH LOCAL GOVERNMENTS TRUST Total:						22,930.62

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4640 - UTAH RETIREMENT SYSTEMS						
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000559	TIER 2 DEFINED CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,530.97
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000560	TIER 2 HYBRID CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	12,310.74
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000561	457 CONTRIBUTION %	01-000-220400	RETIREMENT CONTRIB PAYAB...	219.36
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000562	457 CONTRIBUTION AMOUNT	01-000-220400	RETIREMENT CONTRIB PAYAB...	75.00
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000563	457 CONTRIB - BOARD	01-000-220400	RETIREMENT CONTRIB PAYAB...	103.34
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000564	457 CONTRIB - TIER 2	01-000-220400	RETIREMENT CONTRIB PAYAB...	51.67
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000567	401(K) \$ TIER 2 EMP CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	40.00
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000568	TIER 2 DC 401K	01-000-220400	RETIREMENT CONTRIB PAYAB...	2,473.30
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000570	TIER 2 HYBRID 401K	01-000-220400	RETIREMENT CONTRIB PAYAB...	138.42
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000573	TIER 2 ROTH IRA CONTRIB AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	640.00
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000574	ROTH IRA CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	430.00
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000575	TIER 2 - 457 CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	5.00
UTAH RETIREMENT SYSTEMS	04/13/2023	DFT0000576	UT STATE RET CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	19,294.72
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000585	TIER 2 DEFINED CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,536.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000586	TIER 2 HYBRID CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	13,947.95
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000587	457 CONTRIBUTION %	01-000-220400	RETIREMENT CONTRIB PAYAB...	228.86
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000588	457 CONTRIBUTION AMOUNT	01-000-220400	RETIREMENT CONTRIB PAYAB...	75.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000591	401(K) \$ TIER 2 EMP CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	40.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000592	TIER 2 DC 401K	01-000-220400	RETIREMENT CONTRIB PAYAB...	2,481.43
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000594	TIER 2 HYBRID 401K	01-000-220400	RETIREMENT CONTRIB PAYAB...	156.82
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000597	TIER 2 ROTH IRA CONTRIB AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	640.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000598	ROTH IRA CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	430.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000599	TIER 2 - 457 CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	5.00
UTAH RETIREMENT SYSTEMS	04/27/2023	DFT0000600	UT STATE RET CONTRIBUTION	01-000-220400	RETIREMENT CONTRIB PAYAB...	19,902.77
Vendor 4640 - UTAH RETIREMENT SYSTEMS Total:						76,756.35
Vendor: 4650 - UTAH STATE TAX COMMISSION						
UTAH STATE TAX COMMISSION	04/11/2023	126524	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	9,753.11
UTAH STATE TAX COMMISSION	04/11/2023	126524	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	9,579.05
UTAH STATE TAX COMMISSION	04/11/2023	126524	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	9,690.34
Vendor 4650 - UTAH STATE TAX COMMISSION Total:						29,022.50
Vendor: 4680 - UTAH WATER USERS ASSOCIATION						
UTAH WATER USERS ASSOCIAT..	04/05/2023	126517	2023 ANNUAL DUES	01-110-510430	GENERAL ADMINISTRATIVE	200.00
Vendor 4680 - UTAH WATER USERS ASSOCIATION Total:						200.00
Vendor: 5136 - VANCON INC						
VANCON INC	04/19/2023	126582	RETENTION/20D - PMT NO 2	01-000-210110	RETAINAGE	-16,990.78
VANCON INC	04/19/2023	126582	RETENTION/20D - PMT NO 2	01-340-520920	INFRASTRUCTURE PURCHASES	16,990.78
VANCON INC	04/19/2023	126582	PMT #2/20D:KENT BOOSTER P...	01-340-520920	INFRASTRUCTURE PURCHASES	322,824.82
Vendor 5136 - VANCON INC Total:						322,824.82
Vendor: 4704 - VERIZON WIRELESS						
VERIZON WIRELESS	04/19/2023	DFT0000584	Verizon Wireless Services	01-360-510470	TELEPHONE	2,920.27
Vendor 4704 - VERIZON WIRELESS Total:						2,920.27

Paid Check Report

Payment Dates: 4/1/2023 - 4/30/2023

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 5178 - VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY						
VOYA RETIREMENT INSURANC...	04/13/2023	DFT0000565	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	72.00
VOYA RETIREMENT INSURANC...	04/13/2023	DFT0000566	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	24,438.35
VOYA RETIREMENT INSURANC...	04/13/2023	DFT0000571	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,531.51
VOYA RETIREMENT INSURANC...	04/13/2023	DFT0000572	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	786.54
VOYA RETIREMENT INSURANC...	04/27/2023	DFT0000589	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	72.00
VOYA RETIREMENT INSURANC...	04/27/2023	DFT0000590	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	26,100.16
VOYA RETIREMENT INSURANC...	04/27/2023	DFT0000595	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,657.57
VOYA RETIREMENT INSURANC...	04/27/2023	DFT0000596	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	786.54
Vendor 5178 - VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY Total:						55,444.67
Vendor: 5228 - WASATCH CLEAN ENERGY LLC						
WASATCH CLEAN ENERGY LLC	04/19/2023	126584	HITCH INSTALL ON VAN PROM...	01-260-510910	MACHINERY & EQUIPMENT - B...	687.98
Vendor 5228 - WASATCH CLEAN ENERGY LLC Total:						687.98
Vendor: 4880 - WEST VALLEY CITY						
WEST VALLEY CITY	04/12/2023	DFT0000579	MAR 2023 STRMWTR/ST LIGHT...	01-110-510460	UTILITIES - MGMT	783.00
WEST VALLEY CITY	04/12/2023	DFT0000579	MAR 2023 STRMWTR/ST LIGHT...	01-230-510460	UTILITIES - WTR	465.00
WEST VALLEY CITY	04/12/2023	DFT0000579	MAR 2023 STRMWTR/ST LIGHT...	01-240-510460	UTILITIES - WW	200.10
Vendor 4880 - WEST VALLEY CITY Total:						1,448.10
Vendor: 5156 - WESTERN INDUSTRIAL DOOR COMPANY						
WESTERN INDUSTRIAL DOOR ...	04/05/2023	126521	Wash bay Door replacement	01-360-510220	BUILDINGS & GROUNDS - SYS ...	14,210.00
Vendor 5156 - WESTERN INDUSTRIAL DOOR COMPANY Total:						14,210.00
Vendor: 4910 - WHEELER MACHINERY CO						
WHEELER MACHINERY CO	04/05/2023	126518	FILTERS FOR PM SERVICE 305 ...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	127.30
WHEELER MACHINERY CO	04/12/2023	126549	CUTTING BLADE FOR SKID STE...	01-260-520210	REPAIR SUPPLIES - BLD/FLT MA..	323.95
Vendor 4910 - WHEELER MACHINERY CO Total:						451.25
Vendor: 4995 - WORKFORCE QA						
WORKFORCE QA	04/05/2023	126519	RANDOM EMPLOYEE DRUG TE...	01-110-510520	PROFESSIONAL CONSULTING -...	70.00
Vendor 4995 - WORKFORCE QA Total:						70.00
Vendor: 5010 - YORK, DAVID R						
YORK, DAVID R	04/20/2023	10138	MEALS/WEAU CONF - EMP #1...	01-240-510480	TRAINING & EDUCATION - WW..	147.00
Vendor 5010 - YORK, DAVID R Total:						147.00
Grand Total:						3,620,019.59

Fund Summary		
Fund		Payment Amount
01 - GENERAL FUND		3,620,019.59
	Grand Total:	3,620,019.59
Account Summary		
Account Number	Account Name	Payment Amount
01-000-210110	RETAINAGE	-39,885.62
01-000-210150	AMEX/MC PAYABLE	201,212.71
01-000-220400	RETIREMENT CONTRIB PA...	132,201.02
01-000-220500	HEALTH INSURANCE PAY...	113,000.22
01-000-220900	CAFETERIA PLAN PAYABLE	23,192.43
01-000-230100	FEDERAL W/H & MEDICA...	47,691.37
01-000-230200	STATE W/H PAYABLE	29,022.50
01-000-430990	MISC INCOME	1,108.41
01-105-500010	SALARIES & WAGES - BOA...	202.67
01-110-500130	HEALTH INSURANCE - M...	9,355.90
01-110-500160	WORKERS COMP INS - M...	22,930.62
01-110-510430	GENERAL ADMINISTRATIVE	8,433.45
01-110-510460	UTILITIES - MGMT	783.00
01-110-510480	TRAINING & EDUCATION -...	1,693.26
01-110-510520	PROFESSIONAL CONSULT...	1,433.50
01-110-510540	BANKING & BONDING EX...	376.64
01-110-510591	PAYMENTS TO OTHER GO...	6,927.18
01-120-500130	HEALTH INSURANCE - HR	-0.01
01-120-510480	TRAINING & EDUCATION -...	1,587.13
01-130-500130	HEALTH INSURANCE - CU...	-0.01
01-130-510220	BUILDINGS & GROUNDS - ...	3,287.60
01-130-510410	OFFICE SUPPLIES/PRINTI...	702.16
01-130-510420	POSTAGE & MAILING	12,802.42
01-130-510480	TRAINING & EDUCATION -...	377.00
01-140-500130	HEALTH INSURANCE - ME...	-568.03
01-140-510480	TRAINING & EDUCATION -...	1,063.00
01-140-520210	REPAIR SUPPLIES - METER	25,732.95
01-140-520240	TOOLS & SUPPLIES - MET...	80.94
01-210-510480	TRAINING & EDUCATION -...	847.18
01-210-510490	SAFETY EXPENSE	20,148.56
01-220-500010	SALARIES & WAGES - WTR...	619.89
01-220-500130	HEALTH INSURANCE - WT...	-925.31
01-220-510480	TRAINING & EDUCATION -...	945.00
01-220-520210	REPAIR SUPPLIES - WTR R...	30,005.31
01-220-520240	TOOLS & SUPPLIES - WTR ...	482.36

Payroll Taxes and Employee Benefits \$374,376.27

Account Summary		
Account Number	Account Name	Payment Amount
01-230-500130	HEALTH INSURANCE - WT...	-0.01
01-230-510460	UTILITIES - WTR	465.00
01-230-510480	TRAINING & EDUCATION -...	1,660.14
01-230-510910	MACHINERY & EQUIPME...	5,237.11
01-230-520240	TOOLS & SUPPLIES - WTR...	313.53
01-231-510480	TRAINING & EDUCATION -...	883.97
01-231-530270	WATER TESTING FEES	3,151.58
01-240-500130	HEALTH INSURANCE - WW..	-2,775.88
01-240-510460	UTILITIES - WW	200.10
01-240-510480	TRAINING & EDUCATION -...	1,764.76
01-240-520240	TOOLS & SUPPLIES - WW...	287.56
01-260-510230	VEHICLE FUEL - BLD/FLT ...	14,810.80
01-260-510235	VEHICLE LEASE	8,564.28
01-260-510480	TRAINING & EDUCATION -...	699.00
01-260-510910	MACHINERY & EQUIPME...	4,025.38
01-260-520210	REPAIR SUPPLIES - BLD/FL...	4,647.58
01-260-520240	TOOLS & SUPPLIES - BLD/...	1,955.11
01-320-500130	HEALTH INSURANCE - SU...	-0.01
01-330-510480	TRAINING & EDUCATION -...	555.00
01-330-520240	TOOLS & SUPPLIES - BLUE...	59.91
01-340-500130	HEALTH INSURANCE - ENG	631.58
01-340-510480	TRAINING & EDUCATION -...	100.00
01-340-510520	PROFESSIONAL CONSULT...	656.00
01-340-520920	INFRASTRUCTURE PURCH...	1,101,259.41
01-340-92020G	BLDG B REMODEL & EXP...	6,347.70
01-350-510480	TRAINING & EDUCATION -...	100.00
01-350-520210	REPAIR SUPPLIES - OPERA...	5,893.79
01-350-520240	TOOLS & SUPPLIES - OPE...	24.79
01-350-530250	WATER SUPPLY EXPENSE	512,476.61
01-350-530260	WATER TREATMENT CHE...	3,990.70
01-360-510220	BUILDINGS & GROUNDS - ...	15,428.15
01-360-510440	COMPUTER SUPPLIES/EQ...	8,470.98
01-360-510470	TELEPHONE	14,783.69
01-400-580310	FACILITY OPERATION - C.V.	563,185.06
01-400-580320	PROJECT BETTERMENTS- C.	128,955.08
01-400-580340	PRETREATMENT FIELD - C...	35,267.65
01-400-580350	LABORATORY - C.V.	31,757.21
01-400-580380	CVW DEBT SERVICE	487,318.88
Grand Total:		3,620,019.59

Infrastructure \$1,061,373.79

Jordan Valley Water

Central Valley Water \$1,246,483.88

Project Account Summary

Project Account Key	Payment Amount	
None	2,518,760.18	
20BCONSTMGMT	35,172.32	
20DCONSTMGT	21,994.36	
20DCONSTRUCTION	339,815.60	
20ECONSTMGT	17,260.90	
20GFURNITURE.CO2	8,854.58	
20IDESIGN	4,477.00	
21JCONSTMGMT	635.20	
22DCONST	457,896.85	
22DCONSTMGMT	3,953.57	
22DPI	8,712.78	
22ICONSTCO1	34,489.00	
22ICONSTRUCTION	132,420.00	
23C Design	1,400.25	
23HFIREHYDRANTS	34,177.00	
Grand Total:	3,620,019.59	% of Total
Central Valley Water	\$ 1,246,483.88	34%
Infrastructure	\$ 1,061,373.79	29%
Jordan Valley Water	\$ 512,476.61	14%
Payroll Taxes and Employee Benefits	\$ 374,376.27	10%
Other	\$ 425,309.04	13%



Granger-Hunter Improvement District, UT

Bank Transaction Report

Transaction Detail

Issued Date Range: 04/01/2023 - 04/30/2023

Cleared Date Range: -

Issued Date	Number	Description	Module	Type	Amount
Bank Account: 01-000-110100 - CASH - GENERAL CHECKING					
04/06/2023	33396	Opendoor Labs Inc	Utility Billing	Check	-152.53
04/06/2023	33397	American Homes 4 Rent	Utility Billing	Check	-123.89
04/06/2023	33398	Scott Godfrey	Utility Billing	Check	-32.60
04/06/2023	33399	Fiedencio Hurtado Tapia	Utility Billing	Check	-85.62
04/06/2023	33400	Adnan Kantarevic	Utility Billing	Check	-97.22
04/06/2023	33401	Renae Mears	Utility Billing	Check	-100.00
04/06/2023	33402	Samuel B Moya	Utility Billing	Check	-50.00
04/06/2023	33403	J Bruce Rees	Utility Billing	Check	-146.74
04/06/2023	33404	Paul Frank Martinez Jr.	Utility Billing	Check	-120.00
04/06/2023	33405	John Carr	Utility Billing	Check	-32.14
04/06/2023	33406	L Holladay	Utility Billing	Check	-83.62
04/06/2023	33407	Jose E Maestas	Utility Billing	Check	-30.00
04/06/2023	33408	Patrick A Marino	Utility Billing	Check	-155.70
04/06/2023	33409	Jesus De La Rosa	Utility Billing	Check	-73.75
04/06/2023	33410	Frampton Flip LLC	Utility Billing	Check	-3.98
04/06/2023	33411	Manh Drake Dang	Utility Billing	Check	-35.85
04/06/2023	33412	H.I. Savannah Properties LLC	Utility Billing	Check	-68.13
04/06/2023	33413	Ronald F Strang	Utility Billing	Check	-71.69
04/13/2023	33414	David N McOsker	Utility Billing	Check	-19.29
04/13/2023	33415	Roberto Salazar	Utility Billing	Check	-46.36
04/13/2023	33416	Jennifer Noe	Utility Billing	Check	-58.88
04/13/2023	33417	Tammy Wallin	Utility Billing	Check	-73.32
04/13/2023	33418	Nlh Treasure Isle LLC	Utility Billing	Check	-66.35
04/13/2023	33419	John Evans Company	Utility Billing	Check	-409.37
04/13/2023	33420	Sean Van Brunt	Utility Billing	Check	-93.28
04/18/2023	33403	Reverse Refund Check Laura J Smith	Utility Billing	Check Reversal	146.74
04/20/2023	33421	Juan A Bernardino	Utility Billing	Check	-18.81
04/20/2023	33422	Lynn W Christofferson	Utility Billing	Check	-1,215.11
04/20/2023	33423	Joseph W Cummings	Utility Billing	Check	-64.75
04/20/2023	33424	Harmon Family LLC	Utility Billing	Check	-1,338.73
04/20/2023	33425	Ah4R I Ut LLC	Utility Billing	Check	-82.80
04/20/2023	33426	G Mark Kincaid	Utility Billing	Check	-115.93
04/20/2023	33427	Laura J Smith	Utility Billing	Check	-146.74
04/20/2023	33428	Jilberto Mayoral	Utility Billing	Check	-77.32
04/20/2023	33429	Chi K Tran	Utility Billing	Check	-74.48
04/20/2023	33430	Nlh Treasure Isle LLC	Utility Billing	Check	-39.55

Bank Transaction Report

Issued Date Range: -

Issued Date	Number	Description	Module	Type	Amount
04/20/2023	33431	Nlh Treasure Isle LLC	Utility Billing	Check	-39.75
04/20/2023	33432	Chris Mott	Utility Billing	Check	-265.69
04/20/2023	33433	Juan D Casarez	Utility Billing	Check	-1,850.00
04/20/2023	33434	David F Colvin	Utility Billing	Check	-76.13
04/20/2023	33435	Julia Alejandra Gomez	Utility Billing	Check	-93.22
04/20/2023	33436	3100 S PROPERTIES LLC	Utility Billing	Check	-342.67
04/20/2023	33437	Mike Debry	Utility Billing	Check	-125.00
04/27/2023	33438	Cadence Bank Na Trust Ezel	Utility Billing	Check	-77.25
04/27/2023	33439	Robert Runyan	Utility Billing	Check	-44.59
04/27/2023	33440	Jonathan Dougla Coleman	Utility Billing	Check	-82.04
04/27/2023	33441	Brittney Friess	Utility Billing	Check	-7.68
04/27/2023	33442	Raise Investment LLC	Utility Billing	Check	-45.46
04/27/2023	33443	Donna Soper	Utility Billing	Check	-224.78
04/27/2023	33444	Plaza Power Equ	Utility Billing	Check	-20.75
04/27/2023	33445	John L Carlson	Utility Billing	Check	-61.45
04/27/2023	33446	Benjamin C Oakley	Utility Billing	Check	-115.30
04/27/2023	33447	Dan Sadler	Utility Billing	Check	-64.16
04/27/2023	33448	Will Goodrun	Utility Billing	Check	-49.47
04/27/2023	33449	Juan Solis	Utility Billing	Check	-0.84
Bank Account 01-000-110100 Total: (55)					-8,844.02
Report Total: (55)					-8,844.02

Summary

Bank Account	Count	Amount
01-000-110100 CASH - GENERAL CHECKING	55	-8,844.02
Report Total:	55	-8,844.02

Cash Account	Count	Amount
01 01-000-110100 CASH - GENERAL CHECKING	55	-8,844.02
Report Total:	55	-8,844.02

Transaction Type	Count	Amount
Check	54	-8,990.76
Check Reversal	1	146.74
Report Total:	55	-8,844.02



Granger-Hunter Improvement District, UT

Bank Transaction Report

Transaction Detail

Issued Date Range: 04/01/2023 - 04/30/2023

Cleared Date Range: -

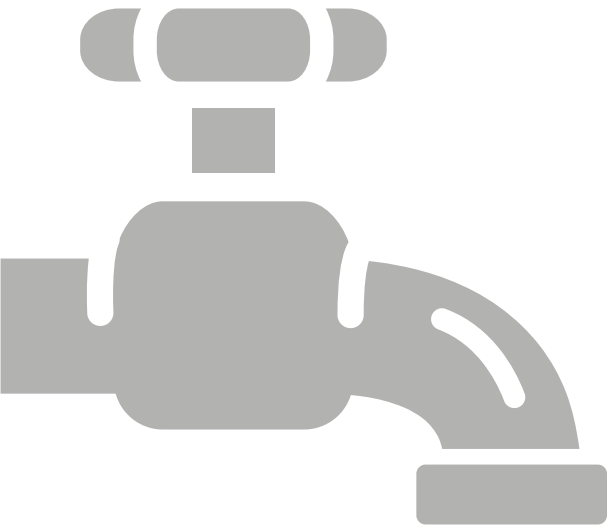
Issued Date	Number	Description	Module	Type	Amount
Bank Account: 01-000-110100 - CASH - GENERAL CHECKING					
04/13/2023	EFT0000028	Payroll EFT	Payroll	EFT	-170,895.52
04/27/2023	EFT0000029	Payroll EFT	Payroll	EFT	-181,277.39
Bank Account 01-000-110100 Total: (2)					-352,172.91
Report Total: (2)					-352,172.91

Summary

Bank Account	Count	Amount
01-000-110100 CASH - GENERAL CHECKING	2	-352,172.91
Report Total:	2	-352,172.91

Cash Account	Count	Amount
01 01-000-110100 CASH - GENERAL CHECKING	2	-352,172.91
Report Total:	2	-352,172.91

Transaction Type	Count	Amount
EFT	2	-352,172.91
Report Total:	2	-352,172.91



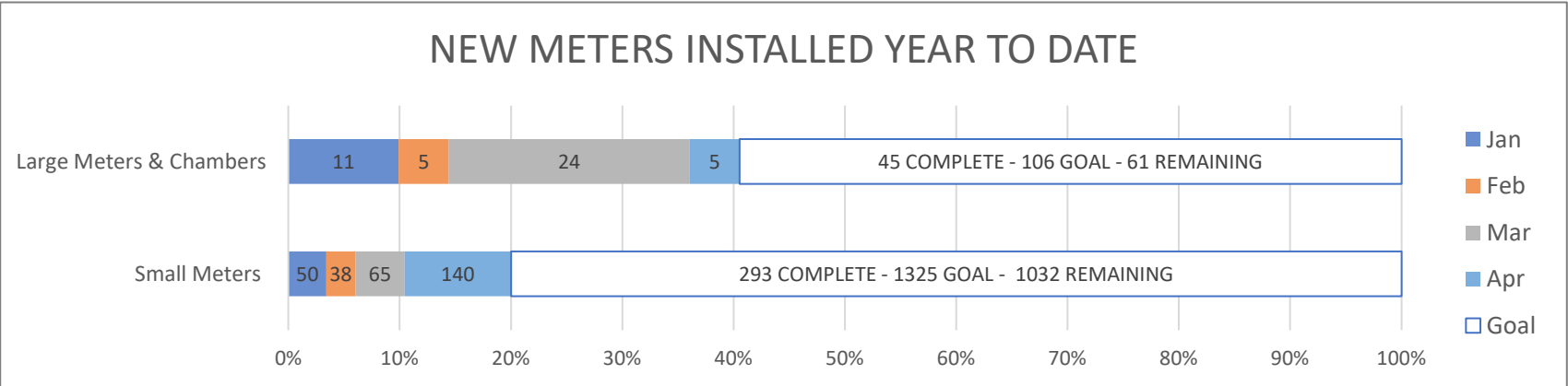
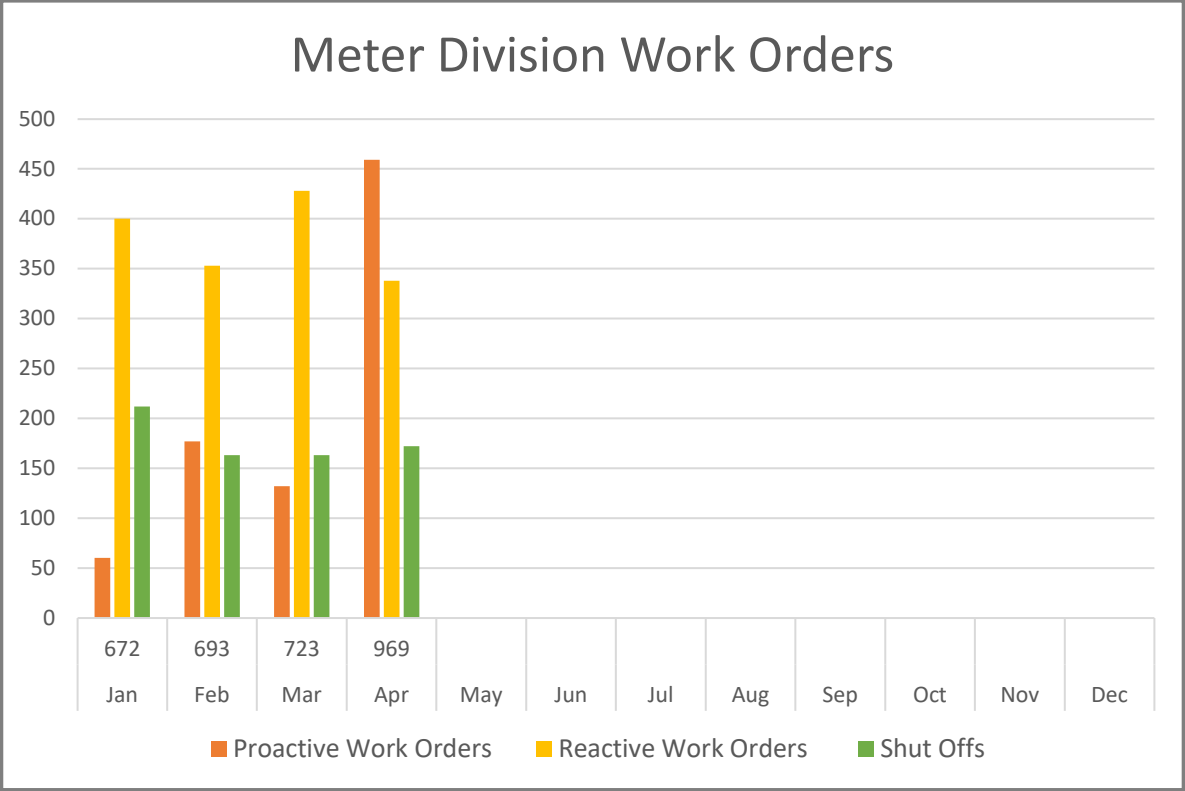
ADMINISTRATIVE SERVICES UPDATE

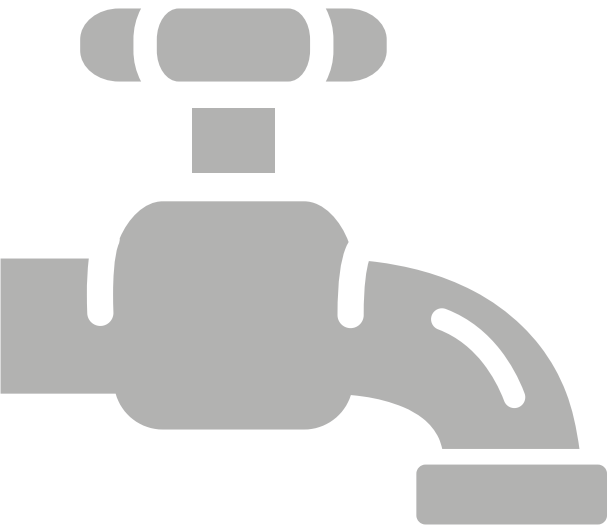


Meter Systems Update

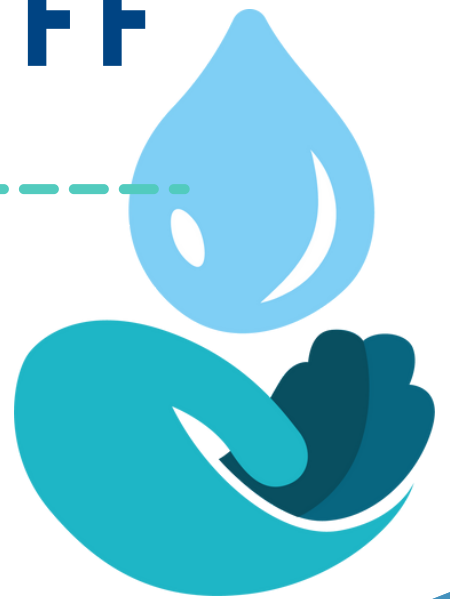
The Meter department completed 969 work orders in the month of April.

- 459 for proactive work such as large meter inspections, leaving door notices for new customer, changing old meters before they stop and meter testing.
- 338 for reactive work such as responding to customer calls for leak checks, turn-ons and shutdowns. It also includes making repairs that arise from routine meter reading or billing such as stopped meters and broken MXU radios.
- 172 for shut offs of delinquent accounts. Meter techs were able to contact 97 customers at the door and avoid actually turning them off.





SPRING RUNOFF 2023 UPDATE



Spring Runoff 2023 Update and Review of Standard Mitigation Efforts.

May 16, 2023



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Flow Forecasting on the Jordan River

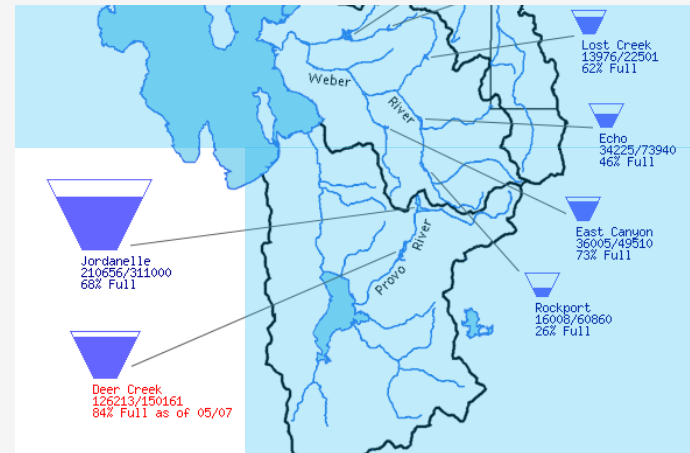
Primary Sources of Flow into the Jordan River (impacting GHID):

- Utah Lake
- Big Cottonwood Creek
- Millcreek

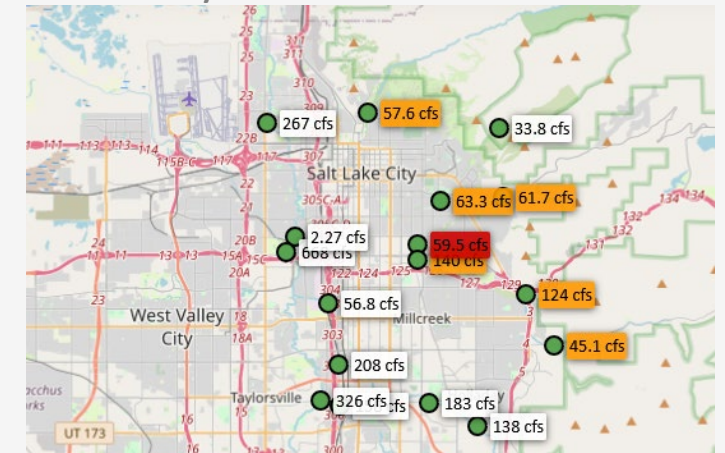
Sources of Forecast Monitoring and Runoff Status:

- Colorado Basin River Forecasting Center (CBRFC)
- Bureau of Reclamation (BOR)
- National Weather Service (NWS)
- Salt Lake County Flood Control
- United States Department of Agriculture (USDA) / NRCS – Snotel Sites
- Utah Department of Natural Resources (DNR)
- Utah Division of Water Rights (DWR)
- Surrounding Water Agencies and Contacts

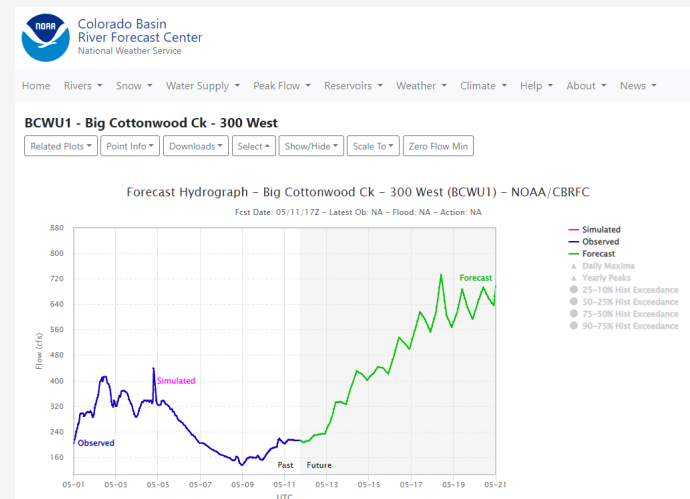
BOR Reservoir Levels:



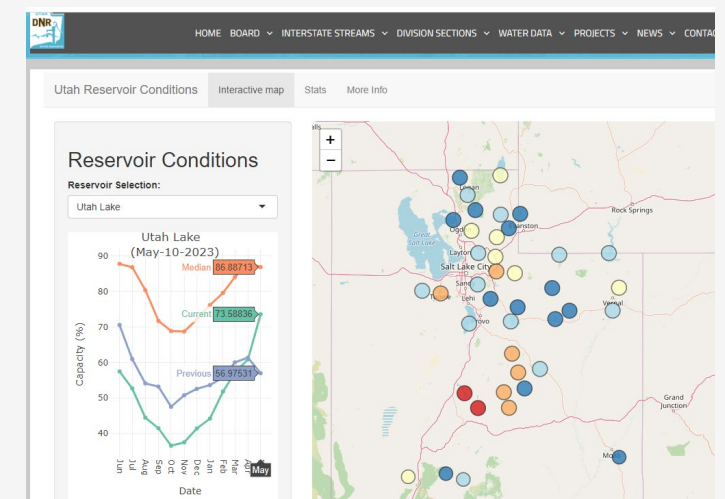
SL County Flow Dashboard:



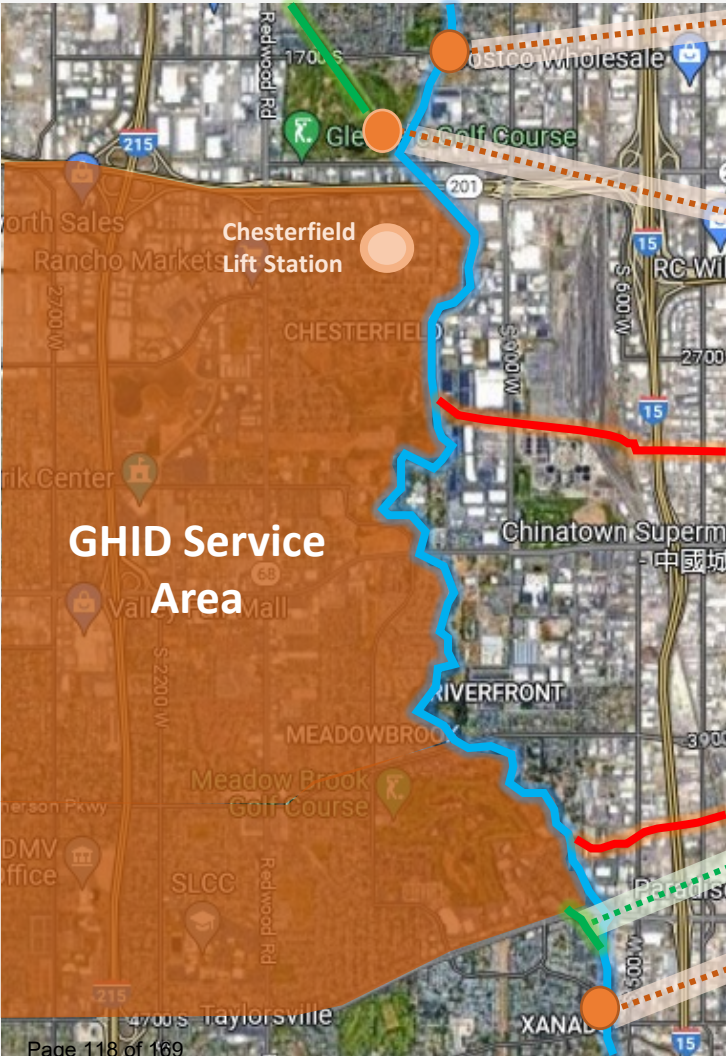
CBRFC Creek Forecasts:



DNR Utah Lake Levels:



Jordan River Source of Flows and Flood Levels



1700 South

Surplus Canal

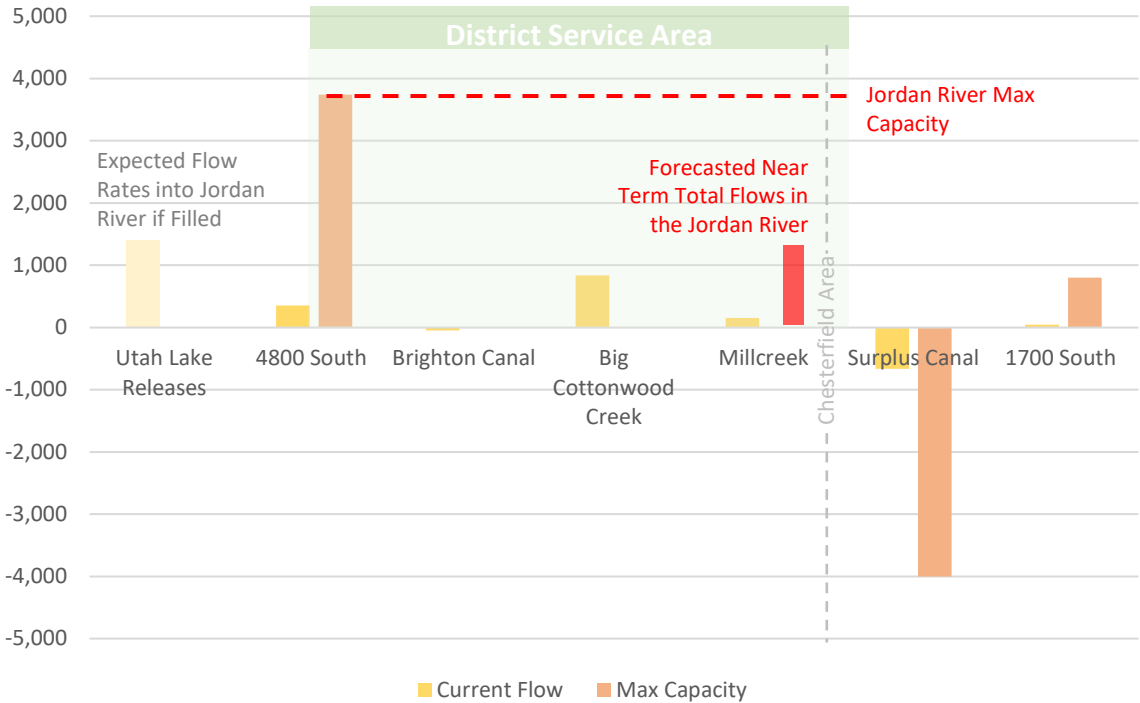
Millcreek Inflow

Big Cottonwood
Creek Inflow

Brighton Canal

4800 South

Jordan River Flows and Capacities



Utah Lake Operations:

1. Reservoir Status – Currently **73.6% Full** (May 10, 2023)
2. Fill expected ~ June 15 (if it fills, undetermined at this point)
3. Once Filled, Triggers Compromise Elevation – Release Gates Fully Opened

Chesterfield

Zone AH – 100Y, 1 to 3 feet deep

Well 16

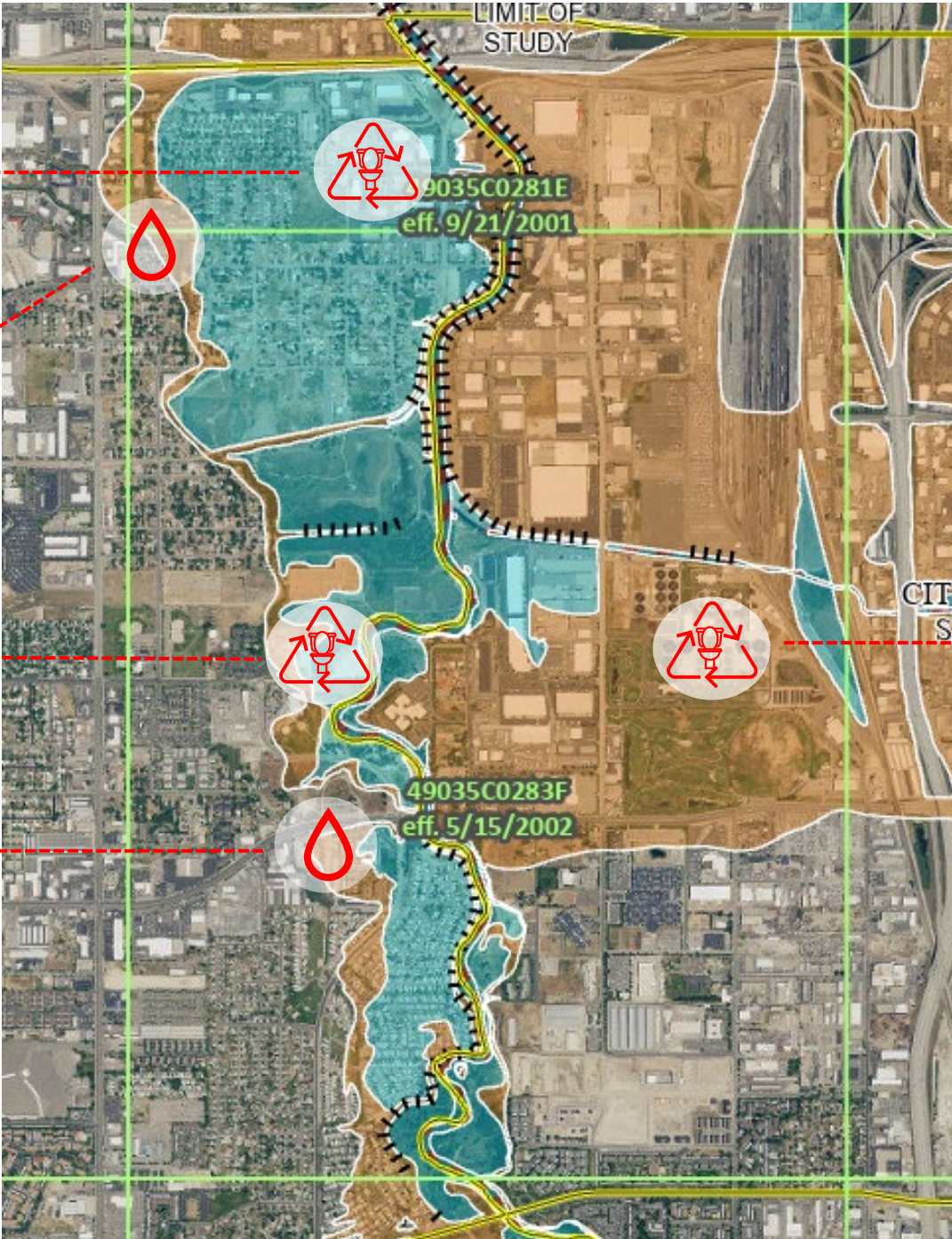
500X – 100% of Facility. Low Risk

East Rec


Zone AE – 100Y, 1 to 3 feet deep.
Low Risk – built up. Fuel Tank


Well 1

500X – 40% of Facility. SE corner.
Low Risk



Legend:

100 Year Floodplain 

500 Year Floodplain 

CVWRF

500X – Low Risk. Millcreek to the North

Monitoring, Protective Measures and Activation

1. GHID Forecast Evaluation and Monitoring

- Weekly Forecast Reviews, Updates and ERP Management until June 15th with Key Personnel
- Daily Updates Upon 3,000 cfs forecast in Jordan River

2. Response Activation

- Forecasted Flows approaching Flood Levels
- **Activate Facility Protective Procedures**
- Trigger Aid from Utah WARN if necessary

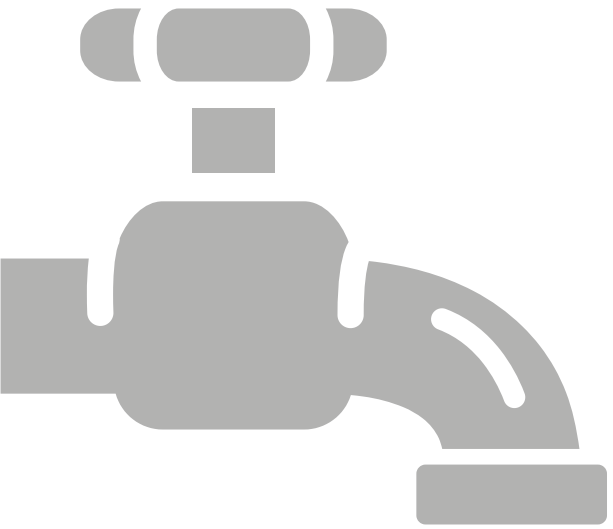
2. Protective Procedures

- Sandbag Dams (6,000 bags, 48 Hours Notice for filling and Placement)
- Dewatering Sumps and Systems
- Active Collection System Monitoring
- Modified Collection System Operations
- Emergency Shutdown Procedures if Needed
- Secondary Supplemental Procedures

- Approximately 7 Days' Notice of Compromise Elevation at Utah Lake
- Approximate 5 Days' Notice Extreme Weather Forecast



Preparedness	No storms are high temperatures are forecast within the next 72 hours. Stream depths are below 50% of flood stage as well as the Jordan River. Utah Lake is not spilling nor forecast to do so in near term.
Flood Monitoring	Storms and/or high temperatures are forecasted. Jordan River depths are at 50% to 70% of flood stage. This condition is fluctuating and requires increased monitoring. Alert for potential flooding. Utah Lake spilling.
Flood Watch	Storms and/or high temperatures have occurred. River flows may reach flood stage in 24 to 72 hours. Prepare for modified operations and facility protective measures. Utah Lake spilling.
Flood Warning	Flooding is imminent, generally within 24 hours or is occurring. Modified operations and protective measures in place.



WATER MAINTENANCE UPDATE



Water Maintenance Update

Valve Maintenance Machine Purchase Request

Valve Maintenance Machine Contract Award Recommendation

Purchase Description: The District intends to purchase a valve maintenance machine to replace an existing unit that has reached the end of its useful life and is experiencing high repair costs and down time. Valve and hydrant maintenance programs are considered vital to cost effectively extend the life of existing assets, ensuring proper operation in support of the District's mission, vision and values. This item is in the current budget in the amount of \$100k.

Bid Summary: The request for proposal was posted on the District's website and the Utah Public Procurement Place (U3P). The solicitation went out to 497 vendors and the District received one proposal from the following vendor:

1. Intermountain Sales, INC. \$104,911.99

Bid Details: In compliance with State of Utah Procurement Laws, selection was completed using a Request for Proposal method. An Evaluation Committee was formed and evaluated all proposals with the following selection criteria:

<u>No.</u>	<u>Criteria</u>	<u>Weighting</u>
1.	Minimum specification requirements:	45%
2.	Reviews and recommendations:	15%
3.	Availability/Delivery ETA:	10%
4.	Warranty, Support & Training:	10%
5.	Cost:	20%

The valve maintenance machine proposed by Intermountain Sales, INC. meets or exceeds all minimum specification requirements. They have great reviews and can have the machine delivered to the District in 8 to 12 weeks. With their proposal, they included an additional three-year warranty, and the total cost was determined to be competitive based on previous purchases.

Approval Requested: Consider approval for the purchase of a valve maintenance machine from Intermountain Sales, INC. for a total of \$104,911.99 to support the District's valve and fire hydrant maintenance programs.



Figure 1 – Proposed Valve Maintenance Machine.

Water Maintenance Update

2023 Valve Maintenance Machine Purchase Selection Memo



2888 South 3600 West • P.O. Box 701110 • West Valley City, Utah 84170-1110 • Phone (801) 968-3551 • Fax (801) 968-5467 • www.ghid.org

Memorandum

Date: May 9, 2023

To: Jason Helm, P.E., General Manager

From: Dustin Martindale, Director of Water Systems

Subject: Award of Contract Recommendation for Granger-Hunter 2023 Valve Maintenance Machine.

Copy: Troy Stout, P.E., Assistant General Manager
Todd Marti, MPA, P.E., Assistant General Manager/District Engineer

Granger-Hunter Improvement District (District) solicited proposals from vendors for a valve maintenance machine. The solicitation was posted on the Utah Procurement Place Website (U3P) and was sent to 497 Vendors. The District received one proposal from the following vendor:

1. Intermountain Sales, INC.

In accordance with the requirements outlined in the Request for Proposal (RFP) an Evaluation Committee was formed and evaluated the vendor's proposals based on the following criteria:

<u>No.</u>	<u>Criteria</u>	<u>Weighting</u>
1.	Minimum specification requirements:	45%
2.	Reviews and recommendations:	15%
3.	Availability/Delivery ETA:	10%
4.	Warranty, Support & Training:	10%
5.	Cost:	20%

The criteria were graded from 0-5, with 5 being the highest grade. The grades were then multiplied by the appropriate weighting factor to determine the total score.

The Evaluation Committee included the following: Dustin Martindale (Water Systems Director), Shawn Ellis (Water Systems Division Manager), Michael Wear (Fleet Division Manager), Jeremy Gregory (Staff Engineer), GHID Assistant General Managers Troy Stout and Todd Marti provided procurement assistance as needed through the process. The Committee convened on Monday, May 8, 2023, to rank the proposal, and the results are as follows (out of 100 total):

J:\WaterAdmin\Budget\2023\Equipment Purchase\Granger-Hunter\Valve Machine\2023\2023 Valve Machine Selection - Memo.docx

Jason Helm, P.E., General Manager, CEO
M. Troy Stout, P.E., Assistant General Manager, COO
Todd Marti, MPA, P.E., Assistant General Manager, District Engineer

Debra K. Armstrong, Chair
Rodger Nordgren, Trustee
Corey L. Rushdon, Trustee

PROPOSER	AVERAGE SCORE
Intermountain Sales, INC	89.75

The valve maintenance machine proposed by Intermountain Sales, INC. meets or exceeds all minimum specification requirements. They have great reviews and can have the machine delivered to the District in 8 to 12 weeks. With their proposal, they included an additional three-year warranty, and the total cost was determined to be competitive based on previous purchases.

It is recommended that the Board of Trustees approve a contract with Intermountain Sales, INC. in the amount of \$104,911.99 for one new valve maintenance machine.

Respectfully,

Dustin Martindale

J:\WaterAdmin\Budget\2023\Equipment Purchase\Granger-Hunter\Valve Machine\2023\2023 Valve Machine Selection - Memo.docx

Jason Helm, P.E., General Manager, CEO
M. Troy Stout, P.E., Assistant General Manager, COO
Todd Marti, MPA, P.E., Assistant General Manager, District Engineer

Debra K. Armstrong, Chair
Rodger Nordgren, Trustee
Corey L. Rushdon, Trustee



GRANGER-HUNTER
IMPROVEMENT DISTRICT

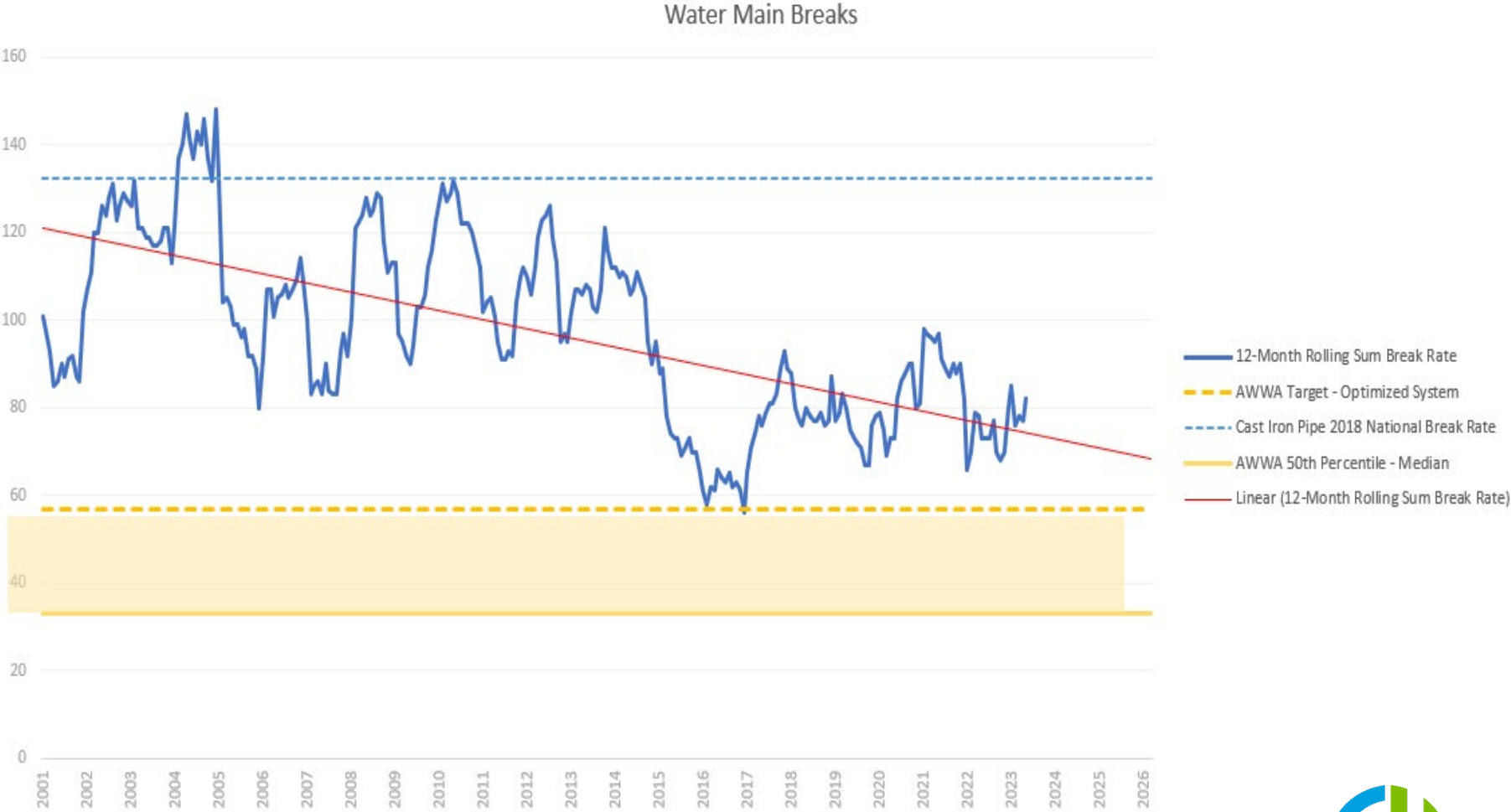
Water Systems Update

2023 Data:

- 6 Breaks In April
- 23 Breaks Year-to-Date
- 6.05 Breaks Per 100 Miles of Pipe Year to Date
- 12 Percent Decrease From Previous Year to Date Breaks

Long Term Break Rate Target Development Considerations:

- Level of Service Targets / Disruption of Service Rates
- Water Quality Impacts
- Water Rate Impacts
- Claim Exposure
- System Reliability

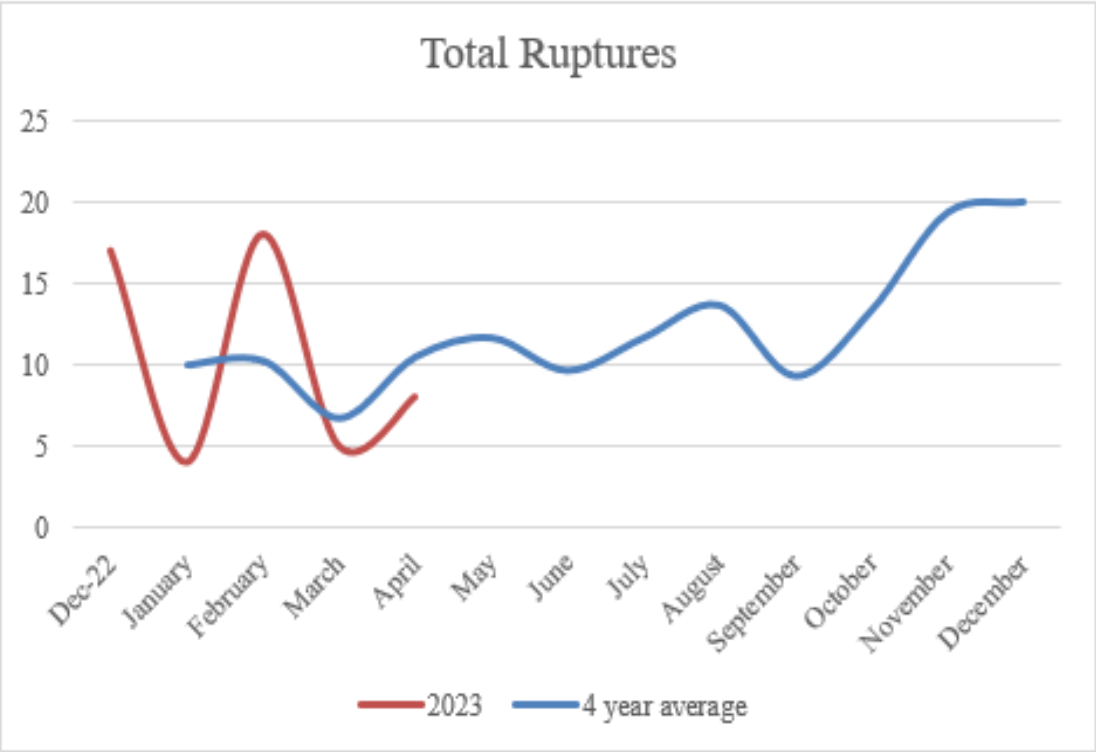


Water Breaks and Leaks

Breaks & Leaks Combined Totals															
GHID Breaks					Year	GHID Leaks					Total Ruptures				
2019	2020	2021	2022	2023		2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
12	8	7	11	2	January	1	2	1	7	2	13	10	8	18	4
9	3	2	11	13	February	4	2	3	2	5	13	5	5	13	18
1	5	4	3	2	March	9	3	5	2	3	10	8	9	5	5
4	4	6	1	6	April	2	10	10	3	2	6	14	16	4	8
0	9	3	3		May	5	5	3	12		5	14	6	15	
3	7	5	5		June	5	5	3	4		8	12	8	9	
4	6	4	8		July	8	6	5	6		12	12	9	14	
3	5	8	1		August	7	9	7	11		10	14	15	12	
6	6	4	2		September	5	8	2	6		11	14	6	8	
15	5	7	9		October	3	4	3	12		18	9	10	21	
14	15	7	17		November	2	5	10	4		16	20	17	21	
8	26	9	14		December	3	4	4	3		11	30	13	17	
26	20	19	26	23	Totals to Date	16	17	19	14	12	42	37	38	40	35
79	99	66	85	23	Annual Totals	54	63	56	72	12	133	162	122	157	35
	-23%	-5%	+37%	-12%			+6%	+12%	-26%	-14%		-12%	+3%	+5%	-12.5%
% Change from Prior Year						% Change from Prior Year					% Change from Prior Year				

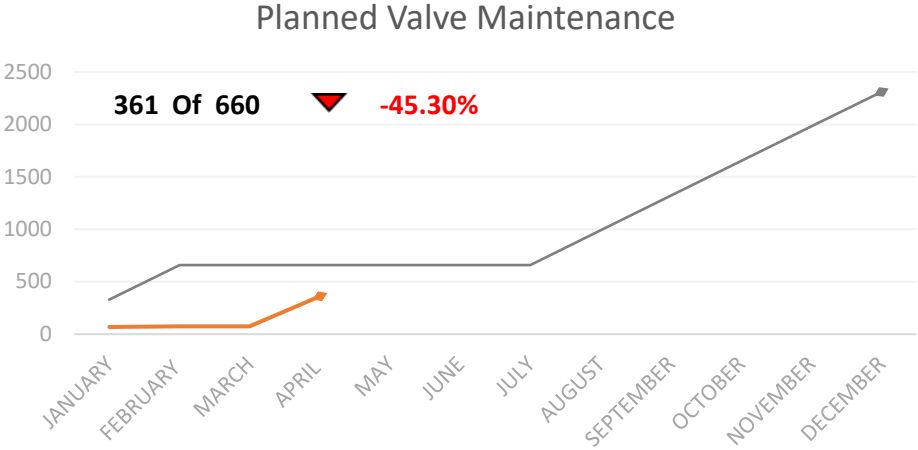
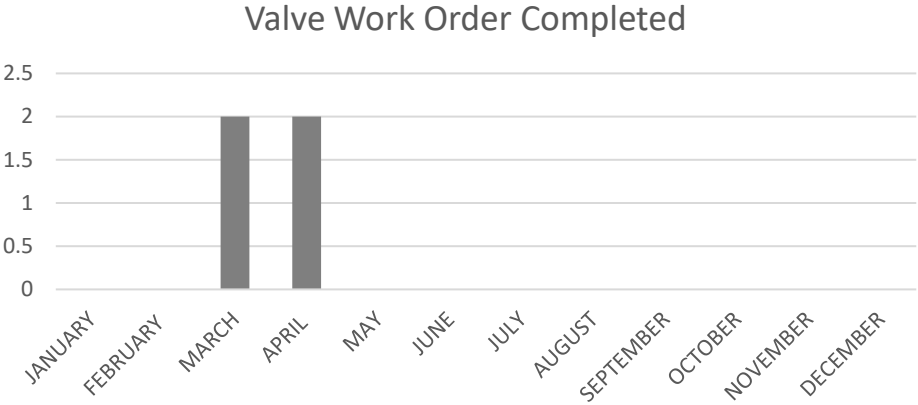
Waterline breaks and leaks totaled 8 in the month of April 2023. Of the 8 breaks and leaks, 6 were water line breaks and 2 were water service line failures.

Four Year Average Trends



The District’s total ruptures continued below the four-year average trendline for April 2023.

Water Systems Update

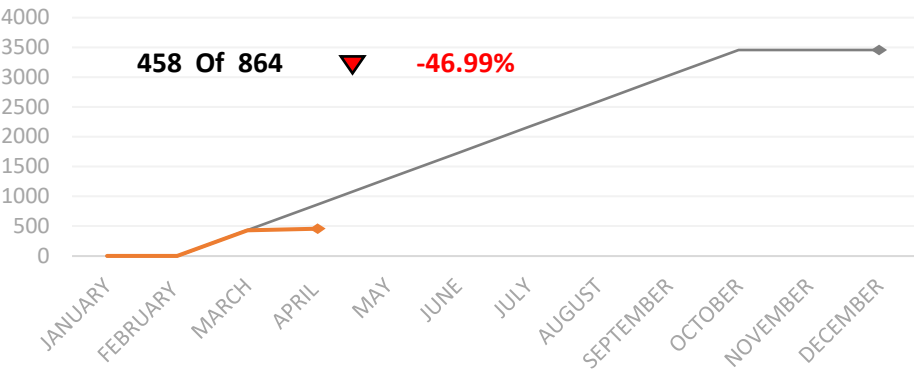


2023 Data:

- 2 valve work orders were completed in April. The valve repair and replacement crew has 63 open valve work orders.
- The valve maintenance crew has completed 361 planned valve work orders to date. Crews have again begun working on valve maintenance.

Water Systems Update

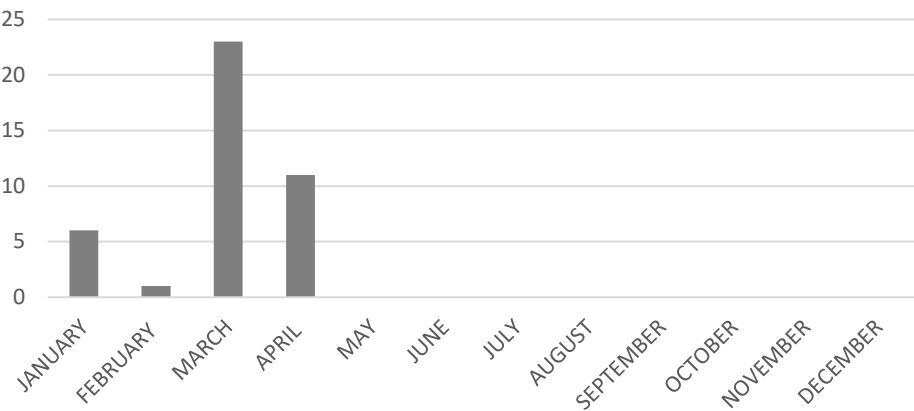
Planned Fire Hydrant Maintenance



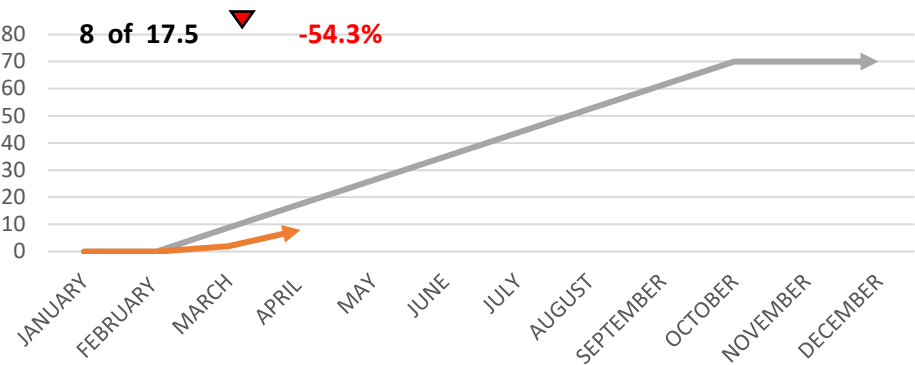
2023 Data:

- 458 planned fire hydrant inspections have been completed to date.
- Crews completed 11 fire hydrant work orders in April. To date, crews have completed 41 work orders. Currently, there are 55 open fire hydrant work orders.
- 8 fire hydrants have been replaced in April, this year we have 70 new fire hydrants that will replace old Pacific States models.

Fire Hydrant Work Order Completed



Fire Hydrant Replacement

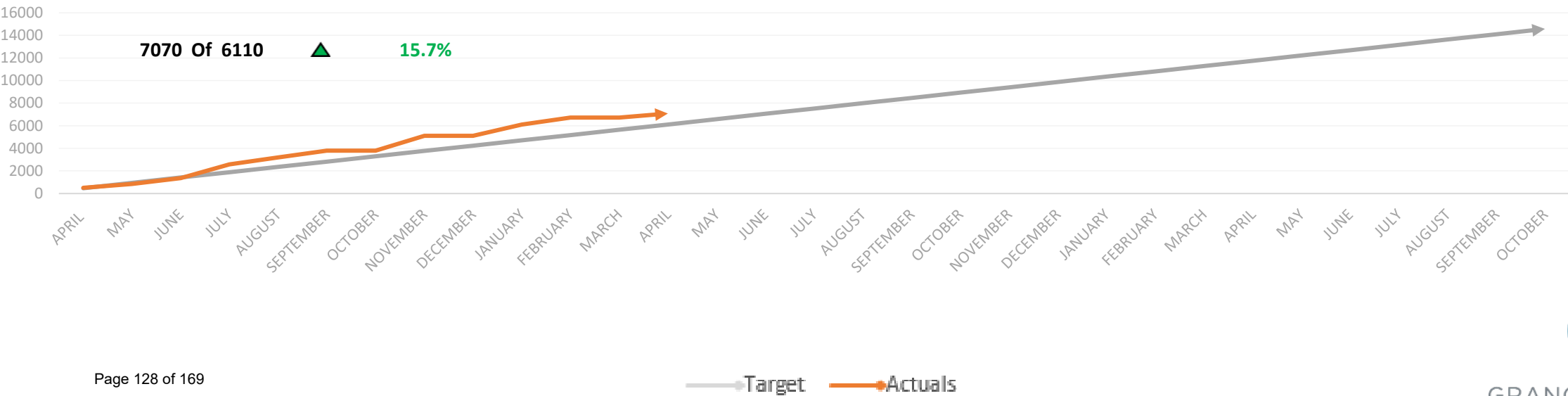


Water Systems Update

2023 Data:

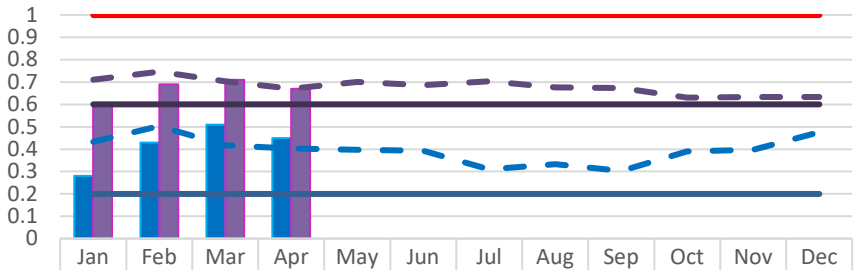
- In 2022, the water maintenance group was tasked with assisting in the Lead & Copper identification program that must be completed by October 2024. The target below is based on the total amount of unidentified connections, 14,535; and the completion deadline. The District has determined that if we identify 470 per month, we will reach our goal of identifying all unidentified service lines by the October 2024 deadline.

Lead & Copper Identification Inspections



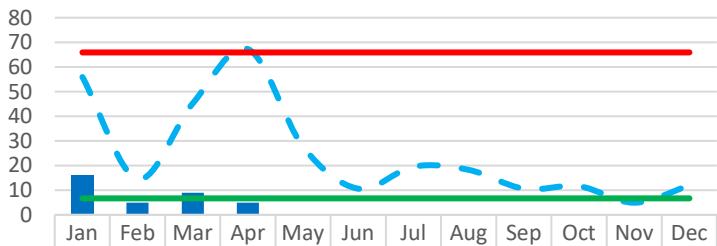
Water Systems Update

Chlorine and Fluoride Residuals (mg/L)



Chlorine 2023	0.28	0.43	0.51	0.45								
Fluoride 2023	0.6	0.69	0.71	0.67								
Chlorine 3-yr Avg.	0.43	0.50	0.42	0.40	0.40	0.39	0.31	0.33	0.30	0.39	0.40	0.48
Fluoride 3-yr Avg.	0.71	0.75	0.70	0.67	0.70	0.69	0.70	0.68	0.67	0.63	0.63	0.63
Chlorine Min.	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Fluoride Min.	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Chlor. & Fluor. Max	1	1	1	1	1	1	1	1	1	1	1	1

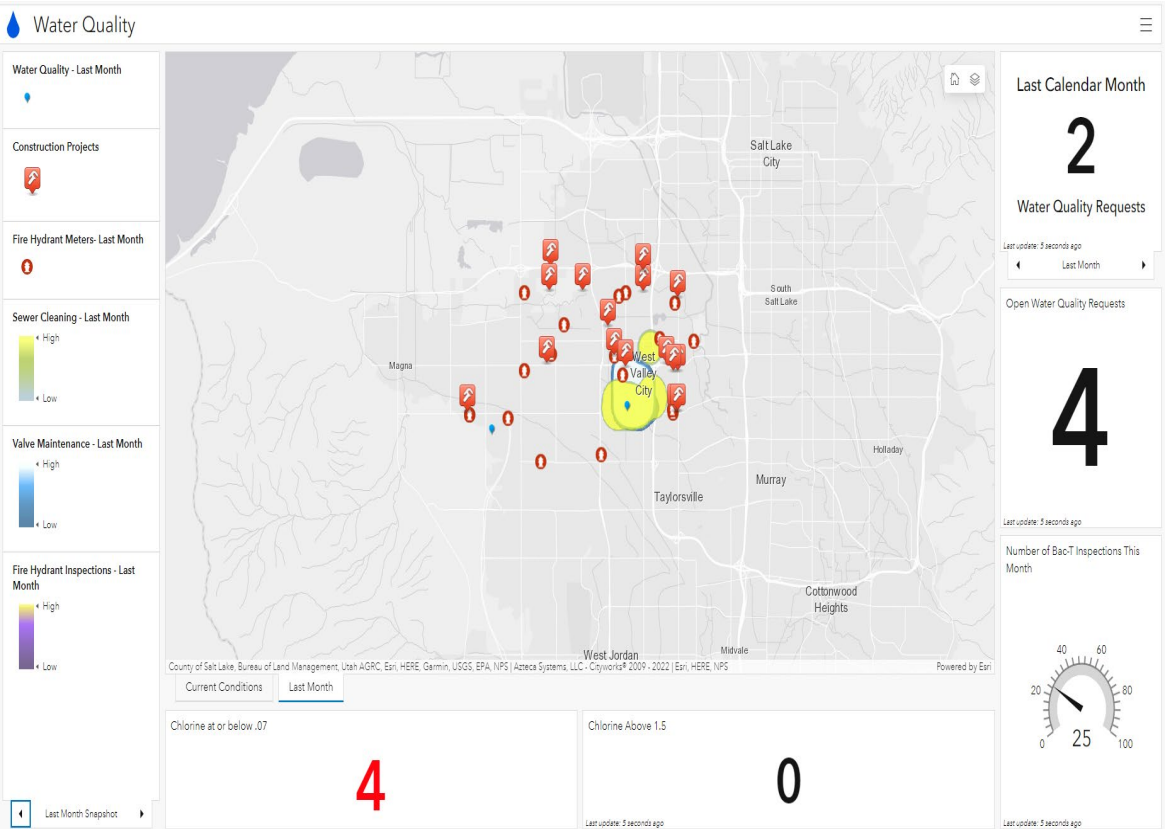
Water Quality Customer Complaints

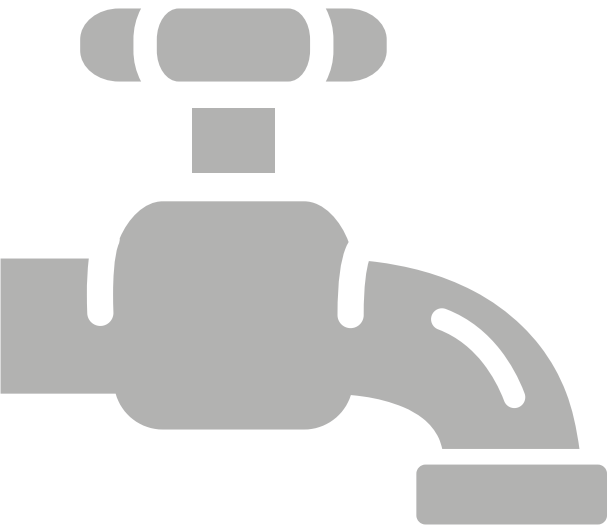


Water Quality Complaints	16	5	9	5								
WQ 3-YR AVG.	56	15	45	67	28	11	20	18	11	12	5	12
25% AWWA Benchmark	7	7	7	7	7	7	7	7	7	7	7	7
75% AWWA Benchmark	66	66	66	66	66	66	66	66	66	66	66	66

2023 Data:

- The District had five water quality complaints in the month of April.
- Chlorine monthly average for April was 0.45 mg/L.
- Fluoride monthly average for April was 0.67 mg/L.





WASTEWATER MAINTENANCE AND FLEET UPDATE



Safety Update



Safety Trainings: Emergency Response Plan

ALL 74 employees were contacted and accounted for during our participation in the Great Shake Out, UTAH. We held several trainings prior to the event, to ensure that everyone knew what was needed. Our Emergency Response Person (ERP) from each floor or building did an amazing job of completing their tasks. This is a big first step in training using our emergency response plan and tabletop exercise training that will happen later this year.

Safety Update

Safety Trainings: Commercial Driver's Licenses (CDL's)

We had two more employees who trained to receive their CDL's. Both have passed their written and driving tests! Our trainers from the Wastewater group did a fantastic job preparing the guys and they spent 2 hours with the Loumis lead for testing preparation. In May we will train two more trainers from the Water group. This will allow more flexibility in accommodating scheduled work.



Safety Update

Safety Trainings: Trench/Shoring & Confined Space

61 employees attended the Trench and Shoring.

This is an OSHA yearly requirement. Even though this is a required training statistics show that 1-5 workplace fatalities is a construction worker, and excavation fatalities are 112% higher than general construction.



Trench Rescue – stock photo.



Hazardous Trench – stock photo.

Solid rock=167 pounds/cubic foot!

Soil=>100 pounds/cubic foot!

Safety Update

Safety Trainings: continued

Confined Space

68 employees attended the Confined Space training (ULGT).

43 employees attended the Confined Space Competent Person Training.

This is also an OSHA yearly requirement; the Competent Person Training is a 3-year requirement.

Even though this is a required class, a lot more training and execution of this training must happen to reduce these numbers.



Confined Space Entry – stock photo.

DEADLY STATISTICS

Rescuers account for over 60% of Confined Space fatalities

65% of all confined space fatalities are due to a hazardous atmosphere

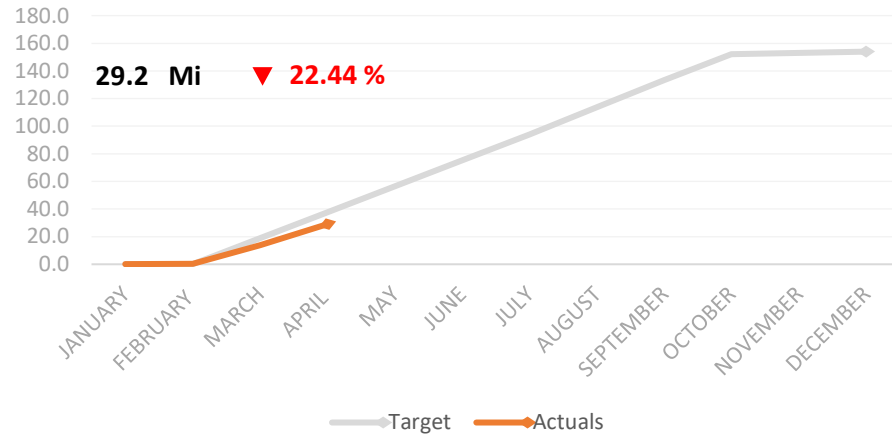
In 139 deaths, there were no detectors nor ventilation

One-third of all deaths were supervisors

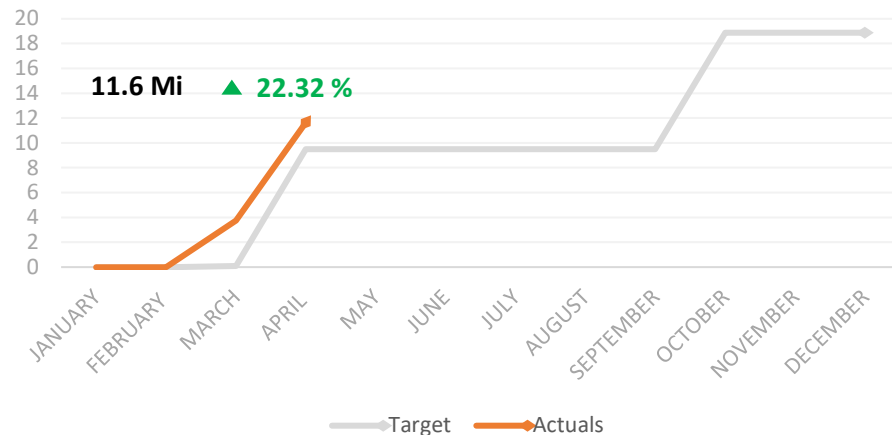
25% of spaces were toxic before entry

Wastewater Maintenance Update

Collection System Cleaning



Collection System Hot Spot Cleaning



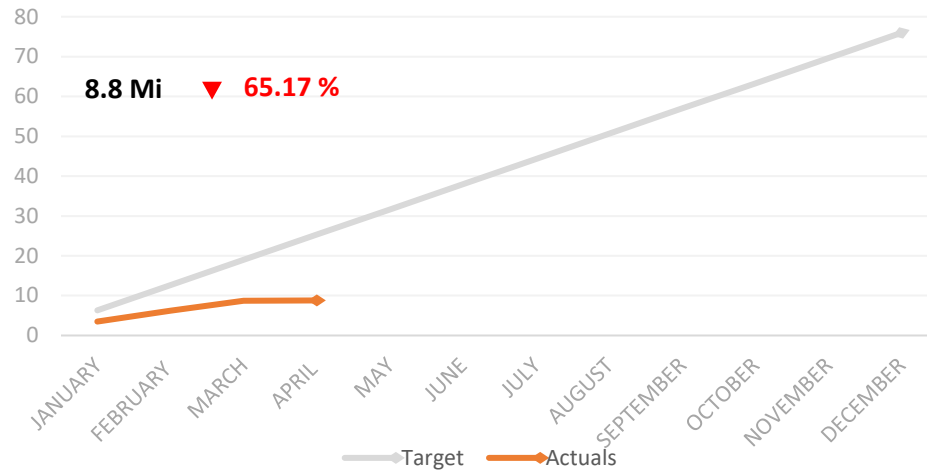
2023 Data:

- System Cleaning– We are tracking just below where we want to be (about 8 miles short) regarding our Collection System Cleaning. 15.46 miles of pipe were cleaned in the month of April.
- We also had a minor SSO that backed up 1 house due to roots in our main that caused a blockage.
- Hot Spot Cleaning- We completed our Semi-Annual Hotspot Cleaning. Some areas needed to be cleaned additional times, hence why we are above where we projected to be. 7.9 miles of pipe cleaned for Hotspots in April.

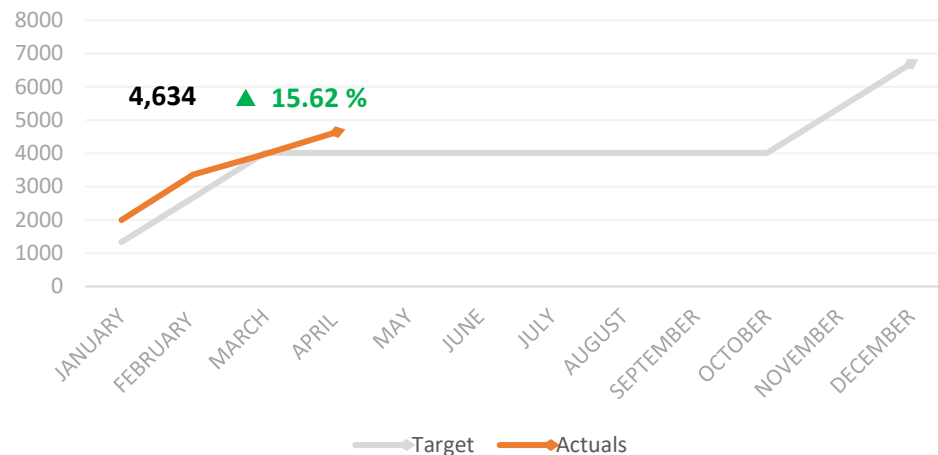


Wastewater Maintenance Update

Collection System CCTV



Manhole Inspection

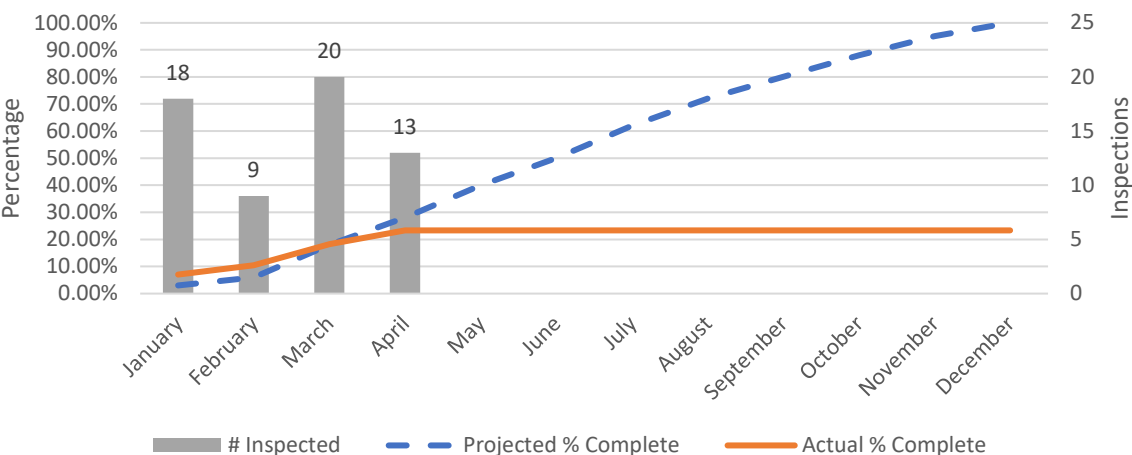


2023 Data:

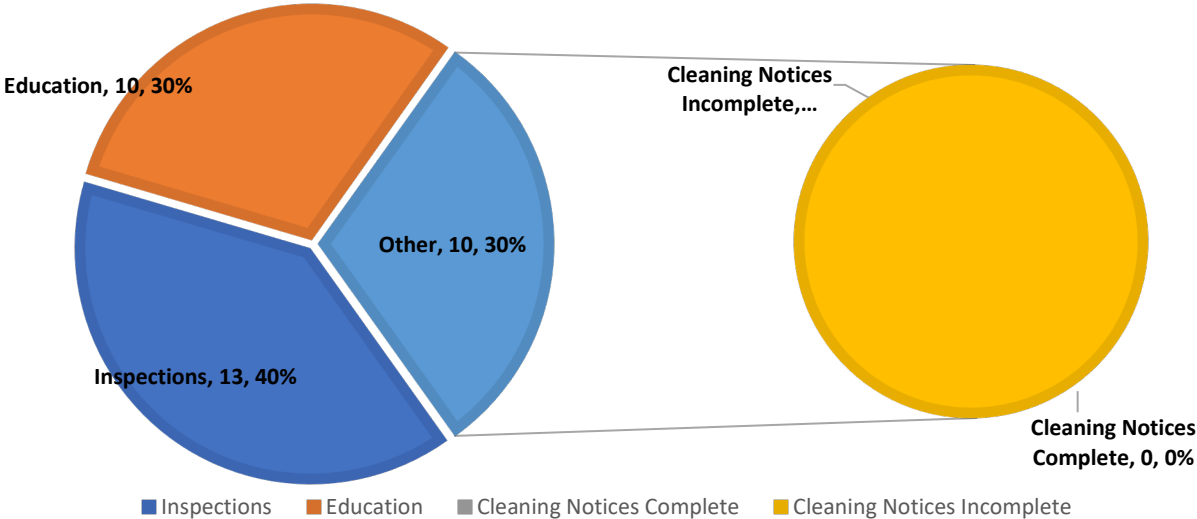
- CCTV Inspections– We are well below where we need to be regarding our collection system inspections, due to our software no longer being supported. We are in the final stages of having our new CCTV inspection software installed and anticipate to get back to inspecting. No CCTV footage for the month of April.
- Manhole Inspections– Industry standards are to inspect each manhole annually. Throughout April a total of 658 manholes were inspected.

Wastewater Maintenance Update

Grease Interceptor Inspections - 2023



FOG PROGRAM - APRIL 2023

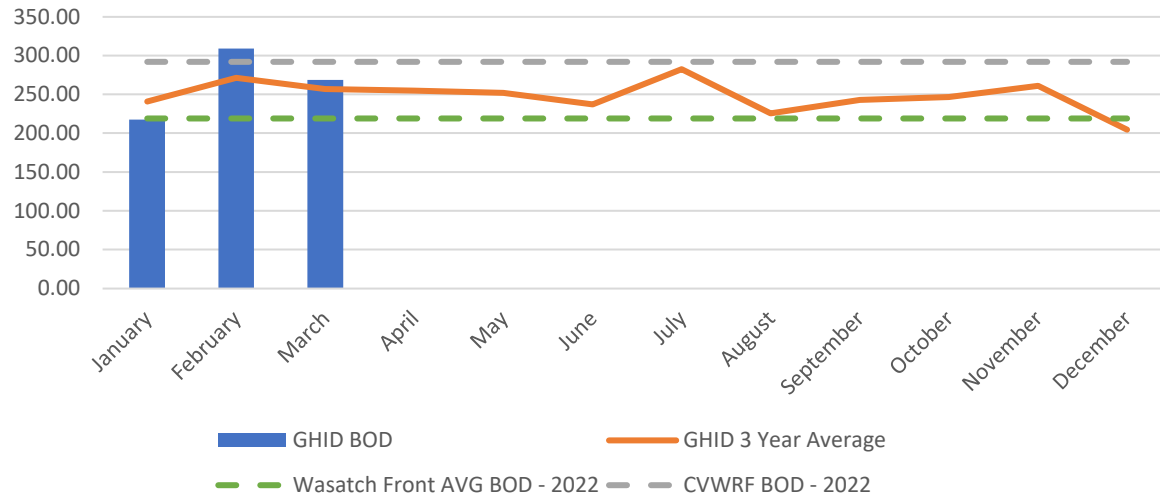


2023 Data:

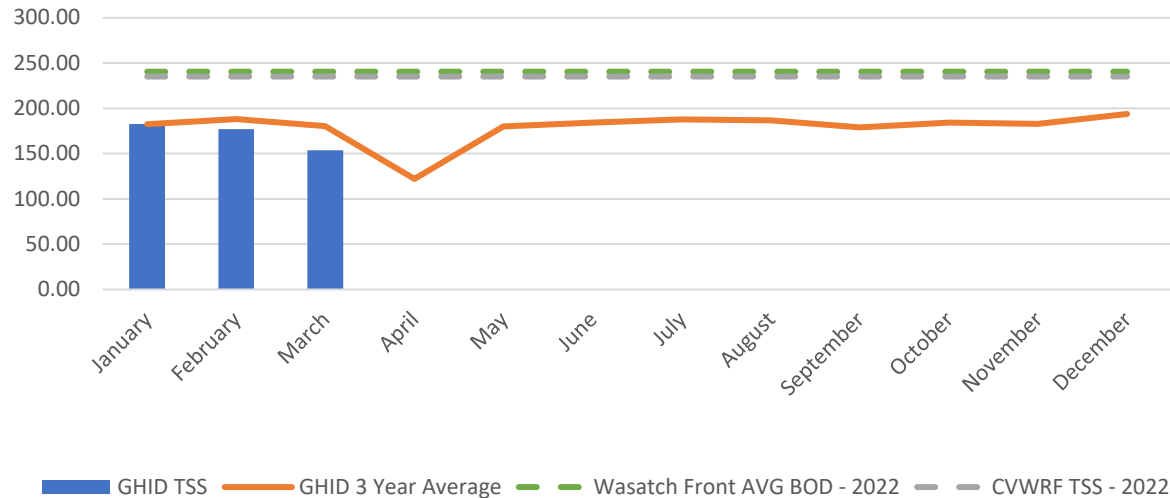
- Thirteen (13) interceptor and sampling manhole inspections were completed in the month of April.
- Fats, Oil, Grease and Solids (FOGS) program performed:
 - Thirteen (13) inspections
 - Ten (10) education visits with customers
 - Ten (10) Cleaning Notices with zero (0) of those notices being completed before the follow-up inspections. Two (2) cleaning notices were completed from the previous month.

Wastewater Maintenance Update

BOD - Concentration



TSS - Concentration



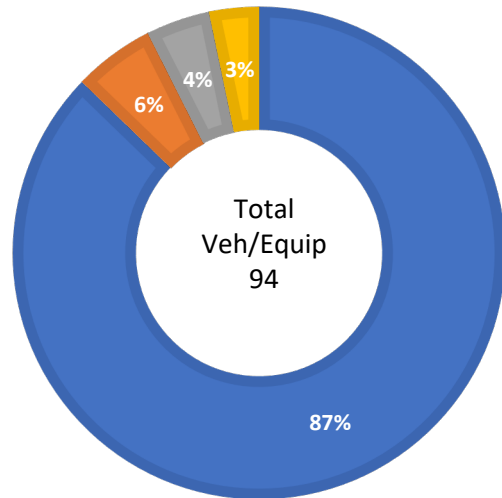
2023 Data:

- Biological Oxygen Demand (BOD) and Total Suspended Solids (TSS) are used to measure the overall strength of the sewer.
- The BOD/TSS numbers are an average of the results from a monthly sample.
- The surrounding areas is an annual average of BOD/TSS numbers coming from 2022 data collected from the following entities:
 - South Valley Sewer District
 - South Davis Sewer District
 - Snyderville Basin Water Reclamation Facility
 - Timpanogos Special Service District
 - Springville City

Fleet Maintenance Update

APRIL FLEET/EQUIPMENT LOS

■ Active: ■ Stopped < 24 hrs. ■ Stopped > 24 hrs. ■ Stopped > 1 week

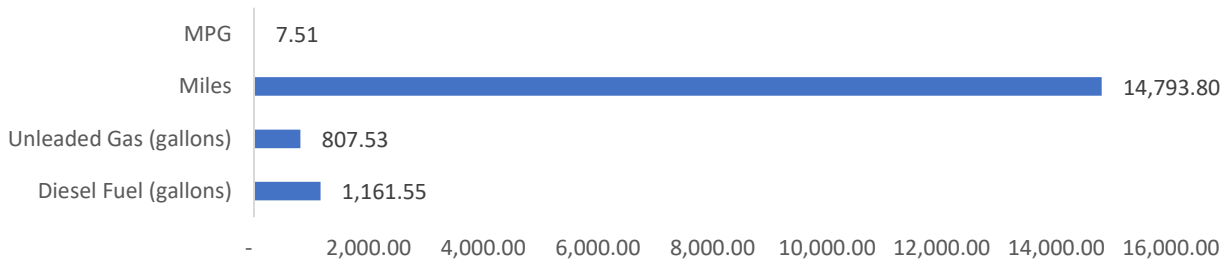


2023 Data:

- Fleet level of service (LOS). The LOS is determined by the number of vehicles/equipment and how long those vehicles/equipment were out of service for repairs at any time during the month.
- Fleet LOS are based on the following categories:
 - Active –were not out of service for repair at all for the month.
 - Stopped < 24 hrs. – were out for repair and back in service on the same day.
 - Stopped > 24 hrs. – were out for repair and not back in service that day but back in service within a week.
 - Stopped > 1 week – were out for repair or unsafe to drive for at least one week before being placed back into service.

Fleet Maintenance Update

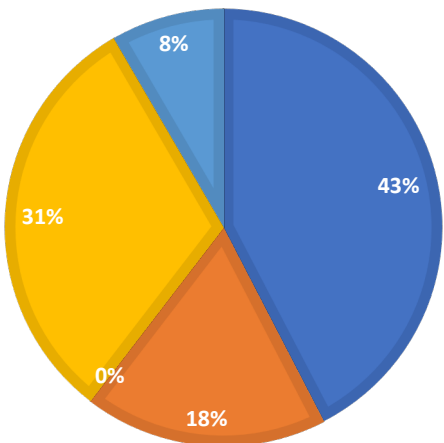
Apr Fuel Usage



	Diesel Fuel (gallons)	Unleaded Gas (gallons)	Miles	MPG
Series1	1,161.55	807.53	14,793.80	7.51

APRIL FLEET REPAIR ALLOCATION

■ Parts ■ Tires ■ Batteries ■ Internal Labor ■ External Labor



2023 Data:

- Fuel usage shows the amount of diesel fuel used in gallons, the amount of unleaded gasoline used in gallons, the number of miles driven by all vehicles, and the overall average MPG of all vehicles.
- The Fleet repair allocations are for both vehicles and equipment. The categories demonstrate the different areas for the repair cost of the fleet.
- Fleet repair allocations are based on the following categories:
 - Parts – cost of all parts to make the repair.
 - Tires – cost of tire replacement and repairs.
 - Batteries – cost of battery replacements.
 - Internal Labor – cost for internal labor based on a shop rate of \$95/hr.
 - External Labor – cost of any labor for repairs that isn't performed in-house.

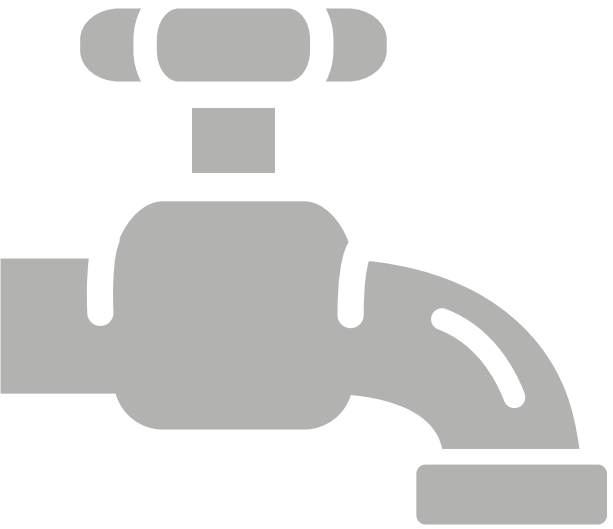
Fleet Maintenance Update

Month	PM Hrs.	Repair Hrs.
Jan	32.50	25.50
Feb	7.50	49.00
Mar	15.00	12.50
Apr	49.00	52.40
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
Total	104.00	139.40

Month	PM \$	Repair \$
Jan	4,895.64	5,945.81
Feb	1,757.08	10,705.45
Mar	1,425.00	1,187.50
Apr	6,328.88	21,531.36
May		
Jun		
Jul		
Aug		
Sep		
Oct		
Nov		
Dec		
Total	14,406.60	39,370.12

2023 Data:

- The APWA industry standard for maintenance vs. repair costs states that Preventative maintenance should account for 30% of all maintenance and repair costs. We track all PM services and repairs by hrs. and cost to evaluate our costs against the APWA standard.



OPERATIONS UPDATE



May 2023 Ops Dashboard

JVWCD Water Contract

2022 2023

Contract Summary

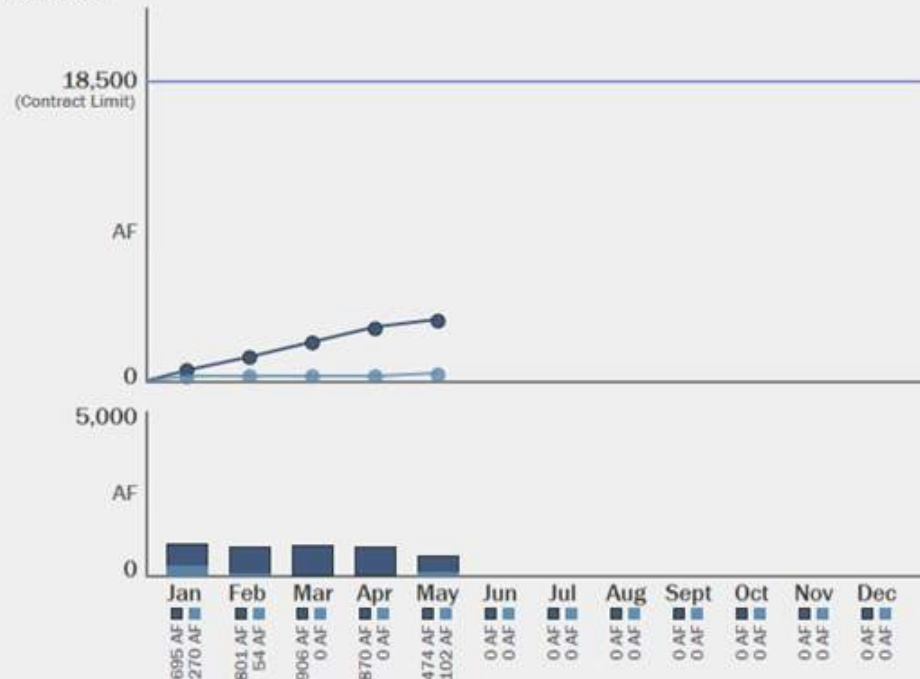
2023

Annual: **18,500.0 AF**
Used: **3,744.8 AF**
(20.24 %)
Left: **14,755.2 AF**



Annual Flow Total Breakdown

Year-to-Date



Produced **425.2 AF**
Purchased **3,744.8 AF**

Flow Rate Breakdown

Current

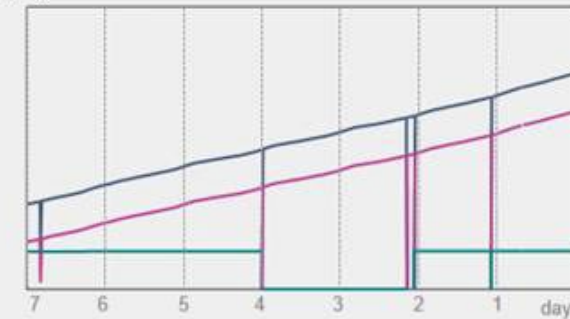


Water Purchased
Water Produced

Combined: **13,531.7 GPM**
Purchased: **13,511.4 GPM**
(99.85 %)
Produced: **20.3 GPM**

Monthly Flow Total Breakdown

Current (Accumulating Monthly Totals)



Water Purchased
Water Produced

Combined: **575.42 AF**
Purchased: **473.91 AF**
(82.36 %)
Produced: **101.51 AF**

Landscaping Maintenance Services for 2023

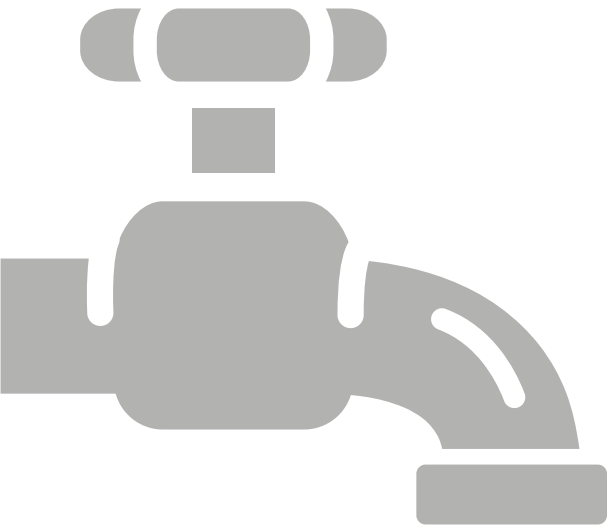
- Request for Bids issued in 2021, advertised on U3P

Contractor	Cost/Year
Lawn Butler	\$33,157.69
LEC Maintenance	\$33,283.50
Teraworks Landscaping	\$36,376.00
Progreen Lawn & Landscape	\$42,767.00
Simplified Landscaping	\$50,554.00
Horticulture Group	\$53,828.00
A-Z Landscaping	\$66,887.52
Western Sun Landscaping	Not responsive

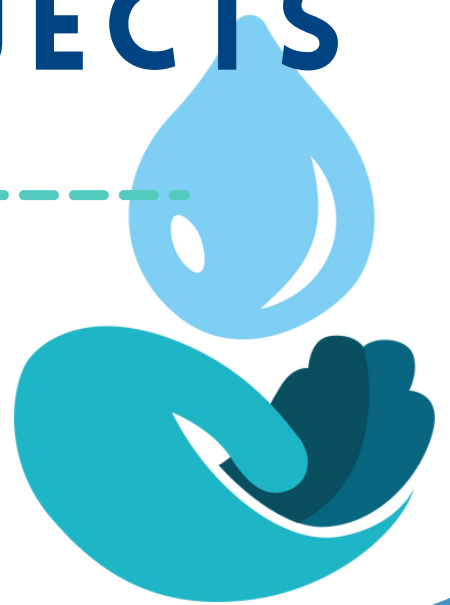
- Five-year Contract
 - 1st Year - \$33,157.69 (spent \$47,096.23)
 - 2nd Year - \$49,000.00 (spent \$45,303.88)
 - 3rd Year - \$55,797.00
- Additional services include
 - HQ Additional Landscaping
 - Additional Sprinkler Repairs
 - Additional spring/fall cleanup
- Budget for 2023 is \$57,000.00



Consider approval of a contract with Lawn Butler for 2023 Landscaping Services in the amount of \$55,797.00.



CAPITAL PROJECTS UPDATE





20A&I: 3100 South to 4100 South Redwood Road Water and Sewer Project

Capital Project: Redwood Road Pipeline Replacement (4100 South to 3100 South) & Valley Fair Mall Feedlines

Budget: \$16,760,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Bowen, Collins & Assoc.	\$390,000.00	\$486,283.00	25%	\$437,503.64	90%
Consultant: Jacques & Associates	\$49,334.45	\$49,334.45	0%	\$0.00	0%
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: Silver Spur Construction	\$12,500,000.00	\$0.00	0%	\$0.00	0%

Project Description: Replace aging distribution piping in Redwood Road and construct a new sewerline running north to provide additional capacity for new growth. The waterline replacement will be funded by the Utah SRF and sewerline will be funded by District impact fees.

Project Update: The District requested a fee proposal from Consor Engineers, LLC (formerly PEC) to provide supplementary inspection services for the Redwood Road Water Project. PEC/Consort is on the District's Approved Vendor List for professional on-call engineering services and has a lot of experience providing construction inspection services for projects of a similar scope and size. The District's Design Consultant, Bowen, Collins & Associates, was not able to provide on-site construction observation services due to staffing and night work requirements.

Consort will provide part-time inspection during construction to supplement District staff inspections. The scope of work includes construction observation, preparation of inspection reports, and coordination with contractor and District staff. Consort's fee for this work is \$88,440.00.

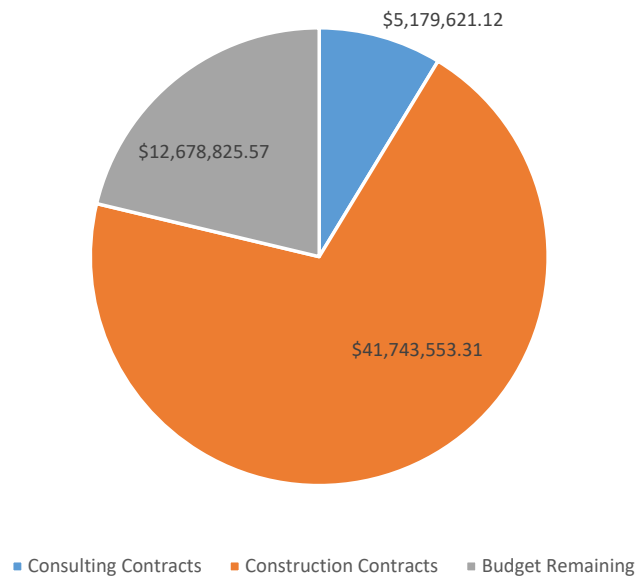
Approval Requested: Consider approval of a contract for supplementary inspections services for the 20A&I: Redwood Road Water & Sewer Project to Consort Engineers, LLC in the amount of \$88,440.00.



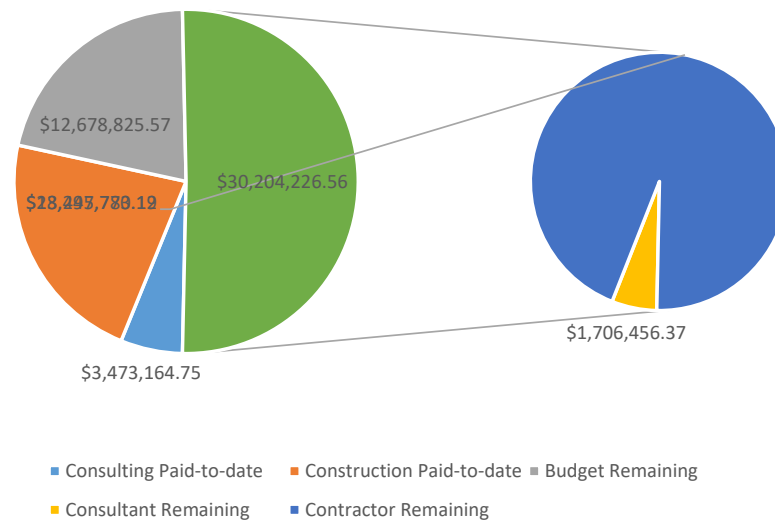


CAPITAL PROJECTS SUMMARY - MAY 2023

Capital Projects Overview



Capital Projects Work Progress



PROJECT STATUS	
Projects Planned:	6
Projects In Design (Consultant):	4
Projects in Design (GHID):	2
Projects in Construction:	14
Projects in Warranty:	6
TOTAL:	32

INFRASTRUCTURE FUNDING OPPORTUNITIES - MAY 2023 UPDATE

Funding Opportunity	Funding Agency	Cost Match	Timeline	Projects	Status
American Rescue Plan Act (ARPA) - \$1.4B to Utah	Drinking Water SRF	Up to 49% Grant Opportunity if MAGI less than 80% of State MAGI (GHID at 78%).	Allocated by 2024, Spent by 2026	Redwood Road Waterline Replacement, Ridgeland Pump Station Replacement	Received \$13.8 M - \$2.8M in principal forgiveness and \$11M at 0.5% hardship grant assessment fee
Infrastructure and Investment Jobs Act (IIJA) - \$360M over 5 years	Drinking Water SRF	Up to 49% Grant Opportunity if MAGI less than 80% of State MAGI (GHID at 78%).	Next 5 Years	Redwood Road Waterline Replacement, Ridgeland Pump Station Replacement	
Infrastructure and Investment Jobs Act (IIJA) - Community Project Funding	U.S. House of Representatives	Proposing 75/25 Split	Due March 16	3600 West Waterline Replacement, 5400 West Waterline Replacement	Not Selected for 2024.
Clean Water State Revolving Fund (CWSRF) - \$14M per year	Utah Water Quality Board	Low-interest loans	TBD	Pleasant Valley Lift Station Replacement	TBD
Bureau of Reclamation WaterSMART Drought Response Program	U.S. Bureau of Reclamation	Up to \$5M in grants per project	Due in July 2022, yearly after.	Anderson Water Treatment Plant (Wells No. 16 & 18) & Well No. 18 Drilling/Construction	Received \$5M Grant for Anderson WTP, Well No. 18
DNR Division of Water Resources	Board of Water Resources	Used to cover match for WaterSMART	Apply by September 30.	Anderson Water Treatment Plant, Zone 1 Reservoir, Future Well No. 18, Well No. 1 Replacement	TBD
Bipartisan Infrastructure Law (BIL) for Lead Service Line Inventory - \$28M per Year for 5 Years	Utah Division of Drinking Water	Up to \$100,000 per year up to 5 years	Now	Lead Service Line Inventory (Contractor)	Received \$100,000 with 100% principal forgiveness
Emerging Contaminants Funding (Manganese Removal)	Utah Division of Drinking Water	Requesting ~ \$2.5M	TBD	Anderson Water Treatment Plant (Wells No. 16 & 18)	Preliminary Information submitted

20A&I: 3100 South to 4100 South Redwood Road Water and Sewer Project

Capital Project: Redwood Road Pipeline Replacement (4100 South to 3100 South) & Valley Fair Mall Feedlines

Budget: \$16,760,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Bowen, Collins & Assoc.	\$390,000.00	\$642,241.00	65%	\$468,236.14	73%
Consultant: Jacques & Associates	\$49,334.45	\$49,334.45	0%	\$0.00	0%
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: Silver Spur Construction	\$12,500,000.00	\$0.00	0%	\$0.00	0%

Project Description: Replace aging distribution piping in Redwood Road and construct a new sewer line running north to provide additional capacity for new growth. The waterline replacement will be funded by the Utah SRF and sewer line will be funded by District impact fees.

Project Update: See Capital Projects Approval for Supplementary Inspection Services. Contractor is preparing documents and submittals.

20B: Rushton Groundwater Treatment Plant

Capital Project: Wells 1,12, 17 Treatment Facility

Budget: \$12,235,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers	\$581,470.00	\$1,618,744.00	178%	\$1,392,912.77	86%
Contractor: Nelson Brothers	\$9,707,890.38	\$10,114,121.38	4.2%	\$6,835,035.53	68%

Project Description: A new water treatment facility to remove iron, manganese and ammonia from Wells No. 1, 12 and 17 at the Well No. 12 site at 1490 West 3100 South.

Project Update: Crews finished the connection on 3100 South for the 24-inch and 36-inch waterlines. Pressure testing the waterlines has now started. The pump to waste installation is nearly completed.



24-inch raw water and
36-inch treated water
offsets



Installation of powder
coated fencing along
west side of property

20D: Kent Booster Pump Station Replacement and Tank Purchase

Capital Project: Tank Farm Booster Replacement/Tank Purchase/Energy Improvements Project

Budget: \$11,470,000.00

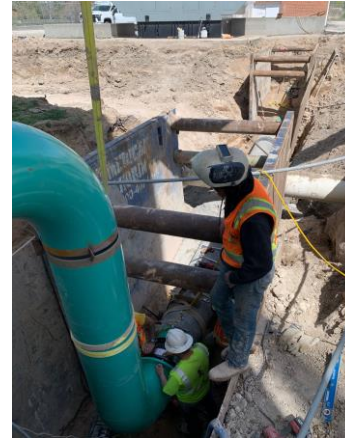
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Hansen, Allen & Luce	\$334,146.23	\$906,344.06	171%	\$490,993.20	54%
Consultant: Mulvey Enterprises	\$8,000.00	\$8,000.00	0%	\$3,070.00	38%
Tank Purchase: Jordan Valley Water Cons. Dist.	\$1,517,789.89	\$1,517,789.89	0%	\$1,517,789.89	100%
Contractor: VanCon Inc.	\$17,174,996.00	\$17,174,996.00	0%	\$437,869.82	3%

Project Description: Replacement of the existing Kent Booster Pump Station at Tank Farm (4404 South 4800 West), site piping replacements, and purchase of one existing 5 MG Jordan Valley Water tank.

Project Update: Yard piping installation is ongoing. The outlet piping for the 1 MG and 2 MG tank has been installed. The contractor will continue to phase their work around the operations of the existing pump station because it needs to remain in service through the summer.



Outlet piping - 24" cement-mortar lined steel piping for 1MG and 2 MG tanks



Welding steel fittings for 1 MG tank outlet connection

20E: Pioneer WWPS Replacement

Capital Project: Pioneer WWPS Replacement & Pipeline/ Forcemain Upgrades

Budget: \$4,315,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Bowen, Collins & Assoc.	\$165,104.00	\$378,854.00	129%	\$361,186.37	95%
Consultant: Mulvey Enterprises	\$6,000.00	\$6,000.00	0%	\$1,140.00	19%
Permits/Fees: West Valley City, Rocky Mtn Power	\$52,118.03	\$52,118.03	0%	\$52,118.03	100%
Consultant: APCO	\$39,724.00	\$39,724.00	0%	\$0.00	0%
Contractor: COP Construction	\$4,117,000.00	\$4,138,952.90	1%	\$3,310,058.36	80%

Project Description: Replacement of the existing 500 GPM Pioneer Wastewater Pump Station located at 2250 South Constitution Boulevard with a new pump station to be located at 2184 South Constitution Boulevard.

Project Update: Work on sidewalks, roadway and site curb and gutter, electrical under-slab and site conduits, 1" water service, and site grading and backfill is in progress. Lift station start up is anticipated to occur towards the end of July.



Sidewalk and curb and gutter installation



Electrical conduits from wet well to electrical building



Electrical conduits from pig launch vault to electrical building

21F: SCADA Modernization Project

Capital Project: SCADA Modifications/Upgrades

Budget: \$405,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: APCO, Inc.	\$180,000.00	\$201,003.86	12%	\$201,003.86	100%

Project Description: Upgrades and modifications to the District's existing Supervisory Control and Data Acquisition (SCADA) system. This project will modernize the AVEVA System by adding object-based tags and creating high-performance graphics, along with upgrading aging and obsolete hardware.

Project Update: Working on adding fiber to additional sites.

21I: Interceptor Vault Modifications

Capital Project: Interceptor Improvements

Budget: \$141,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: JUB Engineers	\$26,000.00	\$14,023.00	-46%	\$12,218.20	87%
Contractor: Nelson Bros.	\$135,731.00	\$135,731.00	0%	\$126,673.95	93%

Project Description: Replace the lid of the main District interceptor vault at 1488 W. 3100 S. to improve maintenance access and better match new asphalt elevations.

Project Update: See 20B: Rushton Groundwater Treatment Plant project update.

21J: GHID Headquarters Landscaping Phase 2

Capital Project: Headquarters Landscaping Phase 2 (South End)

Budget: \$440,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: JUB Engineers	\$56,000.00	\$93,600.00	67%	\$81,079.39	87%
Contractor: Stratton & Bratt Landscapes, LLC	\$687,232.14	\$731,243.52	0%	\$642,519.51	88%

Project Description: Phase 2 landscaping will include landscape improvements along the south side of the GHID Headquarter property. Priority locations are the pond, southwest side along the wall and south entrance.

Project Update: The contractor is back on site and finishing up their work. They will be installing the fencing, finishing the electrical, and planting the remaining plants.



Finished concrete pad for demonstration garden area

22A: 2022 Large Meter Replacements

Capital Project: 2022 Meter Vault Upgrades

Budget: \$675,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Next set of retail meter vault upgrades and rehabilitation.

Project Update: Working on design and pothole data.

22C: Lake Park and Merry Lane Subdivisions Waterline Replacements

Capital Project: Neighborhood Pipe Replacement

Budget: \$2,085,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: CRS Engineers	\$49,975.00	\$82,784.25	66%	\$65,451.25	79%
Contractor: Lyndon Jones construction, Inc.	\$1,984,790.00	\$2,040,845.35	3%	\$921,419.05	45%

Project Description: Replacement of cast iron pipe in residential neighborhoods.

Project Update: Crews have started their work on Merry Lane. The are currently working on their first tie in.



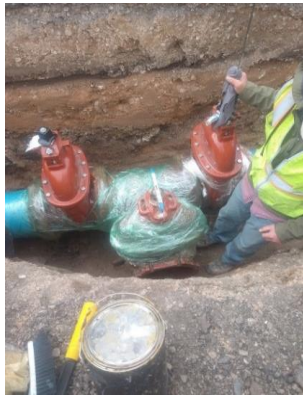
Merry Lane tie in work

22D: 4100 South and 4700 South Waterlines Project

Capital Project: 4100 S. from 6000 W. to 6400 W., 4700 South Waterline Replacement

Budget: \$4,400,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Jones & DeMille Eng.	\$98,100.00	\$106,775.00	0%	\$71,354.82	67%
Contractor: Cody Ekker Construction, Inc.	\$2,559,142.00	\$2,559,142.00	0%	\$435,002.01	17%
Public Involvement Consultant: Horrocks	\$26,443.94	\$26,443.94	0%	\$8,712.78	33%

Project Description: Replacement of cast iron pipe on 4100 South from 6000 West to 6400 West, 6400 West from 4100 South to 3980 South, and steel pipe on 4700 South from 5600 West to 6000 West.**Project Update:** The transmission line on 4700 S is in place and being tested. The future line on 4700 S will be complete within the next month. Traffic control plans and permits for 4100 S are in progress.

12" Future Line along 4700 South



Blow-off on West end of line

22E: Rawhide, Cochise, Hawkeye & Blackhawk Waterline Replacements

Capital Project: Rawhide Waterline Replacement, Cochise & Hawkeye Waterline Replacement, Blackhawk Waterline Replacement

Budget: \$645,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: GHID Staff	\$645,000.00	\$645,000.00	0%	\$370,295.89	57%

Project Description: Replacement of cast iron pipelines in Rawhide Drive, Cochise Drive, Hawkeye Street, Hawkeye Circle, and Blackhawk Drive. The design and construction will be done in-house.**Project Update:** Asphalt restoration is complete. Work on cement collars and landscaping is in progress.

22F: Ridgeland Pump Station Replacement

Capital Project: Ridgeland Pump Station Replacement/Site Improvements

Budget: \$2,450,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers, Inc.	\$316,010.00	\$493,113.00	56%	\$318,738.00	65%
Contractor: Condie Construction Co.	\$2,924,956.30	\$2,924,956.30	0%	\$0.00	0%

Project Description: Replacement of the existing 4,000 GPM pumpstation at 2386 South 3600 West, including the building and generator, and upgrades to the site landscaping and fencing.**Project Update:** Pre-construction meeting to be held May 17th.**22I: Well No. 8 Repairs/Upgrades**

Capital Project: Well No. 8 Redevelopment

Budget: \$175,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Contractor: Nickerson Company, Inc.	\$132,420.00	\$166,909.00	26%	\$166,909.00	100%

Project Description: Emergency repairs and conversion to water lubrication system to Well No. 8.**Project Update:** Work has been completed. District staff are evaluating whether or not Nickerson should add equipment to allow our staff to pre lube the pump.**23A: 2023 Sewer Rehabilitation Project**

Capital Project: 2023 Sewer Lining and Manhole Rehabilitation

Budget: \$750,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: Insituform Technologies, LLC	\$765,587.00	\$765,587.00	0%	\$0.00	0%

Project Description: Sewer pipe lining and manhole lining/rehabilitation projects for 2023.**Project Update:** Contractor has mobilized and has started pre-inspection work on the sewer lines.**23B: HQ Landscaping Project Phase III**

Capital Project: HQ Landscaping Phase III (southeast)

Budget: \$151,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers	\$23,200.00	\$23,200.00	0%	\$2,275.80	10%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Removal of additional turf grass along 3600 West and replacing with local-scale landscaping.**Project Update:** 60% design is being reviewed.

23C: Well No. 1 Chlorinator Replacement

Capital Project: Chlorine Generation Equipment - Well No. 1

Budget: \$275,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Sunrise Engineering, Inc.	\$47,300.00	\$43,700.00	0%	\$2,415.25	6%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Replacement of the chlorine generation equipment at Well No. 1.**Project Update:** Design in progress using information from equipment manufacturer.**23D: Acord Reservoir Repairs & Recoating**

Capital Project: Well No. 12 Reservoir

Budget: \$915,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Infinity Corrosion Group	\$53,500.00	\$53,500.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Repairs and recoating of the steel reservoir at 1490 West 3100 South.**Project Update:** A kick-off meeting has been held and design is underway.**23E: Buildings A & C Repairs and Upgrades**

Capital Project: Building C Upgrades & Building A Upgrades/Modifications

Budget: \$390,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Updates to Building C, including replacement of garage doors and security systems, and to Building A, including doors, lights, and security systems.**Project Update:** Reviewing scope and fee.

23E-1: Building A Reroof

Capital Project: Building C Upgrades & Building A Upgrades/Modifications

Budget: Part of 23E

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Design West Architects	\$16,800.00	\$16,800.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Replacement of the Building A roof.**Project Update:** Reviewing 90% plans and specifications.**23E-2: Buildings A & C Repairs and Upgrades - Phase 1**

Capital Project: Building C Upgrades & Building A Upgrades/Modifications

Budget: Part of 23E

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Design West Architects	\$5,000.00	\$5,000.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Updates to Building C, including replacement of garage doors and security systems, and to Building A, including doors, lights, and security systems. To determine the scope of work required for Building A, the District and consultant entered into an agreement for Phase 1 services which include programming of Building A second floor layout options. Once this scope is determined a design fee proposal will be submitted to cover building modifications at the District's Headquarters.**Project Update:** Phase 1 is complete. District staff decided not to make changes to the Building A 2nd floor layout.**23F: East Rec Cathodic Protection System Upgrades**

Capital Project: Cathodic Protection System Replacement at East Rec, East Rec Wet Well Lining

Budget: \$190,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Replacement of the non-functional cathodic protection system and lining of the wet well.**Project Update:** Determining scope of work and fee.

23G: Chesterfield & Warner Exhaust System Upgrades

Capital Project: Chesterfield Wet Well Exhaust System, Warner Dry Well Exhaust System

Budget: \$200,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Replacement of exhaust systems at both Chesterfield and Warner.**Project Update:** Determining scope of work and fee.**23I: Anderson Water Treatment Plant**

Capital Project: N/A

Budget: \$0.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Pre-Design Report: J-U-B Engineers	\$15,000.00	\$15,000.00	0%	\$4,159.70	28%
Consultant: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Water Treatment Plant at the Well No. 16 site to remove manganese/iron/ammonia from Well No. 16 and future Well No. 18, partially funded by a Bureau of Reclamation WaterSMART Grant.**Project Update:** J-U-B Engineers will update the water treatment scoping study for Well No. 16 with the most recent information to be used to prepare a RFSQ to hire a consultant for the project.**23L: Well No. 18 Drilling & Equipping**

Capital Project: N/A

Budget: \$0.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Hansen, Allen & Luce	\$439,214.95	\$439,214.95	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Drilling of new Well No. 18 near Well No. 16 as part of the Anderson Water Treatment Plant.**Project Update:** A kick-off meeting has been held and design is underway.

23N: Parkway Waterline Replacement Project

Capital Project: In-house Distribution Pipeline Replacement Project

Budget: \$600,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	\$0.00	\$0.00	0%	\$0.00	0%
Contractor: Cody Ekker Construction Inc.	\$145,065.00	\$145,065.00	0%	\$0.00	0%

Project Description: Replacement of old aging 16-inch asbestos cement pipe with new 12-inch PVC pipe.**Project Update:** Contractor has completed their work and the line is now in service.12-inch mainline
installation along
Parkway12-inch gate valve
installations**23Q: PRV Vault Electrical Upgrades**

Capital Project: 2023 PRV Vault Electrical Upgrades

Budget: \$110,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%

Project Description: Replace/Upgrade electrical components within PRV Vaults.**Project Update:** Determining Scope of Work and fee.

2023 Budget	Consulting Contracts	Consulting Paid-to-date	Construction Contracts	Construction Paid-to-date	Budget Remaining
\$59,602,000.00	\$5,179,621.12	\$3,473,164.75	\$41,743,553.31	\$13,245,783.12	\$12,678,825.57

Zone 1 Reservoir Site Condemnation

Project: Zone 1 Reservoir Site Condemnation

Budget: \$75,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Horrocks Engineers - Appraisal	\$3,400.00	\$3,400.00	0%	\$0.00	0%

Project Description: Per the study completed in 2022, the area near 4700 South and 6000 West is the ideal location for a new Zone 1 reservoir. This project will assist the District acquire the property needed to build this reservoir.

Project Update: Appraisal complete, working on property purchase.

SRF and BOR Grant Application Assistance

Project: Small Design Support

Budget: \$5,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers, Inc.	\$9,000.00	\$9,000.00	0%	\$4,100.00	46%

Project Description: Assistance with various grant applications to obtain outside funding.

Project Update: Waiting for additional guidance on Emerging Contaminants.

Well Water Quality Analysis & Rehabilitation Recommendations

Project: Well Water Quality Analysis & Rehabilitation Recommendations

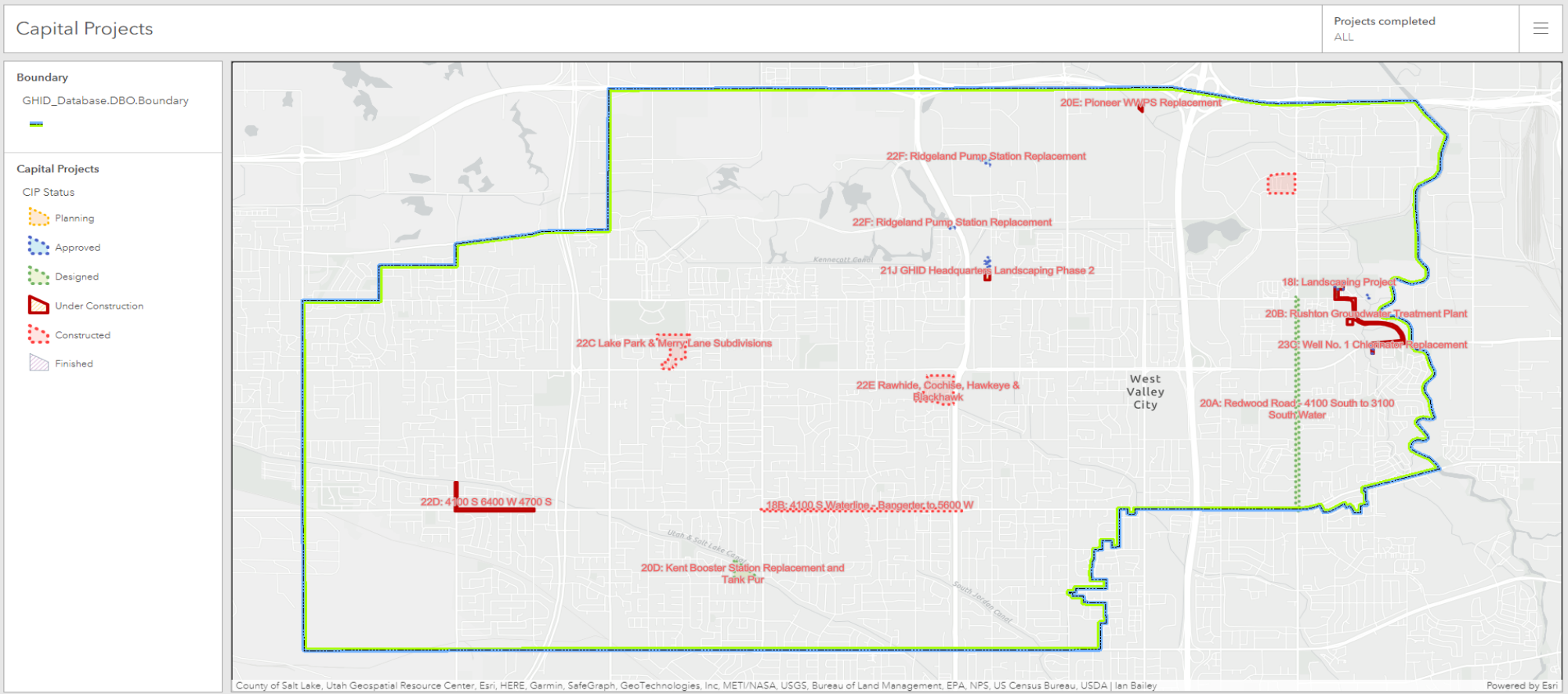
Budget: \$25,000.00

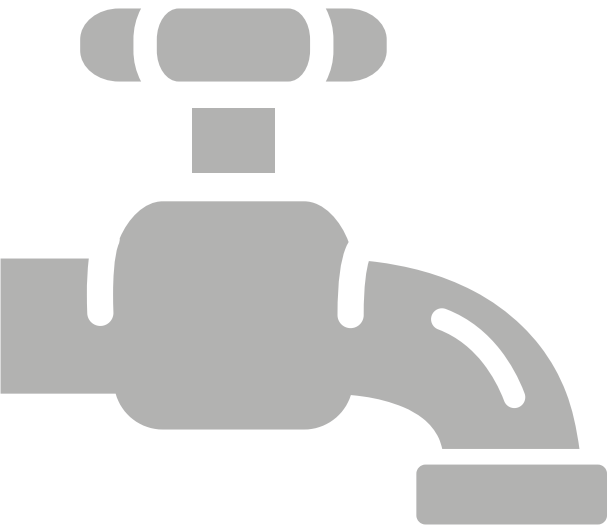
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: CRS Engineers	\$24,250.00	\$24,250.00	0%	\$0.00	0%

Project Description: This project will sample the District's six active wells and using historical data develop performance and water quality data. This data would be used to create a maintenance plan which include procedures and quantities for any proposed chemical treatments.

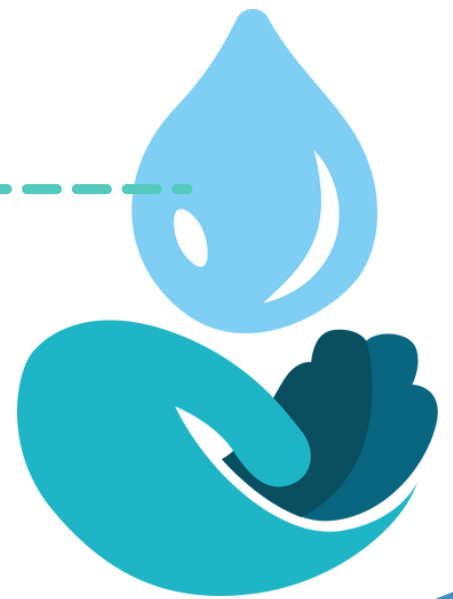
Project Update: The lab (Water Systems Engineering, Inc.) received water samples from the District's wells and have started their analyses.

2023 Budget	Consulting Contracts	Consulting Paid-to-date	Budget Remaining
\$80,000.00	\$36,650.00	\$4,100.00	\$43,350.00





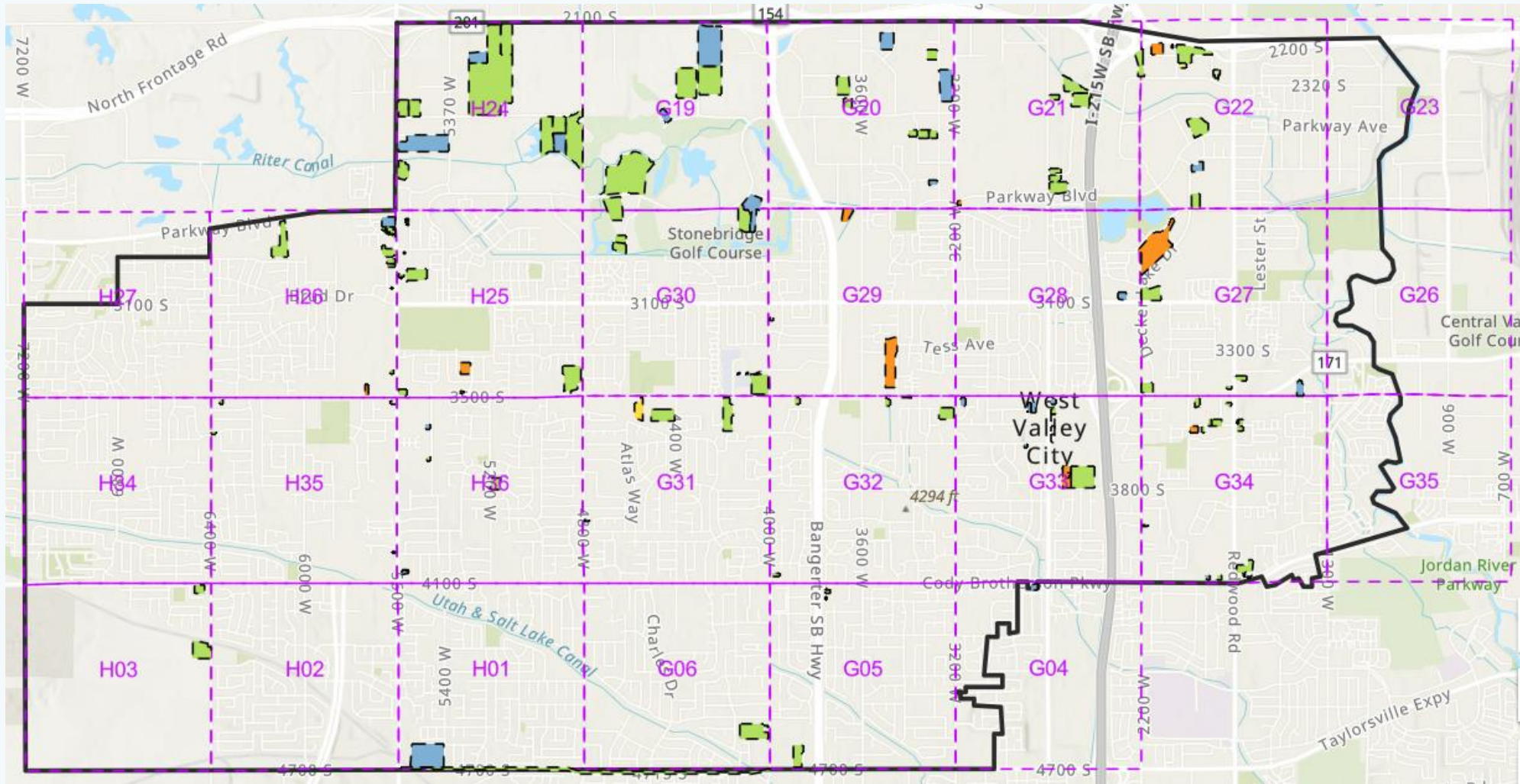
ENGINEERING DEPARTMENT UPDATE



Plan Review Update









PROJECT NAME			ADDRESS	TYPE	STATUS
1	Taco Bell		1826 W 4100 S	Commercial	Final Approval
2	PSB Investments Subdivision (2 Lot)	Subdividing lots	3909 S 2200 W	Residential	Final Approval
3	Lake Park Commerce Center Phase 3 (NE Corner of Building)		4927 W 2400 S	Tenant Improvement	Final Approval
4	Dancing Moose Montessori School TI	Classroom changes	4428 Links Dr	Tenant Improvement	Final Approval
5	LIV Salons	Hair/nail Salon	2750 S 5600 W	Tenant Improvement	Final Approval
6	Scientia MS2	Office Remodel	2162 S Technology Pkwy	Tenant Improvement	Final Approval
7	Durham Brands	Office Remodel	4927 W 2400 S	Tenant Improvement	Final Approval
8	Premier Martial Arts		2739 S 5600 W Suite 180	Tenant Improvement	Final Approval
9	Utah Pet Aquamation	Pet Cremations	2052 W 2200 S	Tenant Improvement	Final Approval
10	Decker Lake Flex Warehouse		3076 S Decker Lake Dr	Commercial	Resubmittal Required

























Plan Review

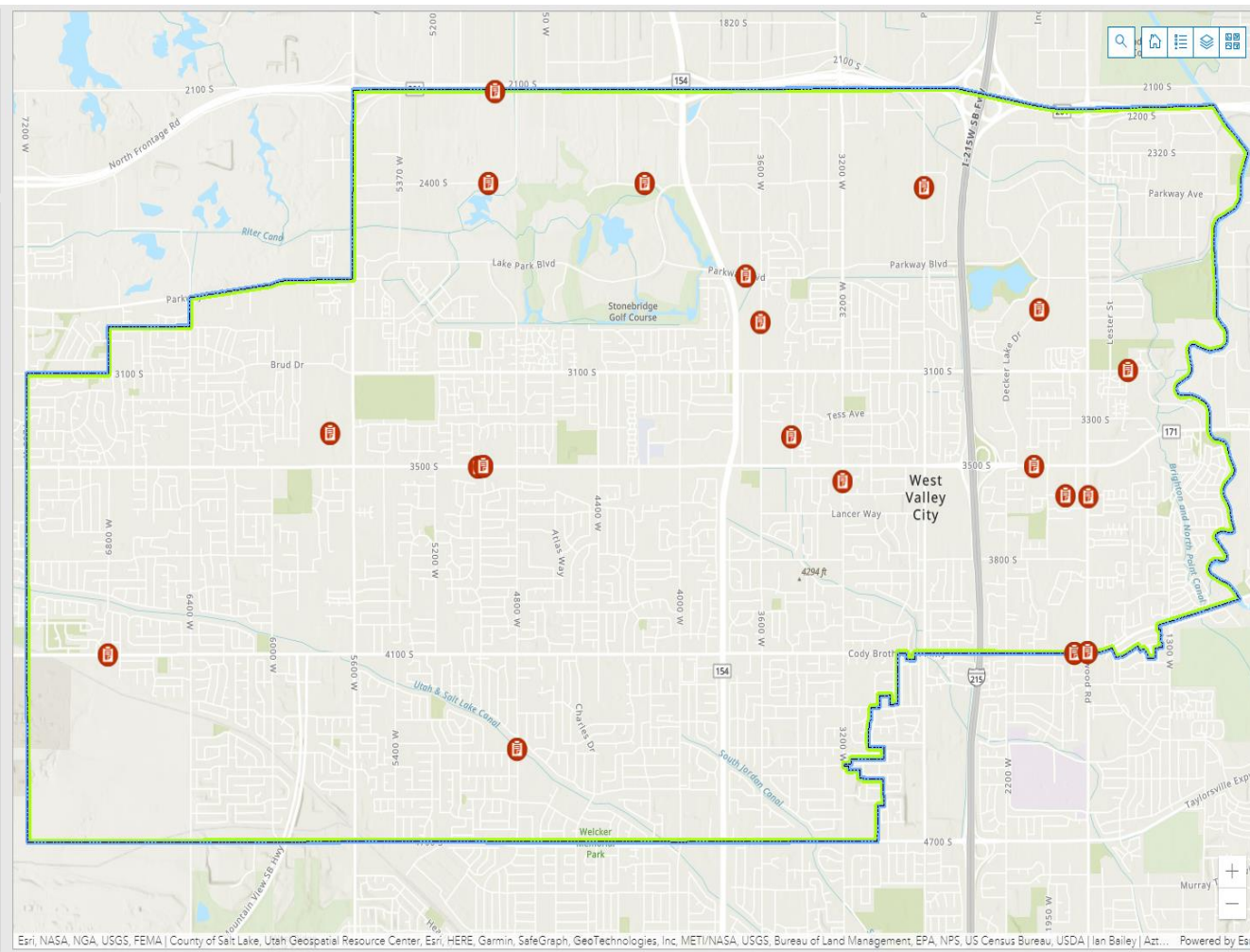
Status

-  Archived
-  Construction Complete
-  Developed
-  Plans Finaled
-  Subdivision Lots
-  Under Construction
-  Under Review
-  others

Inspections Update

Projects Under 20 Inspection

-  Cobalt Landing Phase 2 Parent Work Order
-  Morrell Office Warehouse
-  Mister Car Wash Parent Work Order
-  Wheeler Wasp
-  JL Salon, Parent Work Order.
-  20B Rushton Water Treatment Plant Parent Work Order
-  Lake Park Commerce Center Phase 3 Parent Work Order
-  West Lake Junior High School
-  All water service laterals for each building is being inspected and tested individually by WVC building inspectors. They are air testing the laterals and checking them for sand bedding. GHID is inspecting the sewer laterals and fire lines going into
-  21J GHID Headquarters Landscaping Parent Work Order
-  Kim Plaza Parent Work Order
-  The Meadows Parent Work Order;
-  Weston Fields Sub Phase 1. Wtr & Sewer
-  West Valley Family Medicine
-  Next Step Warehouse
-  20D; Kent Booster Pump Station Project
-  Copper Ridge Tech Parent Work Order
-  Alicia's Bakery Parent Work Order
-  Inovasis Parent Work Order
-  Sage Valley Apartments Parent Work Order



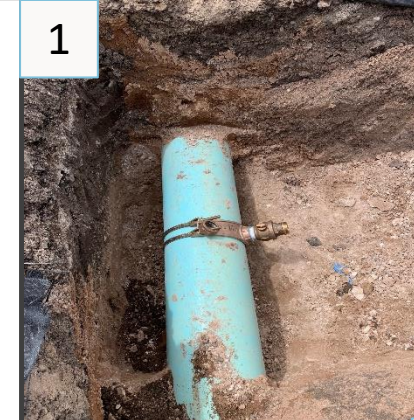
2" water lateral for landscape
meter bedded in sand



Connecting to meter setter



1



2



3

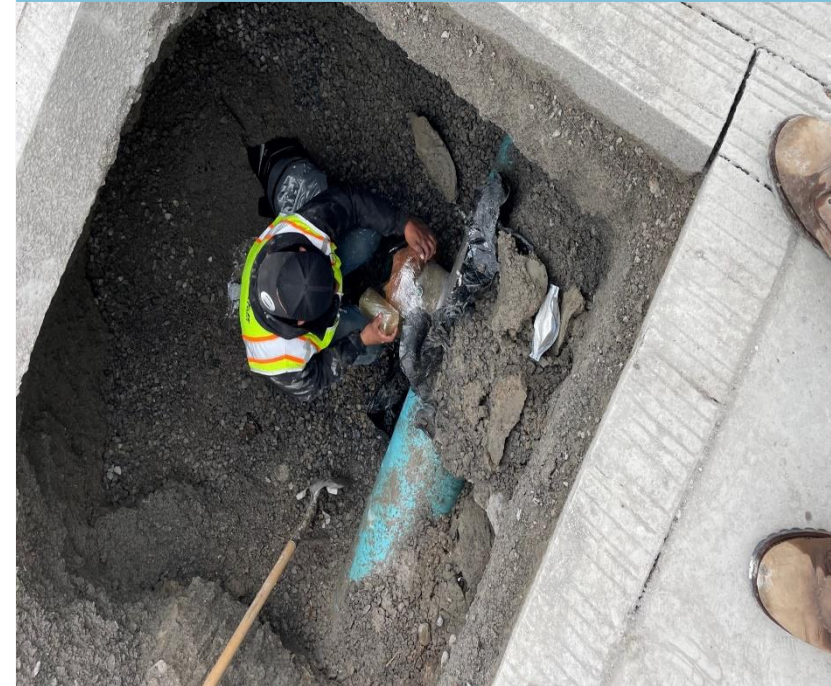


Applying wax tape
and poly-ply wrap to
12"x2" brass saddle

4700 South Expansion Project



8" valve prior to removal



Post valve removal - wrapping capped tee and pipe with wax tape and poly-ply wrap



Clubhouse sewer lateral and cleanout

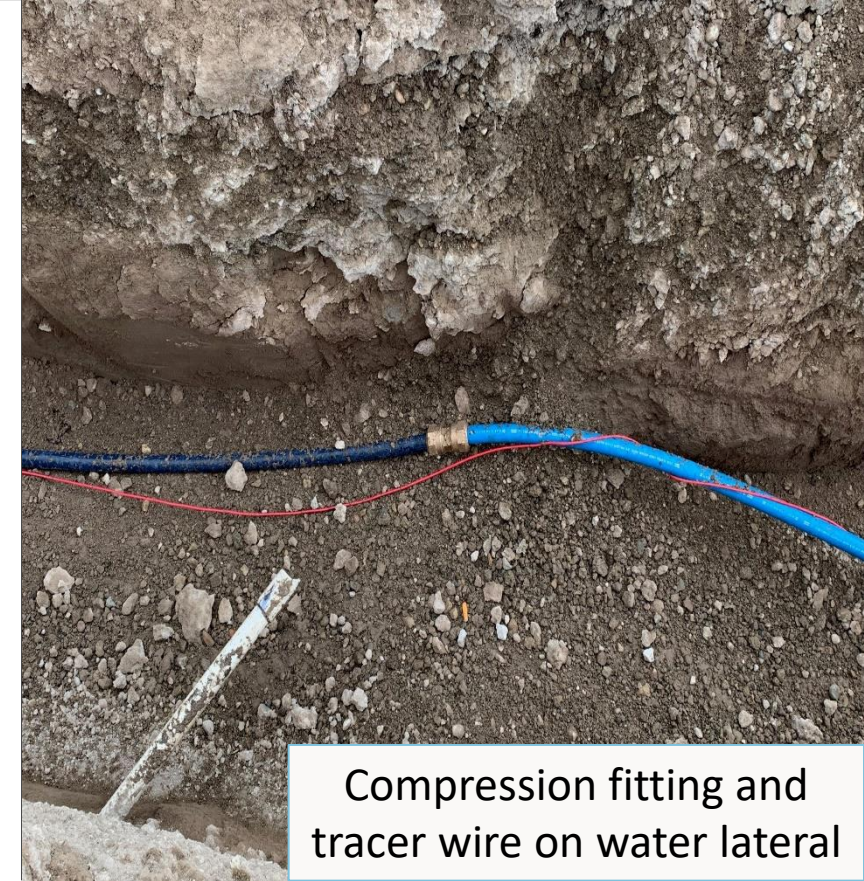
H2O Lofts – 2864 S Decker Lake Dr



1" water lateral on south side of building



1" water lateral trench



Compression fitting and tracer wire on water lateral

KeyBank – 2807 S 5600 W