

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
January 14, 2026
5:00 P.M.

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. APPROVAL OF MINUTES**
 - A. Approval of December 2025 Board Meeting Minutes
 - B. Approval of Public Hearing for the Allotment of Water Minutes
 - C. Approval of Public Hearing for the Adoption of 2026 Budget Minutes
- IV. BUSINESS**
 - A. Discussion of Contracts and Petitions
 - B. Consideration of Resolution 2026-01 Authorizing Signers on the District's Financial Accounts
 - C. Consideration of Resolution 2026-02 Authorizing Access to Utah Public Treasurer's Investment Fund Accounts
 - D. Consideration of Resolution 2026-03 Clyde Snow Contract Extension
 - E. Consideration of Resolution 2026-04 Wasatch Civil Contract Extension
 - F. Consideration of Resolution 2026-05 Child Richards Contract Extension
 - G. Consideration of Resolution 2026-06 Adams Petersen Contract Extension
 - H. Consideration of Resolution 2026-07 Voting Wilson Irrigation Company Shares
 - I. Consideration of 2025 Audit
 - J. Consideration of Progress Payment for Pump House Switchgear Replacement Project
 - K. Consideration and Award of Rate Study
 - L. Consideration and Award of Landscape Maintenance Contract
 - M. Consideration of Railrunner Phase 3 Development Agreement
 - N. Public Comments
- V. REPORTS FROM MANAGER AND TRUSTEES**
 - A. Manager & Trustees Reports
 - B. Review of Monthly Bank Statements and Cancelled Checks
- VI. FINANCIAL REPORT**
 - A. Approval of Monthly Financial Report
 - B. Approval of 4th Quarter 2025 Financial Report
- VII. APPROVAL OF EXPENSES**
- VIII. ADJOURNMENT**

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should call the District at (801) 825-9744, giving at least three (3) working days notice.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.A. Discussion of Contracts and Petitions**

Based on Utah Code § 73-10-34(14), the District is required to enter into contracts on or after July 1, 2025, that allow the District to bill by tiered conservation rates which is interpreted as 'bill by the gallon'. Further, by no later than July 1, 2030, regardless of whether a secondary water supplier is fully metered or has modified existing contracts with end users, a secondary water supplier shall begin billing an end user using a tiered conservation rate that considers revenue stability, water conservation, and cost of service.

There are some questions about whether the District's existing contracts and petitions meet these criteria. The District's attorney, Brent Rose, is planning to attend board meeting and have some discussions with the board related to the District's existing contracts and petitions and what he would recommend as legal counsel moving forward. Most likely this will require the trustees to adopt a new contract and petition. There is also a question of how Utah Code § 17B-2a-1007 affects the District's assessments prior to April 30, 2007, and how these assessments can be billed.

No motion is necessary where this is a discussion item.

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.B. Consideration of Resolution 2026-01 Authorizing Signers on the District's Financial Accounts**

With the change in trustees beginning January 1, 2026, Resolution 2026-01 will update the authorized signers on the District's financial accounts.

A suggested motion would be, "I move that we adopt Resolution 2026-01 Authorizing Signers on Roy Water Conservancy District's Financial Accounts."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.C. Consideration of Resolution 2026-02 Authorizing Access to the District's Public Treasurer's Investment Fund Accounts**

With the change in trustees beginning January 1, 2026, Resolution 2026-02 will update who has access to the District's Public Treasurer's Investment Fund accounts. This separate resolution is required by the Office of the State Treasurer.

A suggested motion would be, "I move that we adopt Resolution 2026-02 Authorizing Access to Roy Water Conservancy District's Public Treasurer's Investment Fund Accounts."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.D. Consideration of Resolution 2026-03 Extending Clyde Snow Professional Services Agreement**

A Memorandum of Contract Determination is required by Utah Code § 63G-6a-1204(7). A contract determination is also required by the District's Procurement Policies when considering multiyear contracts which may not be for a period of more than five years. It would be in the District's best interest to continue some agreements for an additional five years in order to have the continuity of service the District has experienced.

A suggested motion would be, "I move that we adopt Resolution 2026-03 Extending Clyde Snow Professional Services Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.E. Consideration of Resolution 2026-04 Extending Wasatch Civil Professional Services Agreement**

A Memorandum of Contract Determination is required by Utah Code § 63G-6a-1204(7). A contract determination is also required by the District's Procurement Policies when considering multiyear contracts which may not be for a period of more than five years. It would be in the District's best interest to continue some agreements for an additional five years in order to have the continuity of service the District has experienced.

A suggested motion would be, "I move that we adopt Resolution 2026-04 Extending Wasatch Civil Professional Services Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.F. Consideration of Resolution 2026-05 Extending Child Richards Professional Services Agreement**

A Memorandum of Contract Determination is required by Utah Code § 63G-6a-1204(7). A contract determination is also required by the District's Procurement Policies when considering multiyear contracts which may not be for a period of more than five years. It would be in the District's best interest to continue some agreements for an additional five years in order to have the continuity of service the District has experienced.

A suggested motion would be, "I move that we adopt Resolution 2026-05 Extending Child Richards Professional Services Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.G. Consideration of Resolution 2026-06 Extending Adams Petersen Professional Services Agreement**

A Memorandum of Contract Determination is required by Utah Code § 63G-6a-1204(7). A contract determination is also required by the District's Procurement Policies when considering multiyear contracts which may not be for a period of more than five years. It would be in the District's best interest to continue some agreements for an additional five years in order to have the continuity of service the District has experienced.

A suggested motion would be, "I move that we adopt Resolution 2026-06 Extending Adams Petersen Professional Services Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.H. Consideration of Resolution 2026-07 Voting Wilson Irrigation Company Shares**

The District has Resolution 2009-08 which authorizes the District's Chair, Vice-Chair, or the General Manager to vote the Davis and Weber Counties Canal Company Shares. However, the District does not have a Resolution to authorize the Chair, Vice-Chair, or the General Manager to vote the Wilson Irrigation Company Shares (Shares). Resolution 2026-07 will authorize these District representatives to vote the Shares.

A suggested motion would be, "I move that we adopt Resolution 2026-07 Voting Wilson Irrigation Company Shares."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.I. Consideration of 2025 Audit**

The District is required to have a financial audit performed each year. This audit is directed by the District's board of trustees. Child Richards CPAs and Advisors has performed the District's financial audit for many years and is currently under contract to perform these services at the appointment of the District's board of trustees.

A suggested motion would be, "I move that we appoint Child Richards CPAs and Advisors to perform the District's 2025 Audit."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 12, 2026

SUBJECT: **IV.J. Consideration of Progress Payment for Pump House Switchgear Replacement Project**

The District has received an invoice for a progress payment from Lynn Woodward Electric for the Pump House Switchgear Replacement Project. The progress payment is in the amount of \$6,603.99. The items being requested for payment have been verified as installed.

A suggested motion for approval would be, “I move that we approve a Progress Payment for the Pump House Switchgear Replacement Project in the amount of \$6,603.99 to Lynn Woodward Electric.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.K. Consideration and Award of Rate Study**

The District received proposals from three companies for the Secondary Water Rate Study as follows.

<u>Company</u>	<u>Proposal Amount</u>
Zions Public Finance	\$22,500.00
Crews and Associates	\$17,400.00
LRB	\$18,660.00

After careful consideration it is recommended the District award the Rate Study to Crews and Associates.

A suggested motion would be, “I move that we award the Rate Study to Crews and Associates.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.L. Consideration and Award of Landscape Maintenance Contract**

The District solicited bids from several commercial landscape contractors and only received two bids as follows.

<u>Contractor</u>	<u>Bid Amount</u>
J.D. Young and Sons Landscaping	\$26,700 annually
Yard Masters	\$50,544 annually

The low bidder is J.D. Young and Sons Landscaping for \$26,700. It is recommended that the District award the 2026 to 2030 Landscape Maintenance Contract to J.D. Young and Sons Landscaping.

A *suggested* motion for approval would be, “I move that we award the 2026 to 2030 Landscape Maintenance Contract to J.D. Young and Sons Landscaping in the amount of \$26,700 annually.”

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 9, 2026

SUBJECT: **IV.M. Consideration of Railrunner Phase 3 Development Agreement**

Railrunner Phase 3 is located at approximately 4461 South 2700 West in Roy, which is just west of the railroad tracks and east of Roy City's West Park. The parcel being developed has water based on the development of phases 1 and 2. The developer will be required to install a 1 1/2-inch meter and lateral. Otherwise, this is a standard development agreement.

A suggested motion would be, "I move that we approve Railrunner Phase 3 Development Agreement."

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: January 14, 2026

SUBJECT: **V.A. Manager and Trustees Reports**

The following is a reminder of upcoming meetings and events:

Board Meeting – January 14, 2026, at 5:00 p.m.
Board Meeting – February 11, 2026, at 5:00 p.m.
Board Meeting – March 11, 2026, at 5:00 p.m.
Board Meeting – April 8, 2026, at 5:00 p.m.
Board Meeting – May 13, 2026, at 5:00 p.m.
Public Hearing for Allotment of Water – May 13, 2026, at 6:00 p.m.
Public Hearing for Assessment Books – May 13, 2026, at 6:00 p.m.
Public Hearing for Rate Increase – May 13, 2026, at 6:00 p.m.
Board Meeting – June 10, 2026, at 5:00 p.m.
Board Meeting – July 8, 2026, at 5:00 p.m.
Board Meeting – August 12, 2026, at 5:00 p.m.
Board Meeting – September 9, 2026, at 5:00 p.m.
Board Meeting – October 14, 2026, at 5:00 p.m.
Board Meeting – November 11, 2026, at 5:00 p.m.
Board Meeting – December 9, 2026, at 5:00 p.m.
Public Hearing for Allotment of Water – December 9, 2026, at 6:00 p.m.
Public Hearing for Budget – December 9, 2026, at 6:00 p.m.

As of January 13th, East Canyon is 70% full, Echo Reservoir is 52% full, and the Weber River basin year to date snow water equivalent is 66% of median with soil moisture at 66% (median is 52%). Currently 100% of the state of Utah is in moderate to extreme drought condition. As of July 3, 2025, the District's boundaries were moved to the moderate drought category.

MEMORANDUM

TO: Board of Trustees
FROM: Rodney Banks, Manager
DATE: January 9, 2026
SUBJECT: **Sale of 2025 District Vehicles**

Listed below is the sale/trade-in value of each District truck in comparison to the truck purchase and other costs.

Truck	Purchase Price	Labor to Remove and Replace Light Bar and Toolbox	TOTAL	Sale Price	Price Difference
2025 GMC Sierra AT4 3500	\$74,703.00	\$46.81	\$74,749.81	\$70,500.00	(4,249.81)
2025 GMC Sierra AT4 3500	\$74,703.00	\$46.81	\$74,749.81	\$73,500.00	(1,249.81)
2025 GMC Sierra SLT 3500	\$76,555.00	\$46.81	\$76,601.81	\$70,000.00	(6,601.81)
2025 GMC Sierra AT4 3500	\$74,448.00	\$46.81	\$74,494.81	\$71,500.00	(2,994.81)
2025 GMC Sierra SLT 3500	\$76,027.00	\$46.81	\$76,073.81	\$70,000.00	(6,073.81)
2025 GMC Sierra AT4 3500	\$74,267.40	\$46.81	\$74,314.21	\$73,000.00	(1,314.21)
TOTAL	\$450,703.40	\$280.88	\$450,984.28	\$428,500.00	(22,484.28)
				per truck average per year	(3,747.38)
				per truck average per month	(312.28)

MEMORANDUM

TO: Board of Trustees

FROM: Gary S. Adams, Audit Committee Chair

DATE: January 14, 2026

SUBJECT: **V.B. Review of Monthly Bank Statements and Cancelled Checks**

Mr. Adams said the audit committee met January 12, 2026, and reported no problems or issues with the monthly banks statements, credit card statements, and cancelled checks.

FINANCIAL REPORT
JANUARY 2026

GENERAL FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of December 1	\$ 201,386.02	\$ 151,753.41	\$ 545,190.18
Deposits	\$ 356,322.42	\$ 896,613.28	\$ 1,395,394.30
Interest	\$ 1,024.96	\$ 2,099.36	\$ 3,019.19
Withdrawals	\$ 340,598.79	\$ 849,287.25	\$ 1,109,686.31
Balance as of December 31	\$ 218,134.61	\$ 201,178.80	\$ 833,917.36

CAPITAL FACILITIES FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of December 1	\$ 136,145.44	\$ 137,499.54	\$ 130,912.89
Deposits	\$ -	\$ -	\$ -
Interest	\$ 506.40	\$ 585.67	\$ 639.54
Withdrawals	\$ 512.00	\$ -	\$ -
Balance as of December 31	\$ 136,139.84	\$ 138,085.21	\$ 131,552.43

WEBER BASIN FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of December 1	\$ 705,988.29	\$ 687,562.46	\$ 593,135.12
Deposits	\$ -	\$ -	\$ 259,913.35
Interest	\$ 2,596.29	\$ 2,911.94	\$ 3,727.53
Withdrawals	\$ 11,297.03	\$ 14,111.69	\$ 10,827.75
Balance as of December 31	\$ 697,287.55	\$ 676,362.71	\$ 845,948.25

CONNECTIONS

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Connections made during the previous month (December)	0	1	1
Total connections made during the previous year	30	33	33
Total active connections	10,907	10,877	10,844

SHARES

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Shares of D&WCCC Water Stock to date:	1,517.5	1,515.0	1,515.0
Shares of D&WCCC Water Stock leased to date:	144.0	144.0	144.0
Shares of Wilson Irrigation Water Stock to date:	23.5	23.0	22.0

UTAH PUBLIC TREASURER'S INVESTMENT FUND

• **OPERATIONS & MAINTENANCE ACCOUNT** •

	<u>2026</u>	<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 4,921,229.99	4.0116%	Ongoing-Flexible
Deposits (by Weber County)	\$ 2,346,372.97		
Interest	\$ 20,465.47		
Withdrawals	\$ 841,430.25		
Balance as of December 31	\$ 6,446,638.18		

• **METER FUND ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 1,905,923.67	4.0116%	Ongoing-Flexible
Deposits	\$ 541,430.25		
Interest	\$ 7,743.30		
Withdrawals	\$ -		
Balance as of December 31	\$ 2,455,097.22		

• **SERIES 2022 BOND PROCEEDS METERING PROJECT ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 386,007.99	4.0116%	Ongoing-Flexible
Deposits	\$ -		
Interest	\$ 1,315.17		
Withdrawals	\$ -		
Balance as of December 31	\$ 387,323.16		

• **SERIES 2024 BOND PROCEEDS METERING PROJECT ACCOUNT** •

		<u>RATE</u>	<u>DATE</u>
Balance as of December 1	\$ 2,302,098.82	4.0116%	Ongoing-Flexible
Deposits	\$ -		
Interest	\$ 7,843.47		
Withdrawals	\$ -		
Balance as of December 31	\$ 2,309,942.29		

ROY WATER CONSERVANCY DISTRICT
2025 Profit & Loss Budget vs. Actual
January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	68,941.05	60,000.00	8,941.05
3020 · Surplus Water Sales/Wheeling Ch	125,671.69	13,000.00	112,671.69
3028 · Interest-Checking & Investments	517,949.52	90,000.00	427,949.52
3030 · Ad Valorem Tax	136,817.78	140,000.00	-3,182.22
3034 · Delinquent Assessments	34,488.58	32,000.00	2,488.58
3035 · Direct Charges/Assessments	2,764,066.13	2,605,000.00	159,066.13
3036 · Registered Vehicle F.I.L.	8,628.73	15,000.00	-6,371.27
3037 · Delinquent Ad Valorem Tax	2,285.80	3,000.00	-714.20
3040 · Non-Taxable Entity Assessments	99,464.48	84,000.00	15,464.48
3045 · Homeowners 1 Yr Only Assmnt.	0.00	1,000.00	-1,000.00
3050 · Homeowners Yearly Assessments	17,377.79	13,000.00	4,377.79
3150 · Misc. Income	764.28	1,000.00	-235.72
3156-24 · Sale of 2024 Vehicles	0.00	438,000.00	-438,000.00
3300 · Weber Basin - West Haven System	283,483.19	250,000.00	33,483.19
3301 · Weber Basin Administrative Fee	0.00	12,500.00	-12,500.00
3400 · Contributed Capital	200,000.00		
3601-25 · DWRe Grant 25	2,470,042.40	5,046,500.00	-2,576,457.60
3602-25 · DWRe Bond / Escrow 25	0.00	324,500.00	-324,500.00
Total Income	<u>6,729,981.42</u>	<u>9,128,500.00</u>	<u>-2,398,518.58</u>
Gross Profit	6,729,981.42	9,128,500.00	-2,398,518.58
Expense			
Insurance Expense	12,932.38		
4900 · Trustees Fees & Extra Meetings	18,527.40	20,000.00	-1,472.60
4903 · Scada	0.00	1,500.00	-1,500.00
4906 · Engineering	17,252.40	77,500.00	-60,247.60
4907 · Audit / CPA	24,525.00	27,200.00	-2,675.00
4908 · Attorney	18,001.50	33,000.00	-14,998.50
4909 · Advertising & Publishing	3,927.07	31,000.00	-27,072.93
4911 · Liability	5,702.93	38,000.00	-32,297.07
4912 · Workers Compensation	4,961.18	12,500.00	-7,538.82
4913 · Bonding	80.00	1,000.00	-920.00
5100 · Roy City Water Rental	24,664.50	26,000.00	-1,335.50
5101 · D & W Water Assessment	409,590.00	410,000.00	-410.00
5103 · Other Water Rental	15,862.50	17,000.00	-1,137.50
5105 · Weber Basin Lease Contract	46,526.18	48,000.00	-1,473.82
5106 · Wilson Water Assessment	2,346.00	2,600.00	-254.00
5200 · Utah Water Users Association	725.00	1,500.00	-775.00
5201 · Association Special Districts	3,716.00	3,200.00	516.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	276.00	700.00	-424.00
5205-1 · Irrigation Caucus	0.00	400.00	-400.00
5206-1 · Water Conservation (Other)	0.00	500.00	-500.00
5300 · Trustee Workshops/Training	2,338.66	22,000.00	-19,661.34
5301 · Employee Workshops/Training	13,543.01	26,000.00	-12,456.99
5302 · Medicare	14,279.75	14,000.00	279.75
5303-00 · Gross Wages-RWCD	581,429.09	622,000.00	-40,570.91
5303-01 · Overtime-RWCD	28,498.30	44,000.00	-15,501.70
5303-04 · Overtime-West Haven	12,885.93	11,750.00	1,135.93
5303-05 · Double Time-RWCD	1,245.64	3,000.00	-1,754.36

ROY WATER CONSERVANCY DISTRICT
2025 Profit & Loss Budget vs. Actual
January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5303-06 · Gross Wages-West Haven	154,630.48	128,800.00	25,830.48
5303-07 · Double Time-West Haven	613.23	1,750.00	-1,136.77
5303-10 · Sick Leave Pay	36,610.65	49,250.00	-12,639.35
5303-11 · Annual Leave Pay	52,475.54	57,750.00	-5,274.46
5303-12 · On Call - RWCD	12,168.56	13,500.00	-1,331.44
5303-13 · Compensation Time	0.00	2,500.00	-2,500.00
5303-14 · Holiday Pay	33,641.18	35,000.00	-1,358.82
5303-15 · On Call - West Haven	8,664.75	7,000.00	1,664.75
5303-20 · Vehicle Compensation	4,971.26		
5304 · FICA	59,827.79	60,750.00	-922.21
5307 · Retirement	154,381.55	134,750.00	19,631.55
5308-04 · Medical FSA (Pre Tax)	1,521.73		
5308 · Health Insurance	188,815.28	194,500.00	-5,684.72
5309 · 401K	42,590.32	43,000.00	-409.68
5311 · Unemployment Comp.	950.15	4,400.00	-3,449.85
5312 · Disability	4,415.53	4,800.00	-384.47
5315 · General Office Expenses	14,727.39	20,000.00	-5,272.61
5316 · Office Travel Reimbursement	72.68	1,500.00	-1,427.32
5317 · Managers Expense	1,051.89	1,500.00	-448.11
5318 · Air Conditioning & Heating	6,650.00	2,000.00	4,650.00
5319 · Computer Tech. Repair & Agrmnts	37,221.19	40,000.00	-2,778.81
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	22,012.71	45,000.00	-22,987.29
5324 · Radio Maintenance	0.00	1,000.00	-1,000.00
5325 · Bldg Cleaning & Maint. Supplies	0.00	500.00	-500.00
5326 · Janitorial Services	3,180.00	4,000.00	-820.00
5327 · Office Improvements	3,527.14	15,000.00	-11,472.86
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	18,457.36	20,000.00	-1,542.64
5402 · Dominion Energy	3,226.69	7,000.00	-3,773.31
5403 · Rocky Mountain Power/Electrical	45,765.22	50,000.00	-4,234.78
5404 · Culinary Water (Riverdale)	2,390.66	2,750.00	-359.34
5405 · Trash	1,759.02	2,000.00	-240.98
5501 · Fuel	20,798.20	27,000.00	-6,201.80
5502 · Oil, Grease & Filters	1,386.15	1,250.00	136.15
5503 · Tires	2,447.42	7,500.00	-5,052.58
5504 · Batteries	149.90	300.00	-150.10
5505 · Equipment Repair	4,777.25	5,000.00	-222.75
5506 · Equipment Tune-Up	462.92	750.00	-287.08
5507 · Truck Repair & Registration	0.00	1,500.00	-1,500.00
5509 · Portable Equipment	0.00	3,000.00	-3,000.00
5510 · Small Hand Tools - Shop	1,183.70	2,000.00	-816.30
5511 · Small Tools - Trucks	4,934.80	2,500.00	2,434.80
5512 · Equipment Rental	0.00	1,500.00	-1,500.00
5600 · Oxygen, Acetylene & Welding Rod	619.02	1,500.00	-880.98
5601 · Rock & Road Base	1,582.98	5,500.00	-3,917.02
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	0.00	600.00	-600.00
5604 · Uniforms	1,420.63	5,000.00	-3,579.37
5605 · Safety Equipment	441.30	1,000.00	-558.70
5606 · Shop Clean & Maint. Supplies	846.42	1,000.00	-153.58
5608 · Building Maintenance (Shop)	552.27	2,000.00	-1,447.73

ROY WATER CONSERVANCY DISTRICT
2025 Profit & Loss Budget vs. Actual
January through December 2025

	<u>Jan - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
5609 · Shop Improvements	181.79	5,000.00	-4,818.21
5700 · District Property Maintenance	29,693.17	35,000.00	-5,306.83
5900 · Asphalt	555.00	3,500.00	-2,945.00
5901 · Contractor	0.00	28,000.00	-28,000.00
5902 · Concrete	0.00	2,500.00	-2,500.00
5903 · Roy City Cut & Patch Fees	0.00	3,000.00	-3,000.00
5904 · Dispose Concrete & Asphalt	0.00	2,000.00	-2,000.00
6000 · Reservoir & Pumphouse	90,871.02	75,000.00	15,871.02
6001 · Inlet Screen Repairs	114.07	5,000.00	-4,885.93
6100 · Pipeline Maintenance & Supplies	3,669.99	52,500.00	-48,830.01
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	11,314.99	12,500.00	-1,185.01
6105 · Service Line Maint Meters & Sup	7,440.95	25,000.00	-17,559.05
6200 · Debt Service Payment	249,388.30	283,000.00	-33,611.70
6204 · Depreciation	584,359.01	100,000.00	484,359.01
6560 · Payroll Expenses	0.00		
8219-25 · CF Plan #1 Mainline Valves 25	0.00	40,000.00	-40,000.00
8229-25 · CF Plan #2 Connect Unconnecte25	-1,446.86	48,000.00	-49,446.86
8282-23 · Meter Retrofit 23 DWRe RM006	1,842.01		
8288-25 · CF Plan #3 UDOT 5600 South 25	0.00	200,000.00	-200,000.00
8289-25 · CF Plan #4 Pump House Power U25	72,162.91	175,000.00	-102,837.09
8290-25 · Meter Retrofit 25 DWRe RM112	315,793.41	7,210,000.00	-6,894,206.59
8291 · CF Plan #5 D&WCCC Bridge Replac	0.00	125,000.00	-125,000.00
8292 · CF Plan #6 2050 W 5200 S Replac	0.00	380,000.00	-380,000.00
8293 · CF Plan #7 6000 S 1950 W Replac	0.00	175,000.00	-175,000.00
8294 · CF Plan #8 6000 S 3100 W Replac	32.00	140,000.00	-139,968.00
8295 · CF Plan #9 UDOT SR108 Improve	-57.25	50,000.00	-50,057.25
8305-25 · Truck Upgrades 2025	2,289.33	510,000.00	-507,710.67
8338 · Customer Database Update	13,500.00	15,000.00	-1,500.00
Total Expense	<u>3,603,463.17</u>	<u>12,219,150.00</u>	<u>-8,615,686.83</u>
Net Ordinary Income	3,126,518.25	-3,090,650.00	6,217,168.25
Other Income/Expense			
Other Income			
3700 · Appropriation From Net Assets	0.00	3,103,150.00	-3,103,150.00
8907 · Realized Gain or Loss			
01 · Gain on Sale of Assets	39,839.78		
8907 · Realized Gain or Loss - Other	0.00		
Total 8907 · Realized Gain or Loss	<u>39,839.78</u>		
Total Other Income	39,839.78	3,103,150.00	-3,063,310.22
Other Expense			
8500 · Weber Basin Admin Expense	0.00	12,500.00	-12,500.00
Total Other Expense	<u>0.00</u>	<u>12,500.00</u>	<u>-12,500.00</u>
Net Other Income	<u>39,839.78</u>	<u>3,090,650.00</u>	<u>-3,050,810.22</u>
Net Income	<u><u>3,166,358.03</u></u>	<u><u>0.00</u></u>	<u><u>3,166,358.03</u></u>

ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 11, 2025 through January 14, 2026

	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Dec 11, '25 - Jan 14, 26			
	ACH	Banks, Rodney D.	-1,646.33
	ACH	Durbano, Philip W.	-1,737.47
	ACH	Harris, Courtney L.	-1,340.53
	ACH	Thurgood, Kent D.	-1,481.75
	ACH	Banks, Rodney D.	-4,367.46
	ACH	Adams, Gary S.	-330.41
	ACH	Doolan, Marci H.	-2,053.67
	ACH	Doxey, Nathan S.	-2,088.83
	ACH	Durbano, Philip W.	-2,544.87
	ACH	Harris, Courtney L.	-2,280.87
	ACH	Newman, Gary L.	-200.00
	ACH	Ohlin, Mark W.	-330.41
	ACH	Protzman, Heather S.	-1,424.24
	ACH	Ritchie, Jon S.	-310.82
	ACH	Sandberg, Justin J.	-2,057.01
	ACH	Thurgood, Kent D.	-2,220.89
	ACH	Zesiger, Wyatt R.	-1,509.02
	ACH	Zito, Chad	-330.41
	ACH	Doxey, Nathan S.	-1,510.77
	EFT	IRS	-10,109.52
	EFT	Utah State Tax Commission	-1,875.00
	EFT	Utah Retirement Systems	-11,869.73
	EFT	PEHP Long-Term Disability	-205.11
	EFT	Enbridge Gas	-232.56
	EFT	Zions Bank	-1,389.18
	EFT	Sam's Club	-262.46
	EFT	Sam's Club	-182.04
	EFT	Home Depot	-337.34
	ACH	Banks, Rodney D.	-4,367.25
	ACH	Doolan, Marci H.	-2,053.69
	ACH	Doxey, Nathan S.	-2,088.83
	ACH	Durbano, Philip W.	-2,544.87
	ACH	Harris, Courtney L.	-2,315.78
	ACH	Protzman, Heather S.	-1,424.24
	ACH	Sandberg, Justin J.	-2,057.01
	ACH	Thurgood, Kent D.	-2,220.90
	ACH	Zesiger, Wyatt R.	-1,509.02
	EFT	PEHP Long-Term Disability	-153.28
	EFT	Utah Retirement Systems	-9,885.78
	EFT	IRS	-7,801.24
	EFT	Utah State Tax Commission	-1,392.00
	EFT	Riverdale City Corporation	-205.11

ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 11, 2025 through January 14, 2026

Num	Name	Amount
21963	Young Automotive Group	-745.33
EFT	Rocky Mountain Power	-10.29
EFT	Rocky Mountain Power	-37.25
EFT	Online Banking Charges	-44.50
21957	Young Automotive Group	-75,344.60
21958	Young Automotive Group	-75,344.60
21959	Young Automotive Group	-75,344.60
21960	Young Automotive Group	-75,090.20
21961	Young Automotive Group	-75,603.20
21962	Young Automotive Group	-76,038.80
EFT	Utah Local Governments Trust	-461.63
EFT	Utah Local Governments Trust	-8.32
ACH	Banks, Rodney D.	-4,498.57
ACH	Doolan, Marci H.	-2,011.88
ACH	Doxey, Nathan S.	-2,113.60
ACH	Durbano, Philip W.	-2,562.10
ACH	Harris, Courtney L.	-2,269.80
ACH	Protzman, Heather S.	-1,429.24
ACH	Sandberg, Justin J.	-2,068.01
ACH	Thurgood, Kent D.	-2,237.66
ACH	Zesiger, Wyatt R.	-1,541.74
EFT	IRS	-8,872.12
EFT	Utah State Tax Commission	-1,431.00
EFT	PEHP Long-Term Disability	-151.29
EFT	Utah Retirement Systems	-8,813.68
EFT	Utah Workforce Services	-52.46
21965	AFLAC	-152.55
21980	Sandberg, Justin J.	-123.09
21963	Ace Recycling & Disposal	-151.42
21964	Advanced Climate Engineering	-2,535.00
21966	Beckstrom on 2nd	-2,367.15
21967	Blue Stakes of Utah	-597.50
21968	CAL Ranch Store	-119.99
21969	Clear Link IT, LLC	-2,682.52
21970	Core & Main LP	-719.06
21971	Fuel Network	-650.23
21972	Herrick Industrial Supply Company	-67.92
21973	Jan-Pro of Utah	-265.00
21974	JD Young & Son Landscape	-2,303.00
21975	Linde Gas & Equipment, Inc.	-53.90
21976	Lynn Woodward Electric	-6,603.99
21977	Mountainland Supply Company	-96,973.69
21978	O'Reilly Automotive	-203.18

ROY WATER CONSERVANCY DISTRICT
O&M Checks

December 11, 2025 through January 14, 2026

<u>Num</u>	<u>Name</u>	<u>Amount</u>
21979	Oldcastle Infrastructure	-750.00
21981	SKM, Incorporated	-1,162.40
21982	Utah Association of Special Distric	-3,052.00
21983	Utah Water Users Association	-400.00
21984	Wasatch Civil Engineering	-9,568.50
21985	Wasatch Civil Engineering	-26,988.00
21986	Weber County Recorder	-150.00
21987	Wilkinson Supply, Inc.	-52.37
21988	WSP USA Inc.	-4,523.09
		<u><u>-753,589.72</u></u>

Dec 11, '25 - Jan 14, 26