

Roy Water Conservancy District

5440 Freeway Park Drive
Riverdale, UT 84405

AGENDA

Monthly Board of Trustees' Meeting
July 8, 2026
5:00 P.M.

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. APPROVAL OF MINUTES**
- IV. BUSINESS**
 - A. Consideration of 2025 Audit Report by Child Richards CPAs and Advisors
 - B. Public Comments
- V. REPORTS FROM MANAGER AND TRUSTEES**
 - A. Manager & Trustees Reports
 - B. Review of Monthly Bank Statements and Cancelled Checks
- VI. FINANCIAL REPORTS**
 - A. Approval of Monthly Financial Report
 - B. Approval of 2nd Quarter Financial Report
- VII. APPROVAL OF EXPENSES**
- VIII. ADJOURNMENT**

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: July 2, 2026

SUBJECT: **IV.A. Consideration of 2025 Audit Report by Child Richards CPAs and Advisors**

Child Richards CPAs and Advisors will present the 2025 audit report, financial statements, and any findings to the board of trustees for consideration.

A suggested motion would be, “I move that we accept the 2025 audit report by Child Richards CPAs and Advisors.”

IV. BUSINESS

B. Public Comments

MEMORANDUM

TO: Board of Trustees

FROM: Rodney Banks, Manager

DATE: July 8, 2026

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

The following is a reminder of upcoming meetings and events:

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.
UASD Annual Convention – November 4-6, 2026
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 July 7th, East Canyon is 66% full, Echo Reservoir is 49% full, and the Weber River basin year to date precipitation is 85% of median with soil moisture at 34% (median is 41%). Currently 100% of the state of Utah is in moderate to exceptional drought condition. As of April 2, 2026, the District's boundaries were moved to the severe drought category.

MEMORANDUM

TO: Board of Trustees

FROM: Gary S. Adams, Audit Committee Chair

DATE: July 8, 2026

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

Mr. Adams said the audit committee met July 6, 2026, and reported no problems or issues with the monthly banks statements, credit card statements, and cancelled checks.

FINANCIAL REPORT

JULY 2026

GENERAL FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of June 1	\$ 101,012.95	\$ 407,630.49	\$ 814,313.02
Deposits	\$ 244,446.93	\$ 554,000.52	\$ 370,582.84
Interest	\$ 851.95	\$ 1,888.19	\$ 3,088.92
Withdrawals	\$ 143,325.47	\$ 563,812.62	\$ 453,888.34
Balance as of June 30	\$ 202,986.36	\$ 399,706.58	\$ 734,096.44

CAPITAL FACILITIES FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of June 1	\$ 136,762.16	\$ 138,668.57	\$ 133,920.45
Deposits	\$ -	\$ -	\$ -
Interest	\$ 456.41	\$ 521.74	\$ 551.68
Withdrawals	\$ -	\$ -	\$ -
Balance as of June 30	\$ 137,218.57	\$ 139,190.31	\$ 134,472.13

WEBER BASIN FUND

	<u>2026</u>	<u>2025</u>	<u>2024</u>
Balance as of June 1	\$ 926,845.61	\$ 880,344.49	\$ 817,819.25
Deposits	\$ -	\$ -	\$ -
Interest	\$ 3,034.26	\$ 3,161.42	\$ 3,321.86
Withdrawals	\$ 28,196.89	\$ 46,032.50	\$ 29,109.09
Balance as of June 30	\$ 901,682.98	\$ 837,473.41	\$ 792,032.02

UTAH PUBLIC TREASURER'S INVESTMENT FUND

· OPERATIONS & MAINTENANCE ACCOUNT ·

	<u>2026</u>	<u>RATE</u>	<u>DATE</u>
Balance as of June 1	\$ 6,754,718.81	3.8905%	Ongoing-Flexible
Deposits (by Weber County)	\$ 17,030.21		
Interest	\$ 20,991.12		
Withdrawals	\$ 202,968.17		
Balance as of June 30	\$ 6,589,771.97		

· METER FUND ACCOUNT ·

		<u>RATE</u>	<u>DATE</u>
Balance as of June 1	\$ 2,649,786.49	3.8905%	Ongoing-Flexible
Deposits	\$ 2,968.17		
Interest	\$ 8,479.71		
Withdrawals	\$ -		
Balance as of June 30	\$ 2,661,234.37		

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	22.5

ROY WATER CONSERVANCY DISTRICT
2026 Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
3016 · Cell Tower Leases	36,006.68	68,000.00	-31,993.32
3020 · Surplus Water Sales/Wheeling Ch	4,049.29	13,000.00	-8,950.71
3028 · Interest-Checking & Investments	194,242.16	120,000.00	74,242.16
3030 · Ad Valorem Tax	5,194.07	144,000.00	-138,805.93
3034 · Delinquent Assessments	34,347.54	32,000.00	2,347.54
3035 · Direct Charges/Assessments	25,302.24	2,800,000.00	-2,774,697.76
3036 · Registered Vehicle F.I.L.	3,336.01	10,000.00	-6,663.99
3037 · Delinquent Ad Valorem Tax	1,109.25	3,000.00	-1,890.75
3040 · Non-Taxable Entity Assessments	0.00	93,000.00	-93,000.00
3041 · CRA Tax Increment	0.00	2,000.00	-2,000.00
3045 · Homeowners 1 Yr Only Assmnt.	0.00	1,000.00	-1,000.00
3050 · Homeowners Yearly Assessments	0.00	15,000.00	-15,000.00
3150 · Misc. Income	211.80	1,000.00	-788.20
3156-25 · Sale of 2025 Vehicles	428,500.00	426,000.00	2,500.00
3300 · Weber Basin - West Haven System	0.00	270,000.00	-270,000.00
3301 · Weber Basin Administrative Fee	0.00	13,500.00	-13,500.00
3601-26 · DRWe Grant 26	177,289.74	1,400,000.00	-1,222,710.26
3602-26 · DWRe Bond / Escrow 26	0.00	600,000.00	-600,000.00
Total Income	909,588.78	6,011,500.00	-5,101,911.22
Gross Profit	909,588.78	6,011,500.00	-5,101,911.22
Expense			
4900 · Trustees Fees & Extra Meetings	10,364.86	26,000.00	-15,635.14
4903 · Scada	0.00	1,500.00	-1,500.00
4906 · Engineering	33,987.20	77,500.00	-43,512.80
4907 · Audit / CPA	22,513.00	27,200.00	-4,687.00
4908 · Attorney	5,760.00	33,000.00	-27,240.00
4909 · Advertising & Publishing	4,284.38	21,000.00	-16,715.62
4911 · Liability	16.14	32,000.00	-31,983.86
4912 · Workers Compensation	2,695.33	7,500.00	-4,804.67
4913 · Bonding	0.00	1,000.00	-1,000.00
5100 · Roy City Water Rental	0.00	26,000.00	-26,000.00
5101 · D & W Water Assessment	0.00	433,000.00	-433,000.00
5103 · Other Water Rental	0.00	18,000.00	-18,000.00
5105 · Weber Basin Lease Contract	0.00	50,000.00	-50,000.00
5106 · Wilson Water Assessment	2,616.00	3,000.00	-384.00
5200 · Utah Water Users Association	550.00	1,000.00	-450.00
5201 · Association Special Districts	3,052.00	4,000.00	-948.00
5202 · Water Education	0.00	1,000.00	-1,000.00
5204 · American Water Works	285.00	300.00	-15.00
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	4,777.66	12,000.00	-7,222.34

ROY WATER CONSERVANCY DISTRICT
2026 Profit & Loss Budget vs. Actual
 January through December 2026

	<u>Jan - Dec 26</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
5301 · Employee Workshops/Training	16,360.66	23,000.00	-6,639.34
5302 · Medicare	7,083.09	14,000.00	-6,916.91
5303-00 · Gross Wages-RWCD	329,922.33	656,000.00	-326,077.67
5303-01 · Overtime-RWCD	15,406.79	35,000.00	-19,593.21
5303-04 · Overtime-West Haven	8,065.14	16,100.00	-8,034.86
5303-05 · Double Time-RWCD	625.68	3,500.00	-2,874.32
5303-06 · Gross Wages-West Haven	60,005.97	141,200.00	-81,194.03
5303-07 · Double Time-West Haven	304.14	1,100.00	-795.86
5303-10 · Sick Leave Pay	1,962.78	39,250.00	-37,287.22
5303-11 · Annual Leave Pay	37,761.82	66,750.00	-28,988.18
5303-12 · On Call - RWCD	0.00	8,500.00	-8,500.00
5303-13 · Compensation Time	91.84	1,500.00	-1,408.16
5303-14 · Holiday Pay	21,093.88	39,000.00	-17,906.12
5303-15 · On Call - West Haven	0.00	6,000.00	-6,000.00
5303-20 · Vehicle Compensation	2,397.50		
5304 · FICA	30,286.28	62,750.00	-32,463.72
5307 · Pension Contribution	68,374.53	142,750.00	-74,375.47
5308-04 · Medical FSA (Pre Tax)	3,613.16		
5308 · Health Insurance	95,703.76	202,500.00	-106,796.24
5309 · Retirement Contribution	29,414.59	58,700.00	-29,285.41
5311 · Unemployment Comp.	250.40	1,600.00	-1,349.60
5312 · Disability	2,309.27	4,800.00	-2,490.73
5315 · General Office Expenses	3,562.56	15,000.00	-11,437.44
5316 · Office Travel Reimbursement	17.40	500.00	-482.60
5317 · Managers Expense	207.83	1,500.00	-1,292.17
5318 · Air Conditioning & Heating	0.00	2,000.00	-2,000.00
5319 · Computer Tech. Repair & Agrmnts	18,201.33	40,000.00	-21,798.67
5321 · Adjustments & Refunds	0.00	500.00	-500.00
5323 · Computer Hardware & Software	13,237.92	45,000.00	-31,762.08
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	1,871.00	4,000.00	-2,129.00
5327 · Office Improvements	0.00	15,000.00	-15,000.00
5328 · Conservation Study & Incentives	0.00	3,000.00	-3,000.00
5401 · Telephone	8,466.33	20,000.00	-11,533.67
5402 · Dominion Energy	2,094.08	5,500.00	-3,405.92
5403 · Rocky Mountain Power/Electrical	3,917.31	50,000.00	-46,082.69
5404 · Culinary Water (Riverdale)	1,236.58	2,500.00	-1,263.42
5405 · Trash	1,111.02	2,000.00	-888.98
5501 · Fuel	13,136.68	27,000.00	-13,863.32
5502 · Oil, Grease & Filters	21.16	1,250.00	-1,228.84
5503 · Tires	0.00	2,500.00	-2,500.00
5504 · Batteries	124.66	300.00	-175.34
5505 · Equipment Repair	1,755.47	5,000.00	-3,244.53
5506 · Equipment Tune-Up	19.74	350.00	-330.26
5507 · Truck Repair & Registration	72.95	1,000.00	-927.05
5509 · Portable Equipment	137.33	2,000.00	-1,862.67

ROY WATER CONSERVANCY DISTRICT
2026 Profit & Loss Budget vs. Actual
 January through December 2026

	Jan - Dec 26	Budget	\$ Over Bud...
5510 · Small Hand Tools - Shop	1,654.07	2,000.00	-345.93
5511 · Small Tools - Trucks	37.66	2,500.00	-2,462.34
5512 · Equipment Rental	0.00	1,500.00	-1,500.00
5600 · Oxygen, Acetylene & Welding Rod	335.14	1,500.00	-1,164.86
5601 · Rock & Road Base	2,332.50	5,500.00	-3,167.50
5602 · Concrete Products	0.00	400.00	-400.00
5603 · Nuts & Bolts	150.76	1,600.00	-1,449.24
5604 · Uniforms	519.96	2,000.00	-1,480.04
5605 · Safety Equipment	361.24	1,000.00	-638.76
5606 · Shop Clean & Maint. Supplies	449.48	1,000.00	-550.52
5608 · Building Maintenance (Shop)	334.53	2,000.00	-1,665.47
5609 · Shop Improvements	6,876.91	5,000.00	1,876.91
5700 · District Property Maintenance	29,775.79	50,000.00	-20,224.21
5900 · Asphalt	0.00	3,500.00	-3,500.00
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	7,685.62	75,000.00	-67,314.38
6001 · Inlet Screen Repairs	545.00	5,000.00	-4,455.00
6100 · Pipeline Maintenance & Supplies	-11,604.98	52,500.00	-64,104.98
6101 · Welding of Pipeline	0.00	1,000.00	-1,000.00
6102 · Blue Stakes	4,585.00	12,500.00	-7,915.00
6105 · Service Line Maint Meters & Sup	-4,547.10	25,000.00	-29,547.10
6200 · Debt Service Payment	6,436.49	283,000.00	-276,563.51
6204 · Depreciation	0.00	100,000.00	-100,000.00
6560 · Payroll Expenses	0.00		
8219-26 · CF Plan #1 Mainline Valves 26	36,805.17	40,000.00	-3,194.83
8229-26 · CF Plan #2 Connect Unconnecte...	11,761.50	48,000.00	-36,238.50
8283-26 · CF Plan #3 Replace Water Valv26	133,589.68	250,000.00	-116,410.32
8288-26 · CF Plan #4 UDOT 5600 South 26	0.00	50,000.00	-50,000.00
8289-26 · CF Plan #5 Pump House Power ...	6,691.92	50,000.00	-43,308.08
8290-26 · Meter Retrofit 26 DWRe RM112	117,656.00	2,000,000.00	-1,882,344.00
8295-26 · CF Plan #6 UDOT SR108 Improv...	0.00	250,000.00	-250,000.00
8296 · CF Plan #7 2050 W 5200 S Replac	0.00	250,000.00	-250,000.00
8305-26 · Truck Upgrades 2026	454,686.00	461,000.00	-6,314.00
8339 · Trench Box	8,700.70	20,000.00	-11,299.30
Total Expense	1,706,945.57	6,635,300.00	-4,928,354.43
Net Ordinary Income	-797,356.79	-623,800.00	-173,556.79
Other Income/Expense			
Other Income			
3700 · Appropriation From Net Assets	0.00	637,300.00	-637,300.00
Total Other Income	0.00	637,300.00	-637,300.00

ROY WATER CONSERVANCY DISTRICT
2026 Profit & Loss Budget vs. Actual
January through December 2026

	<u>Jan - Dec 26</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Other Expense			
8500 · Weber Basin Admin Expense	<u>0.00</u>	<u>13,500.00</u>	<u>-13,500.00</u>
Total Other Expense	<u>0.00</u>	<u>13,500.00</u>	<u>-13,500.00</u>
Net Other Income	<u>0.00</u>	<u>623,800.00</u>	<u>-623,800.00</u>
Net Income	<u>-797,356.79</u>	<u>0.00</u>	<u>-797,356.79</u>

ROY WATER CONSERVANCY DISTRICT

O&M Checks

June 11 through July 8, 2026

	Num	Name	Amount
Jun 11 - Jul 8, 26			
	ACH	Banks, Rodney D.	-4,204.05
	ACH	Doolan, Marci H.	-1,936.12
	ACH	Doxey, Nathan S.	-2,226.02
	ACH	Durbano, Philip W.	-2,957.77
	ACH	Harris, Courtney L.	-2,441.74
	ACH	Ohlin, Mark W.	-275.00
	ACH	Protzman, Heather S.	-1,456.00
	ACH	Ritchie, Jon S.	-200.00
	ACH	Sandberg, Justin J.	-2,125.50
	ACH	Thurgood, Kent D.	-2,796.44
	ACH	Zesiger, Wyatt R.	-1,557.66
	ACH	Adams, Gary S.	-275.00
	ACH	Padovich, Mikele R.	-275.01
	ACH	Zito, Chad	-275.00
	EFT	Utah State Tax Commission	-1,645.00
	EFT	PEHP Long-Term Disability	-171.43
	EFT	Utah Retirement Systems	-10,542.01
	EFT	IRS	-10,474.46
	EFT	Enbridge Gas	-103.51
	EFT	Zions Bank	-1,083.91
	EFT	Comcast	-575.96
	EFT	Sam's Club	-64.47
	ACH	Banks, Rodney D.	-4,204.05
	ACH	Doolan, Marci H.	-1,936.12
	ACH	Doxey, Nathan S.	-2,099.89
	ACH	Durbano, Philip W.	-4,255.77
	ACH	Harris, Courtney L.	-2,706.38
	ACH	Protzman, Heather S.	-1,456.00
	ACH	Sandberg, Justin J.	-2,575.37
	ACH	Thurgood, Kent D.	-2,075.03
	ACH	Zesiger, Wyatt R.	-1,557.66
	EFT	IRS	-10,534.94
	EFT	Utah State Tax Commission	-1,660.00
	EFT	PEHP Long-Term Disability	-169.12
	EFT	Utah Retirement Systems	-10,194.17
	EFT	Home Depot	-119.67
	EFT	Riverdale City Corporation	-206.59
	EFT	Rocky Mountain Power	-10.28
	EFT	Rocky Mountain Power	-41.86
	EFT	Rocky Mountain Power	-3,551.07
	22133	Harris, Courtney L.	-716.85
	22126	AFLAC	-152.55

ROY WATER CONSERVANCY DISTRICT

O&M Checks

June 11 through July 8, 2026

Num	Name	Amount
22127	Blue Stakes of Utah	-800.00
22128	Clearlink IT, LLC	-2,676.02
22129	Core & Main LP	-54.25
22130	Durk's Plumbing Supply, Inc.	-111.66
22131	Ewing Irrigation Products	-217.14
22132	Fuel Network	-3,308.39
22134	Herrick Industrial Supply Company	-70.85
22135	Jan-Pro of Utah	-273.00
22136	JD Young & Son Landscape	-17,900.00
22137	Linde Gas & Equipment, Inc.	-59.79
22138	Mountainland Supply Company	-740.83
22140	PEHP Flex	-7,730.00
22141	Utah Water Users Association	-550.00
22142	Wasatch Civil Engineering	-5,631.50
22143	WSP USA Inc.	-6,429.85
22125	Ace Recycling & Disposal	-164.97
22144	O'Reilly Automotive	-50.13
22145	Child Richards CPAs & Advisors	-17,350.00
TOTAL		<u><u>-162,003.81</u></u>

Jun 11 - Jul 8, 26