

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 at 3:00 p.m. on Tuesday, May 17, 2022, 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 19, 2022 Board Meeting Minutes
4. Discuss potential conflicts of interest

B. OUR COMMUNITY

1. Recognition of WEAU Award
2. Consider approval of the 2021 Audit and Supplementary Reports.
3. Consider amendments to the Rules and Regulations Section 7.9 – Cross-Connection and Back-flow Control.

C. OUR TEAM

1. Jordan Valley Water Conservancy District review
2. Central Valley Water Reclamation Facility review

D. OUR OPERATIONS

1. Consider approval of the District's plan to surplus Unit #57, an International Vactor 2100i truck.
2. Consider approval of the District's plan to surplus Unit #42, a Case 580SN backhoe.
3. Review & discuss Financial Report for April 2022
4. Review & discuss Paid Invoice Report for April 2022
5. Water Maintenance update
6. Wastewater Maintenance update
7. Water Supply review
8. Capital Projects update
9. Consider approval of a Construction Contract to Lyndon Jones Construction, Inc. for the 22C: Lake Park & Merry Lane Subdivisions Waterline Replacements in the amount of \$1,984,790.00.
10. Engineering Department update

E. CLOSED SESSION

1. Strategy session to discuss the purchase of real property.

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

G. CALENDAR

1. The next board meeting will be June 21, 2022

**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 19, 2022, 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 Necaie	Director of Wastewater – <i>Left meeting at 4:30 p.m.</i>
Victor Narteh	Director of Engineering - <i>Excused</i>
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:

Jeremy Gregory	Staff Engineer, GHID
Keith Larson	Project Manager, Bowen, Collins & Associate – <i>Left meeting following presentation</i>
Adam Spackman	Information Technology, GHID - <i>Electronically</i>
Ian Bailey	Information Technology, GHID - <i>Electronically</i>
Debra Jones	Customer Service, GHID – <i>Electronically</i>
Teresa Higgs	Customer Service, GHID – <i>Electronically</i>
Michael Wear	Fleet Division Supervisor, GHID - <i>Electronically</i>
Steve Starr	Water Systems Division Manager, GHID - <i>Electronically</i>
Darcy Brantly	Accountant, GHID – <i>Electronically</i>
Derrick McMichael	Meters Division Supervisor, GHID – <i>Electronically</i>
Charles Casias	Wastewater Division Supervisor, GHID – <i>Electronically</i>
Nathan Davis	Community Member – <i>Electronically</i>
Dirk Branson	Community Member – <i>Electronically</i>
Charlie Heugalee	Community Member - <i>Electronically</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 3:01 P.M. Debra Armstrong called the meeting to order and recognized all those present.

Public Comments

There were none.

**Approval of the
March 15, 2022
Board Meeting Minutes**

A motion to approve the Board Meeting Minutes from March 15, 2022, 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 COMMUNITY
Capital Improvements
& 10-Year
Implementation Plan**

Keith Larson, the project manager for the capital improvements and 10-year implementation plan from Bowen, Collins & Associates, presented the Capital Improvements and 10-Year Implementation Plan. Some discussion took place regarding different options to deal with costs in excess of the identified budget and impact fees. It was noted that the last increase of impact fees was in 2015. The Board recommended a Public Hearing be held at the May 17, 2022 Board Meeting to increase the District’s impact fees. – See the Capital Improvement & 10-Year Implementation Plan attached to these minutes for details.

**2024 Strategic Plan
Initiatives Update**

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

**OUR TEAM
2022 First Quarter
Safety & Risk
Management
Performance Update**

Troy Stout presented the 2022 First Quarter Safety & Risk Management Performance update. – See 2022 First Quarter Safety & Risk Management Performance Update attached to these minutes for details.

Employee Updates

Mr. Helm and Dakota Cambuzzi discussed the District employee updates. – See Employee Updates attached to these minutes for details.

**Jordan Valley Water
Conservancy District
Review**

Mr. Helm presented the Jordan Valley Water Conservancy District (JVWCD) review. A discussion took place regarding water conservation and drought updates. – See JVWCD Review attached to these minutes for details.

**Jordan Valley Water
Conservancy District
Conservation Grant**

Mr. Helm and Michelle Ketchum discussed the JVWCD Conservation Grant. – See JVWCD Conservation Grant 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.

OUR OPERATIONS
Consider Approval of Contract with Gilmore & Bell, P.C. for Bond Counsel Services

Austin Ballard asked the Board to consider Approval of a Contract with Gilmore & Bell, P.C. for Bond Counsel Services. Roger Nordgren made a motion to adopt the contract as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye Rushton – aye Nordgren – aye

Consider Approval of District’s Plan to Surplus Mini Excavator

Mr. Ballard asked the Board to consider Approval of the District’s plan to surplus Unit #43, a Mini Excavator 305 5E2CR. Debra Armstrong made a motion to approve the surplus as noted. Following a second from Roger Nordgren, the motion passed as follows:

Armstrong – aye Rushton – aye Nordgren – aye

Review & Discuss Financial Report for March 2022

Austin Ballard summarized the March Financial Report. Mr. Ballard noted the Engineering Fees and the substantial differences due to an increase in costs to review development plans and the increase in plans reviewed. – See March 2022 Financial Report attached to these minutes for details.

Review & Discuss Paid Invoice Report for March 2022

Mr. Ballard discussed the March check report. The March check report totaled \$4,989,726.77 coming from eight categories; infrastructure (30%), 2019 SRF Bond Principal and Interest Payments (17%), Central Valley (17%), payroll taxes and employee benefits (11%), Jordan Valley (9%), Repairs, tools, inventory purchases (5%), Equipment purchases (3%) and other (8%). – See March 2022 Paid Invoice Report attached to these minutes for details.

Water Maintenance Update

Mr. Stout presented the water maintenance report. – See the Water Systems Update report attached to these minutes for details.

Meter Systems Update

Mr. Stout discussed the meter systems update. Jason Helm commended the Meter Systems department for taking the initiative to implement innovation and water loss prevention. The Board suggested some staff recognition for their efforts on this project. – See the Meter Systems Update report attached to these minutes for details.

Wastewater Maintenance Update

Mr. Stout presented the wastewater maintenance report. – See the Wastewater Systems Update report attached to these minutes for details.

Water Supply Review

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

Infrastructure Funding Opportunities Update

Mr. Marti presented the infrastructure funding opportunities update. – See the Infrastructure Funding Opportunities Update report attached to these minutes for details.

Capital Projects Update

Mr. Marti presented the capital projects update. – See the Capitol Projects Update report attached to these minutes for details.

Consider Approval of Construction Contract to Corrio Construction, Inc. for the 21H: Wells No. 15 & 16 Chlorinators Project

Mr. Marti asked the Board to consider Approval of a Construction Contract with Corrio Construction, Inc. in the amount of \$664,086.88 for the 21H: Wells No. 15 & 16 Chlorinators project. 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 Approval of Construction Contract to Stratton & Bratt Landscape, LLC for 21J: GHID Headquarters Landscaping Phase 2 Project

Mr. Marti asked the Board to consider Approval of a Construction Contract to Stratton & Bratt Landscape, LLC in the amount of \$687,232.14 for the 21J: GHID Headquarters Landscaping Phase 2 project. Debra Armstrong made a motion to approve the contract as noted. Following a second from Roger Nordgren, the motion passed as follows:

Armstrong – aye Rushton – aye Nordgren – aye

Consider Approval of Contract Amendment to Bowen, Collins & Associates for 20A: 3100 South to 4100 South Redwood Road Sewer Project

Mr. Marti asked the Board to consider Approval of a Contract Amendment to Bowen, Collins & Associates in the amount of \$69,800.00 for the 20A: 3100 South to 4100 South Redwood Road Sewer Project. 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 – abstain Nordgren – aye

Consider Approval of Street Dedication to West Valley City & an Easement to Salt Lake County at 4404 South 4800 West (Tank Farm) for 20D: Kent Pump Station Replacement Project

Mr. Marti asked the Board to consider Approval of a Street Dedication to West Valley City and an Easement to Salt Lake County at 4404 South 4800 West (Tank Farm) for 20D: Kent Pump Station Replacement Project. After some discussion regarding the street dedication and easement, Roger Nordgren made a motion to approve the street dedication as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye Rushton – aye Nordgren – aye

Engineering Department Update

Mr. Marti discussed the engineering department update. – See the Engineering Department Update report attached to these minutes for details.

CLOSED SESSION

A closed session was not needed for this meeting.

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

There were none.

ADJOURNED

Inasmuch as all agenda items have been satisfied, Roger Nordgren made a motion to adjourn the meeting. Following a second from Debra Armstrong, the motion passed as follows and the meeting adjourned at 5:50 P.M.

Armstrong – aye

Rushton – aye

Nordgren – aye

Debra K. Armstrong, Chair

Austin Ballard, Clerk

OUR COMMUNITY

- 2021 AUDIT AND SUPPLEMENTAL REPORTS APPROVAL
- RULES AND REGULATIONS AMENDMENT APPROVAL



**GRANGER-HUNTER
IMPROVEMENT DISTRICT
FINANCIAL STATEMENTS**

December 31, 2021

**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 Financial Statements

We have audited the accompanying financial statements of the Granger-Hunter Improvement District (the District), as of and for the year ended December 31, 2021, 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, 2021, 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 10, 2022 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.

Keddington & Christensen

Keddington & Christensen, LLC
Salt Lake City, Utah
May 10, 2022

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, 2021. 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 390 miles of water pipelines and over 310 miles of wastewater pipelines. The District provides water and wastewater services to approximately 133,000 residents living in West Valley City, parts of Taylorsville City and parts of Kearns City:

- 27,208 residential households
- 283 institutional customers
- 1,020 commercial customers
- 19 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 7% and wastewater rates by 18% in 2021, as recommended by the District's 3rd party rate consultant.
- The District also raised property tax rates from 0.000414 to 0.000600 in 2021 effective in 2022. The District uses property tax revenue to provide "public good services" which includes, fire protection services, public health, groundwater treatment, RDA development and future infrastructure.
- 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 \$165,179,426 (net position). Of this amount, \$64,731,242 (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 \$4,874,343 as of December 31, 2021. The increase was due an increase in the investment in Central Valley Water Reclamation Facility (CVWRF), and decreases in net pension liability, partially offset by increases in long-term debt outstanding.
- The District's total long-term debt increased by \$2,007,972 during the current year, as described in Note 4 to the financial statements. The increase was primarily caused by \$3,300,00 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, \$9,300,000 of the 2019 Water and Sewer Bonds have been disbursed to the District, leaving \$10,700,000 available for future projects.

Budgetary Highlights

During 2021, the District's net revenue, when compared to budget, was \$3,593,317 higher than anticipated. The budget surplus was due to lower than anticipated expenditures in several categories, partially offset by

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

lower than anticipated revenues. Total revenues were less than budget by \$668,695, and total operating expenditures were below budget by \$4,262,012 (see Budget To Actual Comparison on page 38 of this report). The following analysis is offered as explanation of variances from budget that were greater than \$200,000.

- Metered water sales were \$676,486 lower than budget due to customers using less water during the year as a result of strong conservation messaging due to drought conditions.
- Construction remained stronger than anticipated, resulting in impact fees that were \$222,898 higher than budget.
- Salaries and wages were \$471,030 less than budget, due to several open positions during the year and positions filled at salaries below budgeted amounts.
- Employee benefits were \$507,999 under budget, due to several open positions during the year.
- Water purchases were \$622,077 lower than budget, due to lower water consumption by residents during the year as a result of strong conservations messaging due to drought conditions and lower than anticipated rate increases from Jordan Valley Water Conservancy District because of the District's efficient operations of its' system.
- Central Valley expense, for wastewater processing and related facility construction, was \$651,323 under budget, due to lower than anticipated operating cost of the facility.
- Equipment and tools purchases were below budget by \$490,597. 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 \$21,142,000, while actual expenditures totaled \$6,297,754, a difference of \$14,844,246 under budget. 13 projects were in some stage of construction at year end. Many of those projects were delayed for various reasons including, Covid-19, 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)**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 71,727,176	\$ 63,846,900	\$ 54,945,847
Capital assets, net	<u>112,047,548</u>	<u>112,142,224</u>	<u>110,758,712</u>
Total Assets	<u>183,774,724</u>	<u>175,989,124</u>	<u>165,704,559</u>
Deferred outflows of resources	<u>1,093,087</u>	<u>1,104,547</u>	<u>1,849,549</u>
Current liabilities	6,220,042	4,513,214	4,115,665
Long-term liabilities	<u>11,977,594</u>	<u>11,457,580</u>	<u>9,131,097</u>
Total Liabilities	<u>18,197,636</u>	<u>15,970,794</u>	<u>13,246,762</u>
Deferered inflows of resources	<u>1,490,749</u>	<u>817,794</u>	<u>178,451</u>
Net investment in capital assets	99,300,320	101,702,921	104,651,376
Restricted	1,147,864	5,013,591	5,506,707
Unrestricted	<u>64,731,242</u>	<u>53,588,571</u>	<u>43,970,812</u>
Total Net Position	<u>\$ 165,179,426</u>	<u>\$ 160,305,083</u>	<u>\$ 154,128,895</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 \$160,305,083 to \$165,179,426, an increase of \$4,874,343 at the end of the current year, approximately 3.0% of prior year's total net position. The largest portion of the District's net position, \$99,300,320 (60.1%), 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, \$1,147,864 (0.7%), 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.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Operating revenues	\$ 33,815,338	\$ 35,940,401	\$ 33,609,819
Operating expenses	<u>(34,992,962)</u>	<u>(36,049,905)</u>	<u>(35,152,443)</u>
Operating income (loss)	(1,177,624)	(109,504)	(1,542,624)
Non-operating revenues, net	5,072,536	6,567,394	6,669,737
Non-operating expenses	<u>(861,653)</u>	<u>(437,466)</u>	<u>(406,899)</u>
Change in net position before capital contributions	3,033,259	6,020,424	4,720,214
Capital contributions	<u>1,841,084</u>	<u>155,764</u>	<u>96,314</u>
Change in net position	4,874,343	6,176,188	4,816,528
Total Net Position:			
Net position at beginning of year	160,305,083	154,128,895	149,264,613
Prior period adjustment			<u>47,754</u>
Total Net Position, End of Year	<u>\$ 165,179,426</u>	<u>\$ 160,305,083</u>	<u>\$ 154,128,895</u>

Capital Asset Activity

The District's investment in capital assets as of December 31, 2021, amounts to \$112,047,548 (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 decreased slightly from the previous year.

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

- Several large waterline replacements including Printers ROW, 3600 West, 2200 West and 4100 West
- Rushton water treatment facility.
- Decker Main wastewater pump station pump replacement
- 4100 S. sewer line replacement from 6000 W. to 6400 W.
- Sewer rehabilitation project
- New Vactor truck purchase
- Water and sewer lines contributed to the District by developers.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Land	\$ 3,126,322	\$ 3,052,723	\$ 3,064,262
Buildings and improvement	4,314,010	4,600,996	4,709,614
Water system	54,079,525	43,515,796	45,624,805
Sewage pumping plant	12,523,827	12,691,239	13,386,884
Sewage collection lines	29,663,316	29,035,788	30,093,966
Transportation equipment	997,413	789,780	756,780
Engineering and other equipment and tools	4,109,840	4,422,073	4,433,720
Office furniture and equipment	30,746	49,556	96,615
Intangible lease assets	289,425	539,859	568,339
Construction in progress	2,913,125	13,444,415	8,023,727
Total Property and Equipment, net	<u>\$ 112,047,548</u>	<u>\$ 112,142,225</u>	<u>\$ 110,758,712</u>

Debt Administration

At the end of the current fiscal year, the District had total long-term debt of \$13,207,743. 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 \$2,473,000. The liability for termination benefits decreased by \$229,345. The capitalization of lease obligations decreased by \$235,683. The combined total of all long-term debt increased from \$11,199,771 at December 31, 2020 to \$13,207,743 at December 31, 2021, a change of \$2,007,972. The District has no outstanding general obligation debt.

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, 2021

Assets

Current Assets:

Unrestricted Cash and cash equivalents	\$	12,202,801
Marketable Securities		20,545,804
Receivables:		
Property taxes		92,975
Accounts receivable, net		3,366,706
Inventory		740,561
Prepays		478,725
Restricted cash and cash equivalents		102,809
Restricted marketable securities		783,289

Total Current Assets		38,313,670
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Non-current Assets:

Capital Assets - net of depreciation		112,047,548
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Total Non-current Assets		112,047,548
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Other Assets:

Investment in Central Valley Water Reclamation Facility		33,413,506
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Total Other Assets		33,413,506
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Total Assets	\$	183,774,724
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Deferred Outflows of Resources

Deferred outflows relating to pensions		1,093,087
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Total Deferred Outflows of Resources		1,093,087
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Total Assets and Deferred Outflows of Resources	\$	184,867,811
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The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION (Continued)
December 31, 2021

Liabilities

Current Liabilities:

Accounts payable	\$	3,754,937
Accrued liabilities		796,974
Retainage		115,794
Accrued interest		114,304
Customer water deposits		14,873
Long-term debt due within one year		1,423,160

Total Current Liabilities		6,220,042
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Non-Current Liabilities:

Long-term debt due in more than one year		11,324,068
Post employment termination liabilities		460,515
Net pension liability		193,011

Total Non-Current Liabilities		11,977,594
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Deferred Inflows of Resources

Deferred inflows relating to pensions		1,490,749
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Total Liabilities and Deferred Inflows of Resources		19,688,385
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Net Position

Net investment in capital assets		99,300,320
Restricted for capital projects		1,147,864
Unrestricted		64,731,242

Total Net Position		165,179,426
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Total Liabilities, Deferred Inflows of Resources, and Net Position	\$	184,867,811
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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, 2021**

Operating Revenues	
Metered water sales	\$ 19,207,514
Sewer service charges	14,360,758
Other	<u>247,066</u>
Total Operating Revenues	<u>33,815,338</u>
Operating Expenses	
Direct operation and maintenance	17,729,708
General and administrative	9,252,630
Depreciation	<u>8,010,624</u>
Total Operating Expenses	<u>34,992,962</u>
Operating Income (Loss)	<u>(1,177,624)</u>
Non-Operating Revenues (Expenses)	
Property tax revenue	4,182,877
Impact fees	872,898
Interest income	173,926
Grant revenue	40,566
Interest expense	(149,856)
Donation to other governmental entities	(165,357)
Gain (loss) on disposal of assets	(546,440)
Unrealized gain on marketable securities	(98,810)
Equity in net gain/(loss) of Central Valley Water Reclamation Facility	<u>(98,921)</u>
Total Non-Operating Revenues (Expenses)	<u>4,210,883</u>
Change In Net Position Before Contributed Capital	3,033,259
Contributed Capital	<u>1,841,084</u>
Change In Net Position	4,874,343
Net Position at Beginning of Year	<u>160,305,083</u>
Net Position at End of Year	<u>\$ 165,179,426</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, 2021**

Cash Flows From Operating Activities	
Receipts from customers and users	\$ 34,016,752
Payments to suppliers	(19,636,380)
Payments to employees	<u>(6,636,439)</u>
Net Cash From Operating Activities	<u>7,743,933</u>
Cash Flows From Noncapital Financing Activities	
Property tax receipts	4,078,141
Proceeds from grant	<u>40,566</u>
Net Cash From Noncapital Financing Activities	<u>4,118,707</u>
Cash Flows From Capital and Related Financing Activities	
Impact fees received	872,898
Purchase of property and equipment	(6,724,588)
Proceeds from issuance of bonds	7,090,000
Principal paid on bonds	(4,617,000)
Principal paid on leases	(235,683)
Proceeds from sale of property and equipment	103,284
Interest paid on long-term debts	<u>(146,418)</u>
Net Cash From Capital and Related Financing Activities	<u>(3,657,507)</u>
Cash Flows From Investing Activity	
Cash paid for purchase of investments	(9,265,105)
Cash from sale of investments	7,639,263
Cash paid for investment in Central Valley Water Reclamation Facility	(5,715,701)
Interest income	<u>173,926</u>
Net Cash From Investing Activity	<u>(7,167,617)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,037,516
Cash and Cash Equivalents, Beginning of Year	<u>11,268,094</u>
Cash and Cash Equivalents, End of Year	<u>\$ 12,305,610</u>
Cash and Cash Equivalents recorded in the Statement of Net Position	
Unrestricted	\$ 12,202,801
Restricted	<u>102,809</u>
Total Cash and Cash Equivalents recorded in the Statement of Net Position	<u>\$ 12,305,610</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, 2021

Reconciliation of Operating Loss to Net Cash From Operating Activities:

Operating Loss	\$ (1,177,624)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation expense	8,010,624
(Increase) Decrease in assets	
Receivables	
Accounts receivable, net	201,951
Inventory	376,810
Prepays	(338,330)
Deferred outflows	11,460
Increase (Decrease) in liabilities	
Accounts payable	1,385,922
Accrued liabilities	(26,537)
Retainage	115,794
Customer water deposits	(537)
Post-employment termination liabilities	(229,345)
Net pension liability	(1,259,210)
Deferred inflows	672,955
Net Cash From Operating Activities	<u>\$ 7,743,933</u>

Noncash Investing, Capital, and Financing Activities

Gain in Central Valley Water Reclamation Facility equity	\$ 98,921
Contributed capital water and sewer lines received at fair market value	\$ 1,841,084
Deferred charges were amortized in the amount of	\$ -

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 2021 was .000414 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 \$25,000. 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.

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.

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

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

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, 2021, \$12,142,515 of the District's deposit bank balances of \$12,392,313 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, 2021, 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 \$9,093,078 with a carrying value of \$9,092,863.

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.

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

NOTE 2 DEPOSITS AND INVESTMENTS (Continued)

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 does not exceed 90 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, 2021, 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)

	12/31/2021	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by fair value level				
Utah State Treasurer's investment pool	\$ 9,093,078	\$ -	\$ 9,093,078	\$ -
Commercial Paper	250,411	250,411	-	-
Corporate Notes	9,850,230	9,850,230	-	-
Governmental Notes	309,223	309,223	-	-
Total investments by fair value level	\$ 19,502,942	\$ 10,409,864	\$ 9,093,078	\$ -

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, 2021:

	Carrying Value	Fair Value Factor	Fair Value	Credit Rating	Weighted Ave. Maturity (Years)
Cash on hand and on deposit					
Cash on deposit	\$ 1,997,078	1	\$ 1,997,078	N/A	N/A
Bond Reserves	102,809	1	102,809	N/A	N/A
Utah State Treasurer's investment pool accounts	10,205,723	1.00002368	10,205,965	N/A	N/A
Total cash on hand and deposit	12,305,610		12,305,852		
Investments					
UT ST Treasurer's PTIF	9,092,863	1.00002368	9,093,078		
Certificates of Deposit	1,781,658		1,781,658		
Money Market Mutual Funds	44,708		44,708		
Commercial Paper	250,411	1	250,411		
Corporate Notes	9,850,230	1	9,850,230	A+ to BBB-	1.09
Governmental Notes	309,223	1	309,223	AAA	0.17
Total Investments	21,329,093		21,329,308		
Total cash on hand and deposit and Investments	\$ 33,634,703		\$ 33,635,160		

The following is a summary of the District's cash and investments as of December 31, 2021:

	Carrying Amount
As Reported on the Statement of Net Position:	
Unrestricted cash and cash equivalents	\$ 11,941,035
Restricted cash and cash equivalents	364,575
Marketable securities	20,545,804
Restricted marketable securities	783,289
Total Cash and Investments	\$ 33,634,703

**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, 2021:

	<u>Beginning Balance</u>	<u>Additions / Transfers In</u>	<u>Adjustments</u>	<u>Deletions / Transfers Out</u>	<u>Ending Balance</u>
Capital assets not being depreciated					
Land and water rights	\$ 3,052,722	\$ 73,600	\$ -	\$ -	\$ 3,126,322
Construction in progress	13,444,415	3,997,324	-	(14,528,614)	2,913,125
Total Capital Assets not being depreciated	16,497,137	4,070,924	-	(14,528,614)	6,039,447
Capital assets, being depreciated					
Buildings and improvements	10,367,801	106,741	-	(53,960)	10,420,582
Water System	94,121,545	14,379,921	-	(7,355,293)	101,146,173
Sewage pumping plant	24,296,790	633,074	-	(820,997)	24,108,867
Sewage collection lines	81,266,809	2,999,304	-	(1,047,465)	83,218,648
Transportation equipment	4,157,738	461,625	-	(26,710)	4,592,653
Engineering and other equipment	10,663,140	442,698	-	(102,565)	11,003,273
Furniture and fixtures	486,291	-	-	-	486,291
Intangible Lease Assets	1,268,869	-	-	(441,033)	827,836
Total Capital Assets, being depreciated	226,628,983	19,023,363	-	(9,848,023)	235,804,323
Less accumulated depreciation					
Buildings and improvements	(5,766,805)	(385,182)	(1,132)	46,547	(6,106,572)
Water System	(50,605,749)	(3,261,872)	1,132	6,799,841	(47,066,648)
Sewage pumping plant	(11,605,551)	(741,034)	(94,658)	856,203	(11,585,040)
Sewage collection lines	(52,231,021)	(2,371,777)	94,658	952,808	(53,555,332)
Transportation equipment	(3,367,958)	(253,992)	-	26,710	(3,595,240)
Engineering and other equipment	(6,241,067)	(754,932)	-	102,566	(6,893,433)
Furniture and fixtures	(436,735)	(18,810)	-	-	(455,545)
Intangible Lease Assets	(729,010)	(223,025)	-	413,624	(538,411)
Total accumulated depreciation	(130,983,897)	(8,010,624)	-	9,198,299	(129,796,222)
Capital Assets, being depreciated, net	95,645,086	11,012,739	-	(649,724)	106,008,101
Property and Equipment, Net	<u>\$ 112,142,223</u>	<u>\$ 15,083,663</u>	<u>\$ -</u>	<u>\$ (15,178,338)</u>	<u>\$ 112,047,548</u>

Depreciation expense of \$8,010,624 was charged to Operations/Administrative/Office expense for the year ended December 31, 2021.

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

NOTE 4 LONG-TERM DEBT

The following is a summary of the changes in long-term debt obligations for the year ended December 31, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Long-Term Debt					
Revenue Bonds - Direct Placements					
2012 Revenue bonds	\$ 4,085,000	\$ -	\$ (4,085,000)	\$ -	\$ -
2019 Water & Sewer bonds	5,690,000	3,300,000	(532,000)	8,458,000	753,000
2021 Water & Sewer Refunding bonds		3,790,000	-	3,790,000	321,000
Total Revenue Bonds - Direct Placements	9,775,000	7,090,000	(4,617,000)	12,248,000	1,074,000
Capital Leases	515,660	-	(235,683)	279,977	129,909
Termination benefits payable	909,111	-	(229,345)	679,766	219,251
Total Long-Term Debt	\$ 11,199,771	\$ 7,090,000	\$ (5,082,028)	\$ 13,207,743	\$ 1,423,160

Total interest expense incurred on long-term debt for the year ended December 31, 2021 was \$149,856, of which none was capitalized.

Revenue Bonds consist of the following:

Water and Sewer Revenue Bonds, Series 2012, issued in January 2012 with the State of Utah Department of Environmental Quality, the total of the approved \$6,202,000 bond amount has been drawn through December 31, 2015, interest payable due in annual installments on March 1st, and estimated annual principal installments ranging from \$288,000 to \$389,000, bearing interest at 2.5%, maturing in March 2032. The balance was refunded during 2021.	\$ -
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, \$9,300,000 has been drawn through December 31, 2021, 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.	8,458,000
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 Serer Revenue Bonds, Series 2012 were issued for improvements in the District's system.	3,790,000
Total Revenue Bonds - Direct Placement	\$ 12,248,000

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

NOTE 4 LONG-TERM DEBT (Continued)

Capital Leases and other Long-Term Debts consist of the following:

Capital Leases - Direct Borrowings	2021
Various capital 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.	\$ 134,987
2020 - Various capital 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.	144,990
Total Capital Leases - Direct Borrowings	\$ 279,977

Termination benefits payable	2021
Post-employment Health Care Benefits-Termination Benefits: described in Note 5.	\$ 447,557
Retirement Buyout: described in Note 5.	232,209
Termination benefits payable	\$ 679,766

The following summarizes the District's revenue bonds debt service requirements as of December 31, 2021.

Year ending December 31,	Principal	Interest	Total
2022	\$ 1,074,000	\$ 269,350	\$ 1,343,350
2023	1,209,000	302,035	1,511,035
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
2027-2031	5,572,000	408,780	5,980,780
2032-2036	373,000	-	373,000
	\$ 12,248,000	\$ 1,726,439	\$ 13,974,439

The summary of debt service requirements only includes current outstanding amounts due for the Series 2019 Bond as of December 31, 2021. However, the District will draw at most an additional \$10,700,000 over the next several 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 DEBT (Continued)

The following summarizes the District’s lease service requirements as of December 31, 2021.

<u>Year ending December 31,</u>	<u></u>
2022	\$ 117,599
2023	90,523
2024	52,281
2025	<u>27,297</u>
Total minimum lease payments	287,700
Less: amount representing interest	<u>(7,723)</u>
Present value of net minimum lease payments	<u>\$ 279,977</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, 2021, the remaining liability is \$447,557, of which \$219,251 is current. The remaining liability represents a decrease of \$229,345 from the prior year.

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 4 eligible employees as of December 31, 2021. 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 \$232,209. The remaining liability represents an decrease of \$84,099 from the prior year.

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:

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

- 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.

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, 2021 are as follows:

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System			
111 - Local Governmental Division Tier 2	N/A	16.07	0.62
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00

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

For fiscal year ended December 31, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 475,960	N/A
Tier 2 Public Employees System	304,638	-
Tier 2 DC Only System	19,363	N/A
Total Contributions	<u>\$ 799,961</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, 2021, we reported a net pension asset of \$0 and a net pension liability of \$193,011.

	(Measurement Date): December 31, 2020				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2019	Change (Decrease)
Noncontributory System	\$ -	\$ 178,336	0.3476725%	0.3788600%	(0.0311875)%
Tier 2 Public Employees System	-	14,675	0.1020340%	0.1082533%	(0.0062193)%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 193,011</u>			

The net pension asset and liability were measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020, 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, 2021, we recognized pension expense of \$225,072.

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

At December 31, 2021, 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	\$ 252,759	\$ 6,720
Changes in assumptions	18,563	23,861
Net difference between projected and actual earnings on pension plan investments	-	1,345,116
Changes in proportion and differences between contributions and proportionate share of contributions	21,804	115,052
Contributions subsequent to the measurement date	<u>799,961</u>	<u>-</u>
Total	<u>\$ 1,093,087</u>	<u>\$ 1,490,749</u>

The \$799,961 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, 2020.

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>
2021	\$ (350,212)
2022	(182,944)
2023	(473,905)
2024	(218,899)
2025	4,901
Thereafter	23,436

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

For the year ended December 31, 2021, we recognized pension expense of \$81,498.

At December 31, 2021, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 239,250	\$ -
Changes in assumptions	-	23,327
Net difference between projected and actual earnings on pension plan investments	-	1,302,220
Changes in proportion and differences between contributions and proportionate share of contributions	303	115,052
Contributions subsequent to the measurement date	475,960	-
Total	<u>\$ 715,513</u>	<u>\$ 1,440,599</u>

The \$475,960 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, 2020.

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>
2021	\$ (342,786)
2022	(178,532)
2023	(463,839)
2024	(215,890)
2025	-
Thereafter	-

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

For the year ended December 31, 2021, we recognized pension expense of \$143,574.

At December 31, 2021, 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	\$ 13,509	\$ 6,720
Changes in assumptions	18,563	534
Net difference between projected and actual earnings on pension plan investments	-	42,896
Changes in proportion and differences between contributions and proportionate share of contributions	21,501	-
Contributions subsequent to the measurement date	324,001	-
Total	<u>\$ 377,574</u>	<u>\$ 50,150</u>

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

The \$324,001 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, 2020.

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
2021	\$ (7,426)
2022	(4,412)
2023	(10,066)
2024	(3,009)
2025	4,901
Thereafter	23,436

Actuarial assumptions: The total pension liability in the December 31, 2020, 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 – 9.75 percent, average, including inflation
Investment Rate of Return	6.95 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, 2020, 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:

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	37%	6.30%	2.33%
Debt securities	20%	0.00%	0.00%
Real assets	15%	6.19%	0.93%
Private equity	12%	9.50%	1.14%
Absolute return	16%	2.75%	0.44%
Cash and cash equivalents	0%	0.00%	0.00%
Total	100%		4.84%
	Inflation		2.50%
	Expected arithmetic nominal return		7.34%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.45% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 6.95 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 remained unchanged at 6.95 percent.

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 6.95 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 (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 3,091,819	\$ 178,336	\$ (2,250,490)
Tier 2 Public Employee Sestem	246,942	14,675	(163,002)
Total	\$ 3,338,761	\$ 193,011	\$ (2,413,492)

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.

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

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

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

	<u>2021</u>		<u>2020</u>		<u>2019</u>
401(k) Plan					
Employer Contributions	\$ 43,381	\$	38,680	\$	32,474
Employee Contributions	4,512		2,733		451
457 Plan					
Employer Contributions	\$ 1,769	\$	2,420	\$	3,163
Employee Contributions	20,911		56,925		27,190
Roth IRA Plan					
Employer Contributions	N/A		N/A		N/A
Employee Contributions	\$ 21,580	\$	40,683	\$	33,442

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, 2021, are as follows:

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

NOTE 7 CENTRAL VALLEY WATER RECLAMATION FACILITY (Continued)

	Proportionate Share
Cottonwood Improvement District	16.96%
Mt. Olympus Improvement District	23.78%
Granger-Hunter Improvement District	23.91%
Kearns Improvement District	10.73%
Murray City	8.31%
South Salt Lake City	5.43%
Taylorsville-Bennion Improvement District	<u>10.88%</u>
Net Position	<u>100.00%</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, 2021 and for the year then ended is as follows:

	<u>2021</u>	<u>2020</u>
Total assets	\$ 478,967,841	\$ 216,991,015
Total net position	139,746,994	122,614,583
Operating revenues	21,406,781	19,936,823
Change in net position	17,132,411	14,651,081
The District's interest in:		
Net position	33,413,506	27,796,726
Net gain	5,616,780	3,472,549

In prior years the District has recorded its previous proportionate share (23.91%) 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.

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

NOTE 7 CENTRAL VALLEY WATER RECLAMATION FACILITY (Continued)

The District incurred the following costs from the joint venture for the year ended December 31, 2021:

Interceptor Monitoring	\$	-
Pretreatment Field		346,901
Laboratory		<u>258,745</u>
Administration	\$	605,646
Operations and maintenance		<u>4,798,089</u>
Total	\$	<u>5,403,735</u>

The District owed a balance of \$1,163,533 to Central Valley as of December 31, 2021 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 2021). During 2021, the District purchased 17,698 acre feet, 802 less than contracted. The District was billed for the 802 acre feet and will be able draw on that amount of water after it meets its obligation for the commitment in 2022. If the District does not use the 802 acre feet in 2022, it will be unable to do so. The cost of the 2021 water purchases was \$9,773,599.

During the year the District entered into contracts for construction of water and sewer facilities. As of December 31, 2021, there was approximately \$17,926,920 outstanding on these contracts.

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, 2021.

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, 2021 had a \$24,770,000 outstanding balance. The District's pledge at December 31, 2021 represents a 43.78% share of the outstanding bond principal, or a commitment of \$10,844,304. 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 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, 2021 had an outstanding balance of \$33,150,000. This District's pledge at December 31, 2021 represents a 39.91% share of the outstanding bond principal, or a commitment of \$13,230,165. 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, 2021 had an outstanding balance of \$43,000,000. This District's pledge at December 31, 2021 represents a 25.28% share of the outstanding bond principal, or a commitment of \$10,870,400. 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, 2021 had an outstanding balance of \$23,720,000. This District's pledge at December 31, 2021 represents a 23.91% share of the outstanding bond principal, or a commitment of \$5,671,452. 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 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, 2021 had an outstanding balance of \$127,105,000. This District's pledge at December 31, 2021 represents a 25.28% share of the outstanding bond principal, or a commitment of \$32,132,144. 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, 2021 had an outstanding balance of \$25,000,000. This District's pledge at December 31, 2021 represents a 23.91% share of the outstanding bond principal, or a commitment of \$5,977,500. 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 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 10, 2022 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Measurement Date of December 31, 2020
DECEMBER 31, 2021
Last 10 Fiscal Years**

<u>For the year ended December 31,</u>	<u>Proportion of the net pension liability (asset)</u>	<u>Proportionate share of the net pension liability (asset)</u>	<u>Covered payroll</u>	<u>Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability (asset)</u>
Noncontributory System					
2020	0.3476725%	\$ 178,336	\$ 2,794,974	6.38%	99.2%
2019	0.3788600%	1,427,874	3,104,046	46.00%	93.7%
2018	0.3782173%	2,785,088	3,110,000	89.55%	87.0%
2017	0.3818030%	1,672,793	3,168,975	52.79%	91.9%
2016	0.4027547%	2,586,178	3,491,188	74.08%	87.3%
2015	0.4334689%	2,452,778	3,712,393	66.07%	87.8%
2014	0.4357104%	1,891,957	3,741,284	50.60%	90.2%
Tier 2 Public Employees System					
2020	0.1020340%	\$ 14,675	\$ 1,631,493	0.90%	98.3%
2019	0.1082533%	24,347	1,504,953	1.62%	96.5%
2018	0.1102929%	47,236	1,287,060	3.67%	90.8%
2017	0.1067205%	9,409	1,043,478	0.90%	97.4%
2016	0.0788265%	8,793	646,440	1.36%	95.1%
2015	0.0639096%	(140)	412,991	-0.03%	100.2%
2014	0.0523450%	(1,586)	256,880	-0.60%	103.5%

* The 10-year schedule will be built prospectively.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF CONTRIBUTIONS
DECEMBER 31, 2021
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%
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%
Tier 2 Public Employees DC Only System*	2014	\$ 150	\$ 150	\$ -	\$ -	0.00%
	2015	38	38	-	562	6.72%
	2016	-	-	-	-	0.00%
	2017	243	243	-	3,663	6.62%
	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%

* 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, 2021

Changes in assumptions:

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study performed for the Utah Retirement Systems. In aggregate, those assumption changes resulted in a \$201 million increase in the Total Pension Liability, which is about .50% of the Total Pension Liability as of December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the “Retirement Office” column using the “Reports and Stats” tab.

SUPPLEMENTARY INFORMATION

**GRANGER-HUNTER IMPROVEMENT DISTRICT
BUDGET TO ACTUAL COMPARISON
Year ended December 31, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Metered water sales	\$ 19,884,000	\$ 19,207,514	\$ (676,486)
Sewer service charges	14,377,000	14,360,758	(16,242)
Interest income	250,000	173,926	(76,074)
Property taxes	4,255,000	4,182,877	(72,123)
Engineering	7,000	9,649	2,649
Impact fees	650,000	872,898	222,898
Connection and turn-off fees	75,000	39,843	(35,157)
Inspection	55,000	85,985	30,985
Conservation grant	41,300	40,566	(734)
Other income	160,000	111,589	(48,411)
Total Revenues	<u>39,754,300</u>	<u>39,085,605</u>	<u>(668,695)</u>
Expenditures			
Salaries and wages	5,434,970	4,963,940	(471,030)
Employee benefits	3,426,883	2,918,884	(507,999)
Materials and supplies	1,240,574	1,222,045	(18,529)
Postage and mailing	157,970	157,970	-
Water purchased	10,395,676	9,773,599	(622,077)
Computer system	471,167	409,240	(61,927)
Building maintenance	82,450	63,780	(18,670)
Water quality expense	107,800	60,032	(47,768)
Bank expenses	357,162	357,162	-
Gas and diesel	210,579	210,579	-
Insurance	360,595	294,192	(66,403)
Utilities	983,601	883,822	(99,779)
Telephone	126,597	126,597	-
Professional fees	511,900	392,247	(119,653)
Seminars and training	80,451	48,161	(32,290)
Interest expense	207,388	149,856	(57,532)
Bond issue costs	-	1,229	1,229
Central Valley expense	6,055,058	5,403,735	(651,323)
Equipment and tools purchases	625,810	135,214	(490,596)
Contingency	180,000	-	(180,000)
Vehicle Lease	225,800	15,883	(209,917)
Safety expense	42,227	42,227	-
Pension adjustment	-	(574,795)	(574,795)
Miscellaneous	109,548	76,595	(32,953)
Total Expenditures	<u>31,394,206</u>	<u>27,132,194</u>	<u>(4,262,012)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 8,360,094</u>	<u>\$ 11,953,411</u>	<u>\$ 3,593,317</u>
Infrastructure purchases	21,142,000	6,297,754	(14,844,246)
Reconciliation of Excess (Deficiency) of Revenues Over Expenditures to Change in Net Position			
Capital contributions		\$ 11,953,411	
Depreciation		1,841,084	
		(8,010,624)	
Equity in net gain/(loss) of Central Valley		(98,921)	
Gain/(Loss) on fixed asset retirement		(546,440)	
Change in unrealized loss on investments		(98,810)	
Donation to other entities		(165,357)	
Change in Net Position		<u>\$ 4,874,343</u>	

GRANGER-HUNTER IMPROVEMENT DISTRICT
SUPPLEMENTAL REPORTS
DECEMBER 31, 2021

**GRANGER-HUNTER IMPROVEMENT DISTRICT
 SUPPLEMENTAL REPORTS
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CERTIFIED PUBLIC
ACCOUNTANTS

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

**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**

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, 2021, 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 10, 2022.

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.

Keddington & Christensen

Keddington & Christensen, LLC
Salt Lake City, Utah
May 10, 2022



CERTIFIED PUBLIC
ACCOUNTANTS

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

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

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, 2021. 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, 2021.

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, 2021, 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 10, 2022, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming our 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

Salt Lake City, Utah

May 10, 2022

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Environmental Protection Agency				
Passed through State of Utah - Capitalization Grants for Drinking Water State Revolving Funds	66.468	FS-99878418	\$ -	\$ 1,554,040
Total Environmental Protection Agency			-	1,554,040
Total Expenditures of Federal Awards			\$ -	\$ 1,554,040

GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

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, 2020. 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, 2021**

A. 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 financial reporting: | |
| 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 | Unmodified |
| 2. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No |
| 4. Identification of major federal program: | |
| <u>CFDA Number</u> | <i>Name of federal
Program or Cluster</i> |
| 66.468 | Capitalization Grants for
Drinking Water |
| 5. Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| 6. Auditee qualified as low-risk auditee? | Yes |

B. FINDINGS - FINANCIAL AUDIT AND GOVERNMENT AUDITING STANDARDS

None Noted

C. FINDINGS – MAJOR FEDERAL AWARDS PROGRAM

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, 2021.

State compliance requirements were tested for the year ended December 31, 2021 in the following areas:

Budgetary Compliance
Fraud Risk Assessment

Fund Balance
Government Fees

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, 2021.

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.

Keddington & Christensen

Keddington & Christensen, LLC
Salt Lake City, Utah
May 10, 2022

RULES AND REGULATIONS APPROVAL



7.9 Cross-connection and Back-flow Control; Thermal Expansion Notice. In order to give the public reasonable assurance that the water being consumed is satisfactory, the governing board of the Utah Division of Drinking Water, by authority of the Safe Drinking Water Act, Title 19, Chapter 4 of the Utah Code, and pursuant to the Utah Administrative Rulemaking Act, Title 63, Chapter 46a of the Utah Code, has promulgated administrative rules governing the design, construction, operation and maintenance of public drinking water systems (the “Rules”). Section R309-102-5 of the Rules requires that public water suppliers impose regulations to control cross-connections and prevent back-flow within the System in compliance with the requirements of Chapter 10 of the Utah Plumbing Code. This regulation is imposed in conformance with the requirements of the Rules.

7.9.1 Purpose. This regulation is enacted to accomplish the following purposes:

(a) To protect the public drinking water supply of the District from the possibility of contamination by requiring cross-connection and back-flow control protection in conformance with the Rules. Compliance with the minimum safety requirements of the Rules will be considered reasonable and due diligence in preventing the back-flow of contaminants into the System.

(b) To promote the reasonable elimination or control of cross connections within the piping and plumbing fixtures of the Customer’s Individual Water System, as defined herein, pursuant to the requirements of the Rules.

(c) To provide for the administration of a continuing program of cross-connection and back-flow prevention which will systematically examine the risk and effectively prevent the contamination of the District’s public drinking water within the System, as defined below.

7.9.2 Definitions. As used in this Section 7.9, the following definitions shall apply:

(a) Auxiliary Water Supply: Any water supply on or available to the Premises other than through the System. An Auxiliary Water Supply may include water from another purveyor’s public potable water supply or any natural source such as a well, spring, river, stream, etc., and shall include “used waters” and “industrial fluids.” An Auxiliary Water Supply may be contaminated or polluted or it may be objectionable and constitute an unacceptable water source over which the System Operator has no authority for sanitary control.

(b) Back-flow: The reversal of the normal flow of water caused either by back-pressure or back-siphonage.

(c) Back-flow Prevention Assembly: An assembly or means designed to prevent Back-flow which is accepted by the Utah State Department of Environmental Quality, Division of Drinking Water, as meeting an applicable specification or as suitable for the proposed use. Specifications for Back-flow Prevention Assemblies are contained within the Uniform Plumbing Code, Chapter 10, Section 1003, and in the Rules.

(d) Back-Pressure: The flow of water or other liquids, mixtures, or substances from a region of high pressure to a region of lower pressure into the water distribution pipes of a potable water supply system from any source other than the intended source.

(e) Back-Siphonage: The flow of water or other liquids, mixtures, or substances under vacuum conditions into the distribution pipes of a potable water supply system from any source other than the intended source, caused by the reduction of pressure in the potable water system.

(f) Contamination: A degradation of the quality of the potable water supply by sewage, industrial fluids or waste liquids, compounds or other materials or substances that may create a health hazard.

(g) Cross Connection: Any physical connection or arrangement of piping or fixtures which may allow non-potable water including, without limitation, industrial fluids or waste liquids, compounds or other materials or substances of questionable quality to come into contact with potable water inside a water distribution system. This shall include, but not be limited to, temporary conditions such as swing connections, removable sections, four-way plug valves, spools, dummy sections of pipe, swivel or change-over devices, sliding multiport tubes or any other such plumbing arrangements.

(h) Customer's Individual Water System: The water service lateral pipeline, and all valves, pumps and related equipment and facilities utilized by the Customer in receiving water service from the District for the Customer's Premises, commencing at the point of the connection of the Customer's service lateral with the System.

(i) System: All diversion and collection works, springs, wells, treatment facilities, pumps, lift stations, service meters, main water transmission and distribution pipelines, hydrants, reservoirs, tanks and any and all related equipment, facilities, and other appurtenances owned by or under the control of the District which are utilized in providing water service to the Customers, terminating at the point of connection with the Customer's Individual Water System.

(j) System Operator: The person designated by the Board to be in charge of the operating the System.

7.9.3 Responsibility; Vesting of Authority. The District shall be responsible for the protection of the drinking water distribution system from the foreseeable conditions leading to the possible contamination or pollution of the drinking water system due to the Back-flow of contaminants or pollutants into the drinking water supply. In order to accomplish the purposes of this resolution, the System Operator is hereby vested with the authority and responsibility to implement an effective cross connection and Back-flow prevention control program in conformance with the provisions of these rules and regulations and to enforce the same.

7.9.4 Regulations.

(a) Customer Compliance. A Customer's Individual Water System shall not be allowed to be connected to the System, and no existing connection to the System shall be allowed to be maintained, unless the public water supply of the District is protected as required by the Rules and these rules and regulations.

(b) Inspection and Survey. The Customer's Individual Water System shall be sufficiently open and available, at all reasonable times, in order to allow the District to inspect and conduct periodic and random system surveys to determine whether cross-connections or other structural or sanitary hazards, including violation of this resolution, exist and to audit the results of the required survey (R309-102-5 of the Utah Administrative Code).

(1) The District shall schedule and notify all Customers, in writing, of regularly scheduled inspections and surveys; however, the District may also conduct spot surveys, without notice, on a random basis and/or in the event the District has reason to suspect a Customer's Individual Water System is out of compliance with these regulations.

(2) A record of all periodic and spot inspections and surveys of the Customer's Individual Water System shall be maintained by the System Operator in the records of the District.

(c) ~~Required-Installation of Back-flow Prevention Assembly; Thermal Expansion Notice.~~ Whenever the System Operator deems a Customer's usage of water through the Customer's water service connection contributes a sufficient hazard to the District's water supply, a Back-flow Prevention Assembly shall be installed on the service line of the identified Customer's Individual Water System, at or near the property line or immediately inside the building being served; but, in all cases, before the first branch line leading off of the service line.

(1) It shall be the responsibility of the Customer, at his expense, to purchase, install, and maintain any Back-flow Prevention Assembly required to be installed by the System Operator in compliance with this resolution.

(2) The type of Back-flow Prevention Assembly required under this Section shall depend upon the degree of hazard which exists at the point of Cross-connection (whether direct or indirect), according to the results of the survey, based upon the rules and other applicable state and local requirements.

(3) No Back-flow Prevention Assembly shall be installed so as to create a safety hazard. For example, installing a Back-flow Prevention Assembly over an electrical panel, steam pipes, boilers, or above ceiling level.

(4) All Back-flow Prevention Assemblies shall be tested within ten (10) working days of their initial installation.

(5) All Back-flow Prevention Assemblies installed prior to the effective date hereof which do not meet the requirements of these rules and regulations, but which were approved Back-flow Prevention Assemblies for the purposes described herein at the time of installation and which, in the opinion of the System Operator, have been properly maintained, shall be excluded from the requirements of this resolution so long as the system operator is assured that said Back-flow Prevention Assembly will satisfactorily protect the System. Whenever an existing Back-flow Prevention Assembly is moved from its present location, or if said assembly requires more than minimum maintenance, or when the System Operator finds that the operation of said assembly constitutes a hazard to health, the assembly shall be replaced, in conformance with the requirements of this resolution, with an approved Back-flow Prevention Assembly which meets the requirements of the Rules.

(6) In the event the District, in the course of making repairs or upgrades to its System in the meter box or otherwise, at that times installs a Back-flow Prevention Assembly at or near the point of connection of the Customer's Individual Water System with the District System, the District Operator shall be required to provide reasonable, written advance notice to the Customer that the Customer is strongly encouraged to inspect his own water system and install a thermal expansion tank, if one is not already in service, in order to prevent damage which may result from the excess pressure which may build-up within the closed system resulting from the installation of the Back-flow Prevention Assembly.

(d) Continued Inspection of Installed Back-flow Prevention Assemblies. It shall be the responsibility of the Customer residing on or having the right of possession of any Premises receiving water from the System where a Back-flow Prevention Assembly has been installed to obtain

certified inspections and to conduct tests of said assemblies, at least once per year, all at the Customer's sole expense.

(1) In those instances where the System Operator deems the hazard to be great, he may require certified inspections and tests at more frequent intervals.

(2) It shall be the duty of the System Operator to see that all inspections are performed and all tests are made according to the standards set forth by the Utah State Department of Environmental Quality, Division of Drinking Water.

(3) Inspection and testing of back-flow prevention assemblies shall only be accomplished by a certified Back-flow assembly technician authorized to make the inspection and/or take the test. The certified technician shall report the results of the inspection and test to the system operator who shall report the results to the Customer and to the District.

(e) Repair of Back-flow Prevention Assemblies. If any commercially tested Back-flow Prevention Assembly is in need of repair, said repairs shall be made by a plumber licensed pursuant to the Construction Trade License Act, Title 58, Chapter 55-2-(21).

7.9.5 Certified Back-flow Prevention Technician. All initial and on-going inspections, surveys, testing and determinations with respect to the need for, and the continued adequacy, operation, maintenance, repair and replacement of, Back-flow Prevention Assemblies required to be installed pursuant these rules and regulations, shall be performed and or supervised by a certified Back-flow prevention technician. Certified Back-flow technicians performing services for the District shall be required to:

(a) Insure that acceptable equipment and procedures are used for inspecting, testing, operating, maintaining, repairing or replacing Back-flow Prevention Assemblies;

(b) Make reports of such inspections, testing, operations, maintenance, repairs or replacements to the Customer and the System Operator on forms approved by the System Operator and within time frames as described by the Utah Division of Drinking Water;

(c) Include in the report the list of materials or replacement parts being used;

(d) Insure that replacement parts are equal in quality to parts originally supplied by the manufacturer of the assembly being repaired;

(e) Refrain from changing the design, material or operational characteristics of the assembly during testing, repair, maintenance or replacement;

(f) Perform all tests of the assemblies and be responsible for the competence and accuracy of all tests and reports;

(g) Insure that the technician's license is current and in good standing;

(h) Insure that the testing equipment being used is acceptable to the State of Utah, and is in proper operating condition;

(i) Be equipped with, and be competent to use, all necessary tools, gauges, and other equipment necessary to properly inspect, test, operate, maintain, repair and replace all Back-flow Prevention Assemblies; and

(j) Tag each double check valve, pressure vacuum breaker, reduced pressure Back-flow assembly and high hazard air gap, showing the serial number, date tested and by whom, and to include the technician's license number on the tag.

7.9.6 Violations. All Customers shall comply with the Cross-connection and Back-flow requirements of these Rules as a condition to receiving water service from the District, and the Customer's acceptance of service constitutes an acknowledgment and representation by the Customer that the Customer is familiar with and agrees to be bound by the requirements of this resolution.

(a) Violation. A Customer shall be in violation of this resolution if:

(1) A Back-flow Prevention Assembly determined to be required for the control of Back-flow and Cross-connections is not installed, tested and maintained, by a Customer in conformance with the requirements of this resolution;

(2) It is found that a required Back-flow Prevention Assembly has been removed or by-passed;

(3) An unprotected Cross-connection exists on the Customer's Premises;

(4) The periodic system survey has not been conducted; or

(5) The Customer is otherwise in violation of the requirements of this resolution.

(b) Notice of Violation. Any Customer found to be in violation of these requirements shall receive written notice from the System Operator of any and all deficiencies constituting a violation.

(c) Penalties for Violation. If any deficiency or other violation of these requirements exists or if there has not been any corrective action taken by the Customer within ten (10) days of the date of written notice pursuant to Section 7.9.6 (b) above:

(1) The System Operator shall deny or immediately discontinue service to the Customer's Premises by providing for a physical break in the Customer's service line. The District shall continue to deny service to the Customer unless and until the Customer has corrected the deficiencies or cured the violations and is otherwise in full compliance with the requirements of these Rules.

(2) In the event the Customer fails to correct the deficiencies or otherwise cure the violations as required pursuant to the written notice of violation, and the restoration of water service to the Premises is required in the public interest, as determined by the District in its sole discretion, then the District shall have the right and responsibility to enter upon the Customer's Premises being served and correct the deficiency so as to bring the Customer's Individual Water System into compliance with the requirements of these Rules. All costs and expenses incurred by the District in so doing shall be charged to the Customer as a special service fee and be collectible as other District fees and charges in conformance with the provisions of these Rules and Regulations.

(3) The Customer shall further be subject to the payment of fines, and fees for restoration of water service to the Premises, in such amounts as shall be determined by the Governing Board, from time-to-time, by separate resolution.

OUR TEAM

- JVVCD REVIEW
- CVWRF REVIEW



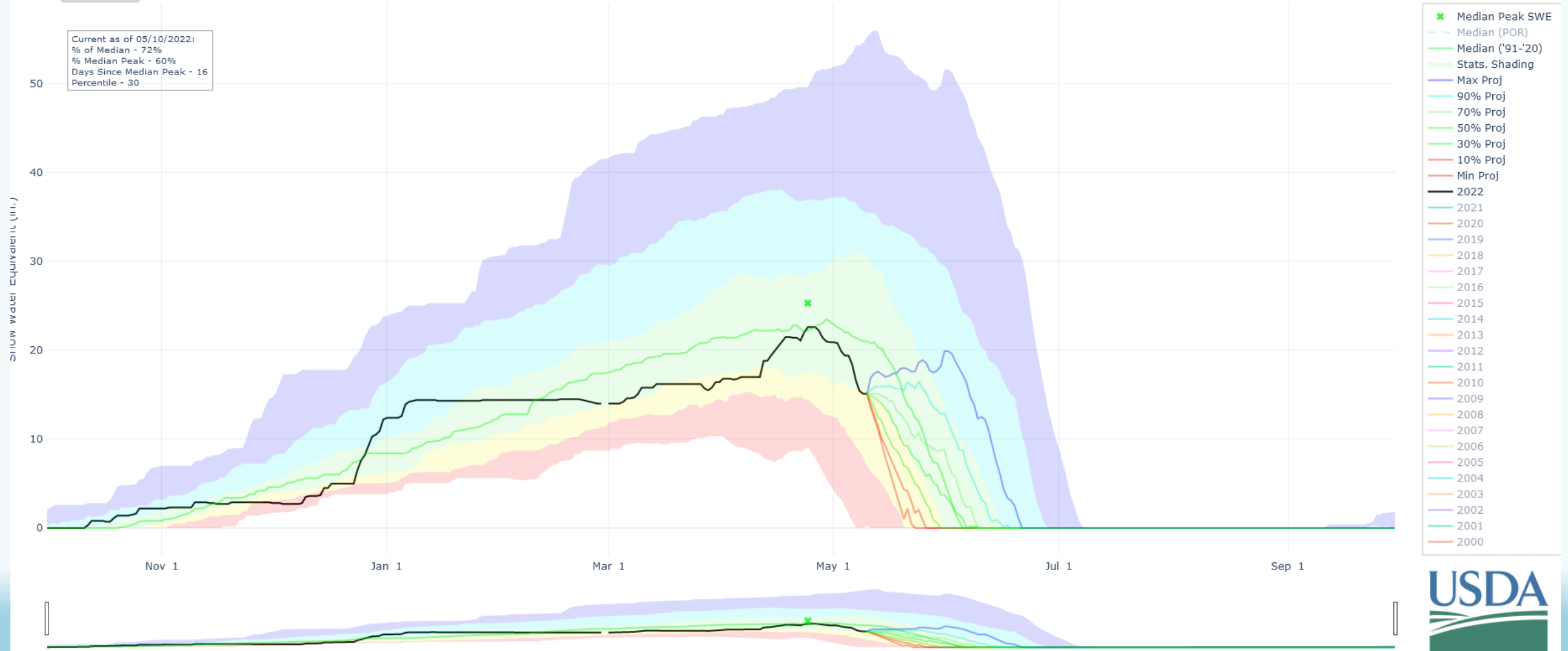
Jordan Valley Water Conservancy Update– May 2022

SNOW WATER EQUIVALENT PROJECTIONS AT TRIAL LAKE

Reset Range

Link to data: [CSV](#) / [JSON](#)

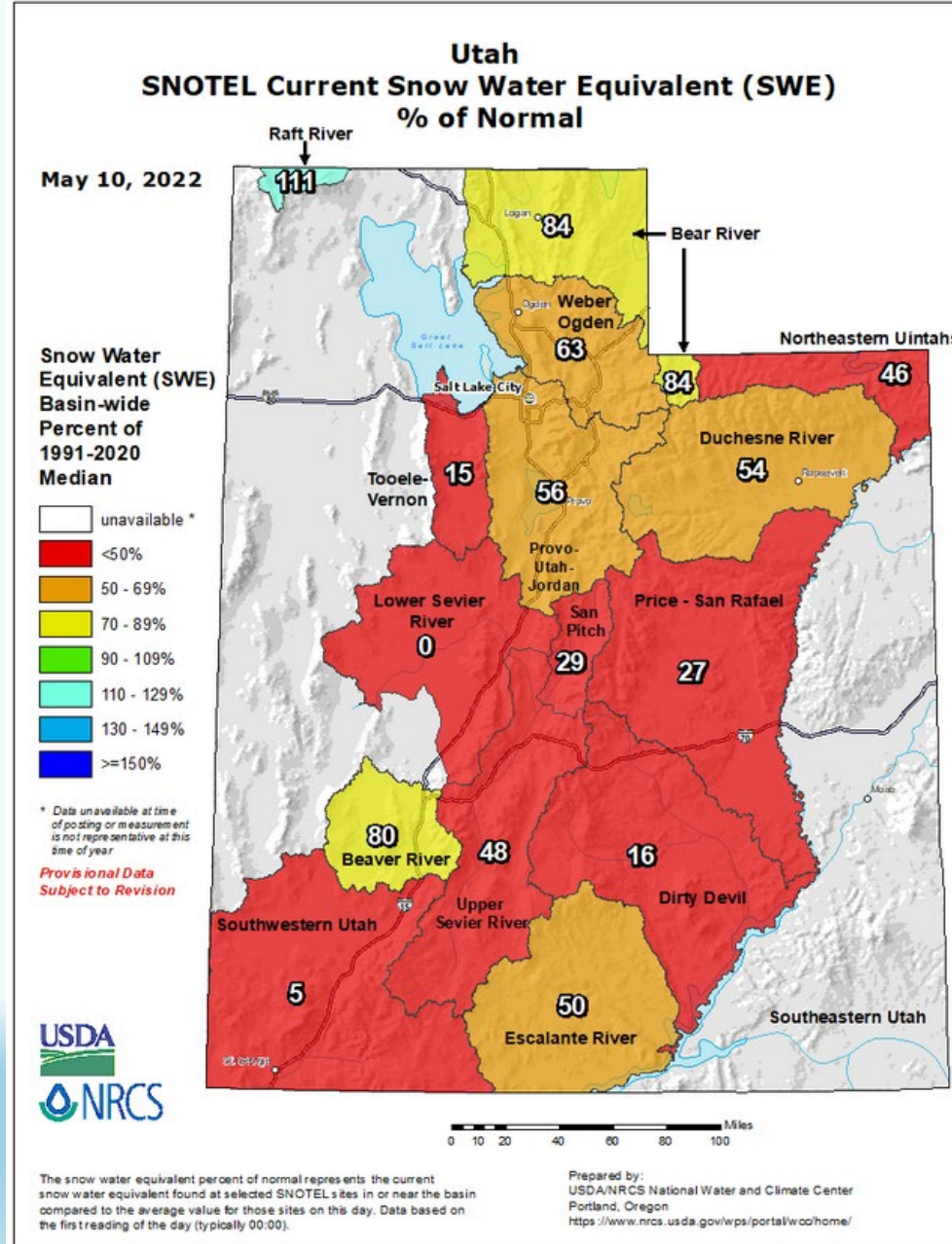
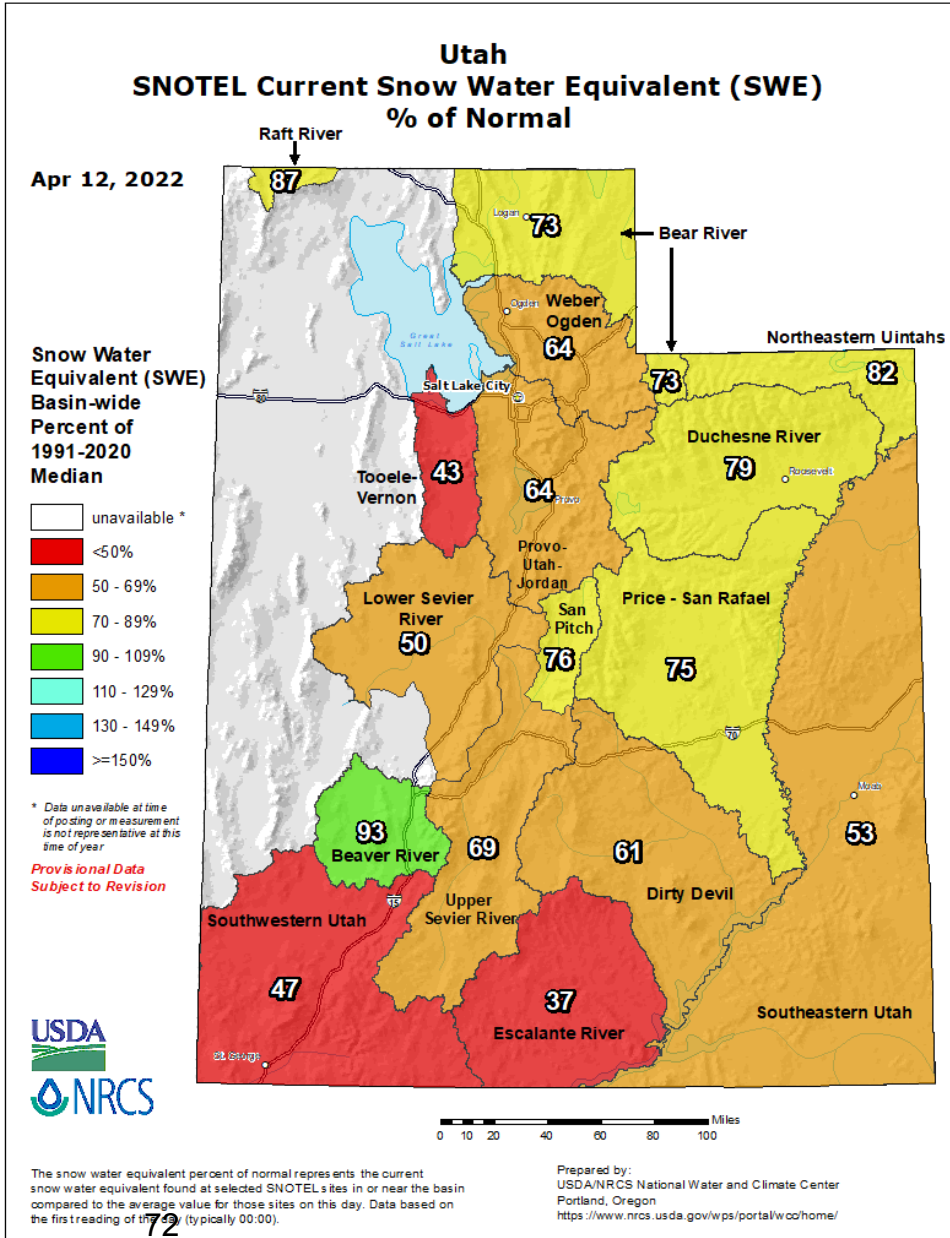
Current as of 05/10/2022:
 % of Median - 72%
 % Median Peak - 60%
 Days Since Median Peak - 16
 Percentile - 30



Statistical shading breaks at 10th, 30th, 50th, 70th, and 90th Percentiles
 For more information visit: [30-Year Hydroclimatic Normals](#)



Jordan Valley Water Conservancy Update— May 2022



Jordan Valley Water Conservancy Update– May 2022

CONSIDER ESTABLISHING A WATER SUPPLY RESTRICTION LEVEL

May 11, 2022

Summary: JWCD recently completed its Drought Contingency Plan (DCP) which identifies mitigation measures and provides a framework for the implementation of response actions corresponding to various water supply restriction levels. The DCP identified the criteria to be considered when establishing a water supply restriction level, and the target demand reduction for each level.

Following the procedures defined in the DCP, JWCD convened a drought monitoring committee to evaluate the current water supply conditions. The committee is comprised of one voting member from each of the 17 wholesale member agencies and one voting member from JWCD staff. The committee met on March 15th and again on April 14th to review water supply conditions. At the April 14th meeting, the committee voted to recommend that the JWCD Board establish Water Supply Restriction Level 1 (see results of the committee vote shown in the table below).

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

Recommendation: Consistent with the drought monitoring committee recommendation, staff recommends that Water Supply Restriction Level 1 be established for the remainder of calendar year 2022.



CVWRF REVIEW



Central Valley Water Reclamation Update– May 2022

Central Valley Water Reclamation Facility Monthly Cost Summary April 30, 2022

Description	Monthly Costs	O & M Monthly			
		Member Entity	Capital %	Average %	Pretreatment %
Facility Operation	1,404,178	Cottonwood	15.6537%	15.7450%	1.71%
Pretreatment Field	77,549	Mt Olympus	24.3012%	24.8627%	20.00%
Entity Lab Work	5,977	Granger-Hunter	25.6526%	24.3132%	35.29%
Net Lab Costs	64,579	Kearns	10.8618%	11.1879%	4.92%
Bond Trust Payment	1,472,646	Murray	7.7608%	7.8209%	17.01%
Bond/Cash Capital 2021C	4,755,356	South Salt Lake	4.8929%	4.9704%	19.57%
State Loan	2,466,380	Taylorsville-Ben	10.8770%	11.0999%	1.50%
Pay-as-you-go CIP	303,917		100.0000%	100.0000%	100.0000%
	10,550,582				

Calculation	Description	Cottonwood	Mount Olympus	Granger-Hunter	Kearns	Murray	South Salt Lake	Taylorsville-Bennion	Total
Monthly flows % (Table 5)	Facility Operation	221,087.83	349,116.56	341,400.61	157,098.03	109,819.36	69,793.26	155,862.35	1,404,178.00
Directly reimbursable costs	Pretreatment Field	1,326.09	15,509.80	27,367.04	3,815.41	13,191.08	15,176.34	1,163.24	77,549.00
Directly reimbursable costs	Entity Lab Work	120.00	1,294.00	2,280.00	435.00	540.00	300.00	1,008.00	5,977.00
Monthly flows % (Table 5)	Net Lab Costs	10,167.96	16,056.08	15,701.22	7,225.03	5,050.66	3,209.83	7,168.22	64,579.00
	Total O & M	232,701.88	381,976.44	386,748.87	168,573.47	128,601.10	88,479.43	165,201.81	1,552,283.00
	2021C Bond Entity Draws (Do not pay)	744,389.16	1,155,608.57	1,219,872.45	516,517.26	369,053.67	-	517,240.07	4,522,681.18
	State Loan Draws (Do not pay)	386,079.73	599,359.94	632,690.60	267,893.26	191,410.82	-	268,268.15	2,345,702.50
	State Loan SSL	-	-	-	-	-	120,677.51	-	120,677.51
	Cash Entity Capital	-	-	-	-	-	232,674.81	-	232,674.81
	Monthly CIP (pay-as-you-go)	47,574.26	73,855.48	77,962.61	33,010.86	23,586.39	14,870.35	33,057.05	303,917.00
	2017 A & B Bond Trust Payments	53,647.53	-	87,915.25	40,836.00	26,597.60	16,768.62	-	225,765.00
	2019A Bond Trust Payments	59,535.15	-	97,563.75	41,310.27	29,515.83	-	-	227,925.00
	2020A Loan DSRF Payments	6,514.97	10,114.01	10,676.41	4,520.62	3,230.05	-	4,526.94	39,583.00
	2020A Loan DS Payments	5,637.21	8,751.35	9,237.98	3,911.56	2,794.87	-	3,917.03	34,250.00
	2021A Bank of Utah	19,700.49	30,583.55	32,284.31	13,669.79	9,767.12	6,157.81	13,688.92	125,851.99
	2021B Bond Trust Payments	21,347.11	33,139.79	34,982.71	14,812.35	10,583.48	6,672.50	14,833.07	136,371.01
	2021C Bond Trust Payments	112,398.51	174,490.51	184,193.15	77,991.28	55,726.01	-	78,100.54	682,900.00
	Total Entity Bill for Month	559,057.11	712,911.13	921,565.04	398,636.20	290,402.45	486,301.03	313,325.36	3,682,198.32

Member Entity	2017A Bond %	2017B Bond %	2019A Bond %	2020A Loan %	2021A Bond %	2021B Bond %	2020C Bond %
Cottonwood	29.0098%	0.00%	26.1205%	16.4590%	15.6537%	15.6537%	16.4590%
Mt Olympus	0.00%	0.00%	0.0000%	25.5514%	24.3012%	24.3012%	25.5514%
Granger-Hunter	47.5400%	0.00%	42.8052%	26.9722%	25.6526%	25.6526%	26.9722%
Kearns	0.00%	100.00%	18.1245%	11.4206%	10.8618%	10.8618%	11.4206%
Murray	14.3826%	0.00%	12.9498%	8.1602%	7.7608%	7.7608%	8.1602%
South Salt Lake	9.0676%	0.00%	0.0000%	0.0000%	4.8929%	4.8929%	0.0000%
Taylorsville-Ben	0.00%	0.00%	0.0000%	11.4366%	10.8770%	10.8770%	11.4366%
	100.0000%	100.00%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%



Central Valley Water Reclamation Update– May 2022

CVWRF Monthly Plant Performance Parameters

Parameter	2020 Monthly Average	2021 Monthly Average	12-Month Rolling Average	Feb-22
MGD	50.4	48.5	48.9	48.5
MGD Capacity	75	75	75	75
Number of Employees	96	97	97	95
Overtime Man-Hours	249	193	197	209
Cost per MG	\$232	\$255	\$253	\$264
Cost to Treat a Ton of BOD	\$307	\$322	\$320	\$333
Cost to Treat a Ton of Suspended Solids	\$424	\$446	\$447	\$505
Kwh Used	2,703,921	2,928,984	2,954,448	2,795,928
Kwh Purchased	484,706	531,501	555,183	537,471
Decatherms Purchased	14,906	10,384	10,204	9,501
Cost per Kwh (incl. engine generated)	\$0.043	\$0.043	\$0.044	\$0.050
Net Disposal Cost of Dried Sludge per Ton	\$173	\$172	\$179	\$260
Cubic Feet of Digester Gas Produced	18,992,483	21,741,293	22,054,526	22,528,454
Pounds of Polymer per Ton of Processed Sludge	13.6	16.6	17.1	18.2

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CVWRF PLANT PERFORMANCE REPORT

Reporting Period: February 2022	Monthly Avg. Plant Flow:	48.35
	Peak Plant Flow:	72.09

Parameter	Influent (mg/L)	Effluent (mg/L)	Effluent Limit (mg/L)	Number of Daily Exceedances
Total BOD (Monthly Avg.)	272	10.5	No limit	
Carbonaceous BOD (Monthly Avg.)	172	3.7	20	0
Total Suspended Solids (Monthly Avg.)	229.35	9.3	25	0
E. Coli. (Max. Weekly GeoMean)	NA	7.25	157 N/100ml	NA
Ammonia ² (Monthly Avg.)	32.2	5.07	5.8	5
Dissolved Oxygen (Min.)	NA	6.35	>5	0
Oil and Grease (Daily Max.)	NA	NA	10	0
pH (Min. to Max.)	7.6 to 7.9	6.9 to 7.3	6.5 to 9.0	0
Copper	NA	0.010	0.0233	0
Total Phosphorus ¹	5.82	2.48	4	0
Ortho Phosphorus	2.33	2.02	No Limit	
Nitrite ²	0.72	1.45	No Limit	
Nitrate ²	0.05	11.00	No Limit	
Total Inorganic Nitrogen (TIN) ²	33.0	17.5	No Limit	
Total Kjeldahl Nitrogen (TKN) ³	46.1	8.08	No Limit	
Total Organic Nitrogen ⁴	13.9	3.0	No Limit	

¹Total Phosphorus limit reduces to 1.0 mg/L annual average starting January 1, 2025.

²Potential future Total Inorganic Nitrogen (Ammonia+Nitrite+Nitrate) limit is 10 mg/L.

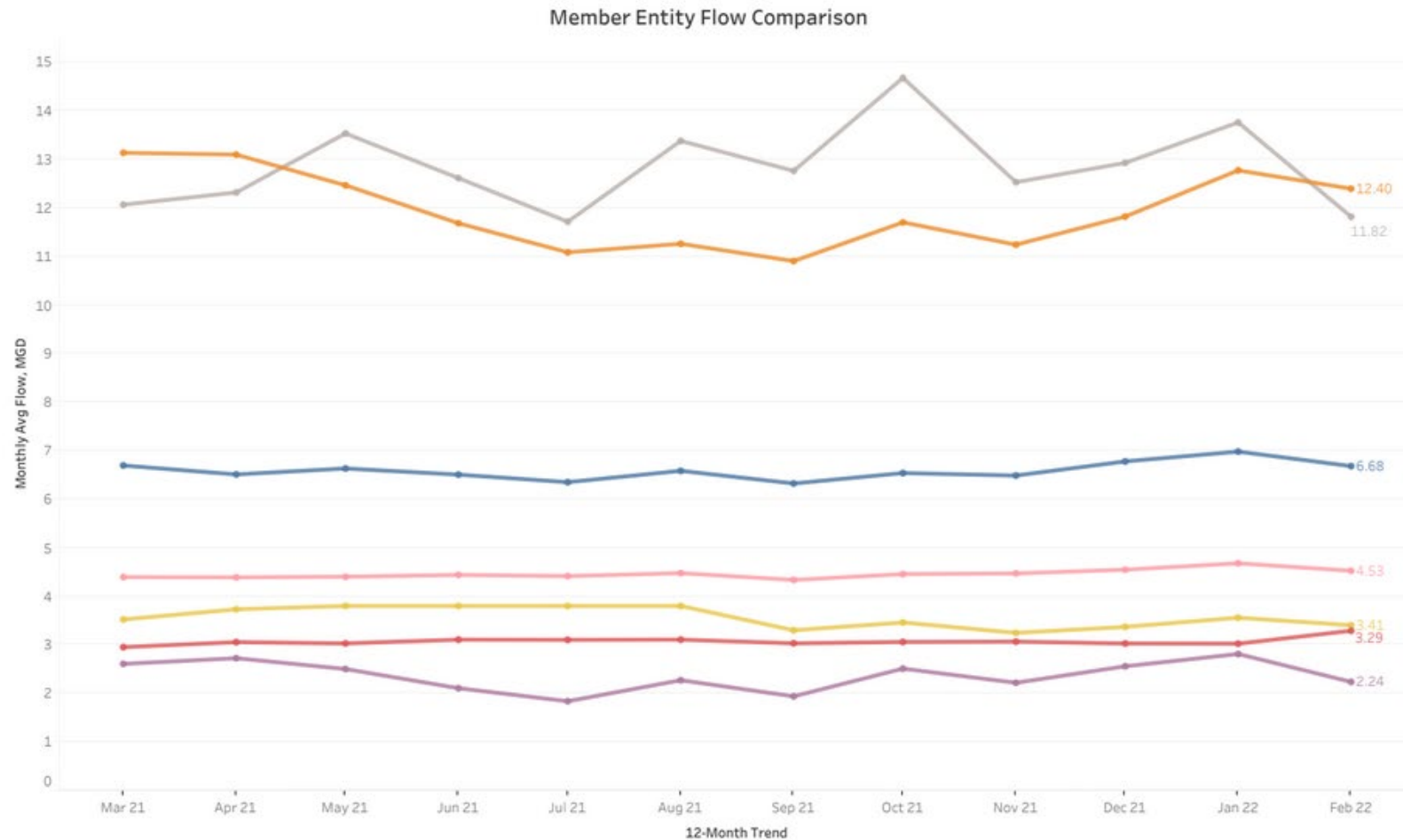
³TKN is (Organic nitrogen + Ammonia nitrogen) and is measured in the lab.

⁴Organic nitrogen is a calculated value (TKN-Ammonia).

Parameter	Removal Percentage	Limit Percentage
Total BOD (TBOD)	96.1%	No Limit
Carbonaceous BOD (CBOD)	97.9%	>85%
Total Suspended Solids (TSS)	95.9%	>85%
Ammonia (NH3N)	84.3%	No Limit
Total Inorganic Nitrogen (TIN)	46.9%	No Limit
Total Phosphorus (TP)	57.4%	No Limit

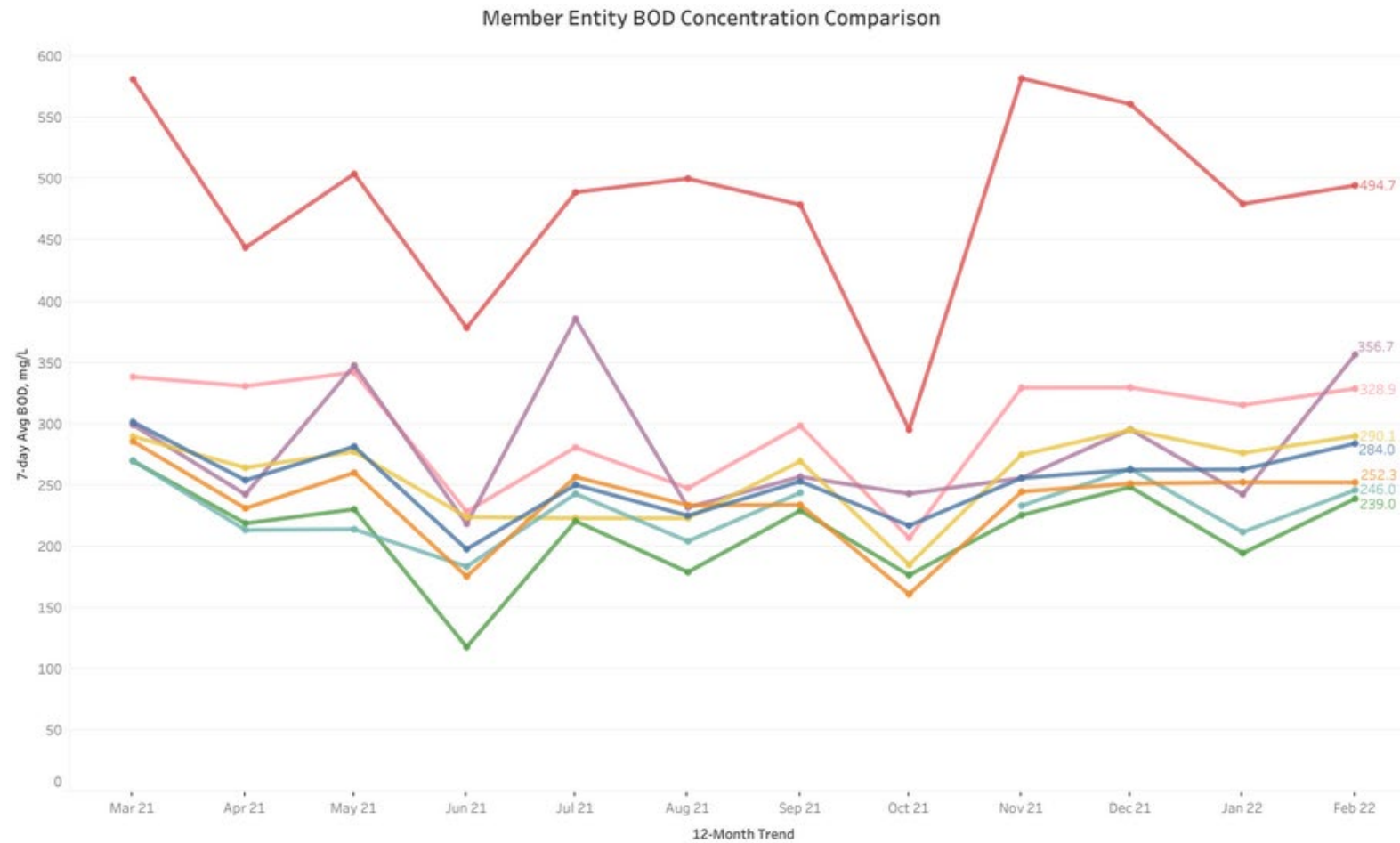


Central Valley Water Reclamation Update– May 2022



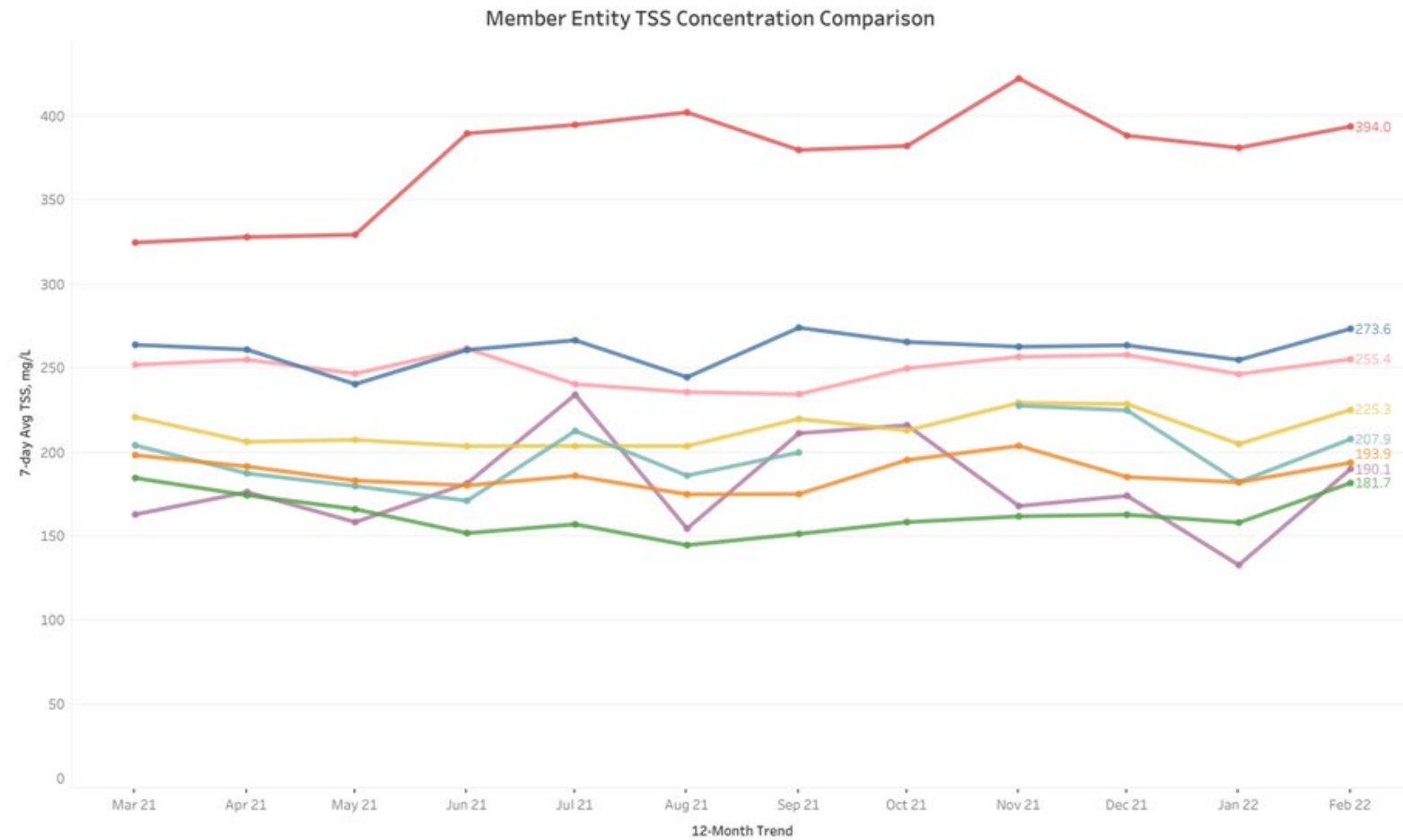
- Entity
- Cottonwood
 - Granger-Hunter
 - Kearns
 - Mount Olympus
 - Murray
 - South Salt Lake
 - Taylorville-Bennion

Central Valley Water Reclamation Update– May 2022



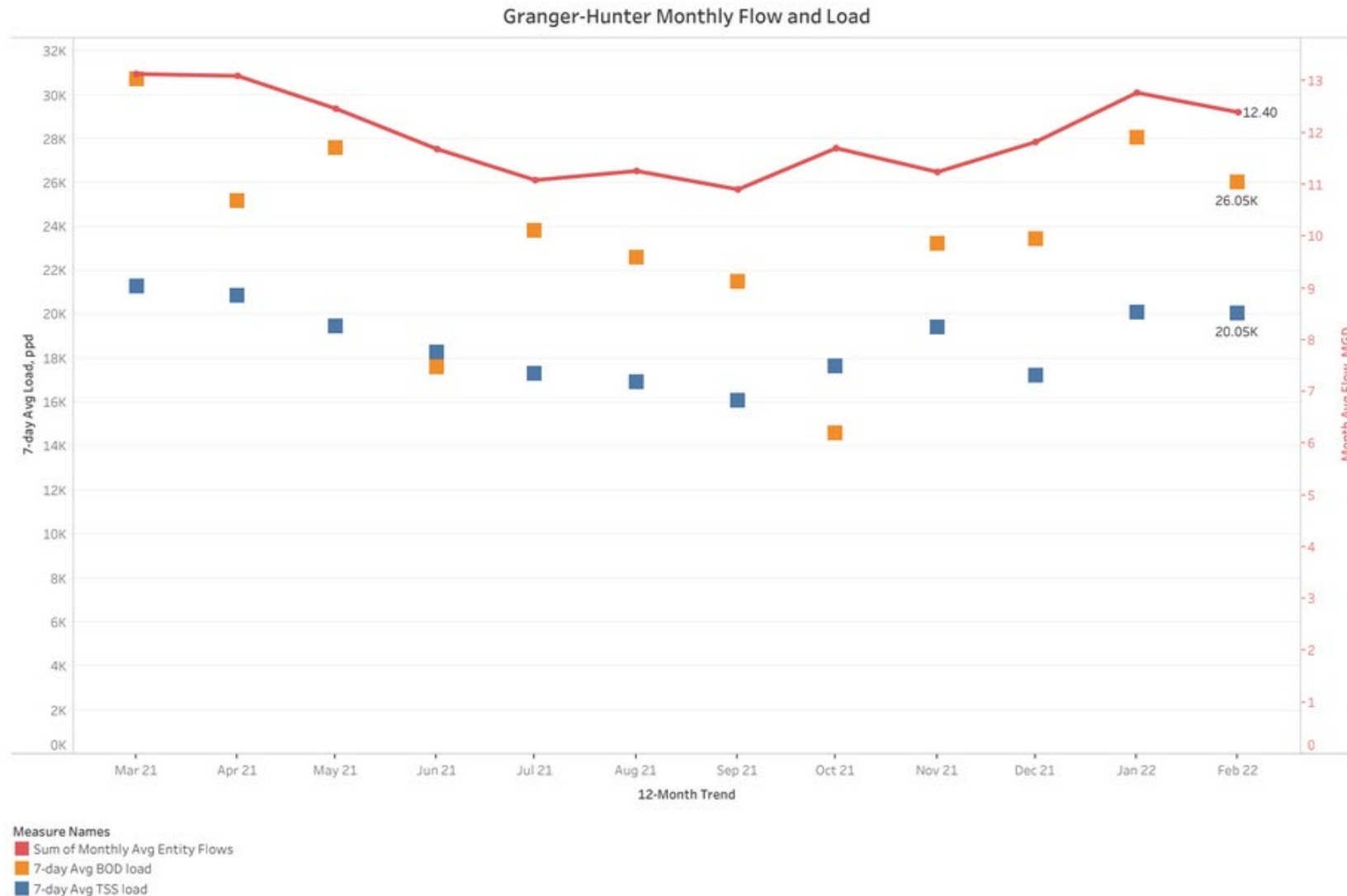
- Entity
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Central Valley Water Reclamation Update– May 2022



- Entity
- Cottonwood
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 - Kearns
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Central Valley Water Reclamation Update– May 2022



OUR OPERATIONS

- VACTOR SURPLUS APPROVAL
- BACKHOE SURPLUS APPROVAL
- APRIL 2022 FINANCIAL REPORT
- APRIL 2022 PAID INVOICE REPORT
- WATER MAINTENANCE UPDATE
- WASTEWATER MAINTENANCE UPDATE
- WATER SUPPLY REVIEW
- CAPITAL PROJECTS UPDATE
- ENGINEERING DEPARTMENT UPDATE



Surplus of Equipment



1. International 7600 Vactor 2100i Truck
2. 2004 Hrs. 748,000. Miles 196,000
3. Have reviewed multiple websites, both auctions and local sellers.
4. Estimated final sale amount: \$40,000-\$60,000

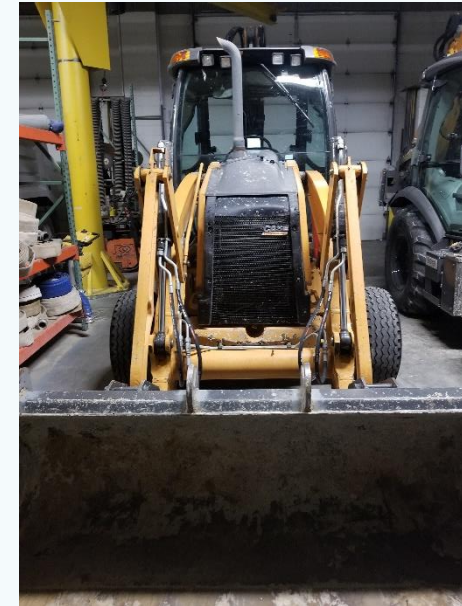
Approval Requested: Consider approval of the District's plan to surplus Unit #57, an International Vactor 2100i

BACKHOE SURPLUS APPROVAL



Surplus of Equipment

1. Case Backhoe 580 SN
2. 2013 Hrs. 4305.8
3. Have reviewed multiple websites, both auctions and local sellers.
4. Estimated final sale amount: \$40,000-\$60,000



Approval Requested: Consider approval of the District's plan to surplus Unit #42, a Case 580 SN.

APRIL 2022 FINANCIAL REPORT




GRANGER-HUNTER
 IMPROVEMENT DISTRICT

REVENUES

	Actual 4/30/2021	Amended Budget 2021	% of Budget	Actual 4/30/2022	Budget 2022	% of Budget
REVENUES						
Operating Revenues:						
Water Sales	\$ 3,302,710	\$ 19,884,000	16.6%	\$ 3,380,613	\$ 21,276,000	15.9%
Sewer Service Charges	3,066,390	11,677,000	26.3%	3,564,286	13,779,000	25.9%
Central Valley Assessmt	899,058	2,700,000	33.3%	903,748	2,700,000	33.5%
Engineering Fees	1,175	7,000	16.8%	43,070	7,000	615.3%
Connection fees	10,577	40,000	26.4%	10,492	40,000	26.2%
Inspection	25,264	55,000	45.9%	31,484	55,000	57.2%
Delinquent/Turn-on Fees	1,660	35,000	4.7%	16,380	35,000	46.8%
Conservation Grant	2,446	41,300	5.9%	626	51,000	1.2%
Total Operating Revenue	<u>7,309,280</u>	<u>34,439,300</u>	21.2%	<u>7,950,699</u>	<u>37,943,000</u>	21.0%
Property Tax Revenue:						
Property Tax	(28,294)	3,400,000	-0.8%	27,078	4,974,000	0.5%
Motor Vehicle	70,577	250,000	28.2%	48,769	260,000	18.8%
Personal Property	258,669	325,000	79.6%	204,709	392,000	52.2%
Delinquent Tax/Interest	32,381	80,000	40.5%	20,193	80,000	25.2%
Tax Increment for RDA	-	200,000	0.0%	-	170,000	0.0%
Total Property Tax Revenue	<u>333,333</u>	<u>4,255,000</u>	7.8%	<u>300,749</u>	<u>5,876,000</u>	5.1%
Non-operating Revenue:						
Impact Fees - Water	196,405	450,000	43.6%	111,536	500,000	22.3%
Impact Fees - Sewer	107,319	200,000	53.7%	73,349	275,000	26.7%
Interest	43,721	250,000	17.5%	43,397	125,000	34.7%
Sale of Surplus Equipment	1,034	40,000	2.6%	604	40,000	1.5%
Other	48,059	120,000	40.0%	36,990	120,000	30.8%
Total Non-operating Revenue	<u>396,538</u>	<u>1,060,000</u>	37.4%	<u>265,876</u>	<u>1,060,000</u>	25.1%
Total Revenues	<u>\$ 8,039,151</u>	<u>\$ 39,754,300</u>	20.2%	<u>\$ 8,517,324</u>	<u>\$ 44,879,000</u>	19.0%

*2021 amounts have been adjusted from what was presented during 2021 board meetings. The adjustments include removing accruals made to the 2021 amounts.

Percent of Year Completed: 33.33%



GRANGER-HUNTER
IMPROVEMENT DISTRICT

EXPENSES

	Actual 4/30/2021	Amended Budget 2021	% of Budget	Actual 4/30/2022	Budget 2022	% of Budget
EXPENSES						
Payroll Wages:						
Salaries & Wages	\$ 1,449,515	\$ 4,893,240	29.6%	\$ 1,510,084	\$ 5,175,735	29.2%
Overtime Wages	32,718	175,000	18.7%	26,216	150,000	17.5%
On-call Pay	20,717	71,280	29.1%	20,451	71,280	28.7%
Incentive Pay	455	15,000	3.0%	714	4,000	17.9%
Vehicle Allowance	1,706	9,000	19.0%	2,255	7,200	31.3%
Other/OPEB	-	250,000	0.0%	-	21,450	0.0%
Clothing Allowance	-	21,450	0.0%	-	40,000	0.0%
<i>Total Payroll Wages</i>	<u>1,505,111</u>	<u>5,434,970</u>	<u>27.7%</u>	<u>1,559,720</u>	<u>5,469,665</u>	<u>28.5%</u>
Payroll Benefits:						
State Retirement Plan	263,233	947,920	27.8%	273,092	990,339	27.6%
401K Plan	174,002	594,210	29.3%	180,192	627,040	28.7%
Health/Dental Insurance	678,188	1,687,023	40.2%	795,131	1,825,000	43.6%
Medicare	21,445	72,730	29.5%	22,187	76,367	29.1%
Workers Compensation Ins	11,775	40,000	29.4%	28,145	40,000	70.4%
Life/LTD/LTC Insurance	38,371	75,000	51.2%	14,149	68,400	20.7%
State Unemployment	-	10,000	0.0%	-	5,000	0.0%
<i>Total Payroll Benefits</i>	<u>1,187,014</u>	<u>3,426,883</u>	<u>34.6%</u>	<u>1,312,896</u>	<u>3,632,146</u>	<u>36.1%</u>
Operations & Maintenance:						
Repair & Replacement	169,115	801,400	21.1%	256,209	1,182,300	21.7%
Building & Grounds	25,640	82,450	31.1%	21,881	79,450	27.5%
Vehicle Maint & Fuel	57,208	193,680	29.5%	83,717	286,390	29.2%
Vehicle Lease	80,915	225,800	35.8%	42,658	118,000	36.2%
Tools & Supplies	21,781	89,750	24.3%	27,797	67,957	40.9%
Water Purchases	964,130	10,717,260	9.0%	1,955,003	10,824,567	18.1%
Treatment Chemicals	15,573	41,300	37.7%	1,002	43,500	2.3%
Water Lab Testing Fees	4,541	66,500	6.8%	3,995	74,500	5.4%
Utilities	156,570	905,000	17.3%	89,340	923,900	9.7%
<i>Total O&M</i>	<u>1,495,473</u>	<u>13,123,140</u>	<u>11.4%</u>	<u>2,481,602</u>	<u>13,600,564</u>	<u>18.2%</u>
CVWRF:						
Facility Operations	1,257,343	5,517,471	22.8%	1,305,492	5,546,334	23.5%
Project Betterments	241,176	1,748,831	13.8%	283,359	1,660,415	17.1%
Interceptor Monitoring	-	-	0.0%	-	-	0.0%
Pre-treatment Field	73,509	286,024	25.7%	91,870	363,160	25.3%
Laboratory	70,396	251,563	28.0%	69,156	274,019	25.2%
CVW Debt Service	609,188	3,311,053	18.4%	1,239,627	6,522,160	19.0%
<i>Total CVWRF</i>	<u>\$ 2,251,612</u>	<u>\$ 11,114,942</u>	<u>20.3%</u>	<u>\$ 2,989,504</u>	<u>\$ 14,366,088</u>	<u>20.8%</u>

*2021 amounts have been adjusted from what was presented during 2021 board meetings. The adjustments include removing accruals made to the 2021 amounts.



	Actual 4/30/2021	Budget 2021	% of Budget	Actual 4/30/2022	Budget 2022	% of Budget
General & Administrative:						
Office Supplies/Printing	\$ 7,938	\$ 27,840	28.5%	\$ 5,353	\$ 24,210	22.1%
Postage & Mailing	36,951	155,550	23.8%	49,323	155,775	31.7%
General Administrative	10,097	133,810	7.5%	18,101	76,660	23.6%
Computer Supplies	149,136	471,167	31.7%	142,252	473,660	30.0%
General Insurance	294,192	360,595	81.6%	194,668	394,830	49.3%
Utilities	22,098	95,500	23.1%	29,272	87,288	33.5%
Telephone	24,806	113,600	21.8%	31,218	127,200	24.5%
Training & Education	15,835	97,475	16.2%	30,396	102,500	29.7%
Safety	10,120	40,620	24.9%	8,704	41,425	21.0%
Legal fees	13,597	54,000	25.2%	8,558	53,000	16.1%
Auditing Fees	-	12,000	0.0%	-	12,000	0.0%
Professional Consulting	54,808	347,400	15.8%	53,336	156,500	34.1%
Public Relations/Conservation	-	98,500	0.0%	15,344	87,500	17.5%
Banking & Bonding	97,914	332,900	29.4%	106,393	337,280	31.5%
Payments to Other Gov't Agencies	-	-	0.0%	85,381	171,000	49.9%
Admin Contingency	-	180,000	0.0%	-	180,000	0.0%
<i>Total General Administrative</i>	<u>737,492</u>	<u>2,520,957</u>	<u>29.3%</u>	<u>778,299</u>	<u>2,480,828</u>	<u>31.4%</u>
Total Operating Expenses	<u>7,176,702</u>	<u>35,620,892</u>	<u>20.1%</u>	<u>9,122,021</u>	<u>39,549,291</u>	<u>23.1%</u>
Net Operating Revenues	<u>862,449</u>	<u>4,133,408</u>	<u>20.9%</u>	<u>(604,697)</u>	<u>5,329,709</u>	<u>-11.3%</u>
Indirect Operating Expenses:						
Depreciation	2,608,023	8,000,000	32.6%	-	8,250,000	0.0%
RDA Pass-Through	-	200,000	0.0%	-	170,000	0.0%
<i>Total Indirect Operating Exp</i>	<u>2,608,023</u>	<u>8,200,000</u>	<u>31.8%</u>	<u>-</u>	<u>8,420,000</u>	<u>0.0%</u>
Equipment and Infrastructure:						
Infrastructure	857,719	21,142,000	4.1%	3,076,999	36,358,000	8.5%
New Vehicles & Equipment	29,832	625,810	4.8%	450,624	728,660	61.8%
<i>Total Equipment</i>	<u>887,551</u>	<u>21,767,810</u>	<u>4.1%</u>	<u>3,527,623</u>	<u>37,086,660</u>	<u>9.5%</u>
Debt Service:						
Bond Interest and Fees	36,781	207,388	17.7%	35,710	703,278	5.1%
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>863,781</u>	<u>1,050,388</u>	<u>82.2%</u>	<u>1,109,710</u>	<u>1,777,278</u>	<u>62.4%</u>
Total Equip & Debt Service	<u>1,751,332</u>	<u>22,818,198</u>	<u>7.7%</u>	<u>4,637,333</u>	<u>38,863,938</u>	<u>11.9%</u>
Net Revenues	<u>(3,496,906)</u>	<u>(26,884,790)</u>	<u>13.0%</u>	<u>(5,242,030)</u>	<u>(41,954,229)</u>	<u>12.5%</u>
Infrastructure and Debt						
Add back Depreciation	2,608,023	8,000,000	32.6%	-	8,250,000	0.0%
Add back Infrastructure	857,719	21,142,000	4.1%	3,076,999	36,358,000	8.5%
Net Revenues, net of Infr & Depr	<u>\$ (31,164)</u>	<u>\$ 2,257,210</u>	<u>-1.4%</u>	<u>\$ (2,165,031)</u>	<u>\$ 2,653,771</u>	<u>-81.6%</u>

*2021 amounts have been adjusted from what was presented during 2021 board meetings. The adjustments include removing accruals made to the 2021 amounts.

APRIL 2022 PAID INVOICE REPORT





Paid Check Report

By Vendor Name

Payment Dates 4/1/2022 - 4/30/2022

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 1064 - ACE RECYCLING & DISPOSAL						
ACE RECYCLING & DISPOSAL	04/05/2022	123889	APR 2022 MONTHLY CHARGES	01-260-510220	BUILDING & GROUNDS	323.70
Vendor 1064 - ACE RECYCLING & DISPOSAL Total:						323.70
Vendor: 1142 - ALLIANZ CONSULTING SOLUTIONS, LLC						
ALLIANZ CONSULTING SOLUTI...	04/20/2022	123968	MAR 22 CC FEE REDUC SRVCS	01-110-510540	BANKING & BONDING EXPENSE	329.25
Vendor 1142 - ALLIANZ CONSULTING SOLUTIONS, LLC Total:						329.25
Vendor: 1183 - ALTHOUSE, CODY						
ALTHOUSE, CODY	04/05/2022	123890	2022 BOOT REIMBURSEMENT	01-210-510490	SAFETY EXPENSE	100.00
Vendor 1183 - ALTHOUSE, CODY Total:						100.00
Vendor: 1210 - AMERICAN EXPRESS						
AMERICAN EXPRESS	04/05/2022	123891	MAR 2022 PURCHASES	01-000-210150	AMEX/MC PAYABLE	30,215.83
AMERICAN EXPRESS	04/05/2022	123891	WVC/REPAIR WORK-VACTOR#...	01-110-510230	VEHICLE MAINT & FUEL - VEH	105.00
AMERICAN EXPRESS	04/05/2022	123891	ZUPAS/GM LUNCHEON	01-110-510430	GENERAL ADMINISTRATIVE	90.12
AMERICAN EXPRESS	04/05/2022	123891	CHMBR WST/REG/WOMEN IN...	01-110-510480	TRAINING & EDUCATION - M...	300.00
AMERICAN EXPRESS	04/05/2022	123891	REGISTRATION/REG 8 PRTRTM...	01-110-510480	TRAINING & EDUCATION - M...	300.00
AMERICAN EXPRESS	04/05/2022	123891	CLARION/LODGING/UT WTR U...	01-110-510480	TRAINING & EDUCATION - M...	270.92
AMERICAN EXPRESS	04/05/2022	123891	LUXOR/LODGING/UCLS CONF-...	01-110-510480	TRAINING & EDUCATION - M...	609.97
AMERICAN EXPRESS	04/05/2022	123891	RWAU/REG/CRSS CONN TRNG...	01-110-510480	TRAINING & EDUCATION - M...	150.00
AMERICAN EXPRESS	04/05/2022	123891	EMP CNCL/TEAM WRKFLOW-#...	01-110-510480	TRAINING & EDUCATION - M...	245.00
AMERICAN EXPRESS	04/05/2022	123891	DELTA/AIRFARE/REG 8 PRTRT...	01-110-510480	TRAINING & EDUCATION - M...	218.20
AMERICAN EXPRESS	04/05/2022	123891	DEQ/WW OP CERT EXM-EMP#...	01-110-510480	TRAINING & EDUCATION - M...	200.00
AMERICAN EXPRESS	04/05/2022	123891	HLDY IN/LODGING/UT WTR U...	01-110-510480	TRAINING & EDUCATION - M...	180.33
AMERICAN EXPRESS	04/05/2022	123891	DEQ/WW OP ERT EXAM-EMP#...	01-110-510480	TRAINING & EDUCATION - M...	100.00
AMERICAN EXPRESS	04/05/2022	123891	DEQ/WW OP CERT EXAM-EMP#...	01-110-510480	TRAINING & EDUCATION - M...	100.00
AMERICAN EXPRESS	04/05/2022	123891	USU/UT WTR USR WKSHP-EM...	01-110-510480	TRAINING & EDUCATION - M...	145.00
AMERICAN EXPRESS	04/05/2022	123891	REG/AWWA CYBERSECURITY-...	01-110-510480	TRAINING & EDUCATION - M...	395.00
AMERICAN EXPRESS	04/05/2022	123891	BUDGET/TRANS/REG 8 PRTRT...	01-110-510480	TRAINING & EDUCATION - M...	440.33
AMERICAN EXPRESS	04/05/2022	123891	ZAZZLE/EMP ID CARD/RFD TAX	01-130-510410	OFFICE SUPPLIES/PRINTING	-0.29
AMERICAN EXPRESS	04/05/2022	123891	AMZN/CALCULATORS-WWTR ...	01-130-510410	OFFICE SUPPLIES/PRINTING	41.49
AMERICAN EXPRESS	04/05/2022	123891	AMZN/MTR INV MAGNETIC LA...	01-140-520210	REPAIR SUPPLIES - METER	54.62
AMERICAN EXPRESS	04/05/2022	123891	AMZN/METER KEYS	01-140-520210	REPAIR SUPPLIES - METER	242.00
AMERICAN EXPRESS	04/05/2022	123891	AMZN/MTR TAGS	01-140-520210	REPAIR SUPPLIES - METER	13.97
AMERICAN EXPRESS	04/05/2022	123891	AMZN/BACKPACKS-WTR DPT ...	01-220-520210	REPAIR SUPPLIES - WTR R&R	319.90
AMERICAN EXPRESS	04/05/2022	123891	AMZN/WTR FLAG MAGNETS	01-220-520210	REPAIR SUPPLIES - WTR R&R	34.99
AMERICAN EXPRESS	04/05/2022	123891	AMZN/WTR OVERSIZE LOAD F...	01-220-520210	REPAIR SUPPLIES - WTR R&R	117.99
AMERICAN EXPRESS	04/05/2022	123891	AMZN/TABLET VEHICLE MOU...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	28.79
AMERICAN EXPRESS	04/05/2022	123891	AMZN/KVM SWITCH - SCADA	01-360-510440	COMPUTER SUPPLIES/EQUIP...	89.99

Geneva Rock	\$12,749.48	30,215.83
Magna Wtr	\$ 6,653.26	105.00
Ferguson	\$ 3,542.91	90.12
Verizon	\$ 2,935.13	300.00
Other	\$ 4,335.05	270.92

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Payment Dates: 4/1/2022 - 4/30/2022

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
AMERICAN EXPRESS	04/05/2022	123891	AMZN/PRINTER INK	01-360-510440	COMPUTER SUPPLIES/EQUIP...	53.89
AMERICAN EXPRESS	04/05/2022	123891	AMZN/LABEL MAKER TAPE	01-360-510440	COMPUTER SUPPLIES/EQUIP...	21.18
AMERICAN EXPRESS	04/05/2022	123891	AMZN/PHONE CASE	01-360-510440	COMPUTER SUPPLIES/EQUIP...	9.98
AMERICAN EXPRESS	04/05/2022	123891	AMZN/COMPUTER MOUNT-B...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	47.05
AMERICAN EXPRESS	04/05/2022	123891	AMZN/CAR CHARGER FOR LAP...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	48.37
AMERICAN EXPRESS	04/05/2022	123891	AMZN/TABLET STYLUS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	26.36
AMERICAN EXPRESS	04/05/2022	123891	AMZN/CAR CHRGRS-FIELD LAP...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	685.27
AMERICAN EXPRESS	04/05/2022	123891	ZOOM/ONLINE MTGS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	199.90
AMERICAN EXPRESS	04/05/2022	123891	AMZN/KEYBOARDS FOR LAPT...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	124.75
AMERICAN EXPRESS	04/05/2022	123891	AMZN/DISPLAY CABLES - SCA...	01-360-510440	COMPUTER SUPPLIES/EQUIP...	29.17
AMERICAN EXPRESS	04/05/2022	123891	AMZN/CELL PHONE CHARGERS	01-360-510440	COMPUTER SUPPLIES/EQUIP...	22.98
AMERICAN EXPRESS	04/05/2022	123891	AMZN/PRINTER INK	01-360-510440	COMPUTER SUPPLIES/EQUIP...	179.67
Vendor 1210 - AMERICAN EXPRESS Total:						36,457.72
Vendor: 1267 - APELLO						
APELLO	04/13/2022	1456	APR 2022 ANSWERING SERVICE	01-360-510470	TELEPHONE	554.00
Vendor 1267 - APELLO Total:						554.00
Vendor: 1268.1 - APPLICANTPRO						
APPLICANTPRO	04/20/2022	123969	MAY 2022 MONTHLY CHARGES	01-110-510430	GENERAL ADMINISTRATIVE	169.00
Vendor 1268.1 - APPLICANTPRO Total:						169.00
Vendor: 1306 - ASAP AUTO PARTS WAREHOUSE						
ASAP AUTO PARTS WAREHOU...	04/05/2022	123892	#22NEEDS BRAKES	01-110-510230	VEHICLE MAINT & FUEL - VEH	58.02
ASAP AUTO PARTS WAREHOU...	04/05/2022	123892	Unit #02 PM service parts	01-110-510230	VEHICLE MAINT & FUEL - VEH	60.33
ASAP AUTO PARTS WAREHOU...	04/05/2022	123892	Unit #36 Wiper Blades	01-110-510230	VEHICLE MAINT & FUEL - VEH	32.92
ASAP AUTO PARTS WAREHOU...	04/05/2022	123892	Unit #02 PM service parts	01-110-510230	VEHICLE MAINT & FUEL - VEH	10.57
ASAP AUTO PARTS WAREHOU...	04/13/2022	123929	UNIT #9/OIL FILTER	01-110-510230	VEHICLE MAINT & FUEL - VEH	13.05
ASAP AUTO PARTS WAREHOU...	04/20/2022	123970	HIGH STRENGTH THREADLOCK...	01-110-510230	VEHICLE MAINT & FUEL - VEH	42.52
Vendor 1306 - ASAP AUTO PARTS WAREHOUSE Total:						217.41
Vendor: 1320 - ASPHALT MATERIALS INC						
ASPHALT MATERIALS INC	04/13/2022	123930	Asphalt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,638.78
ASPHALT MATERIALS INC	04/13/2022	123930	Asphalt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,279.28
Vendor 1320 - ASPHALT MATERIALS INC Total:						4,918.06
Vendor: 1413.5 - BALLARD, AUSTIN						
BALLARD, AUSTIN	04/20/2022	123971	MEALS,MILEAGE/UGFOA CONF..	01-110-510480	TRAINING & EDUCATION - M...	317.52
Vendor 1413.5 - BALLARD, AUSTIN Total:						317.52
Vendor: 1434 - BATTERY SYSTEMS INC						
BATTERY SYSTEMS INC	04/05/2022	123893	#38 NEW BATTERY	01-110-510230	VEHICLE MAINT & FUEL - VEH	86.36
BATTERY SYSTEMS INC	04/05/2022	123893	SHEEPSFOOT BATTERY	01-110-510230	VEHICLE MAINT & FUEL - VEH	220.71
BATTERY SYSTEMS INC	04/05/2022	123893	Decker Main Gen batteries	01-240-520210	REPAIR SUPPLIES - WW MAINT	256.64
BATTERY SYSTEMS INC	04/05/2022	123893	Batteries for two vehicle	01-110-510230	VEHICLE MAINT & FUEL - VEH	121.46
BATTERY SYSTEMS INC	04/05/2022	123893	Unit#36 battery	01-110-510230	VEHICLE MAINT & FUEL - VEH	86.36
Vendor 1434 - BATTERY SYSTEMS INC Total:						771.53

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Payment Dates: 4/1/2022 - 4/30/2022

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 1475 - BLEVINS, DAMIEN M						
BLEVINS, DAMIEN M	04/13/2022	123932	TRANSPORTATION/UCLS CONF...	01-110-510480	TRAINING & EDUCATION - M...	60.04
Vendor 1475 - BLEVINS, DAMIEN M Total:						60.04
Vendor: 1470 - BLUE STAKES OF UTAH UTILITY						
BLUE STAKES OF UTAH UTILITY	04/13/2022	123931	MAR 2022 MONTHLY CHARGES	01-340-510520	PROFESSIONAL CONSULTING -...	760.82
Vendor 1470 - BLUE STAKES OF UTAH UTILITY Total:						760.82
Vendor: 1490 - BONNEVILLE EQUIPMENT INC						
BONNEVILLE EQUIPMENT INC	04/20/2022	123972	#15 VALVE ALTERNATOR	01-110-510230	VEHICLE MAINT & FUEL - VEH	514.38
BONNEVILLE EQUIPMENT INC	04/20/2022	123972	#15 VALVE ALTERNATOR	01-110-510230	VEHICLE MAINT & FUEL - VEH	-60.00
Vendor 1490 - BONNEVILLE EQUIPMENT INC Total:						454.38
Vendor: 1527 - BRIDGESTONE HOSEPOWER, LLC						
BRIDGESTONE HOSEPOWER, L...	04/05/2022	123894	Unit #44 Hydraulic Hoses	01-110-510230	VEHICLE MAINT & FUEL - VEH	427.59
BRIDGESTONE HOSEPOWER, L...	04/05/2022	123894	Hydraulic Hose Unit #42	01-110-510230	VEHICLE MAINT & FUEL - VEH	177.74
Vendor 1527 - BRIDGESTONE HOSEPOWER, LLC Total:						605.33
Vendor: 1549 - BUCHANAN ACCESS SYSTEMS LLC						
BUCHANAN ACCESS SYSTEMS ...	04/13/2022	123933	Warner WWPS gate repair	01-240-520210	REPAIR SUPPLIES - WW MAINT	530.50
Vendor 1549 - BUCHANAN ACCESS SYSTEMS LLC Total:						530.50
Vendor: 1615 - CARMAN SEALING TECHNOLOGY						
CARMAN SEALING TECHNOLO...	04/05/2022	123895	Split Seal	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,732.83
Vendor 1615 - CARMAN SEALING TECHNOLOGY Total:						2,732.83
Vendor: 1625 - CARSON ELEVATOR, LLC						
CARSON ELEVATOR, LLC	04/05/2022	123896	2022 2ND QTR ELEVATOR SERV..	01-260-510220	BUILDING & GROUNDS	411.93
Vendor 1625 - CARSON ELEVATOR, LLC Total:						411.93
Vendor: 1632 - CASIAS, CHARLES						
CASIAS, CHARLES	04/05/2022	123897	2022 BOOT REIMBURSEMENT	01-210-510490	SAFETY EXPENSE	100.00
Vendor 1632 - CASIAS, CHARLES Total:						100.00
Vendor: 1670 - CENTRAL VALLEY WATER REC FACILITY						
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	FACILITY OPERATION	01-400-580310	FACILITY OPERATION - C.V.	459,012.94
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	MONTHLY CIP	01-400-580320	PROJECT BETTERMENTS- C.V.	95,818.10
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	PRETREATMENT FIELD	01-400-580340	PRETREATMENT FIELD - C.V.	37,545.27
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	ENTITY LAB WORK	01-400-580350	LABORATORY - C.V.	2,389.00
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	NET LAB COSTS	01-400-580350	LABORATORY - C.V.	25,398.86
CENTRAL VALLEY WATER REC ...	04/13/2022	123934	LOAN PAYMENT	01-400-580380	CVW DEBT SERVICE	456,853.56
Vendor 1670 - CENTRAL VALLEY WATER REC FACILITY Total:						1,077,017.73
Vendor: 1680 - CENTURY EQUIPMENT CO						
CENTURY EQUIPMENT CO	04/05/2022	123898	#42 REPAIR	01-110-510230	VEHICLE MAINT & FUEL - VEH	1,020.70
CENTURY EQUIPMENT CO	04/05/2022	123898	#42 BACHOE TURBO REPAIR	01-110-510230	VEHICLE MAINT & FUEL - VEH	8.02
CENTURY EQUIPMENT CO	04/05/2022	123898	WASHER/BACKHOE #44	01-110-510230	VEHICLE MAINT & FUEL - VEH	5.54
CENTURY EQUIPMENT CO	04/05/2022	123898	#42 REPAIR	01-110-510230	VEHICLE MAINT & FUEL - VEH	-15.00
Vendor 1680 - CENTURY EQUIPMENT CO Total:						1,019.26

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Payment Dates: 4/1/2022 - 4/30/2022

Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 1725.5 - CINTAS CORPORATION						
CINTAS CORPORATION	04/13/2022	123935	MATS	01-260-510220	BUILDING & GROUNDS	66.60
Vendor 1725.5 - CINTAS CORPORATION Total:						66.60
Vendor: 1730 - CLYDE SNOW & SESSIONS						
CLYDE SNOW & SESSIONS	04/05/2022	1451	MATTER 006400/GENERAL	01-110-510500	LEGAL EXPENSE	3,990.00
CLYDE SNOW & SESSIONS	04/05/2022	1451	MATTER 006400/GENERAL	01-110-510500	LEGAL EXPENSE	3,003.50
CLYDE SNOW & SESSIONS	04/20/2022	1463	MATTER 006400/GENERAL	01-110-510500	LEGAL EXPENSE	1,564.00
Vendor 1730 - CLYDE SNOW & SESSIONS Total:						8,557.50
Vendor: 1785 - COP CONSTRUCTION LLC						
COP CONSTRUCTION LLC	04/13/2022	123936	RETENTION/20E - PMT NO 1	01-000-210110	RETAINAGE	-18,562.51
COP CONSTRUCTION LLC	04/13/2022	123936	RETENTION/20E - PMT NO 1	01-340-92020E	PIONEER WWPS REPLACEMENT	18,562.51
COP CONSTRUCTION LLC	04/13/2022	123936	PMT #1/20E:PIONEER WWPS ...	01-340-92020E	PIONEER WWPS REPLACEMENT	352,687.76
Vendor 1785 - COP CONSTRUCTION LLC Total:						352,687.76
Vendor: 1798 - CORRIO CONSTRUCTION, INC.						
CORRIO CONSTRUCTION, INC.	04/20/2022	123973	NEW DRY WELL DOOR/PAINT	01-240-520210	REPAIR SUPPLIES - WW MAINT	2,625.00
Vendor 1798 - CORRIO CONSTRUCTION, INC. Total:						2,625.00
Vendor: 1820 - CRAWFORD DOOR SALES						
CRAWFORD DOOR SALES	04/05/2022	123899	DOOR REPAIR-HINGE,CABLE,B...	01-260-510220	BUILDING & GROUNDS	1,044.00
Vendor 1820 - CRAWFORD DOOR SALES Total:						1,044.00
Vendor: 1845 - CRUS OIL, INC.						
CRUS OIL, INC.	04/05/2022	123900	WS Maintenance	01-220-520210	REPAIR SUPPLIES - WTR R&R	358.95
CRUS OIL, INC.	04/13/2022	123937	FILTER RESTOCK FOR SHOP	01-110-510230	VEHICLE MAINT & FUEL - VEH	592.74
CRUS OIL, INC.	04/13/2022	123937	UNIT #4/VACTOR FUEL FILTERS	01-110-510230	VEHICLE MAINT & FUEL - VEH	160.52
CRUS OIL, INC.	04/13/2022	123937	FILTER RESTOCK FOR SHOP	01-110-510230	VEHICLE MAINT & FUEL - VEH	37.94
Vendor 1845 - CRUS OIL, INC. Total:						1,150.15
Vendor: 1911 - DATA SERVICES - SLCO						
DATA SERVICES - SLCO	04/20/2022	123974	MINIMUM MONTHLY CHARGE	01-110-510430	GENERAL ADMINISTRATIVE	25.00
Vendor 1911 - DATA SERVICES - SLCO Total:						25.00
Vendor: 1922 - DAWSON INFRASTRUCTURE SOLUTIONS						
DAWSON INFRASTRUCTURE S...	04/20/2022	123975	Camera Head Repair	01-240-520240	TOOLS & SUPPLIES - WW MAI...	523.70
Vendor 1922 - DAWSON INFRASTRUCTURE SOLUTIONS Total:						523.70
Vendor: 2030 - DURA CRETE						
DURA CRETE	04/13/2022	123938	2" CEMENT RING RISERS	01-140-520210	REPAIR SUPPLIES - METER	442.00
Vendor 2030 - DURA CRETE Total:						442.00
Vendor: 2070 - ECT SALES AND SERVICE						
ECT SALES AND SERVICE	04/05/2022	123901	Decker Main VFD #1	01-340-520920	INFRASTRUCTURE PURCHASES	12,509.37
Vendor 2070 - ECT SALES AND SERVICE Total:						12,509.37
Vendor: 2102 - ENTERPRISE FM TRUST						
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 5 LEASE CHARGES	01-260-510235	VEHICLE LEASE	621.10
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 60 LEASE CHARGES	01-260-510235	VEHICLE LEASE	616.91

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ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 53 LEASE CHARGES	01-260-510235	VEHICLE LEASE	623.32
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 12 LEASE CHARGES	01-260-510235	VEHICLE LEASE	541.91
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 27 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 55 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 54 LEASE CHARGES	01-260-510235	VEHICLE LEASE	684.80
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 14 LEASE CHARGES	01-260-510235	VEHICLE LEASE	621.10
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 21 LEASE CHARGES	01-260-510235	VEHICLE LEASE	2,052.07
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 52 LEASE CHARGES	01-260-510235	VEHICLE LEASE	533.84
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 30 MAINT CHARGES	01-260-510235	VEHICLE LEASE	8.00
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 28 LEASE CHARGES	01-260-510235	VEHICLE LEASE	289.09
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 30 LEASE CHARGES	01-260-510235	VEHICLE LEASE	995.67
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 1 LEASE CHARGES	01-260-510235	VEHICLE LEASE	731.33
ENTERPRISE FM TRUST	04/13/2022	123939	UNIT 47 LEASE CHARGES	01-260-510235	VEHICLE LEASE	712.53
Vendor 2102 - ENTERPRISE FM TRUST Total:						10,099.35

Vendor: 2103 - ENVIRONMENTAL PRODUCTS & ACCESSORIES

ENVIRONMENTAL PRODUCTS ...	04/05/2022	123902	Items for Vactors/CCTV Eq	01-240-520240	TOOLS & SUPPLIES - WW MAI...	1,981.49
ENVIRONMENTAL PRODUCTS ...	04/13/2022	123940	WS Tools	01-220-520240	TOOLS & SUPPLIES - WTR R&R	298.09
Vendor 2103 - ENVIRONMENTAL PRODUCTS & ACCESSORIES Total:						2,279.58

Vendor: 2184.1 - FASTENAL COMPANY

FASTENAL COMPANY	04/05/2022	123903	PPE VENDING SUPPLIES	01-210-510490	SAFETY EXPENSE	884.76
Vendor 2184.1 - FASTENAL COMPANY Total:						884.76

Vendor: 2188 - FERGUSON ENTERPRISES, INC

FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS 19-C 2200 w Capital	01-340-92019C	2200 W WATERLINE PROJECT	2,250.00
FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS Emergency Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	193.50
FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	66.67
FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS Capital Improvements	01-340-520920	INFRASTRUCTURE PURCHASES	65,867.20
FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS Capital Improvements	01-340-520920	INFRASTRUCTURE PURCHASES	3,759.80
FERGUSON ENTERPRISES, INC	04/05/2022	1452	FLG X 2 FIP BRZ MTR	01-140-520210	REPAIR SUPPLIES - METER	841.28
FERGUSON ENTERPRISES, INC	04/05/2022	1452	THRD SWG CHK VLV	01-140-520210	REPAIR SUPPLIES - METER	97.94
FERGUSON ENTERPRISES, INC	04/05/2022	1452	BRS 90 ELL	01-140-520210	REPAIR SUPPLIES - METER	80.61
FERGUSON ENTERPRISES, INC	04/05/2022	1452	Emergency Repair Parts	01-220-520210	REPAIR SUPPLIES - WTR R&R	103.22
FERGUSON ENTERPRISES, INC	04/05/2022	1452	Large Meter Capital	01-340-520920	INFRASTRUCTURE PURCHASES	9,355.00
FERGUSON ENTERPRISES, INC	04/05/2022	1452	Calcium Hypochlorite	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,500.00
FERGUSON ENTERPRISES, INC	04/05/2022	1452	Mueller Hydrant valve	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,791.88
FERGUSON ENTERPRISES, INC	04/05/2022	1452	WS 19-C 2200 w Capital	01-340-92019C	2200 W WATERLINE PROJECT	-2,250.00
Vendor 2188 - FERGUSON ENTERPRISES, INC Total:						84,657.10

Vendor: 2241 - FLEET PRIDE

FLEET PRIDE	04/05/2022	123904	PM service Plant Excav	01-110-510230	VEHICLE MAINT & FUEL - VEH	65.89
FLEET PRIDE	04/05/2022	123904	PM service Plant Excav	01-110-510230	VEHICLE MAINT & FUEL - VEH	93.20
FLEET PRIDE	04/13/2022	123941	#29 PM FILTERS	01-110-510230	VEHICLE MAINT & FUEL - VEH	164.34
Vendor 2241 - FLEET PRIDE Total:						323.43

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount	
Vendor: 2326 - GALLEGOS, JUSTIN							
GALLEGOS, JUSTIN	04/13/2022	123942	MILEAGE/CYBERSECURITY CO...	01-110-510480	TRAINING & EDUCATION - M...		17.78
						Vendor 2326 - GALLEGOS, JUSTIN Total:	17.78
Vendor: 2340 - GENEVA ROCK PRODUCTS							
GENEVA ROCK PRODUCTS	04/13/2022	1457	Fill Dirt for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R		1,016.76
						Vendor 2340 - GENEVA ROCK PRODUCTS Total:	1,016.76
Vendor: 2370 - GOLDSTREET DESIGN AGENCY, INC							
GOLDSTREET DESIGN AGENCY, ..	04/20/2022	123976	WWPT F.O.G. can lids	01-240-520240	TOOLS & SUPPLIES - WW MAI...		1,091.40
						Vendor 2370 - GOLDSTREET DESIGN AGENCY, INC Total:	1,091.40
Vendor: 2380 - GRAINGER INC							
GRAINGER INC	04/13/2022	123943	PPE/READING GLASSES	01-210-510490	SAFETY EXPENSE		52.20
						Vendor 2380 - GRAINGER INC Total:	52.20
Vendor: 2443 - GS TRACKME LLC							
GS TRACKME LLC	04/05/2022	123905	APR 2022 GPS TRACKING SERV...	01-360-510440	COMPUTER SUPPLIES/EQUIP...		1,099.78
						Vendor 2443 - GS TRACKME LLC Total:	1,099.78
Vendor: 2457 - H.D. FOWLER COMPANY							
H.D. FOWLER COMPANY	04/05/2022	123906	Waterous hydrant parts	01-220-520210	REPAIR SUPPLIES - WTR R&R		1,694.04
H.D. FOWLER COMPANY	04/13/2022	123945	WS Capital 2200 w	01-340-520920	INFRASTRUCTURE PURCHASES		1,301.29
						Vendor 2457 - H.D. FOWLER COMPANY Total:	2,995.33
Vendor: 2480 - HACH COMPANY							
HACH COMPANY	04/13/2022	123946	Instrument Calibration	01-310-530270	WATER TESTING FEES		2,549.00
						Vendor 2480 - HACH COMPANY Total:	2,549.00
Vendor: 2483 - HAGEN, ADAM							
HAGEN, ADAM	04/20/2022	123977	2022 BOOT REIMBURSEMENT	01-210-510490	SAFETY EXPENSE		100.00
						Vendor 2483 - HAGEN, ADAM Total:	100.00
Vendor: 2532 - HEALTHEQUITY INC							
HEALTHEQUITY INC	04/12/2022	1454	HEALTH SAVINGS ACCOUNT	01-000-220900	CAFETERIA PLAN PAYABLE		4,294.73
HEALTHEQUITY INC	04/12/2022	1454	HEALTH SAVINGS ACCOUNT	01-110-500130	HEALTH INSURANCE - MGMT		2,000.00
HEALTHEQUITY INC	04/26/2022	1465	HEALTH SAVINGS ACCOUNT	01-000-220900	CAFETERIA PLAN PAYABLE		4,244.73
						Vendor 2532 - HEALTHEQUITY INC Total:	10,539.46
Vendor: 2538 - HELM, JASON							
HELM, JASON	04/05/2022	123907	LODGING/UT WTR USR WRKS...	01-110-510480	TRAINING & EDUCATION - M...		201.67
						Vendor 2538 - HELM, JASON Total:	201.67
Vendor: 2581 - HODGE PRODUCTS INC							
HODGE PRODUCTS INC	04/13/2022	123947	LOCKS FOR METERS	01-140-520210	REPAIR SUPPLIES - METER		440.80
HODGE PRODUCTS INC	04/13/2022	123947	METER SHIPPING	01-140-520210	REPAIR SUPPLIES - METER		23.67
						Vendor 2581 - HODGE PRODUCTS INC Total:	464.47
Vendor: 2590 - HOME DEPOT CREDIT SERVICES							
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	UNIT 9/ANCHOR RING	01-110-510230	VEHICLE MAINT & FUEL - VEH		10.98
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	METER TESTING BENCH	01-140-520210	REPAIR SUPPLIES - METER		21.50

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HOME DEPOT CREDIT SERVICES	04/13/2022	123948	METER TESTING BENCH	01-140-520210	REPAIR SUPPLIES - METER	52.98
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	METER TESTING BENCH	01-140-520210	REPAIR SUPPLIES - METER	24.82
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	SLEDGE HAMMER	01-140-520240	TOOLS & SUPPLIES - METERS	37.94
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	MIXED FUEL	01-220-520210	REPAIR SUPPLIES - WTR R&R	63.90
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	PAINT SUPPLIES	01-220-520210	REPAIR SUPPLIES - WTR R&R	48.77
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	PAINT SUPPLIES	01-220-520210	REPAIR SUPPLIES - WTR R&R	45.70
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	CLEANING SUPPLIES	01-220-520210	REPAIR SUPPLIES - WTR R&R	14.22
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	UNIT 39/CAR CHARGER	01-220-520240	TOOLS & SUPPLIES - WTR R&R	119.00
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	UNIT 32/TOOLS	01-220-520240	TOOLS & SUPPLIES - WTR R&R	174.67
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	DUMP TRUCKS/LIGHTS	01-220-520240	TOOLS & SUPPLIES - WTR R&R	149.85
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	UNIT 30/WATER HOSE CONNE...	01-220-520240	TOOLS & SUPPLIES - WTR R&R	4.54
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	HITCHES	01-220-520240	TOOLS & SUPPLIES - WTR R&R	2,544.75
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	UNIT 9/UNIT 30/TOOLS	01-220-520240	TOOLS & SUPPLIES - WTR R&R	53.94
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	POWER WASHING TRAILER SU...	01-220-520240	TOOLS & SUPPLIES - WTR R&R	110.60
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	POWER WASHING TRAILER SU...	01-220-520240	TOOLS & SUPPLIES - WTR R&R	59.51
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	WWPS GENERATORS	01-240-520210	REPAIR SUPPLIES - WW MAINT	160.83
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	WWPS TOOLS	01-240-520240	TOOLS & SUPPLIES - WW MAI...	586.43
HOME DEPOT CREDIT SERVICES	04/13/2022	123948	STORAGE BIN/SHELVING UNIT	01-340-510910	MACHINERY & EQUIPMENT - ...	363.98
Vendor 2590 - HOME DEPOT CREDIT SERVICES Total:						4,648.91
Vendor: 2648.1 - INFINITY CORROSION GROUP, INC.						
INFINITY CORROSION GROUP, ...	04/20/2022	123978	Reservoir Inspection	01-340-510520	PROFESSIONAL CONSULTING - ...	1,248.20
Vendor 2648.1 - INFINITY CORROSION GROUP, INC. Total:						1,248.20
Vendor: 2700 - INTERMOUNTAIN SALES OF DENVER						
INTERMOUNTAIN SALES OF D...	04/05/2022	123908	Telescopic Valve Key	01-220-520240	TOOLS & SUPPLIES - WTR R&R	512.58
Vendor 2700 - INTERMOUNTAIN SALES OF DENVER Total:						512.58
Vendor: 2772 - JOHNSON, KRISTY						
JOHNSON, KRISTY	04/05/2022	123910	MAR BRD MTG/IT LUNCHEON	01-110-510430	GENERAL ADMINISTRATIVE	123.39
JOHNSON, KRISTY	04/20/2022	123979	APR BRD MTG/KITCHEN SUPPL...	01-110-510430	GENERAL ADMINISTRATIVE	226.76
Vendor 2772 - JOHNSON, KRISTY Total:						350.15
Vendor: 2782 - JONES, DEBRA						
JONES, DEBRA	04/05/2022	123911	TUITION REIMB/10-21 TO 3-22	01-110-510480	TRAINING & EDUCATION - M...	3,720.00
Vendor 2782 - JONES, DEBRA Total:						3,720.00
Vendor: 2790 - JORDAN VALLEY WATER CONSERVANCY DISTRICT						
JORDAN VALLEY WATER CONS...	04/13/2022	123949	MAR 2022 WATER DELIVERIES	01-350-530250	WATER SUPPLY EXPENSE	525,862.59
JORDAN VALLEY WATER CONS...	04/13/2022	123950	MAR 2022 LABORATORY SERV...	01-310-530270	WATER TESTING FEES	577.99
Vendor 2790 - JORDAN VALLEY WATER CONSERVANCY DISTRICT Total:						526,440.58
Vendor: 2734 - J-U-B ENGINEERS, INC.						
J-U-B ENGINEERS, INC.	04/05/2022	123909	20B-1:RGWTP WATERLINES	01-340-92020B	RUSHTON WATER TREATMENT...	2,806.80
J-U-B ENGINEERS, INC.	04/05/2022	123909	21J:GHID HDQTRS LANDSCAPE...	01-340-92021J	GHID HDQTRS LANDSCAPING ...	14,447.30
Vendor 2734 - J-U-B ENGINEERS, INC. Total:						17,254.10

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Vendor: 2823 - JWC ENVIRONMENTAL						
JWC ENVIRONMENTAL	04/13/2022	123951	3- Channel Grinders	01-340-520920	INFRASTRUCTURE PURCHASES	108,831.00
Vendor 2823 - JWC ENVIRONMENTAL Total:						108,831.00
Vendor: 2908.1 - KUKER-RANKEN INC						
KUKER-RANKEN INC	04/20/2022	123980	LEICA GPS SUPPORT - 1 YEAR	01-360-510440	COMPUTER SUPPLIES/EQUIP...	1,742.00
Vendor 2908.1 - KUKER-RANKEN INC Total:						1,742.00
Vendor: 2967 - LAWN BUTLER						
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	879.16
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	539.55
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,186.87
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	479.73
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,444.96
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	171.17
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	594.00
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	346.57
LAWN BUTLER	04/05/2022	123912	Grounds Maint 2022	01-220-520210	REPAIR SUPPLIES - WTR R&R	144.59
Vendor 2967 - LAWN BUTLER Total:						7,786.60
Vendor: 3040 - MAGNA WATER CO						
MAGNA WATER CO	04/13/2022	1458	MAJESTIC VILLAS PASS-THRU	01-110-510591	PAYMENTS TO OTHER GOV AG...	2,549.38
MAGNA WATER CO	04/13/2022	1458	HUNTER VILLAGE PH 17	01-110-510591	PAYMENTS TO OTHER GOV AG...	2,331.75
MAGNA WATER CO	04/13/2022	1458	ORCHARDVIEW SUBDIV	01-110-510591	PAYMENTS TO OTHER GOV AG...	963.79
MAGNA WATER CO	04/13/2022	1458	HUNTER VILLAGE PH 16	01-110-510591	PAYMENTS TO OTHER GOV AG...	621.80
MAGNA WATER CO	04/13/2022	1458	7200 WEST SEWER	01-110-510591	PAYMENTS TO OTHER GOV AG...	186.54
Vendor 3040 - MAGNA WATER CO Total:						6,653.26
Vendor: 3117 - MCMICHAEL, DERRICK R						
MCMICHAEL, DERRICK R	04/20/2022	123981	TUITION REIMB/CONST,TA	01-110-510480	TRAINING & EDUCATION - M...	711.58
Vendor 3117 - MCMICHAEL, DERRICK R Total:						711.58
Vendor: 3129 - MIDWEST HOSE & SPECIALTY, INC.						
MIDWEST HOSE & SPECIALTY, ...	04/20/2022	123982	WS Tools	01-220-520240	TOOLS & SUPPLIES - WTR R&R	13.16
Vendor 3129 - MIDWEST HOSE & SPECIALTY, INC. Total:						13.16
Vendor: 3225 - MOUNTAIN WEST TRUCK CENTER						
MOUNTAIN WEST TRUCK CEN...	04/05/2022	123914	#26 PARTS FOR REPAIR	01-110-510230	VEHICLE MAINT & FUEL - VEH	388.83
Vendor 3225 - MOUNTAIN WEST TRUCK CENTER Total:						388.83
Vendor: 3210 - MOUNTAINLAND SUPPLY COMPANY						
MOUNTAINLAND SUPPLY CO...	04/05/2022	123913	DRIVE OVER LIDS	01-140-520210	REPAIR SUPPLIES - METER	205.41
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	UNIT #30/VALVE ENGINE ON ...	01-110-510230	VEHICLE MAINT & FUEL - VEH	99.94
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	WIRED MXU FOR MAG	01-140-520210	REPAIR SUPPLIES - METER	550.85
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	BATTERY 18V	01-140-520210	REPAIR SUPPLIES - METER	154.50
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	BATTERY ADAPER PLATE	01-140-520210	REPAIR SUPPLIES - METER	19.16
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	4FT HOSE	01-140-520210	REPAIR SUPPLIES - METER	43.14
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	REED CORDLESS PUMP	01-140-520210	REPAIR SUPPLIES - METER	234.92

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	METER RING 18"	01-140-520210	REPAIR SUPPLIES - METER	286.49
MOUNTAINLAND SUPPLY CO...	04/13/2022	123952	WS Capital 2200 w	01-340-520920	INFRASTRUCTURE PURCHASES	2,220.98
Vendor 3210 - MOUNTAINLAND SUPPLY COMPANY Total:						3,815.39
Vendor: 3240 - NAPA AUTO PARTS						
NAPA AUTO PARTS	04/05/2022	123915	Unit#36 Alternator	01-110-510230	VEHICLE MAINT & FUEL - VEH	226.58
Vendor 3240 - NAPA AUTO PARTS Total:						226.58
Vendor: 3245 - NATIONAL BENEFIT SERVICES LLC						
NATIONAL BENEFIT SERVICES L...	04/05/2022	123916	MAR 2022 COBRA ADMIN FEE	01-110-510520	PROFESSIONAL CONSULTING - ...	79.04
NATIONAL BENEFIT SERVICES L...	04/13/2022	123953	3-31-22 QTRLY 401(K) ADMIN ...	01-110-510520	PROFESSIONAL CONSULTING - ...	350.00
Vendor 3245 - NATIONAL BENEFIT SERVICES LLC Total:						429.04
Vendor: 3270 - NECAISE, RICKY						
NECAISE, RICKY	04/13/2022	123954	MEALS/RTA FLEET SUMMIT	01-110-510480	TRAINING & EDUCATION - M...	59.00
Vendor 3270 - NECAISE, RICKY Total:						59.00
Vendor: 3375 - OCCUPATIONAL HEALTH CENTERS						
OCCUPATIONAL HEALTH CENT...	04/20/2022	123983	PRE-EMP SCREENING	01-110-510520	PROFESSIONAL CONSULTING - ...	152.00
Vendor 3375 - OCCUPATIONAL HEALTH CENTERS Total:						152.00
Vendor: 3481 - PITNEY BOWES RESERVE ACCOUNT						
PITNEY BOWES RESERVE ACC...	04/13/2022	123955	POSTAGE MACHINE	01-130-510420	POSTAGE & MAILING	450.00
Vendor 3481 - PITNEY BOWES RESERVE ACCOUNT Total:						450.00
Vendor: 3522.2 - PRECISION TESTING TECHNOLOGIES, INC						
PRECISION TESTING TECHNOL...	04/05/2022	123917	FUEL TANK STORAGE TESTING	01-260-510230	VEHICLE MAINT & FUEL - BLD/...	361.00
Vendor 3522.2 - PRECISION TESTING TECHNOLOGIES, INC Total:						361.00
Vendor: 3630 - RASMUSSEN EQUIPMENT						
RASMUSSEN EQUIPMENT	04/13/2022	123956	WS Maintenance	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,755.00
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Tools	01-220-520240	TOOLS & SUPPLIES - WTR R&R	2,136.00
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Tools	01-220-520240	TOOLS & SUPPLIES - WTR R&R	-2,136.00
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,643.20
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	-1,643.20
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Tools	01-220-520240	TOOLS & SUPPLIES - WTR R&R	382.00
RASMUSSEN EQUIPMENT	04/20/2022	123984	WS Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	1,643.20
Vendor 3630 - RASMUSSEN EQUIPMENT Total:						3,780.20
Vendor: 3657 - READY MADE CONCRETE						
READY MADE CONCRETE	04/13/2022	1459	Cement for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	360.50
READY MADE CONCRETE	04/13/2022	1459	Cement for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	360.50
READY MADE CONCRETE	04/13/2022	1459	Cement for Repairs	01-220-520210	REPAIR SUPPLIES - WTR R&R	355.00
Vendor 3657 - READY MADE CONCRETE Total:						1,076.00
Vendor: 3792 - ROYCE INDUSTRIES LC						
ROYCE INDUSTRIES LC	04/13/2022	123957	#30 VALVE THERMOSTAT	01-110-510230	VEHICLE MAINT & FUEL - VEH	117.80
Vendor 3792 - ROYCE INDUSTRIES LC Total:						117.80

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4205 - S & S ELECTRIC						
S & S ELECTRIC	04/13/2022	123960	SUPPLY FAN/EAST REC WET W...	01-240-520210	REPAIR SUPPLIES - WW MAINT	17,149.00
Vendor 4205 - S & S ELECTRIC Total:						17,149.00
Vendor: 3850 - SALT LAKE CEMENT CUTTING						
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
SALT LAKE CEMENT CUTTING	04/13/2022	1460	Cement Cutting	01-220-520210	REPAIR SUPPLIES - WTR R&R	150.00
Vendor 3850 - SALT LAKE CEMENT CUTTING Total:						1,050.00
Vendor: 2444 - SALT LAKE VALLEY CHEVROLET						
SALT LAKE VALLEY CHEVROLET	04/13/2022	123944	#27 STEERING SENSOR	01-110-510230	VEHICLE MAINT & FUEL - VEH	76.19
Vendor 2444 - SALT LAKE VALLEY CHEVROLET Total:						76.19
Vendor: 3890 - SALT LAKE VALLEY LANDFILL						
SALT LAKE VALLEY LANDFILL	04/13/2022	123958	DUMP FEES	01-220-520210	REPAIR SUPPLIES - WTR R&R	3,810.42
Vendor 3890 - SALT LAKE VALLEY LANDFILL Total:						3,810.42
Vendor: 3980 - SHRED-IT USA						
SHRED-IT USA	04/05/2022	123918	MAR 2022 DOCUMENT SHRED...	01-110-510430	GENERAL ADMINISTRATIVE	82.41
Vendor 3980 - SHRED-IT USA Total:						82.41
Vendor: 4127 - SPACKMAN, ADAM						
SPACKMAN, ADAM	04/13/2022	123959	MILEAGE/CYBERSECURITY TR...	01-110-510480	TRAINING & EDUCATION - M...	17.78
Vendor 4127 - SPACKMAN, ADAM Total:						17.78
Vendor: 4210 - STARR, STEVE						
STARR, STEVE	04/20/2022	123985	AIRFARE/ACE CONF-EMP #85	01-110-510480	TRAINING & EDUCATION - M...	467.20
Vendor 4210 - STARR, STEVE Total:						467.20
Vendor: 4248 - STREAMLINE						
STREAMLINE	04/05/2022	123919	APR 2022 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.	04/13/2022	123961	21H:WELL NO. 16 CHLORINAT...	01-340-92021H	WELL NO. 16 CHLORINATOR	13,941.75
Vendor 4281 - SUNRISE ENGINEERING, INC. Total:						13,941.75
Vendor: 4324 - TEKCOLLECT						
TEKCOLLECT	04/13/2022	123962	MAR 2022 COLLECTIONS	01-110-510430	GENERAL ADMINISTRATIVE	86.69
Vendor 4324 - TEKCOLLECT Total:						86.69
Vendor: 4350 - THE DATA CENTER						
THE DATA CENTER	04/13/2022	123963	MAR 2022 FULL SERVICE PRINT..	01-130-510420	POSTAGE & MAILING	2,978.59
THE DATA CENTER	04/13/2022	123963	MAR 2022 POSTAGE & HANDL...	01-130-510420	POSTAGE & MAILING	8,848.16
Vendor 4350 - THE DATA CENTER Total:						11,826.75

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4405 - THOMAS PETROLEUM						
THOMAS PETROLEUM	04/05/2022	123920	FUEL FOR RIDGELAND	01-260-510230	VEHICLE MAINT & FUEL - BLD/...	2,869.55
THOMAS PETROLEUM	04/05/2022	123920	SURCHARGE/EXCISE TAX	01-260-510230	VEHICLE MAINT & FUEL - BLD/...	226.26
THOMAS PETROLEUM	04/20/2022	123986	FUEL FOR THE PLANT	01-260-510230	VEHICLE MAINT & FUEL - BLD/...	2,752.31
THOMAS PETROLEUM	04/20/2022	123986	SURCHARGE/EXISE TAX	01-260-510230	VEHICLE MAINT & FUEL - BLD/...	222.64
Vendor 4405 - THOMAS PETROLEUM Total:						6,070.76
Vendor: 4430 - TIRE WORLD						
TIRE WORLD	04/05/2022	123921	#27 NEW TIRES	01-110-510230	VEHICLE MAINT & FUEL - VEH	276.40
TIRE WORLD	04/05/2022	123921	MINI X TRLR TIRES	01-110-510230	VEHICLE MAINT & FUEL - VEH	559.26
Vendor 4430 - TIRE WORLD Total:						835.66
Vendor: 4452 - TP VENDING						
TP VENDING	04/05/2022	123922	SODA ORDER	01-110-510430	GENERAL ADMINISTRATIVE	27.12
Vendor 4452 - TP VENDING Total:						27.12
Vendor: 4454 - TRAFFIC SAFETY RENTALS						
TRAFFIC SAFETY RENTALS	04/20/2022	123987	Traffic Sign Rentals	01-220-520210	REPAIR SUPPLIES - WTR R&R	240.00
TRAFFIC SAFETY RENTALS	04/20/2022	123987	WS Capital	01-340-520920	INFRASTRUCTURE PURCHASES	3,044.22
Vendor 4454 - TRAFFIC SAFETY RENTALS Total:						3,284.22
Vendor: 4479 - TYLER TECHNOLOGIES						
TYLER TECHNOLOGIES	04/05/2022	123923	PROJECT ACCT/CONFIG & TRA...	01-340-92021D	ERP REPLACEMENT	162.50
TYLER TECHNOLOGIES	04/13/2022	123964	INCODE 10/CIS MIGRATION S...	01-340-92021D	ERP REPLACEMENT	10,200.00
TYLER TECHNOLOGIES	04/20/2022	123988	2022 1ST QTR UTIL BILL NOTIFY	01-360-510470	TELEPHONE	178.80
TYLER TECHNOLOGIES	04/20/2022	123988	2022 1ST QTR INSITE TRANS F...	01-360-510470	TELEPHONE	7,522.50
Vendor 4479 - TYLER TECHNOLOGIES Total:						18,063.80
Vendor: 4510 - UNITED PARCEL SERVICE						
UNITED PARCEL SERVICE	04/20/2022	123989	SHIPPING/WTR QLTY	01-310-530270	WATER TESTING FEES	47.55
Vendor 4510 - UNITED PARCEL SERVICE Total:						47.55
Vendor: 0001 - US TREASURY						
US TREASURY	04/12/2022	1453	FEDERAL WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	17,562.42
US TREASURY	04/12/2022	1453	MEDICARE WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	2,826.91
US TREASURY	04/12/2022	1453	MEDICARE WITHHOLDING	01-110-500150	MEDICARE - MGMT	2,826.91
US TREASURY	04/26/2022	1464	FEDERAL WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	15,572.04
US TREASURY	04/26/2022	1464	MEDICARE WITHHOLDING	01-000-230100	FEDERAL W/H & MEDICARE P...	2,652.99
US TREASURY	04/26/2022	1464	MEDICARE WITHHOLDING	01-110-500150	MEDICARE - MGMT	2,652.99
Vendor 0001 - US TREASURY Total:						44,094.26
Vendor: 4620 - UTAH LOCAL GOVERNMENTS TRUST						
UTAH LOCAL GOVERNMENTS ...	04/20/2022	123990	20120-PROP/1-23-22 TO 6-30-...	01-110-510450	GENERAL INSURANCE	27.20
UTAH LOCAL GOVERNMENTS ...	04/20/2022	123990	20120-WC/4-1-22 TO 3-31-23	01-110-500160	WORKERS COMP INS - MGMT	20,243.86
Vendor 4620 - UTAH LOCAL GOVERNMENTS TRUST Total:						20,271.06
Vendor: 4640 - UTAH RETIREMENT SYSTEMS						
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 DEFINED CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	1,327.65
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 HYBRID CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	10,718.56

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	457 CONTRIBUTION %	01-000-220400	RETIREMENT CONTRIB PAYAB...	182.78
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	457 CONTRIBUTION AMOUNT	01-000-220400	RETIREMENT CONTRIB PAYAB...	115.00
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	457 CONTRIB - BOARD	01-110-500120	401K PLAN EXP - MGMT	103.34
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	457 CONTRIB - TIER 2	01-110-500120	401K PLAN EXP - MGMT	51.67
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	401(K) \$ TIER 2 EMP CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	20.00
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	401(K) % CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	145.73
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 DC 401K	01-110-500110	STATE RETMT PLAN - MGMT	1,984.51
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 HYBRID 401K	01-110-500110	STATE RETMT PLAN - MGMT	413.53
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 ROTH IRA CONTRIB AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	610.00
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	ROTH IRA CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	430.00
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	TIER 2 - 457 CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	5.00
UTAH RETIREMENT SYSTEMS	04/12/2022	1455	UT STATE RET CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	19,691.24
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 DEFINED CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	1,303.75
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 HYBRID CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	10,128.07
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	457 CONTRIBUTION %	01-000-220400	RETIREMENT CONTRIB PAYAB...	181.97
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	457 CONTRIBUTION AMOUNT	01-000-220400	RETIREMENT CONTRIB PAYAB...	115.00
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	401(K) \$ TIER 2 EMP CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	20.00
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	401(K) % CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	173.89
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 DC 401K	01-110-500110	STATE RETMT PLAN - MGMT	1,948.80
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 HYBRID 401K	01-110-500110	STATE RETMT PLAN - MGMT	390.75
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 ROTH IRA CONTRIB AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	610.00
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	ROTH IRA CONTRIBUTION AM...	01-000-220400	RETIREMENT CONTRIB PAYAB...	430.00
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	TIER 2 - 457 CONTRIB	01-000-220400	RETIREMENT CONTRIB PAYAB...	5.00
UTAH RETIREMENT SYSTEMS	04/26/2022	1466	UT STATE RET CONTRIBUTION	01-110-500110	STATE RETMT PLAN - MGMT	19,178.65
Vendor 4640 - UTAH RETIREMENT SYSTEMS Total:						70,284.89
Vendor: 4650 - UTAH STATE TAX COMMISSION						
UTAH STATE TAX COMMISSION	04/12/2022	123927	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	8,975.26
UTAH STATE TAX COMMISSION	04/12/2022	123927	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	8,922.19
UTAH STATE TAX COMMISSION	04/12/2022	123927	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	116.14
UTAH STATE TAX COMMISSION	04/12/2022	123927	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	8,855.53
UTAH STATE TAX COMMISSION	04/26/2022	123992	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	9,351.88
UTAH STATE TAX COMMISSION	04/26/2022	123992	STATE WITHHOLDING	01-000-230200	STATE W/H PAYABLE	8,760.03
Vendor 4650 - UTAH STATE TAX COMMISSION Total:						44,981.03
Vendor: 4693 - UTOPIA						
UTOPIA	04/13/2022	123965	JAN 2022 FIBER OPTICS	01-360-510470	TELEPHONE	1,000.00
Vendor 4693 - UTOPIA Total:						1,000.00
Vendor: 4703.1 - VERACITY NETWORKS, LLC						
VERACITY NETWORKS, LLC	04/05/2022	123925	MAR 2022 LAND LINE/INTERN...	01-360-510470	TELEPHONE	2,836.78
Vendor 4703.1 - VERACITY NETWORKS, LLC Total:						2,836.78
Vendor: 4704 - VERIZON WIRELESS						
VERIZON WIRELESS	04/13/2022	1461	JAN 2022 CELL PHONE	01-360-510470	TELEPHONE	3,191.71
Vendor 4704 - VERIZON WIRELESS Total:						3,191.71

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4698 - VLCCM						
VLCCM	04/05/2022	123924	MS Office 365 Renewal	01-360-510440	COMPUTER SUPPLIES/EQUIP...	14,301.00
Vendor 4698 - VLCCM Total:						14,301.00
Vendor: 4732 - WACHS WATER SERVICES						
WACHS WATER SERVICES	04/13/2022	123966	Leak Detection	01-110-510530	PUBLIC RELATIONS/CONSERV...	13,824.00
Vendor 4732 - WACHS WATER SERVICES Total:						13,824.00
Vendor: 4870 - WELLS FARGO ADVISORS						
WELLS FARGO ADVISORS	04/12/2022	123928	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	259.94
WELLS FARGO ADVISORS	04/12/2022	123928	401(K) CONTRIBUTIONS	01-110-500120	401K PLAN EXP - MGMT	22,799.49
WELLS FARGO ADVISORS	04/12/2022	123928	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	690.64
WELLS FARGO ADVISORS	04/12/2022	123928	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,166.80
WELLS FARGO ADVISORS	04/26/2022	123993	401(K) CONTRIBUTIONS	01-000-220400	RETIREMENT CONTRIB PAYAB...	276.54
WELLS FARGO ADVISORS	04/26/2022	123993	401(K) CONTRIBUTIONS	01-110-500120	401K PLAN EXP - MGMT	21,554.23
WELLS FARGO ADVISORS	04/26/2022	123993	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	690.64
WELLS FARGO ADVISORS	04/26/2022	123993	401(K) LOAN PAYMENT	01-000-220400	RETIREMENT CONTRIB PAYAB...	1,026.78
Vendor 4870 - WELLS FARGO ADVISORS Total:						48,465.06
Vendor: 4880 - WEST VALLEY CITY						
WEST VALLEY CITY	04/13/2022	1462	2824 S 3600 W	01-110-510460	UTILITIES - MGMT	396.00
WEST VALLEY CITY	04/13/2022	1462	2888 S 3600 W	01-110-510460	UTILITIES - MGMT	387.00
WEST VALLEY CITY	04/13/2022	1462	4381 S NUGGET DR	01-230-510460	UTILITIES - WTR	24.00
WEST VALLEY CITY	04/13/2022	1462	2117 W 2343 S (2359 S DECKE...	01-230-510460	UTILITIES - WTR	72.00
WEST VALLEY CITY	04/13/2022	1462	2386 S 3600 W	01-230-510460	UTILITIES - WTR	90.00
WEST VALLEY CITY	04/13/2022	1462	3222 S CULTURAL CENTER DR	01-230-510460	UTILITIES - WTR	39.00
WEST VALLEY CITY	04/13/2022	1462	1460 W 3100 S	01-230-510460	UTILITIES - WTR	39.00
WEST VALLEY CITY	04/13/2022	1462	1629 W 2320 S	01-230-510460	UTILITIES - WTR	45.00
WEST VALLEY CITY	04/13/2022	1462	4525 S 6000 W	01-230-510460	UTILITIES - WTR	21.00
WEST VALLEY CITY	04/13/2022	1462	1313 W 3300 S	01-230-510460	UTILITIES - WTR	21.00
WEST VALLEY CITY	04/13/2022	1462	4080 S 2200 W	01-230-510460	UTILITIES - WTR	21.00
WEST VALLEY CITY	04/13/2022	1462	6551 W 4100 S	01-230-510460	UTILITIES - WTR	30.00
WEST VALLEY CITY	04/13/2022	1462	4404 S 4800 W	01-230-510460	UTILITIES - WTR	63.00
WEST VALLEY CITY	04/13/2022	1462	1247 W 2320 S B	01-240-510460	UTILITIES - WW	30.00
WEST VALLEY CITY	04/13/2022	1462	2557 S 5370 W	01-240-510460	UTILITIES - WW	14.10
WEST VALLEY CITY	04/13/2022	1462	2250 S CONSTITUTION BLVD	01-240-510460	UTILITIES - WW	9.00
WEST VALLEY CITY	04/13/2022	1462	1155 W 2320 S	01-240-510460	UTILITIES - WW	9.00
WEST VALLEY CITY	04/13/2022	1462	2911 S 2910 W	01-240-510460	UTILITIES - WW	9.00
WEST VALLEY CITY	04/13/2022	1462	2149 W 3100 S	01-240-510460	UTILITIES - WW	51.00
WEST VALLEY CITY	04/13/2022	1462	1360 W 3100 S	01-240-510460	UTILITIES - WW	6.00
WEST VALLEY CITY	04/13/2022	1462	3100 S DECKER LAKE DR	01-240-510460	UTILITIES - WW	30.00
WEST VALLEY CITY	04/13/2022	1462	1247 W 2320 S A	01-240-510460	UTILITIES - WW	6.00
WEST VALLEY CITY	04/13/2022	1462	2212 W 3100 S	01-240-510460	UTILITIES - WW	36.00
Vendor 4880 - WEST VALLEY CITY Total:						1,448.10

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Vendor Name	Payment Date	Payment Number	Description (Item)	Account Number	Account Name	Amount
Vendor: 4899 - WESTERN WATER WORKS SUPPLY COMPANY						
WESTERN WATER WORKS SUP...	04/20/2022	123991	4" Mueller Gate Valve	01-220-520210	REPAIR SUPPLIES - WTR R&R	2,695.60
Vendor 4899 - WESTERN WATER WORKS SUPPLY COMPANY Total:						2,695.60
Vendor: 4910 - WHEELER MACHINERY CO						
WHEELER MACHINERY CO	04/13/2022	123967	WS Equipment	01-230-510910	MACHINERY & EQUIPMENT - ...	72,148.00
WHEELER MACHINERY CO	04/13/2022	123967	#48 NEW HEADLAMP	01-110-510230	VEHICLE MAINT & FUEL - VEH	37.09
Vendor 4910 - WHEELER MACHINERY CO Total:						72,185.09
Vendor: 4938 - WINGFOOT CORPORATION						
WINGFOOT CORPORATION	04/05/2022	123926	APR 2022 JANITORIAL SVCS	01-260-510220	BUILDING & GROUNDS	1,535.00
Vendor 4938 - WINGFOOT CORPORATION Total:						1,535.00
Grand Total:						2,735,653.00

Report Summary

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	2,735,653.00
Grand Total:	2,735,653.00

Account Summary

Account Number	Account Name	Payment Amount
01-000-210110	RETAINAGE	-18,562.51
01-000-210150	AMEX/MC PAYABLE	30,215.83
01-000-220400	RETIREMENT CONTRIB PA...	7,155.71
01-000-220900	CAFETERIA PLAN PAYABLE	8,539.46
01-000-230100	FEDERAL W/H & MEDICA...	38,614.36
01-000-230200	STATE W/H PAYABLE	44,981.03
01-110-500110	STATE RETMT PLAN - MG...	67,085.51
01-110-500120	401K PLAN EXP - MGMT	44,508.73
01-110-500130	HEALTH INSURANCE - M...	2,000.00
01-110-500150	MEDICARE - MGMT	5,479.90
01-110-500160	WORKERS COMP INS - M...	20,243.86
01-110-510230	VEHICLE MAINT & FUEL - ...	5,823.97
01-110-510430	GENERAL ADMINISTRATIVE	830.49
01-110-510450	GENERAL INSURANCE	27.20
01-110-510460	UTILITIES - MGMT	783.00
01-110-510480	TRAINING & EDUCATION -...	9,227.32
01-110-510500	LEGAL EXPENSE	8,557.50
01-110-510520	PROFESSIONAL CONSULT...	581.04
01-110-510530	PUBLIC RELATIONS/CONS...	13,824.00
01-110-510540	BANKING & BONDING EX...	329.25
01-110-510591	PAYMENTS TO OTHER GO...	6,653.26
01-130-510410	OFFICE SUPPLIES/PRINTI...	41.20
01-130-510420	POSTAGE & MAILING	12,276.75
01-140-520210	REPAIR SUPPLIES - METER	3,830.66
01-140-520240	TOOLS & SUPPLIES - MET...	37.94
01-210-510490	SAFETY EXPENSE	1,236.96
01-220-520210	REPAIR SUPPLIES - WTR R...	36,078.20
01-220-520240	TOOLS & SUPPLIES - WTR ...	4,422.69
01-230-510460	UTILITIES - WTR	465.00
01-230-510910	MACHINERY & EQUIPME...	72,148.00
01-240-510460	UTILITIES - WW	200.10
01-240-520210	REPAIR SUPPLIES - WW ...	20,721.97
01-240-520240	TOOLS & SUPPLIES - WW...	4,183.02
01-260-510220	BUILDING & GROUNDS	3,381.23
01-260-510230	VEHICLE MAINT & FUEL - ...	6,431.76

Payroll Taxes and Employee Benefits \$238,608.56

Account Summary

Account Number	Account Name	Payment Amount	
01-260-510235	VEHICLE LEASE	10,099.35	
01-310-530270	WATER TESTING FEES	3,174.54	
01-340-510520	PROFESSIONAL CONSULT...	2,009.02	
01-340-510910	MACHINERY & EQUIPME...	363.98	
01-340-520920	INFRASTRUCTURE PURCH...	206,888.86	
01-340-92019C	2200 W WATERLINE PROJ...	0.00	
01-340-92020B	RUSHTON WATER TREAT...	2,806.80	Infrastructure \$619,697.48
01-340-92020E	PIONEER WWPS REPLAC...	371,250.27	
01-340-92021D	ERP REPLACEMENT	10,362.50	
01-340-92021H	WELL NO. 16 CHLORINAT...	13,941.75	
01-340-92021J	GHID HDQTRS LANDSCAP...	14,447.30	
01-350-530250	WATER SUPPLY EXPENSE	525,862.59	Jordan Valley Water
01-360-510440	COMPUTER SUPPLIES/EQ...	19,790.13	
01-360-510470	TELEPHONE	15,283.79	
01-400-580310	FACILITY OPERATION - C.V.	459,012.94	
01-400-580320	PROJECT BETTERTMENTS- C...	95,818.10	Central Valley Water \$1,077,017.73
01-400-580340	PRETREATMENT FIELD - C...	37,545.27	
01-400-580350	LABORATORY - C.V.	27,787.86	
01-400-580380	CVW DEBT SERVICE	456,853.56	
Grand Total:		2,735,653.00	

Project Account Summary

Project Account Key	Payment Amount	% of Total
None	2,735,653.00	
Grand Total:	2,735,653.00	
Central Valley Water	\$ 1,077,017.73	%39
Infrastructure	\$ 619,697.48	%23
Jordan Valley Water	\$ 525,862.59	%19
Payroll Taxes and Employee Benefits	\$ 238,608.56	%9
Other	\$ 274,466.64	%10

WATER MAINTENANCE UPDATE



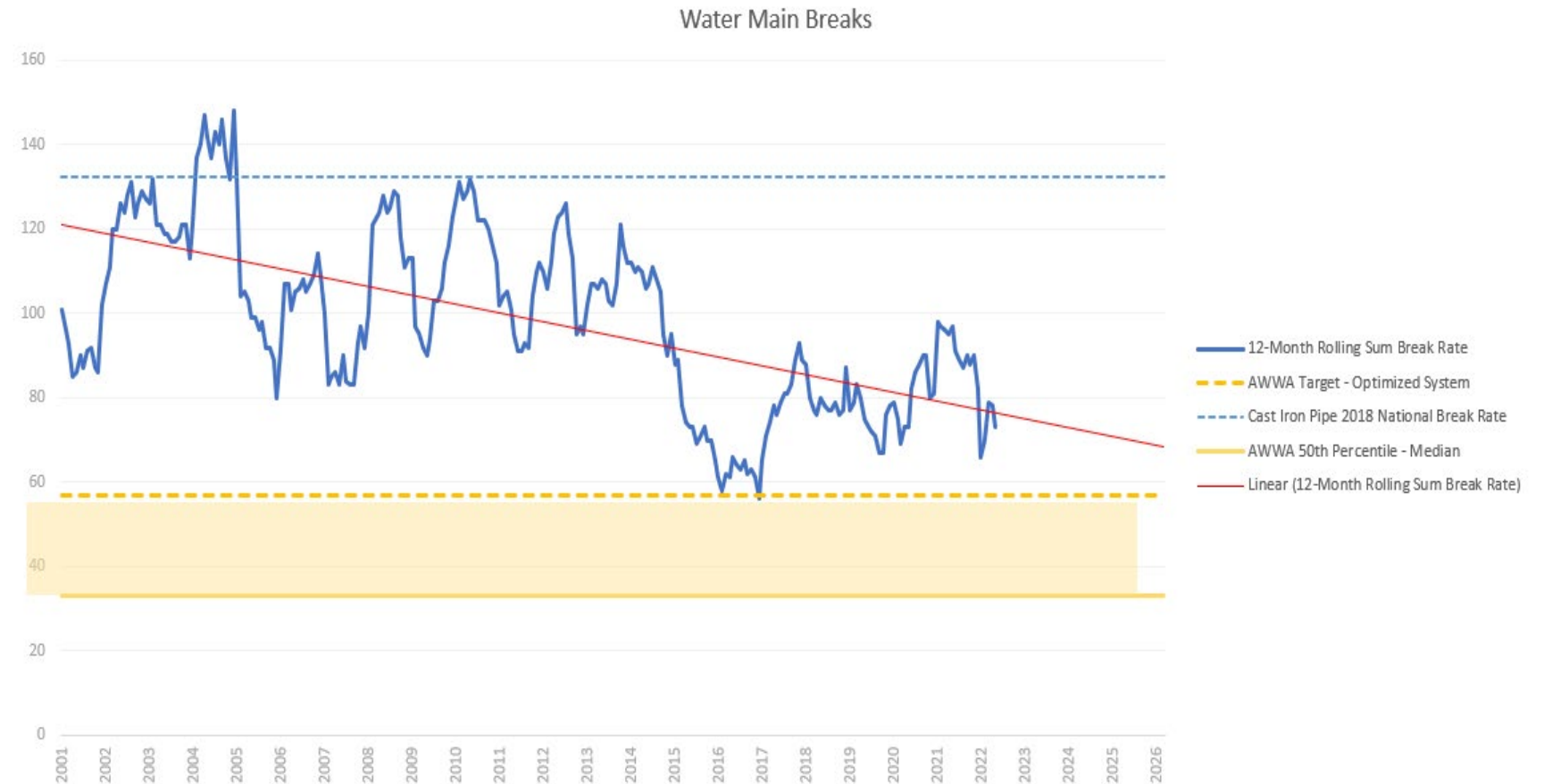
Water Systems Update

2022 Data

- 1 Break in April
- 26 Breaks Year-to-Date
- 11.5 % Above YTD Four-Year Average
- April Below the Average of 6 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



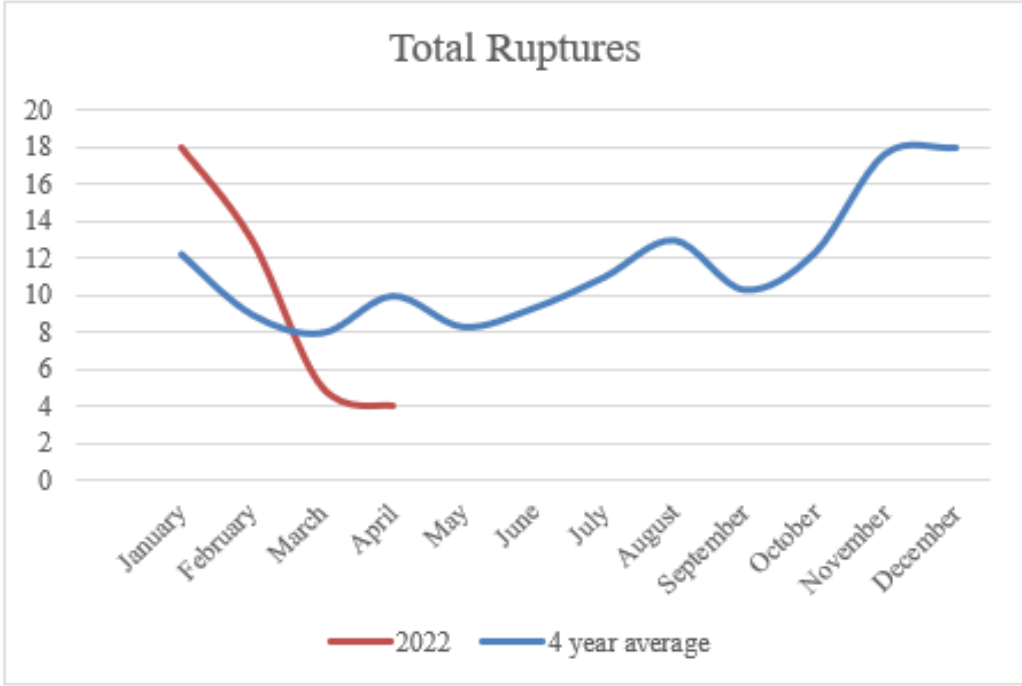
Water Systems Update

Water Breaks and Leaks

Breaks & Leaks Combined Totals															
GHID Breaks					GHID Leaks					Total Ruptures					
2018	2019	2020	2021	2022	Year	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
10	12	8	7	11	January	4	1	2	1	7	14	13	10	8	18
5	9	3	2	11	February	1	4	2	3	2	6	13	5	5	13
4	1	5	4	3	March	1	9	3	5	2	5	10	8	9	5
9	4	4	6	1	April	2	2	10	10	3	11	6	14	16	4
2	0	9	3		May	5	5	5	3		7	5	14	6	
4	3	7	5		June	7	5	5	3		11	8	12	8	
5	4	6	4		July	5	8	6	5		10	12	12	9	
7	3	5	8		August	6	7	9	7		13	10	14	15	
6	6	6	4		September	6	5	8	2		12	11	14	6	
6	15	5	7		October	3	3	4	3		9	18	9	10	
13	14	15	7		November	4	2	5	10		17	16	20	17	
7	8	26	9		December	5	3	4	4		12	11	30	13	
28	26	20	19	26	Totals to Date	8	16	17	19	14	36	42	37	38	40
78	79	99	66	26	Annual Totals	49	54	63	56	14	127	133	162	122	40
	-7%	-23%	-5%	+37%		+100%	+6%	+12%	-26%		+17%	-12%	+3%	+5.3%	
	% Change from Prior Year					% Change from Prior Year					% Change from Prior Year				

Waterline breaks and leaks totaled one break and three service leaks in April 2022.

Four Year Average Trends



The District's total ruptures continued below the four-year average trendline for April 2022.



Water Maintenance Update

2022 Leak Detection Project Update:

- Between April 1 and April 30, 2022, 100 leaks and an estimated 85 gallons per minute (gpm) of water loss have been identified by Wachs Water Services.
- As of the end of April, 77 miles of water mains have been surveyed with 83 miles of water mains remaining to be surveyed to complete this year's leak detection project.

Type of Leaks Identified in April Include	Estimated gpm
▪ 21 Fire Hydrant Leaks	23.7
▪ 25 Customer Leaks	25.5
▪ 47 Meter Leaks	25.5
▪ 6 Service Line Leaks	10.4
▪ Total leaks found March - April	123
▪ Total estimated water loss identified March – April	110 gpm 177 AF



Figure 1: Kasey Newbold using the District's leak detection equipment to identify the location of a leak.

Water Maintenance Update

Staff Recognition – Safe Practices:

- On April 7, 2022, District crews were working on a water line project located at 4100 South 2200 West when a car turned into oncoming traffic. A motorcyclist was traveling westbound on 4100 South and lost control of his motorcycle while attempting to avoid a collision.
- District crews witnessed the accident and mobilized traffic cones to protect the injured motorcyclist from oncoming traffic. Crews then provided first aid support to the injured motorcyclist until the paramedics arrived. Great work!
- The driver of the motorcycle returned to our job the next day with drinks to thank our crews for their aid and support.
- Traffic control for the project was managed by a third-party contractor and installed in accordance with City requirements (MUTCD compliant).



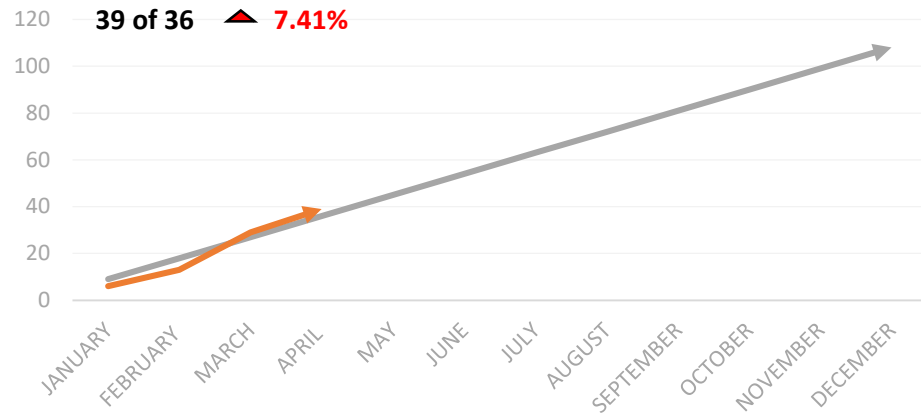
Figure 2: View of job site looking South on 2200 West 4100 South.



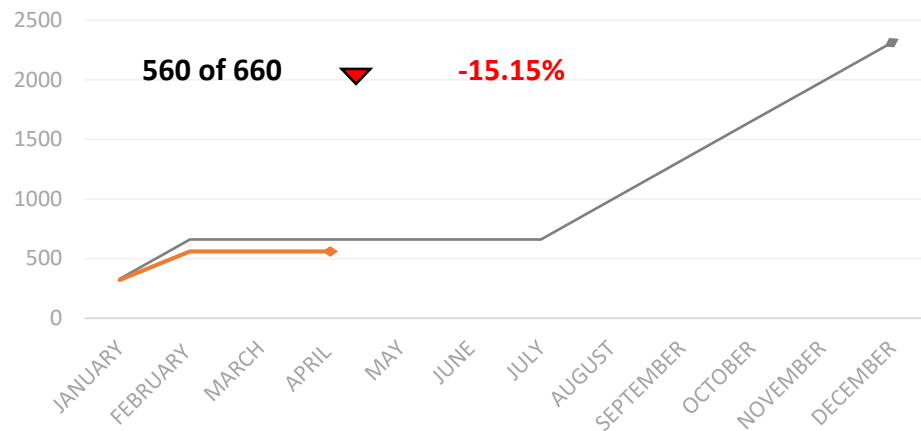
Figure 3: Paramedics attending to the injured motorcyclist at 4100 South 2200 West.

Water Systems Update

Corrective Valve Maintenance



Planned Valve Maintenance

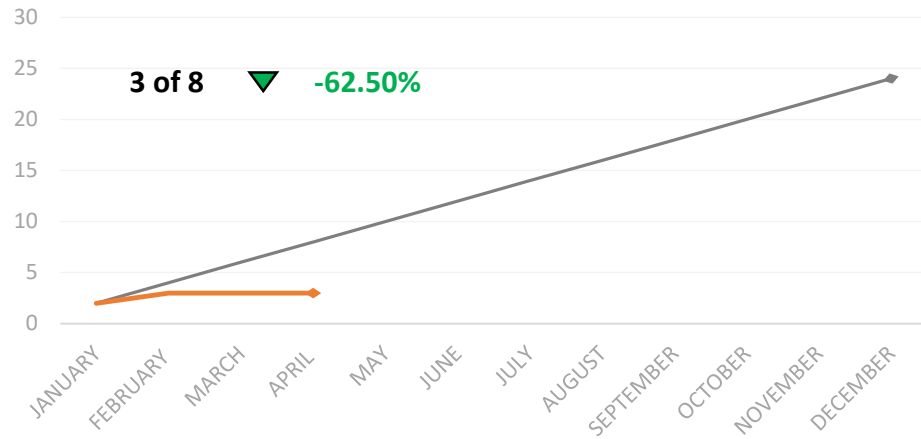


2022 Data:

- 39 corrective valve work orders have been completed to date. 10 work orders were completed in April. Three work orders were created in April, and 50 valve work orders are currently open for repairs.
- The valve maintenance crew has completed 560 planned valve work orders to date. Crews are now focused on fire hydrant inspections.

Water Systems Update

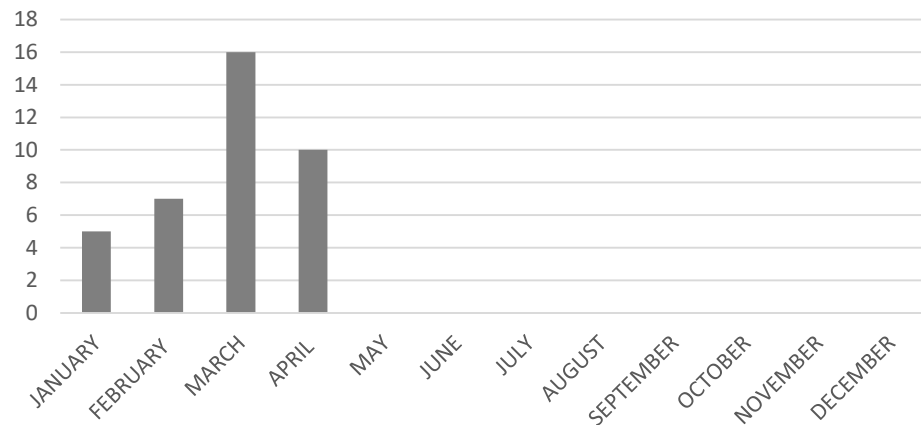
Valves Found Off Rate



2022 Data:

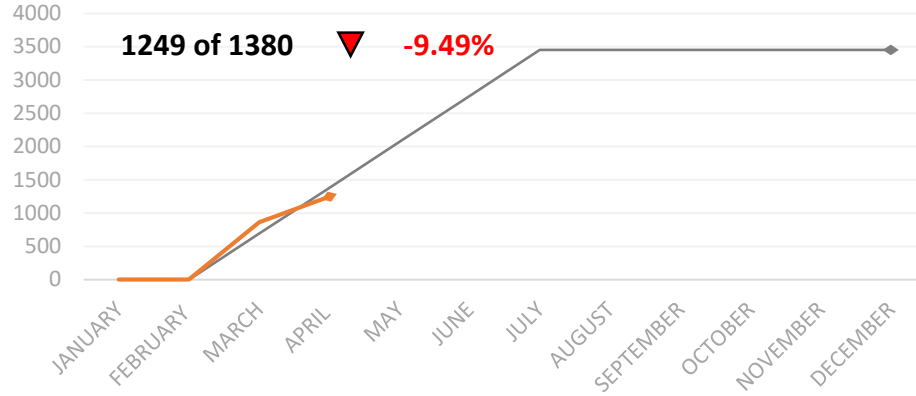
- Valve crews have located three valves off to date. All valves found off have been turned back on. No valves have been found off in April due to crews not working on valve maintenance.
- 10 valve work orders have been completed in April. The valve repair and replacement crew have 50 open valve work orders. Based on the open valve work orders, and our goal of four work orders created per month, the valve crew is on schedule to complete all open valve work orders during 2022.

Valve Work Order Completed



Water Systems Update

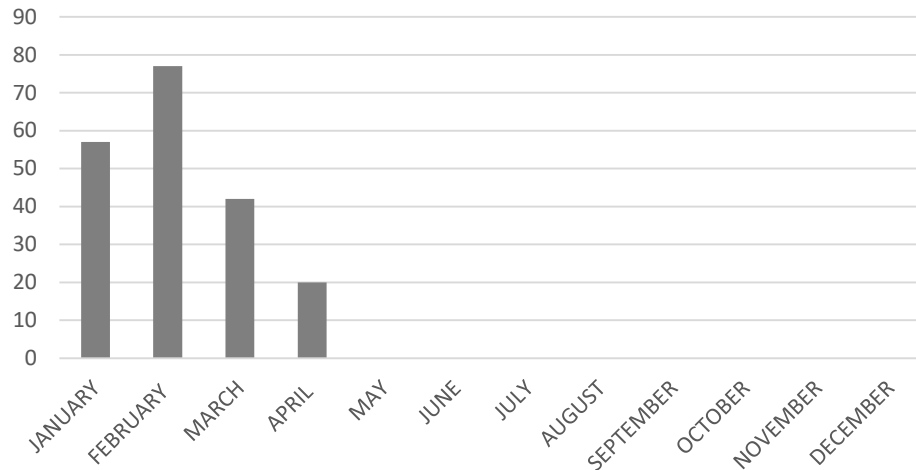
Planned Fire Hydrant Maintenance



2022 Data:

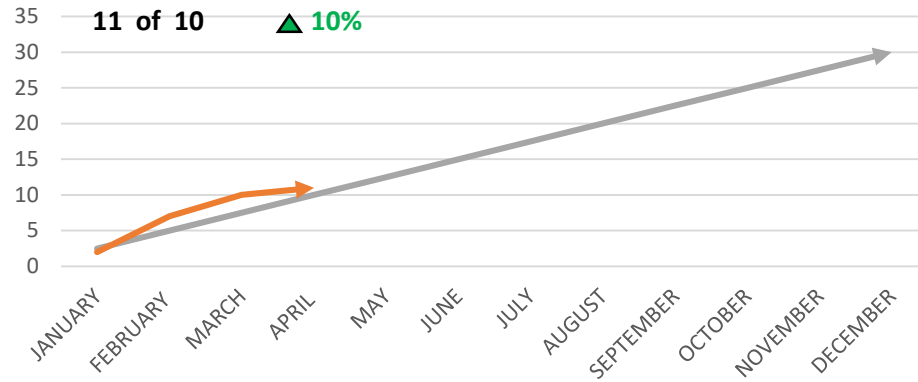
- 1249 planned fire hydrant inspections have been completed to date. The goal is to have all 3,453 GHID fire hydrants inspected by the end of July.
- Crews completed 20 fire hydrant work orders in April. To date, crews have completed 196 work orders. Currently, there are 115 open fire hydrant work orders.

Fire Hydrant Work Order Completed

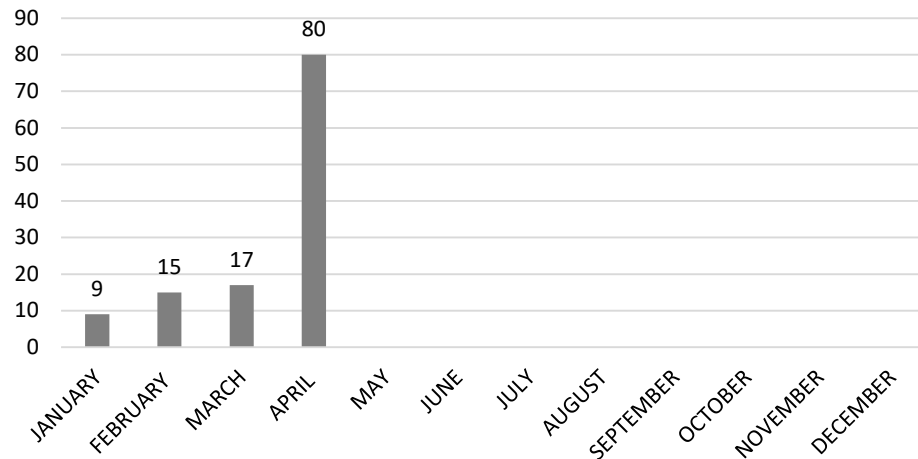


Water Systems Update

Fire Hydrant Replacement



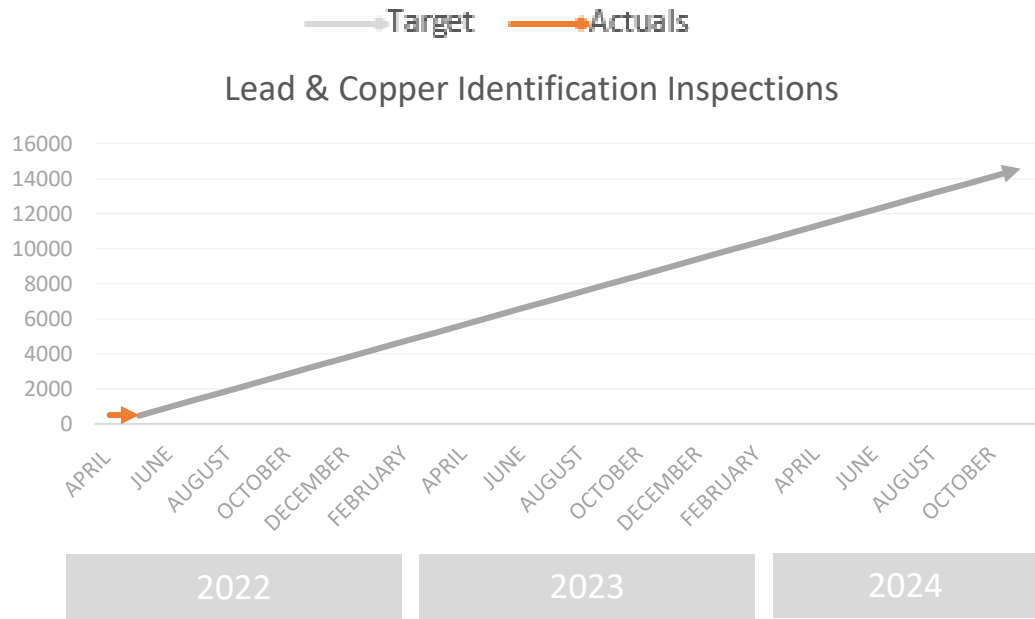
Fire Hydrant Leak Check Follow Up Inspections



2022 Data:

- Crews have replaced 11 fire hydrants to date. We are currently waiting on a new shipment of fire hydrants that should arrive in July. Crews are replacing fire hydrants that are either too damaged to repair or are old Pac-States models that are leaking and parts are too difficult to obtain.
- Since last year’s leak detection company came and identified that we have issues with leaking fire hydrants, our crews have implemented a follow-up fire hydrant inspection program. The chart on the bottom left shows the amount of fire hydrant follow-up inspections that have been completed this year. These types of inspections originate from our own crew’s using the fire hydrants for maintenance operations, and from the West Valley City Fire Department’s use of fire hydrants when putting out house fires. The inspections contain a brief inspection of the fire hydrant to ensure it has been properly shut down and to make sure that the fire hydrant is still operating correctly.

Water Systems Update

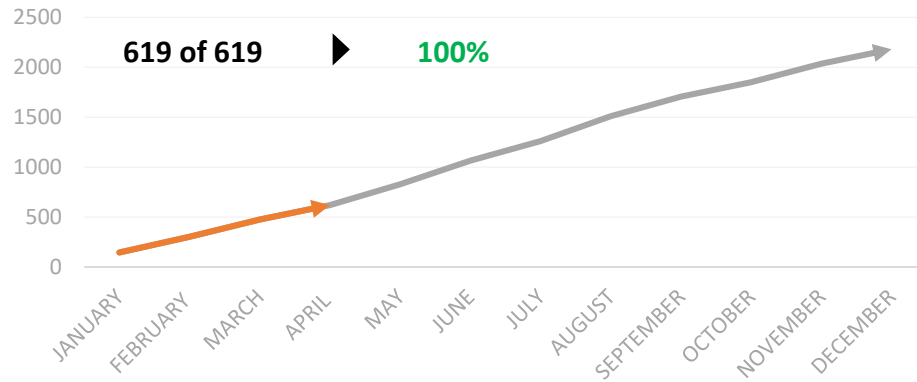


2022 Data:

- In the month of March, 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.

Water Systems Update

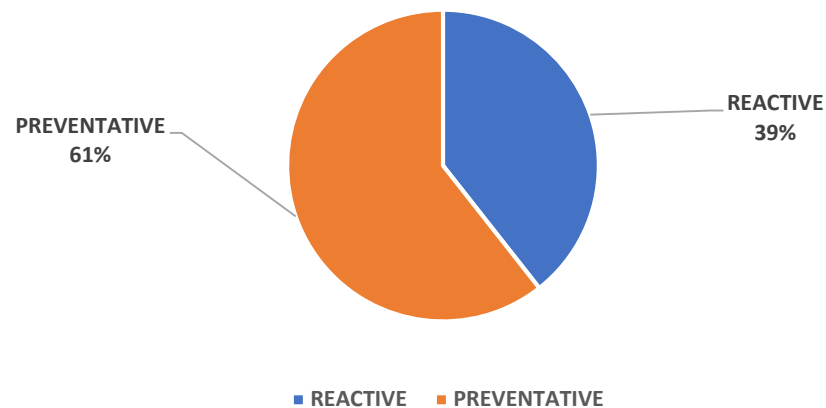
Total Monthly Scheduled Routine Maintenance



2022 Data:

- We are currently at 100% for all scheduled routine maintenance of our water sources. 619 of 619 scheduled routine maintenance tasks have been completed for the year. This includes all the daily, weekly, monthly, quarterly, and yearly tasks.
- To date there have been 39% reactive work orders, and 61% preventative work orders completed.

Preventative Vs. Reactive



WASTEWATER MAINTENANCE UPDATE



Wastewater/Fleet Maintenance Update

Facility	Vehicle	Department	Year	Make	Model	License Plate	VIN Num
00001	001	022	2019	FORD	F-150	527544 EX	1FTFW1E4
00001	002	023	2015	CHEVROLET	3500 HD	516405 EX	1GB4KZCG
00001	003	021	2016	FORD	F-150	500045 EX	1FTMF1E8
00001	004	032	2022	FREIGHTLINER	114 SD		3ALHG3FM
00001	005	032	2018	CHEVROLET	K-1500	524903 EX	1GCVKREH
00001	006	032	2013	FORD	F-150	514253EX	1FTFX1EF9
00001	007	024	2016	FORD	F-150	500092 EX	1FTEX1E83
00001	008	032	2013	FORD	F-450	514254 EX	1FDOX4HY
00001	009	022	2019	FORD	F550	220350 EX	1FDOX5HT
00001	010	022	2013	MACK	800 GU	511597EX	1M2AX16C

Wastewater Division Report

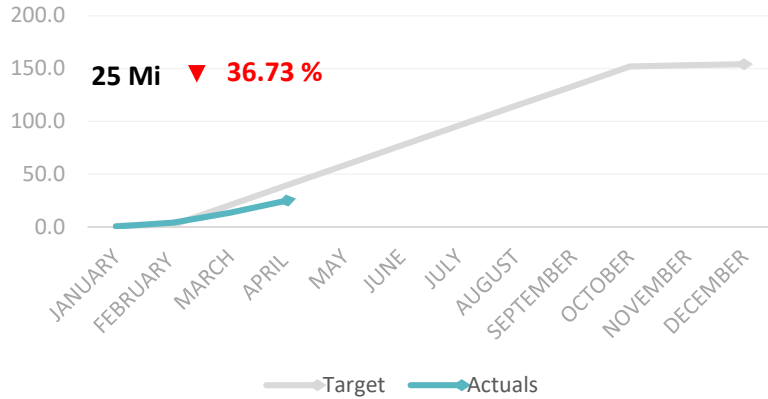
- Wastewater Maintenance Division has completed Hotspot cleaning.
- WWPS Maintenance Division has been going through a rigorous process to make sure we are identifying the appropriate Work Orders and Inspections that would follow manufacturer recommendations for each station.
 - Using this data we were able to pinpoint and prioritize the work.
 - We then used this prioritized work to re-evaluate how we can use the current staff most efficiently to accomplish all the expected work.

Fleet Division Report

- Fleet Management Software (RTA): What can it do for GHID?
- Best overall use of life for vehicles and equipment.
- Develop a vision for the Fleet Management Program to guide the direction for vehicle and equipment maintenance, repairs, and replacement.

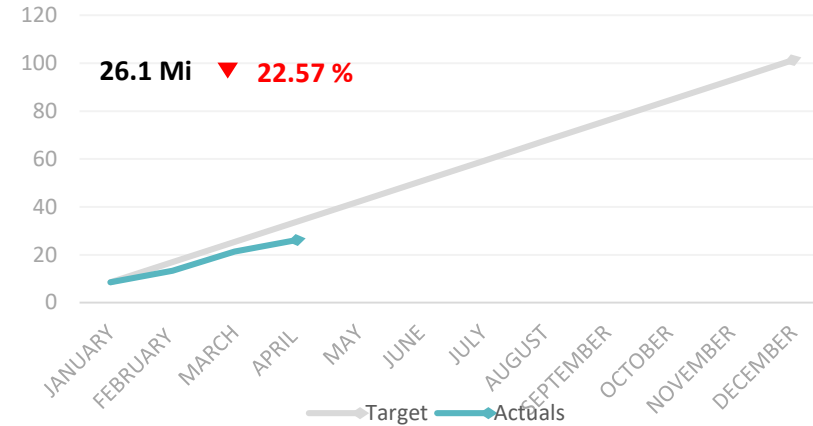
Wastewater Maintenance Update

Collection System Cleaning



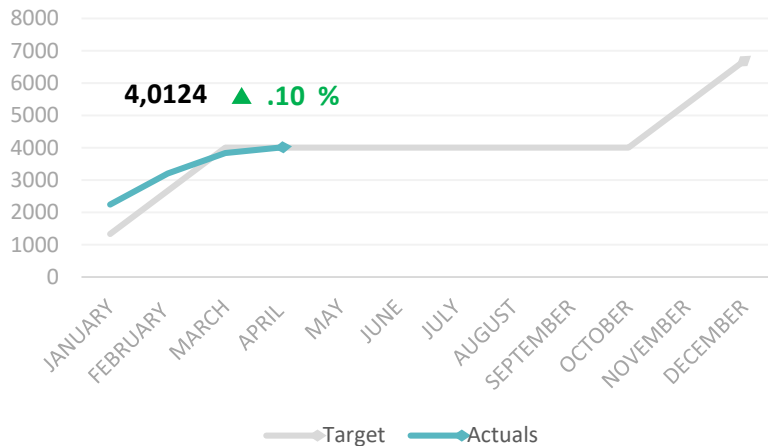
Variance Description – Employees moving into new positions, equipment out of service and being short handed has had a big impact on our production.

Collection System CCTV



Variance Description – Employees learning new positions and being short handed has slowed our CCTV inspection production.

Manhole Inspection



119 Variance Description – We are right where we project to be on our manhole inspections. We are now transitioned into full force cleaning and CCTV inspecting, so the manhole inspections should be very minimal until we pick back up in the fall.

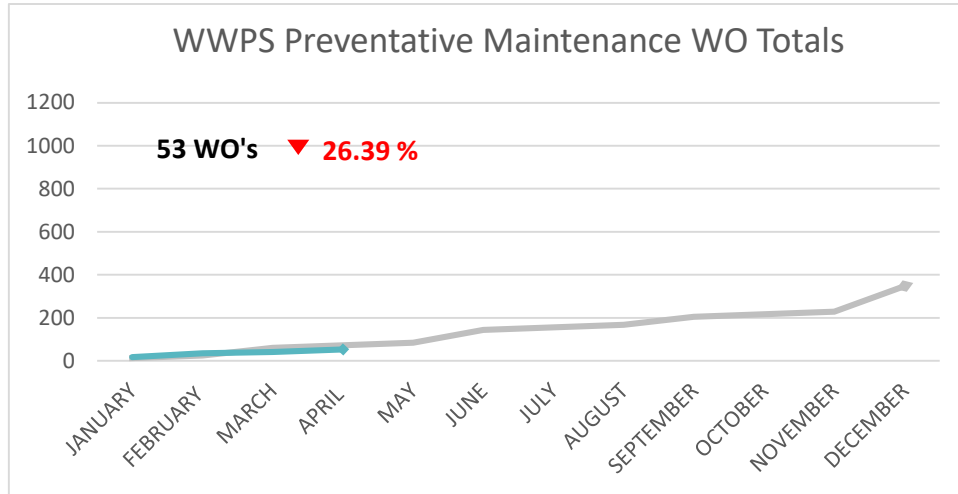
Collection System Hot Spot Cleaning



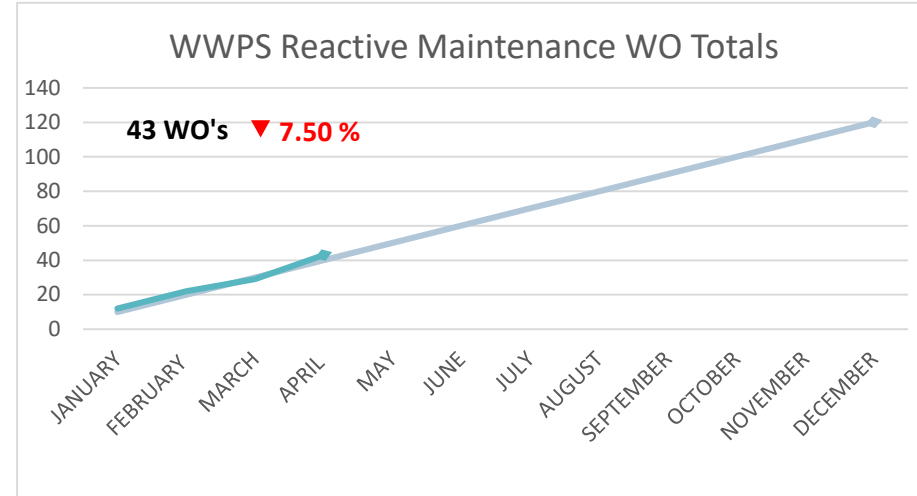
Variance Description – Hotspots are completed, and we are right on target.



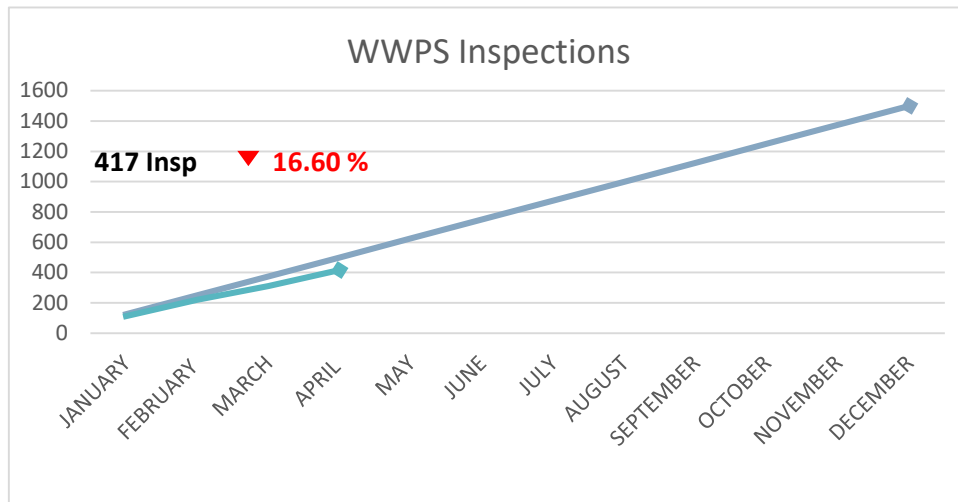
Wastewater Maintenance Update



Variance Description – The WWPS crews finished 53 work orders. That’s only 19 short for the YTD target. The WWPS crews did reach the monthly target of 12 Wo’s in April.



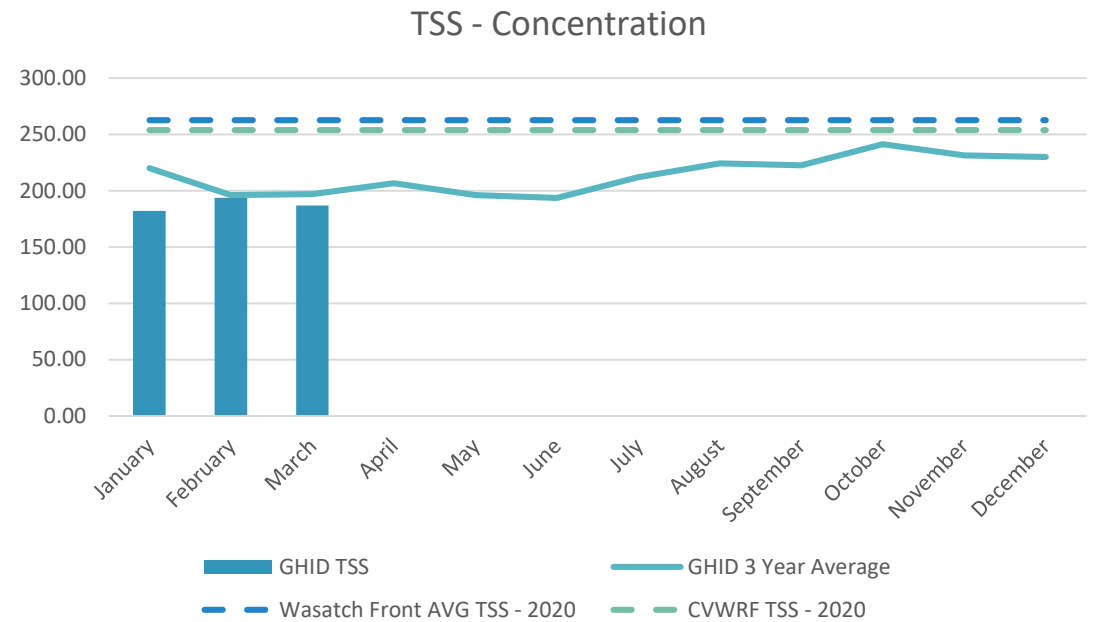
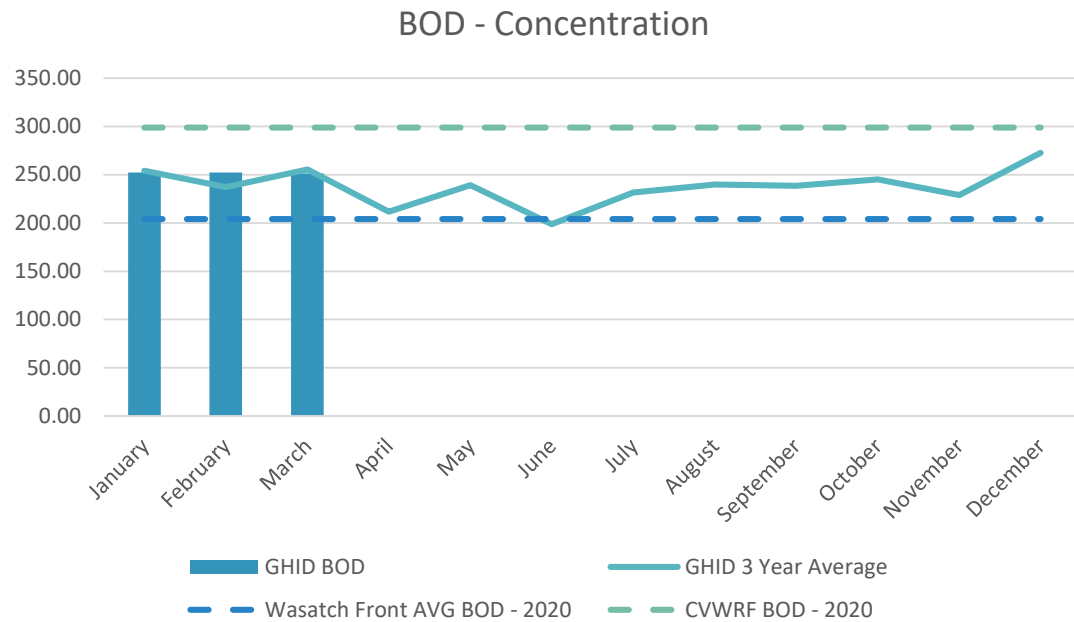
Variance Description – The WWPS crews had a total of 43 reactive maintenance WO’s, just missing our goal to have 40 reactive or less. We are striving to keep the reactive maintenance WO’s to a minimum.



Variance Description – Our WWPS crews completed 417 inspections. That’s 83 short of our YTD target. We did complete 105 inspections for the month of April only missing our target by 20. This is an ongoing process finding the happy medium for targets, by doing a lot more inspections, and catching problems before they result in reactive maintenance.



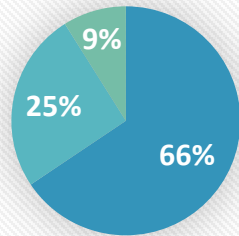
Wastewater Maintenance Update



The surrounding area average BOD/TSS numbers come from 2020 data collected from the following entities: South Valley Sewer District, South Davis Sewer District, Snyderville Basin Water Reclamation Facility, Timpanogos Special Service District, and Springville City. More Data is being collected to better understand where our sewer strength levels stand.

Fleet Maintenance Update

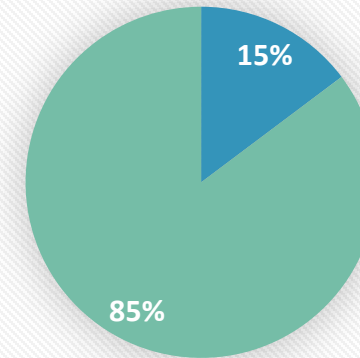
Total Fleet Maintenance Cost Q1



■ Total Fleet Parts ■ Total Fleet Internal Labor
■ Total Fleet External Labor

Chart shows the total fleet maintenance cost comparison for Q1. This is for all vehicles and equipment breaking it down by Parts, Internal Labor, and External Labor.

Fleet Work Orders



■ Total Preventative ■ Total Predictive ■ Total Reactive

Chart shows the total fleet work order comparison for Q1. This is for all vehicles and equipment, breaking down by Preventative Maintenance (PM), Predictive Maintenance, Reactive Maintenance/Repairs. APWA best practice suggests we should aim for 30% PM, 50% Predictive, and 20% Reactive repairs.

Using a Fleet Management Software (RTA) is helping identify the best overall use of life of vehicles and equipment for the Fleet Management Program. The challenges with this includes getting the correct data input and then creating a vision and direction for the Fleet Program.

Wastewater Maintenance Update

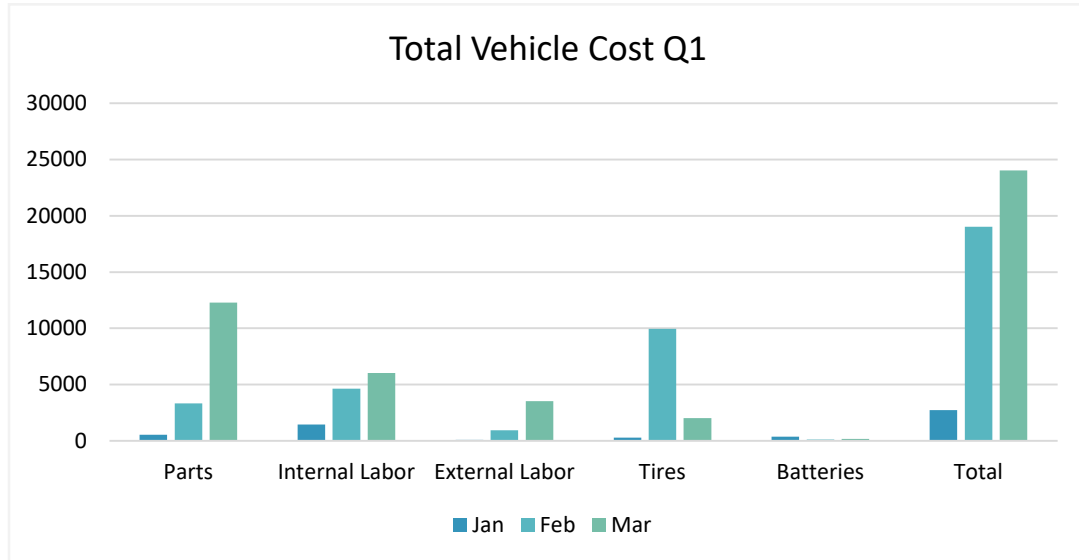


Chart shows the total cost comparison for vehicles only for Q1. This is breaking it down by months and by Parts, Internal Labor, External Labor, Tires, Batteries, and the total of all of them.

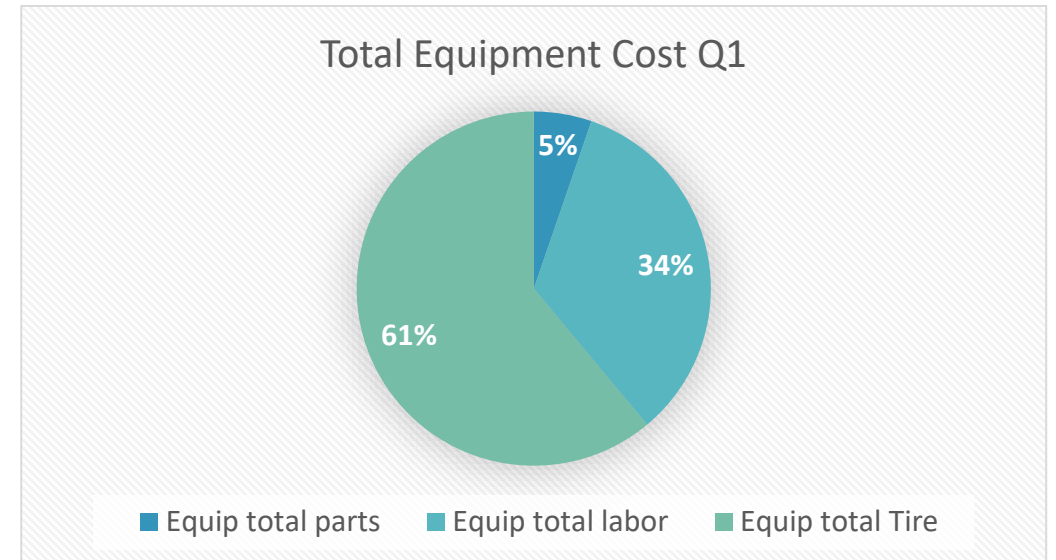


Chart shows the total cost comparison for equipment only for Q1. This breaks down by Parts, Labor, and Tires.

WATER SUPPLY REVIEW





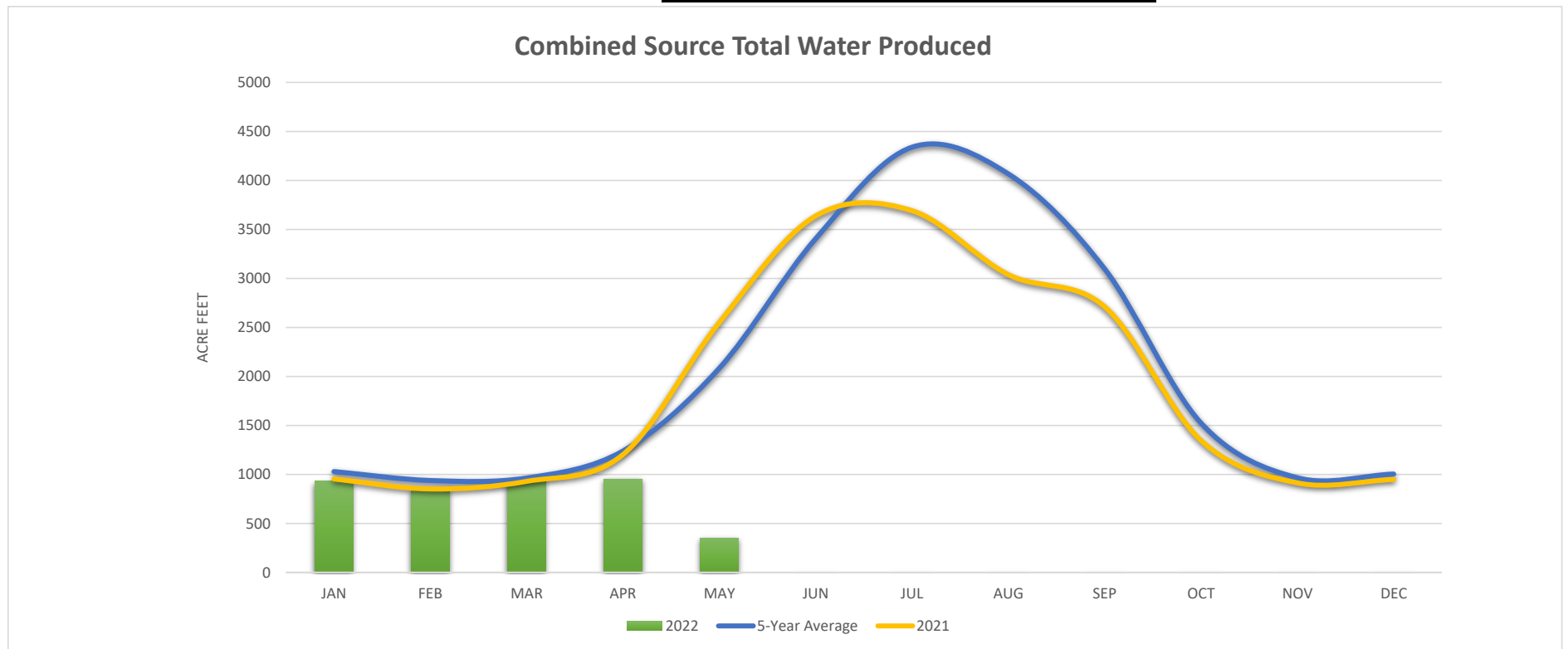
GRANGER-HUNTER
IMPROVEMENT DISTRICT

WATER/WASTEWATER PRODUCTION REPORT - MAY 2022

Production by Source (acre-feet)					
	Apr-22	2022 YTD	Apr-21	2021 YTD	5-year Avg.
GHID Wells	0.0	0.0	399.07	1,391.0	188.8
% of Total	0%	0%	33%	35%	7%
JVWCD	955.2	3,779.3	803.7	2,547.6	2,332.4
TOTAL	955.2	3,779.3	1,202.8	3,938.6	23,808.9
% of 5-year		15.87%		16.54%	
% JVWCD Contract		20.43%		13.77%	12.61%

Production by Well (acre-feet)					
	Apr-22	2022	Apr-21	2021	5-year Avg.
Well No. 1	0	0	0	258	700
Well No. 8	0	0	100.5	784	363
Well No. 12	0	0	122.8	1,743	1,000
Well No. 14	0	0	0	0	5
Well No. 15	0	0	0	740	653
Well No. 16	0	0	132.9	1,023	1,574
Well No. 17	0	0	114.3	535	1,088
TOTAL	0	0	471	5,083	5,382

Wastewater Flow (MGD daily flow avg.)			
	2022	2021	5-year
CVWRF	12.6	13.05	13.63



CAPITAL PROJECTS UPDATE

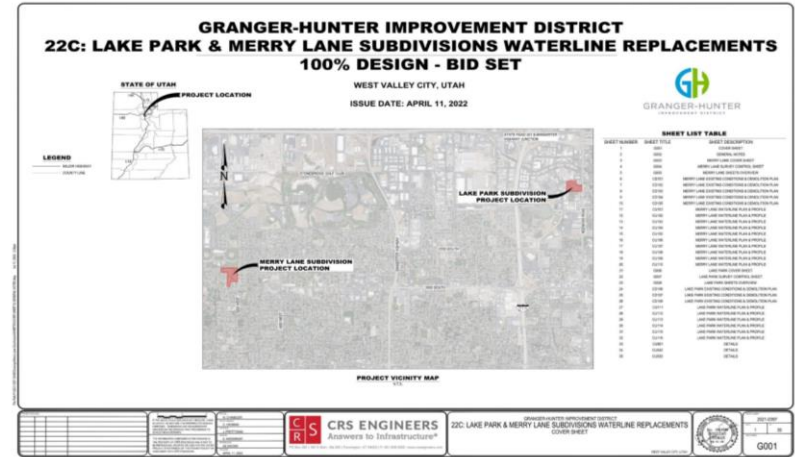


22C: Lake Park and Merry Lane Subdivisions Waterline Replacements					
Capital Project: Neighborhood Pipe Replacement					
2022 Budget: \$1,335,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: CRS Engine	\$49,975.00	\$49,975.00	0%	\$49,176.25	98%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Project Description: Replacement of cast iron pipe in residential neighborhoods.					
Project Update: The District posted an Invitation to Bid on the State of Utah's U3P website. A public bid opening was held on May 4, 2022 and four (4) bids were received as follows:					
	Bidder	Bid Amount			
	Lyndon Jones Construction	\$1,984,790.00			
	Cliff Johnson Excavating	\$2,445,430.00			
	Condie Construction	\$2,532,450.00			
	Silver Spur Construction	\$2,595,215.00			
It is recommended that the low bidder, Lyndon Jones Construction, Inc., be awarded the construction contract in the amount of \$1,984,790.00. Lyndon Jones Construction, Inc. is a reputable contractor that has completed several successful projects similar in size and scope.					

Approval Requested: Consider approval of a Construction Contract to Lyndon Jones Construction, Inc. for the 22C: Lake Park & Merry Lane Subdivisions Waterline Replacements in the amount of \$1,984,790.00.



Replacement of 2,115 feet of 6" cast iron pipe from 1971 and 1977.



Replacement of 3,085 feet of 6" cast iron pipe from 1959 and 1970.



4246 S Riverboat Rd STE 200, Salt Lake City, UT 84123
 p. 801.359.5545, f. 801.359.4272, crsengineers.com

May 10, 2022

Victor Narteh P.E.
 Director of Engineering
 Granger-Hunter Improvement District
 2888 South 3200 West
 West Valley City, UT 84119

RE: Recommendation for Award - 22C: GHID Merry Lane and Lake Park Subdivisions Waterline Replacement Project

On May 4, 2022, Granger-Hunter Improvement District received (4) qualified bids for the above referenced project.

The bids are summarized as follows:

Bidders	Total
Lyndon Jones Construction	*\$1,984,790.00
Cliff Johnson Excavating	\$2,445,430.00
Condie Construction	2,532,450.00
Silver Spur Construction	\$2,595,215.00

The apparent low bid for Lyndon Jones Construction has been reviewed and meets all the requirements of the Contract Documents. CRS Engineers has received and reviewed the following required forms:

- Bid Bond
- E-Verify Certification (00 43 40)
- Bidder Status Report (00 43 38)
- Subcontractor and Supplier Report (00 43 36)
- Certificate of Bidders Experience and Qualifications (00 43 02)
- Bid Schedule (00 43 00)
- Bid Form (00 41 00)

Two minor math errors totaling \$845 were found in the Bid Schedule for Bid Items 1.36 and 1.38. The adjusted total Bid Amount of *\$1,984,790 listed above reflects the reduced price.

Favorable references were obtained from Nolan Wootan Water Pro / Draper Irrigation Company and Josh Thompson Salt Lake City Public Utilities (SLCPU). Both references expressed excellent work and construction performance by Lyndon Jones Construction. Nolan Wootan has worked with Lyndon Jones Construction on several other projects without issue also with a favorable rating. Josh Thompson formerly with (SLCPU) is now employed with Staker-Parson often solicits bids for subcontractor excavation work with Lyndon Jones Construction.

Based on our documents review and favorable contractor experience and performance reports, we recommend an award of contract to the apparent low bidder, Lyndon Jones Construction in the amount of *\$1,984,790.

Please call with any questions you might have.

Sincerely,
 CRS Engineers



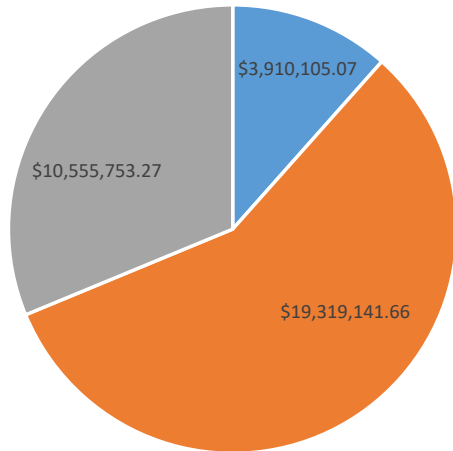
Doug Cromar, P.E. | Senior Project Manager
 (801) 702-4642 | dcromar@crsengineers.com



GRANGER-HUNTER
IMPROVEMENT DISTRICT

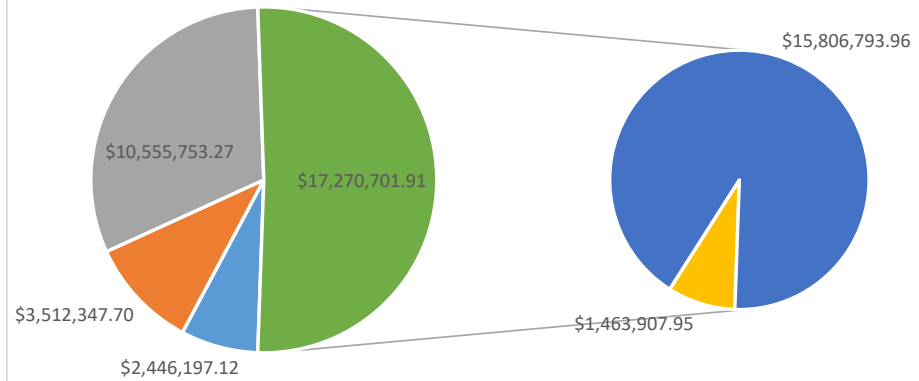
CAPITAL PROJECTS SUMMARY - MAY 2022

Capital Projects Overview



■ Consulting Contracts ■ Construction Contracts ■ Budget Remaining

Capital Projects Work Progress



■ Consulting Paid-to-date ■ Construction Paid-to-date ■ Budget Remaining
■ Consultant Remaining ■ Contractor Remaining

PROJECT STATUS	
Projects Planned:	2
Projects In Design (Consultant):	8
Projects in Design (GHID):	2
Projects in Construction:	7
Projects in Warranty:	6
TOTAL:	25

INFRASTRUCTURE FUNDING OPPORTUNITIES - MAY 2022 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, 4800 West Pipeline, Distribution Pipeline Replacements	Applied, planning on July 21st DDW Meeting
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, 4800 West Pipeline, Distribution Pipeline Replacements	Applied, planning on July 21st DDW Meeting
Infrastructure and Investment Jobs Act (IIJA) - Upcoming	TBD	TBD	Next 5 Years	Redwood Road Waterline Replacement, Ridgeland Pump Station Replacement, 4800 West Pipeline, Distribution Pipeline Replacements	TBD
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 \$2 M in grants per project, require 50% match	Due in July 2022, yearly after.	Future Water Treatment, Zone 1 Reservoir, Future Well No. 18, Well No. 1 Replacement	Working on Drought Resiliency Plan
DNR Division of Water Resources	Board of Water Resources	Used to cover match for WaterSMART	Apply by September 30.	Future Water Treatment, Zone 1 Reservoir, Future Well No. 18, Well No. 1 Replacement	Working on Drought Resiliency Plan
Bipartisan Infrastructure Law (BIL) for Lead Service Line Inventory - \$28M per Year for 5 Years	Utah Division of Drinking Water	TBD	Now	Lead Service Line Inventory (Contractor)	Applied

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

2022 Budget: \$3,180,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Bowen, Collins & Assoc.	\$390,000.00	\$416,483.00	7%	\$289,138.75	69%
Contractor: TBD	\$0.00	\$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 pipelines will be funded by the Utah SRF and sewer lines will be funded by District impact fees.

Project Update: The design of the new sewer alignment is underway. The District anticipates bidding the Redwood Road Sewer Project this summer. A 60% waterline design review meeting was held on May 10. The District is exploring funding options to complete construction of the waterline.

20B: Rushton Groundwater Treatment Plant

Capital Project: Wells 1,12, 17 Treatment Facility

2022 Budget: \$10,060,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers	\$581,470.00	\$1,544,744.00	166%	\$886,112.26	57%
Supplier: Kurita	\$97,206.00	\$97,206.00	0%	\$97,206.00	100%
Contractor: Nelson Brothers	\$9,707,890.38	\$9,707,890.38	0%	\$1,509,937.40	16%

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: The contractor is working on finishing the conduit under the building and is preparing the interior footings. Submittal reviews are still ongoing.



Interior Footings and Electrical Conduit



Electrical Conduit Along Northeast Corner

20B-1: RGWTP Waterlines Project					
Capital Project: Wells 1,12, 17 Treatment Facility					
2022 Budget: Part of 20B					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers	Part of 20B	Part of 20B	Part of 20B	Part of 20B	Part of 20B
Contractor: Silver Spur	\$1,172,500.00	\$1,172,500.00	0%	\$0.00	0%
Project Description: As part of the Rushton Groundwater Treatment Plant, piping modifications are necessary in 3300 South and 3100 South.					
Project Update: Work is scheduled to begin along 3300 South by the middle of May. Submittal reviews are still ongoing.					

20D: Kent Booster Pump Station Replacement and Tank Purchase					
Capital Project: Tank Farm Booster Replacement/Tank Purchase/Energy Improvements Project					
2022 Budget: \$8,575,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Hansen, Allen & Luce	\$334,146.23	\$407,132.21	22%	\$401,113.04	99%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%
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: The project was advertised for bid on April 27. The pre-bid conference held on May 11 was well attended. Bid opening is currently scheduled for May 31 at 2PM. The District is finalizing easement acquisitions and the tank purchase agreement with Jordan Valley Water Conservancy District.					

20E: Pioneer WWPS Replacement

Capital Project: Pioneer WWPS
 2022 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%	\$280,199.88	74%
Consultant: Mulvey Enterprises	\$6,000.00	\$6,000.00	0%	\$665.00	11%
Consultant: APCO	\$39,724.00	\$39,724.00	0%	\$0.00	0%
Contractor: COP Construction	\$4,117,000.00	\$4,117,000.00	0%	\$713,928.11	17%

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: Crews continue to work on the gravity sewer installation. Work on the force mains will commence afterwards.



Typical sewer pipe installation - pipe on gravel bedding. Geotextile fabric held up with magnets on trench box walls.

20G: Building B Addition and Remodel

Capital Project: Building B Remodel/Addition
 2022 Budget: \$1,735,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: EDA, Inc.	\$165,026.00	\$231,071.00	40%	\$213,746.08	93%
Contractor: B&H Construction, L.C.	\$1,410,500.00	\$1,502,967.26	7%	\$994,935.99	66%

Project Description: Upgrades/repair of the Building B, including bathroom and kitchen remodel, and remodel of the mezzanine and/or addition.

Project Update: Crews have started installing the beams for the roof in the addition. Interior framing and utilities will begin soon after the roof has been installed.



Building Addition - Beams and Decking



Building Remodel - New Paint in Shop Area

20G-1: Building B Reroof

Capital Project: Building B Remodel/Addition
 2022 Budget: Part of 20G

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: EDA, Inc.	Part of 20G	Part of 20G	Part of 20G	Part of 20G	Part of 20G
Contractor: North Face Roofing	\$98,600.00	\$101,038.00	2%	\$95,321.10	94%

Project Description: Replacement of the Building B roof. Replacement will include a new PVC roof membrane, walkway pad, roof hatch guardrail system, metal roof deck and insulation infill, mechanical curb, and roof ladder.

Project Update: Crews have finished their work. North Face Roofing has a contract with Broderick and Henderson to do the roof for the addition as well. A final inspection will be done on the remodeled roof once the roof addition is complete.

21C: Kearns Interconnects along 4700 South

Capital Project: Kearns Improvement District Emergency Interconnections					
2022 Budget: N/A					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: GHID	-	-	-	-	-
Project Description: Kearns Improvement District has requested new emergency water interconnects along 4700 South. GHID and KID have an existing interconnect at 6000 West and 4750 South.					
Project Update: Working on finalizing a location for the last interconnect with Kearns Improvement District.					

21D: Enterprise Resource Planning Software Replacement

Capital Project: Incode v10 Upgrade					
2022 Budget: \$35,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Tyler Technologies	\$67,748.00	\$67,748.00	0%	\$47,871.50	71%
Project Description: Replacement of the District’s Enterprise Resource Planning (Financial) software to Incode v10 as Incode v9 is at the end of its useful life.					
Project Update: Incode 10 is active and in use. The last remaining portion is Utility Billing which will be switched over in September.					

21F: SCADA Modernization Project

Capital Project: SCADA Modifications/Upgrades					
2022 Budget: \$225,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: APCO, Inc.	\$180,000.00	\$194,163.86	8%	\$181,561.00	94%
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: Overall project completion is 50%.					

21G: Manhole Rehabilitation Project

Capital Project: Sewer Lining and Manhole Rehabilitation					
2022 Budget: \$80,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: Cody Ekker Construction	\$92,000.00	\$92,000.00	0%	\$0.00	0%
Project Description: Rehabilitation of thirty (30) sewer manhole collars throughout the West Valley City area by raising manholes to grade and pouring concrete collars.					
Project Update: Crews started their work on Monday, May 9. It is anticipated that their work will be completed by the end of the month.					

21H: Well No. 15 and 16 Chlorinators

Capital Project: Chlorine Generation Equip – Well No. 15, Chlorine Generation Equip – Well No. 16
 2022 Budget: \$410,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Sunrise Engineering	\$39,500.00	\$55,000.00	39%	\$33,084.00	60%
Contractor: Corrio Construction, Inc.	\$664,086.88	\$664,086.88	0%	\$0.00	0%

Project Description: The On-Site Sodium Hypochlorite Generator Equipment at Wells No. 15 and 16 have reached their useful life and need to be replaced. The new equipment will help the District avoid future maintenance and parts supply issues.
Project Update: A preconstruction meeting is scheduled for May 16. It is anticipated that construction will begin soon after the preconstruction meeting.

21I: Interceptor Vault Modifications

Capital Project: Interceptor Improvements
 2022 Budget: \$105,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: JUB Engineers	\$26,000.00	\$26,000.00	0%	\$11,023.00	42%
Contractor: Nelson Bros.	\$135,731.00	\$135,731.00	0%	\$0.00	0%

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)
 2022 Budget: \$440,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: JUB Engineers	\$56,000.00	\$79,100.00	41%	\$40,348.04	51%
Contractor: Stratton & Bratt Landscapes, LLC	\$687,232.14	\$687,232.14	0%	\$0.00	0%

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 still working on completing the contract documents. It is anticipated that the contractor will start their work in June.

22A: 2022 Large Meter Replacements

Capital Project: 2022 Meter Vault Upgrades
 2022 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.

22B: 2022 Sewer Rehabilitation Project					
Capital Project: Sewer Lining and Manhole Rehabilitation Project					
2022 Budget: \$500,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: GHID Staff	-	-	-	-	-
Contractor: Planned and Eng Construction	\$493,696.00	\$493,696.00	0%	\$0.00	0%
Project Description: Rehabilitation of various existing sanitary sewer pipelines by installing a continuous Cured-in-Place Thermosetting Resin Sewer Pipe (CIPP). This is one of the districts annual recurring maintenance/ replacement projects.					
Project Update: Crews anticipate starting their work during the fall.					

22C: Lake Park and Merry Lane Subdivisions Waterline Replacements					
Capital Project: Neighborhood Pipe Replacement					
2022 Budget: \$1,335,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: CRS Engineers	\$49,975.00	\$49,975.00	0%	\$49,176.25	98%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Project Description: Replacement of cast iron pipe in residential neighborhoods.					
Project Update: See Capital Project Approvals.					

22D: 4100 South and 4700 South Waterlines Project					
Capital Project: 4100 S. from 6000 W. to 6400 W., 4700 South Waterline Replacement					
2022 Budget: \$1,270,000.00					
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Jones & DeMille Eng.	\$98,100.00	\$98,100.00	0%	\$12,158.32	12%
Contractor: TBD	\$0.00	\$0.00	0%	\$0.00	0%
Project Description: Replacement of cast iron pipe on 4100 South from 6000 West to 6400 West.					
Project Update: Design for the project has started. It is anticipated that design will be completed in May.					

22E: Rawhide, Cochise, Hawkeye & Blackhawk Waterline Replacements					
Capital Project: Rawhide Waterline Replacement, Cochise & Hawkeye Waterline Replacement, Blackhawk Waterline Replacement					
2022 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%	\$198,225.10	31%
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: The Rawhide Drive water main line installation is 80% complete. GHID staff currently working on design for waterline replacements on Cochise Drive, Hawkeye Street, and Hawkeye Circle.					

22F: Ridgeland Pump Station Replacement

Capital Project: Ridgeland Pump Station Replacement/Site Improvements
 2022 Budget: \$200,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: J-U-B Engineers, Inc.	\$316,010.00	\$316,010.00	0%	\$0.00	0%
Contractor: TBD	\$0.00	\$0.00	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: The contract has been signed and design has begun.

2022 Budget	Consulting Contracts	Consulting Paid-to-date	Construction Contracts	Construction Paid-to-date	Budget Remaining
\$33,785,000.00	\$3,910,105.07	\$2,446,197.12	\$19,319,141.66	\$3,512,347.70	\$10,555,753.27

2021 Master Plan and Rate Study

Project: Long-term Facility Capital Plan and Rate Study
2022 Budget: \$60,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Bowen Collins & Assoc. (2021)	\$284,388.00	\$284,388.00	0%	\$224,753.50	79%
2022 Contract:	\$60,000.00	\$60,000.00	0%	\$13,702.00	23%

Project Description: In order to best determine rates and impact fees, it is necessary to complete an updated Master Plan (for both the Water and Wastewater systems) and a 20-year Capital and Infrastructure Maintenance Plan. Following completion of the plans, the Consultant (or sub-consultant) will complete the Rate Study and Impact Fee Analysis.

Project Update: District staff are reviewing the Impact Fee Analyses and portions of the Master Plans. The Impact Fees will be presented for approval at the June Meeting.

Zone 1 Reservoir Siting Study

Project: Zone 1 Reservoir Siting Study
2022 Budget: \$15,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Horrocks Engineers, Inc.	\$14,922.00	\$14,922.00	0%	\$0.00	0%

Project Description: A new reservoir is needed for Zone 1. This study will determine options for locating the reservoir on the hill somewhere near 4700 South and 6000 West.

Project Update: Currently reviewing an appraisal report to assist with property acquisition negotiations with the developer.

Well No. 18 Siting Study

Project: Well No. 18 Siting Study
2022 Budget: \$20,000.00

	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: CRS Engineers	\$19,650.00	\$19,650.00	0%	\$0.00	0%

Project Description: An additional well is necessary for the District to continue to develop its water rights and to meet demands during periods of exception drought. This study will assist in determining where to locate a new well.

Project Update: Work on the siting study is underway.



Market Street Sewer Study

Project: Market St. Sewer Study
 2022 Budget: \$15,000.00

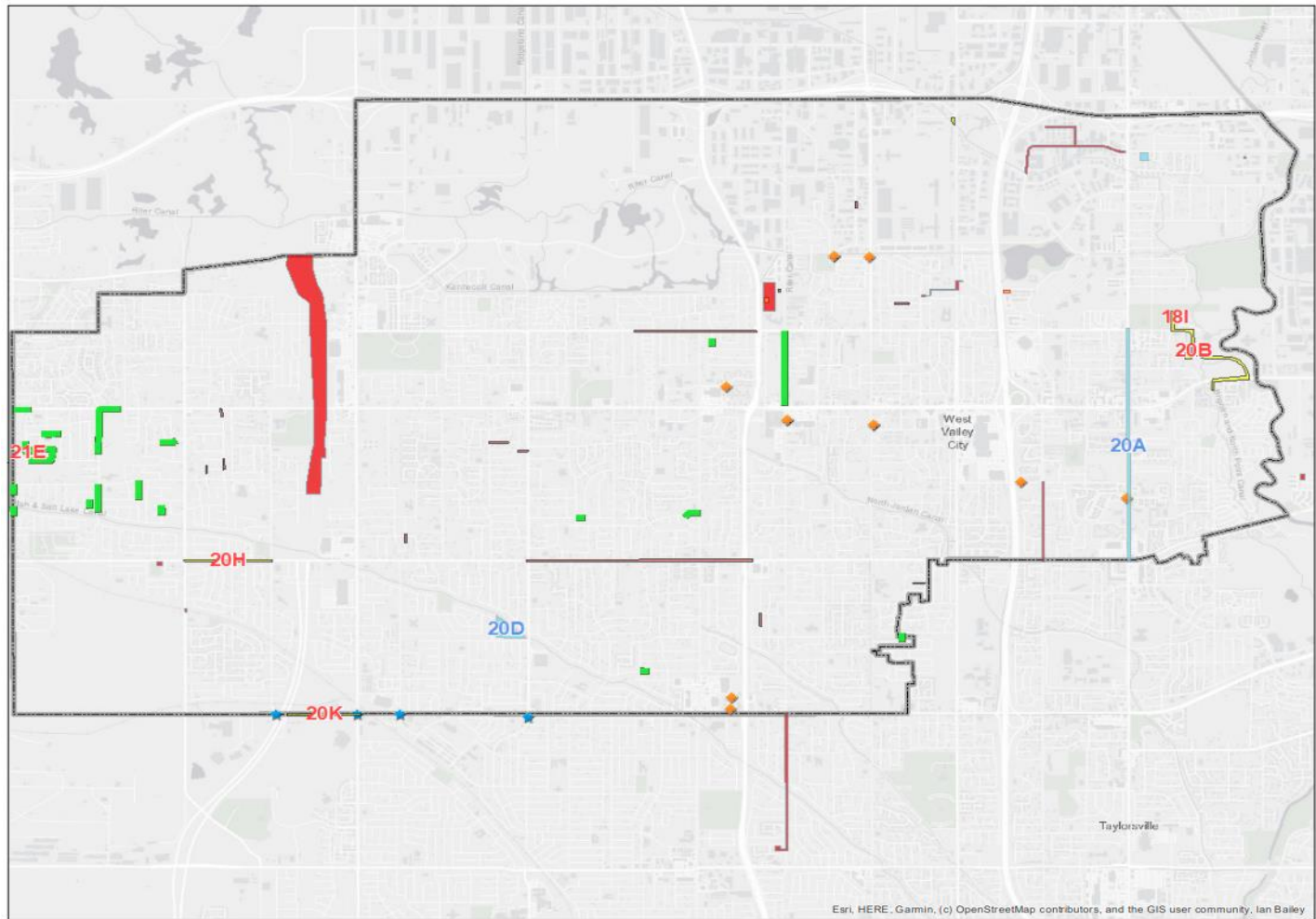
	Original Contract	Current Contract	% Contract Change	Amount Paid	% Complete
Consultant: Hansen, Allen & Luce, Inc.	\$9,400.00	\$9,400.00	0%	\$8,091.25	86%

Project Description: The Market Street sewer pipe behind WVC City Hall has reached capacity. This study will determine the best routing for additional sewer capacity.

Project Update: Additional estimating is being done to look into alternative construction methods for each alternative.

2022 Budget	Consulting Contracts	Consulting Paid-to-date	Budget Remaining
\$110,000.00	\$103,972.00	\$21,793.25	\$6,028.00

CAPITAL PROJECTS MAP



Esri, HERE, Garmin, (c) OpenStreetMap contributors, and the GIS user community, Ian Bailey



GRANGER-HUNTER
IMPROVEMENT DISTRICT

ArcGIS Web Map

Legend

■ 21E: Sewer Rehabilitation Project

Planned Projects

■ Approved

Projects in Progress

■ Designed

■ Under Construction

Finished Projects this Year

■ Constructed

■ Finished

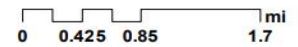
21A: Large Meter Replacement

21A: Large Meter Replacements

21C: Kearns GHID Interconnect

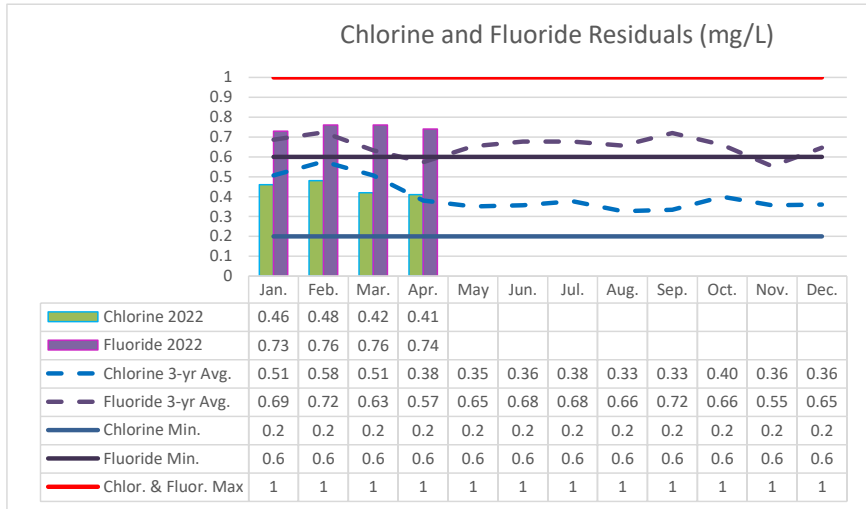
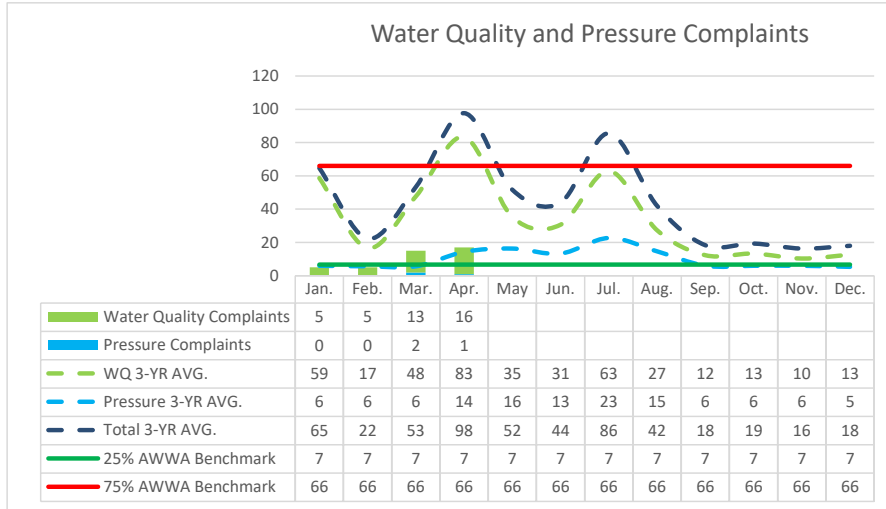
21C Kearns GHID Interconnect

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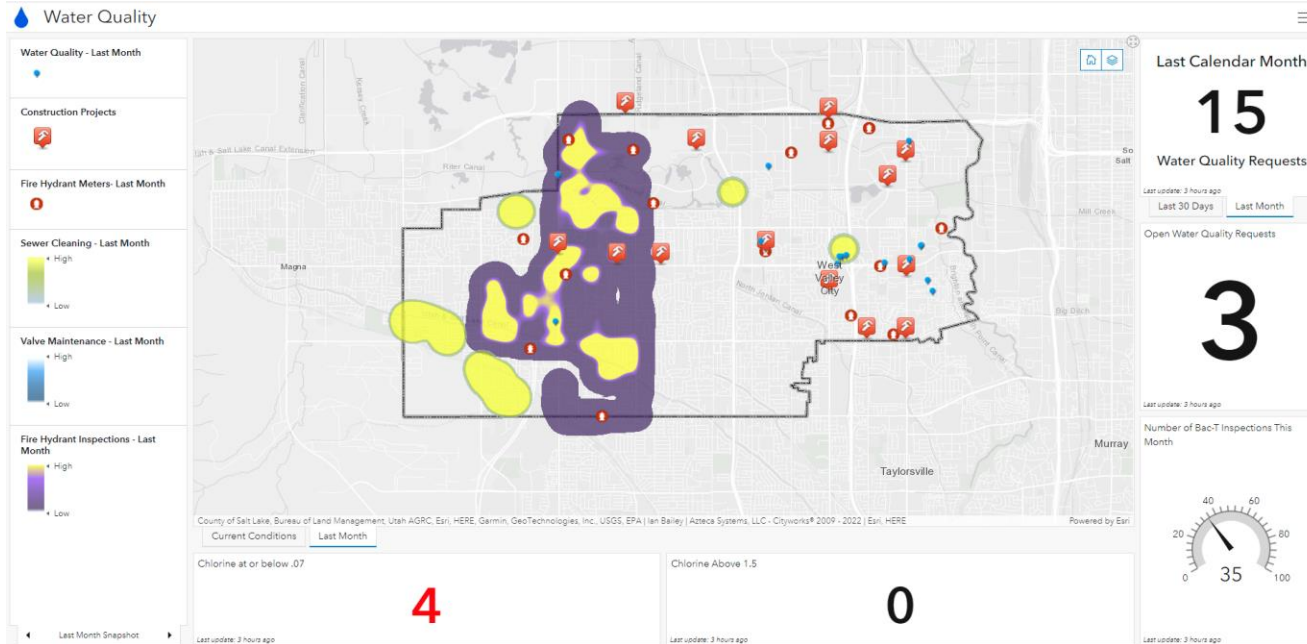


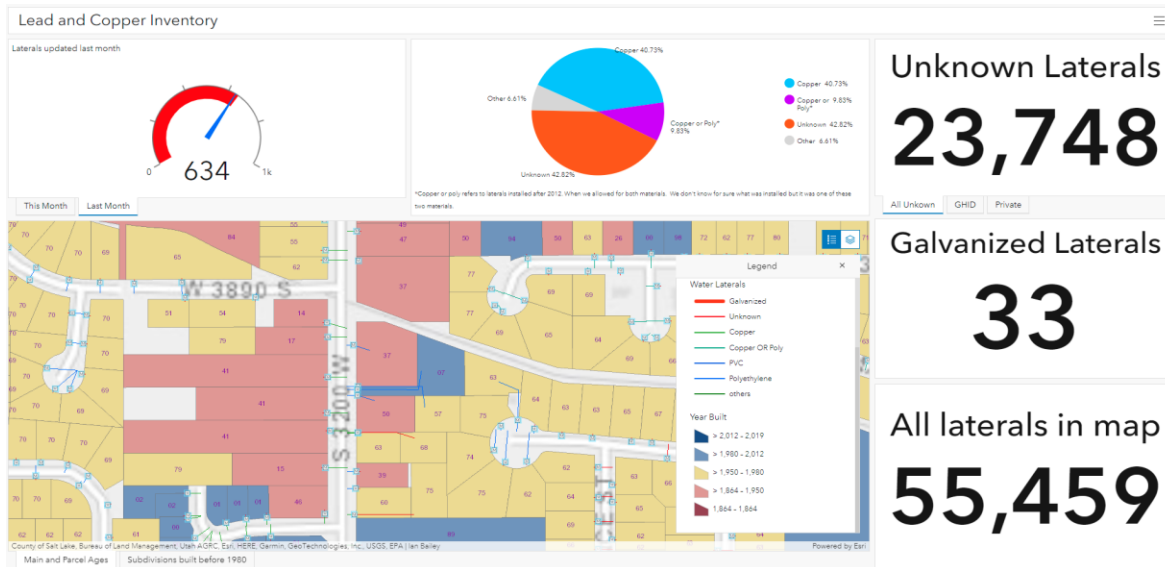
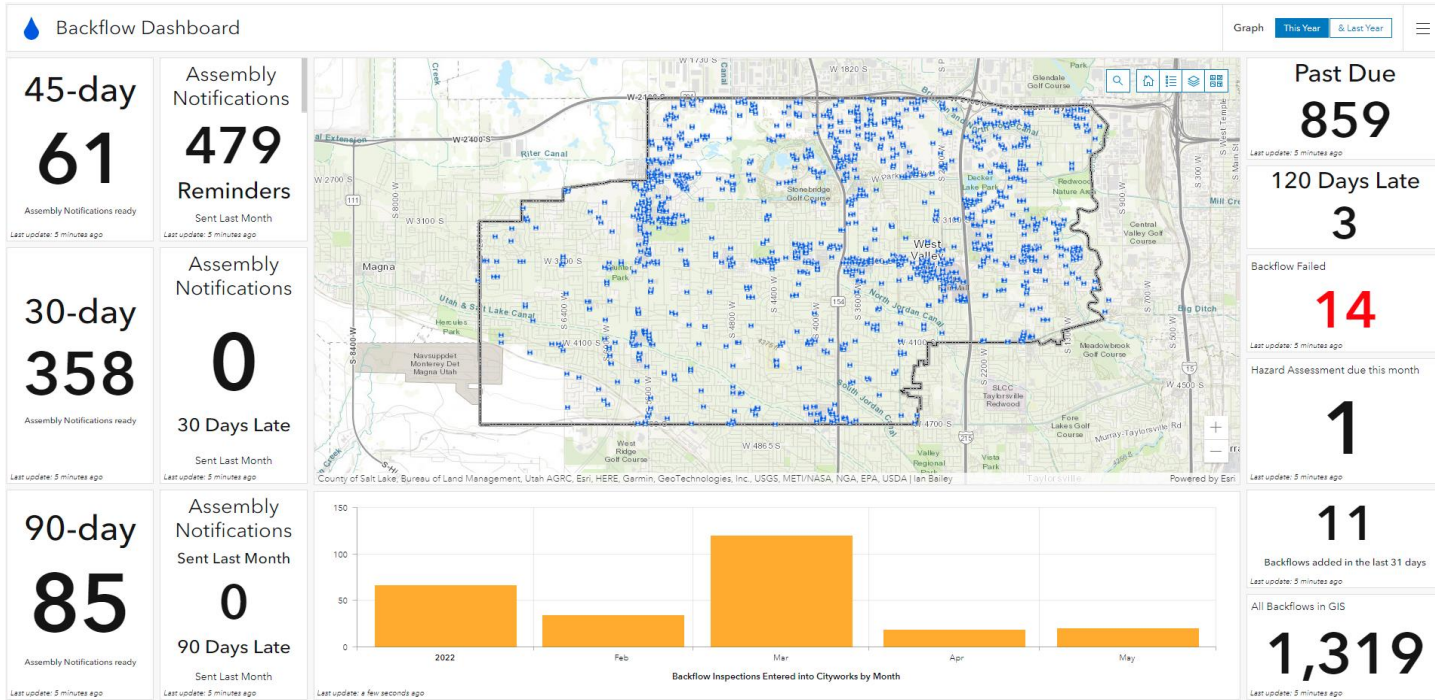
ENGINEERING DEPARTMENT UPDATE





Water Quality Complaint Locations – April





PLAN REVIEW UPDATES

	PROJECT NAME	ADDRESS	TYPE	STATUS
1	Cottages at Pearce Farm (65 Lots)	6765 W 3500 S	Residential Subdivision	Resubmittal Required
2	Potters Church	2601 S Constitution Blvd	Tenant Improvement	Resubmittal Required
3	Han Subdivision (15 lots)	3735 South 3200 West	Residential Subdivision	Resubmittal Required
4	Metrodora Institute	3535 S Market St	Tenant Improvement	Final Approval
5	Heather Villas PUD	6087 W Parkway Blvd	Residential Subdivision	Resubmittal Required
6	Castlewood Apartment Project (322 Units)	2950 West 3650 South	Residential Multi Unit	Waiting for Submittals
7	Back 9 Apartments (262) Units	2600 West 3800 South	Residential Multi Unit	Resubmittal Required
8	Wasatch Soleil Tech 4 Story Office	4601 Parkway Boulevard	Commercial	Final Approval
9	El Pollo Loco	3890 W 4700 S	Commercial	Waiting for Plumbing
10	Starbucks Shell	4065 South 5600 West	Comercial	Final Approval
11	Walmart 5109 Remodel	4570 South 4000 West	Tenant Improvement	Final Approval
12	HH Retail West Valley City	2194 West 3500 South	Tenant Improvement	Resubmittal Required
13	H2O Loft	2864 South Decker Lake Dr	Residential Multi Unit	Resubmittal Required
14	Truck Pro Hydrant Relocation	5103 West 2100 South	Commercial	Resubmittal Required
15	Kim Heang Catering	1836 West 3600 South	Tenant Improvement	Resubmittal Required
16	Starbucks Coffee Co	2993 South 5600 West	Tenant Improvement	Resubmittal Required
17	Wasatch Powder Coating & Fabrication	2601 South Constitution Boulevard Ste 10	Tenant Improvement	Final Approval
18	Sizzler Grease Trap Addition	3429 S Redwood Rd	Other	Waiting for Application
19	Shoppers Village Mall	3526,3530 South Redwood Road	Tenant Improvement	Final Approval
20	Kim Plaza	1778 W, 1798 W & 1816 W 3600 S	Commercial	Resubmittal Required
21	Lake Park Phase 3 TI	4927 West 2400 South	Tenant Improvement	Final Approval
22	The Meadows on 32nd (33 Townhomes)	3554 S 3200 W	Residenatial Subdivision	Resubmittal Required
23	Lake Park Place Subdividing (1a & 2b)	4061 W Lake Park Blvd	Subdividing Lots	Under Review
24				
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35				