

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 18, 2021, 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 electronically.

Agenda

A. GENERAL

1. Call to order – Welcome – Report those present for the record
2. Public Comments
3. Swearing in of Roger Nordgren, Trustee
4. Consider approval of the April 20, 2021 Board Meeting Minutes
5. Discuss potential conflicts of interest

B. PUBLIC HEARING – Joint Resolution 5-18-21.1

1. Consider approval of Joint Resolution of Taylorsville-Bennion Improvement District (Resolution No. 20-09) and Granger-Hunter Improvement District (Resolution 5-18-21.1) Approving and Adjustment of the District's Common Boundary.

C. OUR TEAM

1. Consider Approval of the 2020 Audit and Supplementary Reports

D. OUR COMMUNITY

1. Drought Mitigation Planning and Master Plan update
2. Jordan Valley Water Conservancy District review
3. Central Valley Water Reclamation Facility review
4. West Valley City update

E. OUR OPERATIONS

1. Review & discuss Financial Report for year end 2020 and April 2021
2. Review & discuss Paid Invoice Report for April 2021
3. Water maintenance update
4. Wastewater maintenance update
5. Water supply review
6. Capital Projects update
7. Consider Approval of a Design Contract with Bowen Collins & Associates for the 20A: 3100 South to 4100 South Redwood Road Sewer Project in the amount of \$133,000.00 and the 20I: 3100 South to 4100 South Redwood Road Water Project in the amount of \$257,000.00.
8. Engineering Department update

F. CLOSED SESSION

1. To discuss certain matters regarding acquisition or sale of real property.

G. CAPITAL PROJECTS APPROVAL

1. Consider Approval of purchase of East 5 MG Steel Reservoir and Real Property/Easements at 4408 South 4800 West (Tank Farm) from Jordan Valley Water Conservancy District in the amount of \$1,524,574.50.

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

I. CALENDAR

1. The next board meeting will be June 22, 2021

**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 20, 2021, 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 (electronically):

Debra Armstrong	Chair
Corey Rushton	Trustee
Russell Sanderson	Trustee

Staff Members Present (electronically):

Jason Helm	General Manager
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
Victor Narteh	Director of Engineering
Justin Gallegos	Director of Information Technology
Austin Ballard	Controller
Dakota Cambruzzi	Human Resource Manager
Kristy Johnson	Executive Assistant
Brent Rose	Legal Counsel – Clyde Snow & Sessions PC

Guests (electronically):

Adam Spackman	System Administrator, GHID
Idanely Orosco	Customer Service Representative, GHID
Debra Harvey	Customer Service Representative, GHID
Taylor Gomm	Customer Service Representative, GHID
Brooke Petersen	Customer Service Representative, GHID
Darcy Brantly	Accountant, GHID
Roger Nordgren	Former GHID Board Member/West Valley City Resident

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

CALL TO ORDER

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

Public Comments

Jason Helm presented a public comment that was received through the District's website on April 1, 2021:

Jim (no last name given) – "I noticed you granted the controller signatory authorization on the district's bank account; this seems like a conflict given proper accounting controls call for separation of duties (that is, the person accounting for transactions shouldn't have authority to make transactions). Just food for thought."

Mr. Helm explained all Zion's Bank transactions have a dual approval process, including any that may include Austin Ballard, the District's Controller.

Corey Rushton discussed the process for public comments and mentioned the opportunity to follow-up on any received. Mr. Helm explained that those comments that include contact information, will receive a follow-up.

**Approval of the
March 16, 2021
Board Meeting Minutes**

A motion to approve the Board Meeting Minutes from March 16, 2021, was made by Russell Sanderson, followed by a second from Corey Rushton.

The motion passed as follows;

Armstrong – aye Rushton – aye Sanderson – aye

Conflicts of interest

There were none.

**Consider Appointment
of New Trustee to Fill
Unexpired Term of
Russell Sanderson**

After hearing comments from Roger Nordgren; Corey Rushton made a motion to appoint Mr. Nordgren as the new District Board Trustee with swearing in on May 18, 2021. Following a second from Russell Sanderson, the motion passed as follows;

Armstrong – aye Rushton – aye Sanderson – aye

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

Jason Helm reviewed the Jordan Valley Water Conservancy District (JVWCD) Board update. - See Jordan Valley Water Conservancy District Report attached to these minutes for details.

**Central Valley Water
Reclamation Facility
Review**

Mr. Helm reviewed the Central Valley Water Reclamation Facility (CVWRF) Board update. - See Central Valley Water Conservancy District Report attached to these minutes for details.

**OUR TEAM
Consider Modification
of Whistleblower Policy
in the District Employee
Handbook**

Mr. Helm presented a modified Whistleblower Policy from the District Employee Handbook, explaining that Clyde Snow & Sessions PC, the District's legal counsel, had been consulted. A discussion took place regarding the modifications. The Board recommended some further revisions prior to approval of the policy and suggested it be revisited in the May board meeting.

2024 Strategic Plan Initiatives Update	Mr. Helm presented an update on the 2024 Strategic Plan Initiatives and mentioned that updates will be presented quarterly. – See 2024 Strategic Plan Initiatives Update attached to these minutes for details.
<u>OUR OPERATIONS</u> Review & Discuss Financial Report for March 2021	Austin Ballard summarized the March 2021 Financial Report and noted that most items are tracking pretty close to budget. Mr. Ballard explained that the property tax amount is in the negative, due to a payment of property taxes owed to the Magna Water District for the wastewater services of several GHID residences.
Review & Discuss Paid Invoice Report for March 2021	Mr. Ballard discussed the March check report. The March check report totaled \$2,064,272.80 coming from five categories; Central Valley (33%), infrastructure (9%), taxes, payroll and benefits (21%), Jordan Valley (15%), and other (22%). Mr. Ballard explained that he had spoken with the Salt Lake County Clerk Elections Division regarding election participation locations. Due to established nearby locations, election participation boxes are not available for placement at the District.
Water Maintenance Update	Troy Stout presented the water maintenance report. – See Water Maintenance Board Report attached to these minutes for details.
Leak Detection Project Update	Mr. Stout presented the leak detection project update. – See Leak Detection Project Update attached to these minutes for details.
Wastewater Maintenance Update	Mr. Stout presented the wastewater maintenance report. – See Wastewater Maintenance Report attached to these minutes for details.
Water Supply Review	Todd Marti presented the water supply report. – See Water Supply Report attached to these minutes for details.
Consider Approval of Construction Contract with Beck Construction and Excavation, Inc. for the 21A: Large Meter Replacements Project	Mr. Marti asked the Board to consider approval of Construction Contract with Beck Construction and Excavation, Inc. in the amount of \$517,570.00 for the 21A: Large Meter Replacements Project. After a short discussion, Corey Rushton made a motion to approve the contract as noted. Following a second from Russell Sanderson, the motion passed as follows: Armstrong – aye Rushton – aye Sanderson – aye
Capital Projects & Engineering Update	Mr. Marti presented the capital projects and engineering reports. – See Capital Projects and Engineering Reports attached to these minutes for details.
Consider Approval of “Private Water Line Waiver, Release and Indemnity Agreement”	Mr. Marti asked the Board to consider approval of “Private Water Line Waiver, Release and Indemnity Agreement” between an Applicant and the District for Water Service through a Private Easement. It was discussed that approving Resolution 4-20-21 would include the approval of this agreement and therefore, a separate approval was not necessary.

**Consider Approval of
Resolution No. 4-20-21:
A Resolution Adopting
Amended and Restated
Uniform Rules and
Regulations for
Municipal Water and
Sanitary Sewer Service**

Mr. Marti asked the Board to consider approval Resolution 4-20-21: A resolution adopting amended and restated uniform rules and regulations for municipal water and sanitary sewer service. Corey Rushton mentioned notification of the amendment, to West Valley City (WVC). Mr. Marti noted that he would notify WVC. Corey Rushton made a motion to approve the resolution as noted. Following a second from Debra Armstrong, the motion passed as follows:

Armstrong – aye Rushton – aye Sanderson – aye

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

Russell Sanderson expressed his appreciation to the other Trustees and the District staff for his time served on the GHID Board of Trustees.

ADJOURNED

Inasmuch as all agenda items have been satisfied, Debra Armstrong made a motion to adjourn the meeting. Following a second from Russell Sanderson, the motion passed as follows and the meeting adjourned at 5:10 P.M.

Armstrong – aye Rushton – aye Sanderson – aye

Debra K. Armstrong, Chair

Austin Ballard, Clerk

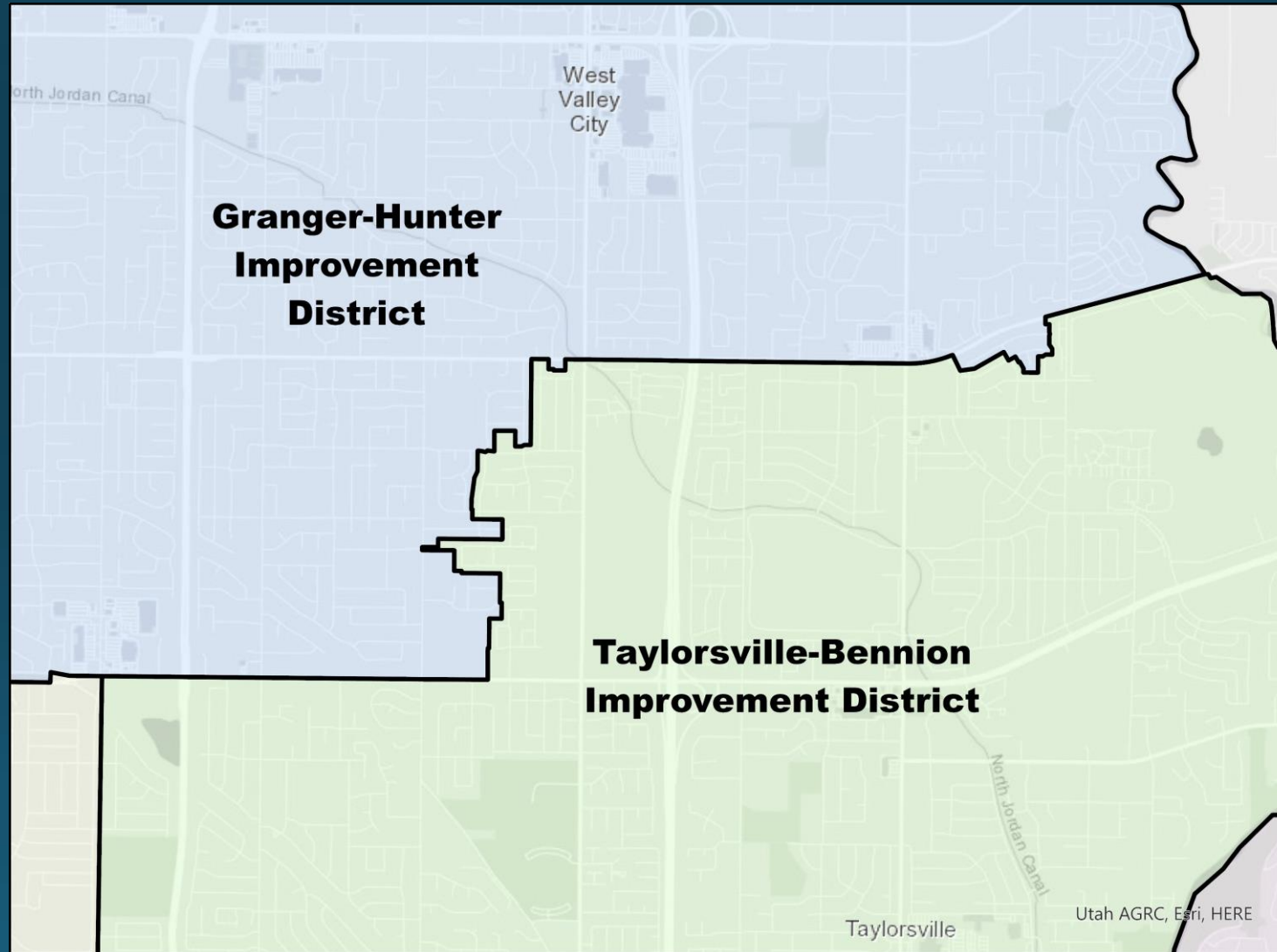


GRANGER-HUNTER
IMPROVEMENT DISTRICT



Granger-Hunter and Taylorville-Bennion Improvement District Boundary Adjustment

Common Boundary Line



History

- The original District boundary followed Section lines
- As land developed, property lines and roads did not follow the Section lines and in these areas the District who could best serve the property at the time of development provided service. This created a different service boundary than the originally established legal boundary.
- In 2015, Granger-Hunter took the lead in a boundary adjustment between TBID and GHID between 4100 South and 4700 South to correct the boundary to reflect the service boundary.
- The Boundary along 4100 South has not been adjusted since the District's incorporation.

Purpose of Adjustment

- Correct the boundary to move properties within the boundaries of the District providing service.
- Taxation and Voting rights are only valid within the official boundary.
- Where services are split (one District providing sewer and the other providing water), property shall be moved within the District providing water, and the sewer service will be handled with an interlocal agreement.

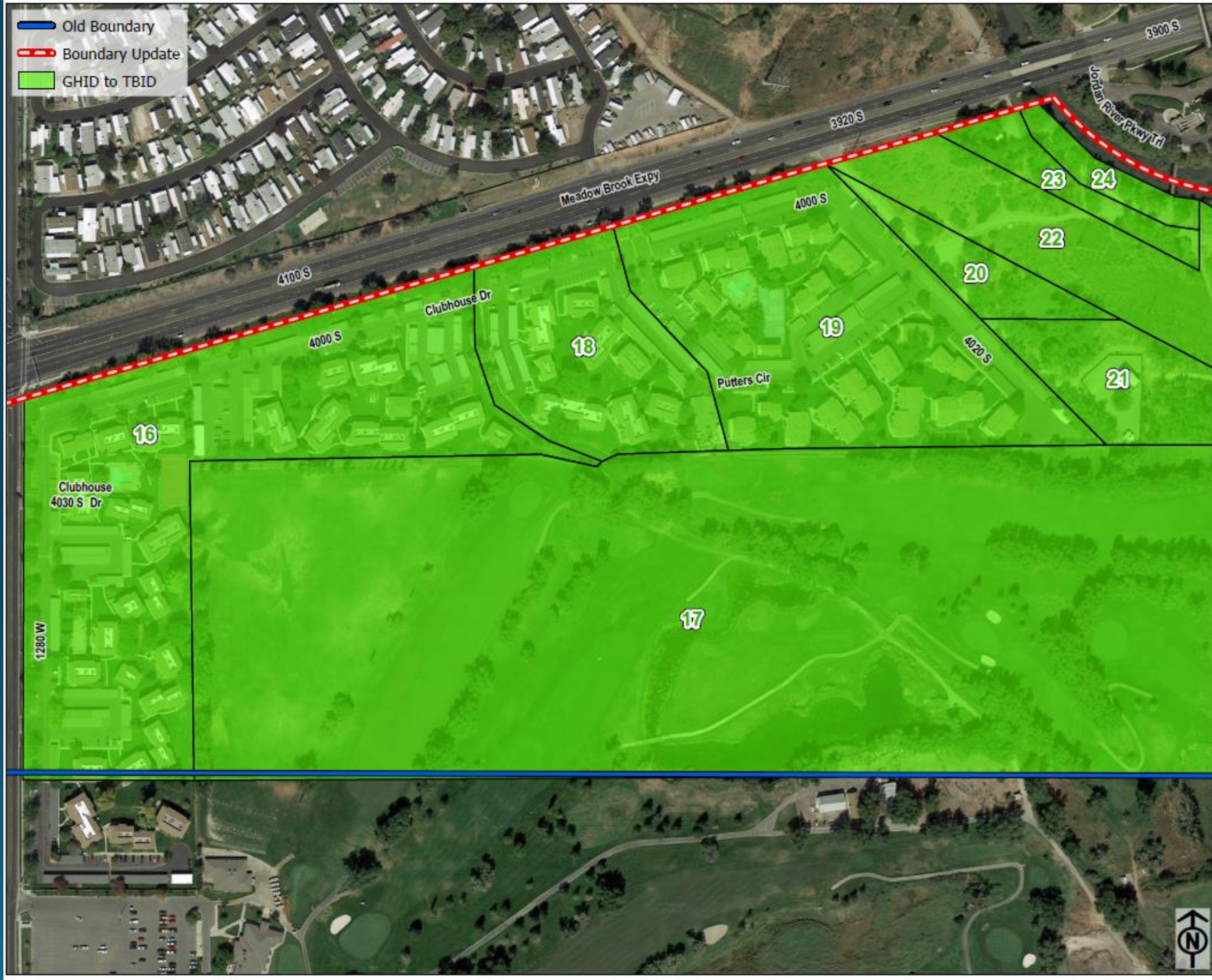
Taxes

Both districts impose a property tax and fees. Taylorsville-Bennion's certified property tax rate for 2020 was 0.000112 and Granger Hunter's certified tax rate was 0.000450. Taylorsville-Bennion and Granger Hunter charges certain other service fees or impact fees, most usually on new developments. After the boundary adjustment, the owners of property within the affected area will be subject to the payment of property taxes of the entity whose boundary they are in. The rates are subject to change over time.

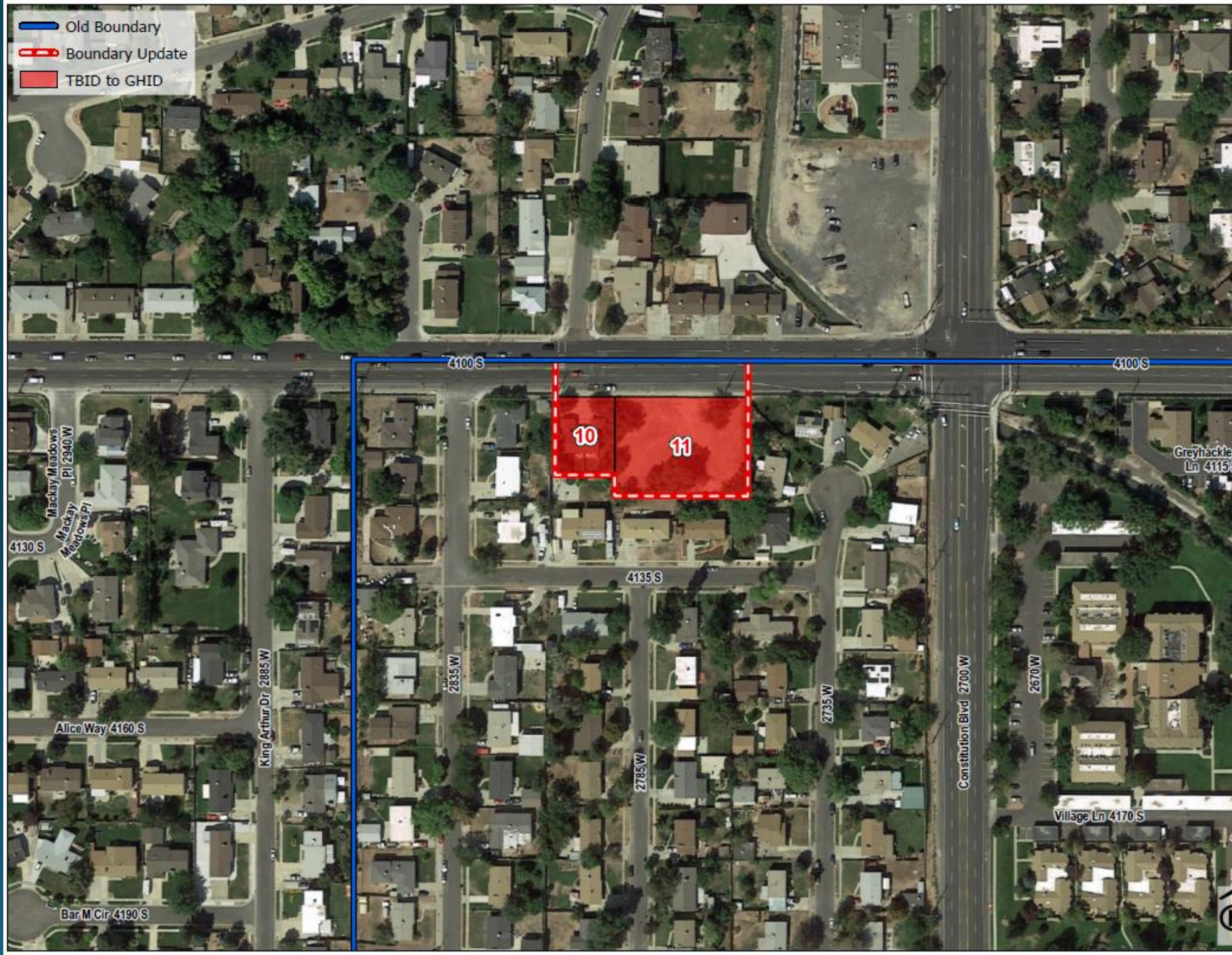
Details of Proposed Adjustment



Details of Proposed Adjustment



Details of Proposed Adjustment



**JOINT RESOLUTION
OF
TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
(Resolution No. 20-09)
AND
GRANGER HUNTER IMPROVEMENT DISTRICT
(Resolution No. 5-18-21.1)
APPROVING AN ADJUSTMENT OF THE DISTRICTS' COMMON BOUNDARY**

WHEREAS, the Taylorsville-Bennion Improvement District (“Taylorsville-Bennion”) provides water and sewer services to an area in Salt Lake County primarily in Taylorsville City;

WHEREAS, Granger Hunter Improvement District (“Granger Hunter”) provides water and sewer services to an area in Salt Lake County adjacent to Taylorsville-Bennion, primarily in West Valley City;

WHEREAS, Taylorsville-Bennion and Granger Hunter share a common boundary; and

WHEREAS, Taylorsville-Bennion and Granger Hunter are sometimes referred to in this Joint Resolution as the “Entities”; and

WHEREAS, the affected area is described in attached Exhibit “A” (the “affected area”);

WHEREAS, having considered the matter, the Board of Trustees of Taylorsville-Bennion and the Board of Trustees of Granger Hunter have concluded that it is in the best interest of each of the districts and of the property owners and residents in the affected area (defined below) for Taylorsville-Bennion and Granger Hunter to adjust their common boundary such that certain areas will be moved into the Taylorsville-Bennion service area and certain areas will be moved into the Granger Hunter service area, in accordance with the requirements of Utah Code Ann. § 17B-1-417.

WHEREAS, Utah Code Ann. § 17B-1-417 provides a procedure whereby the boundaries of the entities may be adjusted; and

WHEREAS, a Joint Resolution of the Taylorsville-Bennion Improvement District (Resolution 21-05) and of the Granger Hunter Improvement District (Resolution 3-16-21.1) declaring an intent to adjust the Entities’ common boundary was adopted by the Boards of Trustees of both Entities; and

WHEREAS, after having provided public notice as required by law, the Taylorsville-Bennion Board of Trustees and the Granger Hunter Board of Trustees have held public hearings on the proposed boundary adjustment; and

WHEREAS, sufficient protests to prevent the boundary adjustment from moving forward have **not** been filed by owners of private land within the affected area or by registered voters residing within the affected area; and

WHEREAS, all statutory requirements for to the adoption of this Joint Resolution have been satisfied; and

WHEREAS, the Taylorsville-Bennion Board of Trustees, after having considered any comments made at its public hearing and the reasons for the proposed boundary adjustment, and the Granger Hunter Board of Trustees, after having considered any comments made at its public hearing and the reasons for the proposed boundary adjustment, deem it to be in the best interests of the respective Entities and their residents, and the owners of the affected area, for their common boundary to be adjusted as indicated on Exhibit A.

NOW, THEREFORE, BE IT RESOLVED and enacted by the Taylorsville-Bennion Improvement District Board of Trustees and by the Granger Hunter Improvement District Board of Trustees as follows:

1. That this Resolution is adopted by each legislative body for the purpose of fulfilling and complying with the requirements of Utah Code Ann. § 17B-1-417 relating to adjusting the common boundary of the Entities.
2. That the Board of Trustees of Taylorsville-Bennion has determined and hereby does determine the proposed boundary adjustment to be equitable and necessary under the circumstances.
3. That the Granger Hunter Board of Trustees has determined and hereby does determine the proposed boundary adjustment to be equitable and necessary under the circumstances.
4. That the proposed boundary adjustment, as described and depicted in attached Exhibit "A" which is incorporated by reference as part of this Joint Resolution, is hereby approved, with the boundary adjustment to be effective upon the Lieutenant Governor's issuance of a certificate of boundary adjustment under Utah Code Ann. §§ 17B-1-417(7) and 67-1a-6.5.
5. That the Chair of the Taylorsville-Bennion Board of Trustees, acting for the Board, shall be and hereby is authorized and instructed to issue a written notice of the boundary adjustment (the "notice of impending boundary action") for delivery to the Lieutenant Governor, including a certification by the Taylorsville-Bennion Board of Trustees that all requirements for the boundary adjustment have been complied with.
6. That the Chair of the Taylorsville-Bennion Board of Trustees be and is instructed, within thirty days after the adoption of this Joint Resolution by the later of the legislative bodies

to adopt the Resolution, to file with the Lieutenant Governor a copy of the notice of impending boundary adjustment and a copy of an approved final local entity plat.

7. That, after the Lieutenant Governor has issued the certificate of boundary adjustment to Taylorsville-Bennion, the Chair of the Taylorsville-Bennion Board of Trustees or Taylorsville-Bennion's General Manager is instructed to submit to the Salt Lake County Recorder for recordation the following documents: the original notice of impending boundary action; the certificate of boundary adjustment issued by the Lieutenant Governor; an approved final local entity plat; and a certified copy of this Joint Resolution.

8. That this Resolution has been placed on the agenda of meetings of the legislative bodies of the respective Entities and this action is taken in compliance with the Utah Open and Public Meetings Act.

9. That this Joint Resolution shall take effect upon its approval and adoption by the later of the legislative bodies to act on this Resolution, but the annexation shall not be complete until the Lieutenant Governor issues a certificate of boundary adjustment as provided above.

Approved and passed by the Board of Trustees of the Taylorsville-Bennion Improvement District on the date set forth below and by the Board of Trustees of the Granger Hunter Improvement District on the dates set forth below.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT

Date: _____

By: _____
Chair

ATTEST:

Clerk

GRANGER HUNTER IMPROVEMENT DISTRICT

Date: _____

By: _____

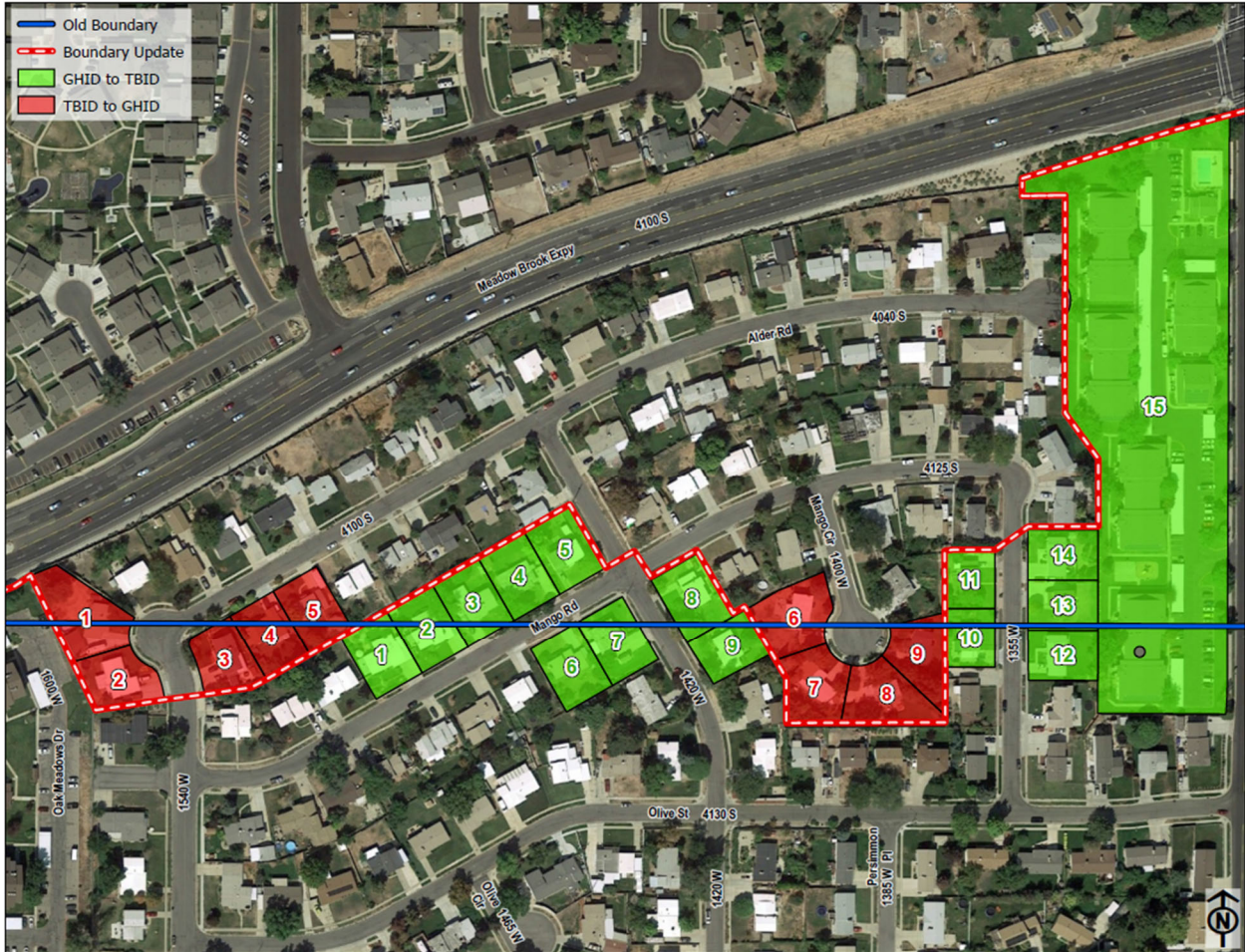
Chair

ATTEST:

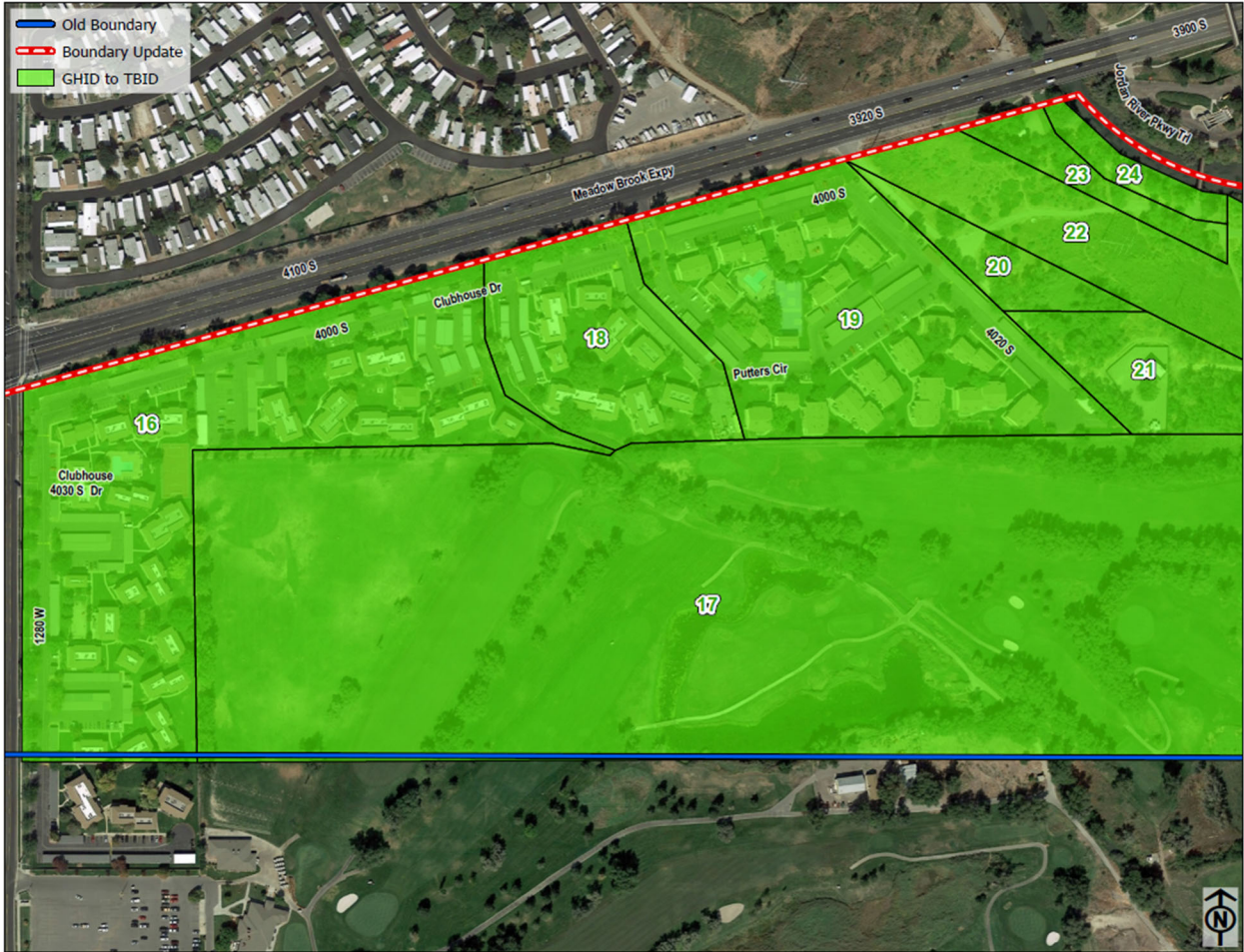
Clerk

EXHIBIT A AFFECTED AREA

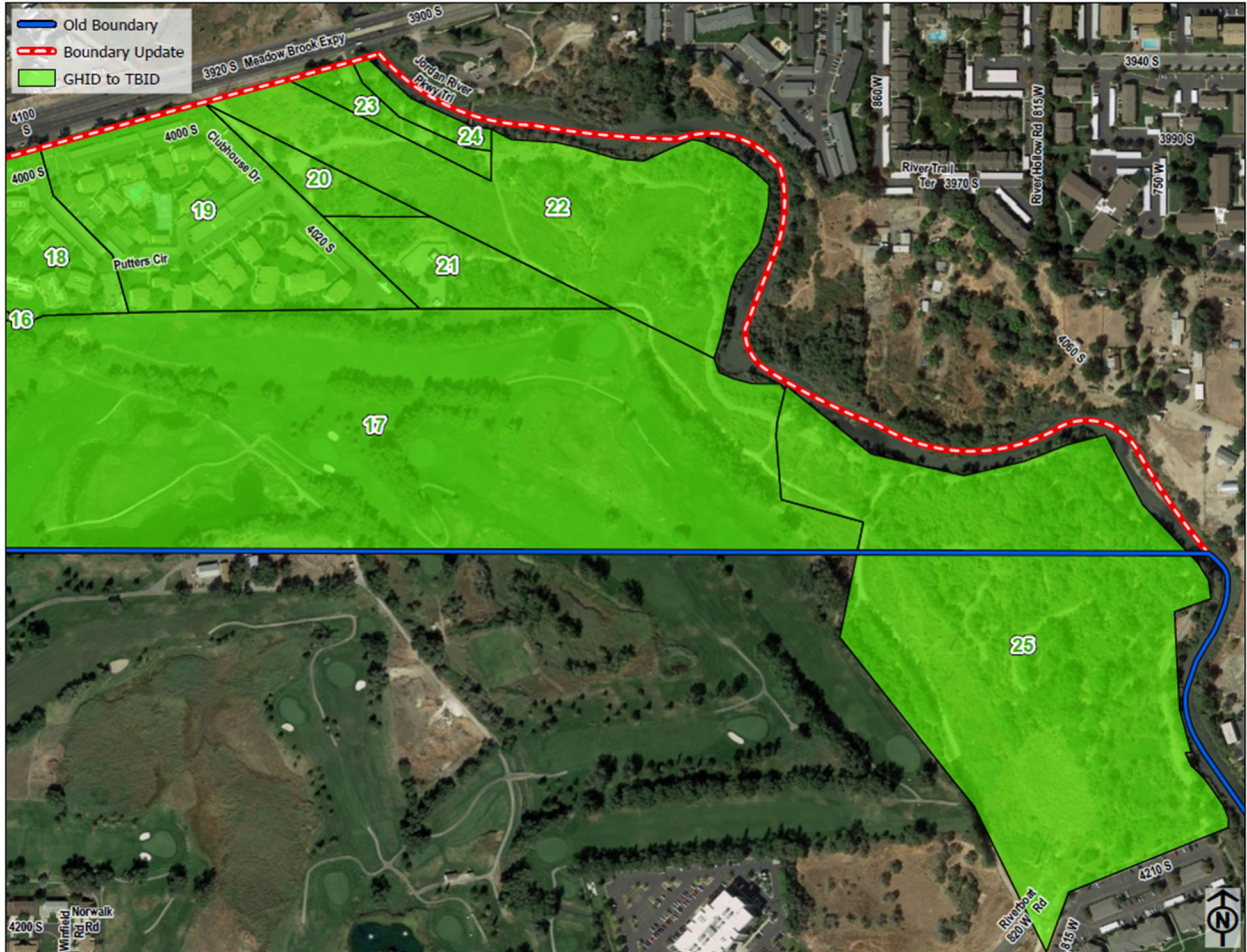
Map 1 of 4



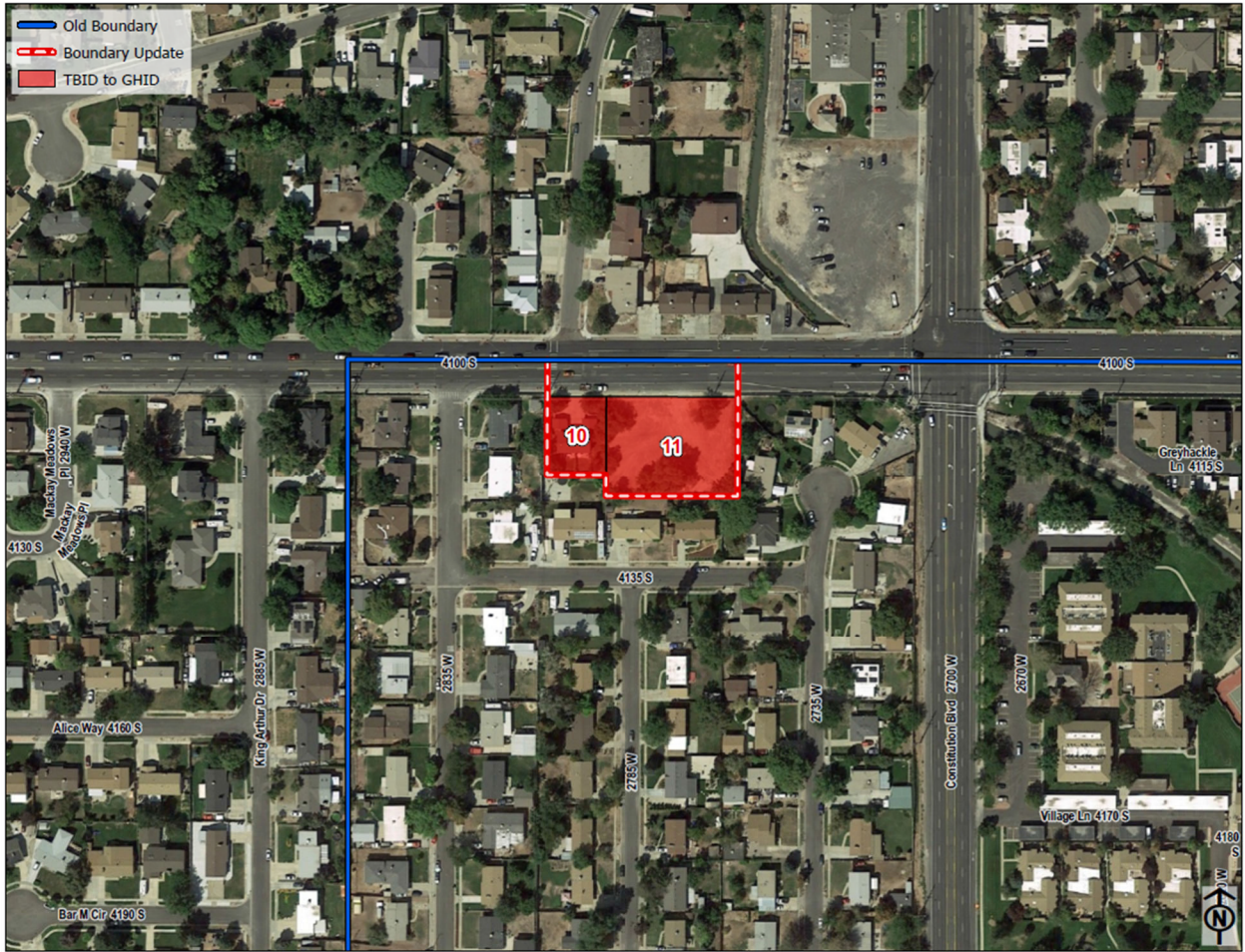
Map 2 of 4



Map 3 of 4



Map 4 of 4



List of Affected Parcels

Parcel ID No.	Address	Map No.	Add or Remove from TBID
21-03-202-005-0000	1494 W MANGO RD	1	ADD
15-34-483-008-0000	1482 W MANGO RD	2	ADD
15-34-483-009-0000	1472 W MANGO RD	3	ADD
15-34-483-010-0000	1462 W MANGO RD	4	ADD
15-34-483-011-0000	1450 W MANGO RD	5	ADD
21-03-226-008-0000	1457 W MANGO RD	6	ADD
21-03-226-009-0000	4098 S 1420 W	7	ADD
15-34-485-001-0000	4095 S 1420 W	8	ADD
21-03-229-001-0000	4103 S 1420 W	9	ADD
21-03-229-006-0000	4100 S 1355 W	10	ADD
15-34-486-005-0000	4090 S 1355 W	11	ADD
21-03-230-002-0000	4105 S 1355 W	12	ADD
15-34-487-013-0000	4095 S 1355 W	13	ADD
15-34-487-012-0000	4087 S 1355 W	14	ADD
15-34-487-008-4001	4028-4106 S 1300 W	15	ADD
15-35-300-035-4001	1141 W MEADOW BROOK EXPY	16	ADD
21-02-101-010-4001	4197 S 1300 W	17	ADD
15-35-300-033-0000	1141 W MEADOW BROOK EXPY	18	ADD
15-35-300-034-0000	1141 W MEADOW BROOK EXPY	19	ADD
15-35-300-010-0000	1129 W MEADOW BROOK EXPY	20	ADD
15-35-300-015-0000	1129 W MEADOW BROOK EXPY	21	ADD
15-35-300-046-4001	1126 W MEADOW BROOK EXPY	22	ADD
15-35-300-042-0000	1049 W MEADOW BROOK EXPY	23	ADD
15-35-300-041-0000	1125 W MEADOW BROOK EXPY	24	ADD
21-02-226-007-0000	4202 S RIVERBOAT RD	25	ADD
15-34-482-001-0000		1	Remove
21-03-201-006-0000	4106 S 1540 W	2	Remove
21-03-202-001-0000	4105 S 1540 W	3	Remove
15-34-483-001-0000	1525 W ALDER RD	4	Remove
15-34-483-002-0000	1517 W ALDER RD	5	Remove
15-34-485-004-0000	4098 S MANGO CIR	6	Remove
21-03-229-003-0000	4104 S MANGO CIR	7	Remove
21-03-229-004-0000	4108 S MANGO CIR	8	Remove
21-03-229-005-0000	4099 S MANGO CIR	9	Remove
21-04-127-016-0000	2803 W 4100 S	10	Remove
21-04-127-005-0000	2781-2787 W 4100 S	11	Remove

**GRANGER-HUNTER
IMPROVEMENT DISTRICT**

FINANCIAL STATEMENTS

December 31, 2020

**GRANGER-HUNTER IMPROVEMENT DISTRICT
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KEDDINGTON & CHRISTENSEN, CPAS

CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

INDEPENDENT AUDITOR'S REPORT

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, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Granger-Hunter Improvement District as of December 31, 2020, and the respective change in financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, and budgetary comparison information as noted in the table of contents be presented to supplement the basic financial statements. Such information, 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Budget to Actual Comparison is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Budget to Actual Comparison 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. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 Budget to Actual Comparison is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Report Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated May 10, 2021 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 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, 2021

**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, 2020. We encourage readers to consider the financial information presented here in conjunction with the financial statements and accompanying notes which follow this section.

Financial Highlights

- 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 \$160,305,083 (net position). Of this amount, \$53,588,571 (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 \$6,176,188. The increase is partially due to developer-contributed water and sewer lines in the amount of \$155,764. Total Revenues were \$1,925,042 higher than budgeted, primarily due to a dryer and hotter 2020 which resulted in higher metered water sales and higher impact fees from water and sewer due to increased development, though this was partially offset by lower sewer service charges due to moving several customers off sewer rate tables and lower interest income caused by the Federal Reserve lowering the FedFunds, an inter-bank, lending rate to 0.25% from 1.75% a year ago. The District also was able to contain expenses in several areas, as noted hereafter, resulting in an improved net position. The District's share of Central Valley Water Reclamation Facility (CVWRF) expenses was \$1,486,068 less than anticipated due to reduced operating costs which resulted partly from personnel and benefit savings and partly from maintenance costs being less due to infrastructure delays. Meanwhile our equity in CVWRF improved by \$646,350. District wages and benefits were \$561,365 less than anticipated, primarily due to holding down health/dental insurance costs and a lower than anticipated headcount due to organization restructuring. Because of lower than anticipated 2019 SRF Bond draws, the interest expense was \$111,158 lower than budgeted. Due to new leasing standards issued by the Governmental Accounting Standards Board (GASB 87), leased vehicles are capitalized rather than expensed, resulting in recorded expense that is \$241,346 below budget. Equipment and tools purchases were lower than budget by \$348,962, due to the capitalization of several vehicles during 2020. In addition, the District did not have to utilize the \$180,000 contingency which was set aside for emergency and/or unanticipated expenditures during 2020.
- The District's total long-term debt increased by \$4,101,214 during the current year, as described in Note 4 to the financial statements. The increase was primarily caused by \$4,800,00 in disbursements against the 2019 Water and Sewer Bonds outstanding balance. To date \$6,000,000 has been disbursed to the District, leaving \$14,000,000 available for future projects.

Budgetary Highlights

During 2020, the District experienced higher than anticipated Total Revenues and significantly lower than anticipated expenses in several categories. As noted previously, Total Revenues were more than budget by \$1,925,042, and Total Operating Expenditures were below budget by \$3,308,672 (see Budget To Actual Comparison on page 38 of this report). Therefore, the District's net position did not deteriorate from the prior year. The following analysis is offered as explanation of variances from budget that were greater than \$200,000.

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

- Metered water sales were \$1,705,758 higher than budget due to a dry 2020 that resulted in an increase water sales.
- Construction remained stronger than anticipated, resulting in impact fees that were \$742,780 in excess of budget.
- Sewer service charges were \$235,883 lower than budget caused by moving several sewer customers off of sewer rate tables.
- Employee benefits, budgeted at \$3,417,589, were only \$2,852,304, a difference of \$565,285 under budget. This reflects the impact of being able to hold insurance costs down through our high deductible plan and careful use of insurance by employees, resulting in another year of lower than anticipated rate increases. Other benefits were also reduced through delayed filling of positions, as noted above.
- Materials and supplies budgeted at \$762,900, were \$555,829, resulting in this line item to be \$207,071 below budget. This was due to the ability of the District to utilize inventory for repairs rather than directly expensing those items.
- Water purchases budgeted at \$11,010,400, was \$11,246,892, \$236,492 higher than budget. This was caused by dry weather conditions contributing to more water purchases from Jordan Valley Water Conservancy District (JVWCD).
- Central Valley expense, for wastewater processing and related facility construction, was budgeted at \$6,366,678, while actual expenses were \$4,880,610, or \$1,486,068 under budget. CVWRF has undertaken a very aggressive plan for refurbishing and/or replacing portions of the plant and adding new technology. However, as with the District's infrastructure projects, CVWRF had difficulty finding available construction workers due to COVID-19, resulting in delays in their capital projects. Therefore, they were unable to complete as much as intended this year. Therefore, related facilities costs were also less.
- Infrastructure purchases were budgeted at \$15,746,152 while actual expenditures totaled \$9,259,131 a difference of \$6,487,021 under budget. Twenty-eight projects were in some stage of construction at year end, resulting in \$6,514,000 being carried over to the next year's budget. Of the total infrastructure purchases made in 2020, \$5,209,599.13 was reimbursed back to the District through the 2019 Water and Sewer Bonds.

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>2020</u>	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 63,846,900	\$ 54,945,847	\$ 50,573,616
Capital assets, net	<u>112,142,224</u>	<u>110,758,712</u>	<u>107,984,953</u>
Total Assets	<u>175,989,124</u>	<u>165,704,559</u>	<u>158,558,569</u>
Deferred outflows of resources	<u>1,104,547</u>	<u>1,849,549</u>	<u>1,437,756</u>
Current liabilities	4,513,214	4,115,665	2,739,814
Long-term liabilities	<u>11,457,580</u>	<u>9,131,097</u>	<u>7,080,268</u>
Total Liabilities	<u>15,970,794</u>	<u>13,246,762</u>	<u>9,820,082</u>
Deferered inflows of resources	<u>817,794</u>	<u>178,451</u>	<u>911,630</u>
Net investment in capital assets	101,702,921	104,651,376	103,330,953
Restricted	5,013,591	5,506,707	4,580,024
Unrestricted	<u>53,588,571</u>	<u>43,970,812</u>	<u>41,353,636</u>
Total Net Position	<u>\$ 160,305,083</u>	<u>\$ 154,128,895</u>	<u>\$ 149,264,613</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 \$154,128,895 to \$160,305,083, an increase of \$6,176,188 at the end of the current year, approximately 4.0% of prior year's total net position. The largest portion of the District's net position, \$112,142,224 (70.0%), 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, \$5,013,591 (3.1%), 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>2020</u>	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 35,940,401	\$ 33,609,819	\$ 31,895,161
Operating expenses	<u>(36,049,905)</u>	<u>(35,152,443)</u>	<u>(34,019,513)</u>
Operating income (loss)	(109,504)	(1,542,624)	(2,124,352)
Non-operating revenues, net	6,567,394	6,669,737	7,376,010
Non-operating expenses	<u>(437,466)</u>	<u>(406,899)</u>	<u>(387,069)</u>
Change in net position before capital contributions	6,020,424	4,720,214	4,864,589
Capital contributions	<u>155,764</u>	<u>96,314</u>	<u>747,691</u>
Change in net position	6,176,188	4,816,528	5,612,280
Total Net Position:			
Net position at beginning of year	154,128,895	149,264,613	143,652,333
Prior period adjustment		<u>47,754</u>	<u>-</u>
Total Net Position, End of Year	<u>\$ 160,305,083</u>	<u>\$ 154,128,895</u>	<u>\$ 149,264,613</u>

Capital Asset Activity

The District's investment in capital assets as of December 31, 2020, amounts to \$112,142,224 (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 for the current fiscal year increased by 1.3% overall.

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
- Piping relocation for Hillsdale wastewater lift station.
- Continued replacement of old meters with new units which will facilitate remote reading and real-time monitoring.
- Chemical treatment facilities at Wells 12 & 14.
- Sewer rehabilitation.
- Rushton water treatment facility.
- Asphalt improvement at the District's headquarters.
- Kent Station booster replacement and tank purchase.
- Purchase of a valve truck, heavy duty pickup and capitalization of leases of multiple trucks.
- Water and sewer lines contributed to the District by developers.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Land	\$ 3,052,723	\$ 3,064,262	\$ 2,921,736
Buildings and improvement	4,600,996	4,709,614	4,078,284
Water system	43,515,796	45,624,805	47,960,787
Sewage pumping plant	12,691,239	13,386,884	12,941,327
Sewage collection lines	29,035,788	30,093,966	31,924,880
Transportation equipment	789,780	756,780	624,346
Engineering and other equipment and tools	4,422,073	4,433,720	3,775,625
Office furniture and equipment	49,556	96,615	125,135
Intangible lease assets	539,859	568,339	-
Construction in progress	13,444,415	8,023,727	3,632,833
Total Property and Equipment, net	<u>\$ 112,142,224</u>	<u>\$ 110,758,712</u>	<u>\$ 107,984,953</u>

Debt Administration

At the end of the current fiscal year, the District had total long-term debt of \$11,199,771. 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 \$4,202,000. The liability for termination benefits decreased by \$82,110. The capitalization of lease obligations decreased slightly by \$18,676. The combined total of all long-term debt increased from \$7,098,557 at December 31, 2019 to \$11,199,771 at December 31, 2020, a change of \$4,101,214. 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, 2020

Assets

Current Assets:

Unrestricted Cash and cash equivalents	\$	10,172,262
Marketable Securities		15,884,302
Receivables:		
Property taxes		153,596
Accounts receivable, net		3,568,657
Inventory		1,117,371
Prepays		140,395
Restricted cash and cash equivalents		1,095,832
Restricted marketable securities		3,917,759
		36,050,174
Total Current Assets		36,050,174

Non-current Assets:

Capital Assets - net of depreciation		112,142,224
		112,142,224
Total Non-current Assets		112,142,224

Other Assets:

Investment in Central Valley Water Reclamation Facility		27,796,726
		27,796,726
Total Other Assets		27,796,726
Total Assets	\$	175,989,124

Deferred Outflows of Resources

Deferred outflows relating to pensions		1,104,547
		1,104,547
Total Deferred Outflows of Resources		1,104,547
Total Assets and Deferred Outflows of Resources	\$	177,093,671

The accompanying notes are an integral part of this statement.

GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION (Continued)
December 31, 2020

Liabilities

Current Liabilities:

Accounts payable	\$	2,369,015
Accrued liabilities		823,511
Accrued interest		110,866
Customer water deposits		15,410
Long-term debt due within one year		1,194,412
		1,194,412
Total Current Liabilities		4,513,214

Non-Current Liabilities:

Long-term debt due in more than one year		9,244,891
Post employment termination liabilities		760,468
Net pension liability		1,452,221
		1,452,221
Total Non-Current Liabilities		11,457,580

Deferred Inflows of Resources

Deferred inflows relating to pensions		817,794
		817,794

Total Liabilities and Deferred Inflows of Resources

16,788,588

Net Position

Net investment in capital assets		101,702,921
Restricted for capital projects		5,013,591
Unrestricted		53,588,571
		53,588,571
Total Net Position		160,305,083

Total Liabilities, Deferred Inflows of Resources, and Net Position

\$ 177,093,671

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, 2020**

Operating Revenues	
Metered water sales	\$ 21,433,758
Sewer service charges	14,271,117
Other	<u>235,526</u>
Total Operating Revenues	<u>35,940,401</u>
Operating Expenses	
Direct operation and maintenance	17,868,723
General and administrative	10,360,135
Depreciation	<u>7,821,047</u>
Total Operating Expenses	<u>36,049,905</u>
Operating Income (Loss)	<u>(109,504)</u>
Non-Operating Revenues (Expenses)	
Property tax revenue	4,167,599
Impact fees	1,192,780
Interest income	338,893
Grant revenue	62,869
Interest expense	(133,837)
Donation to other governmental entities	(158,840)
Gain (loss) on disposal of assets	(144,789)
Unrealized gain on marketable securities	158,903
Equity in net gain/(loss) of Central Valley Water Reclamation Facility	<u>646,350</u>
Total Non-Operating Revenues (Expenses)	<u>6,129,928</u>
Change In Net Position Before Contributed Capital	6,020,424
Contributed Capital	<u>155,764</u>
Change In Net Position	6,176,188
Net Position at Beginning of Year	<u>154,128,895</u>
Net Position at End of Year	<u><u>\$ 160,305,083</u></u>

The accompanying notes are an integral part of this statement.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS
For The Year Ended December 31, 2020**

Cash Flows From Operating Activities	
Receipts from customers and users	\$ 35,674,231
Payments to suppliers	(21,451,143)
Payments to employees	(7,134,210)
	<u>7,088,878</u>
Net Cash From Operating Activities	
Cash Flows From Noncapital Financing Activities	
Property tax receipts	3,957,672
Proceeds from grant	62,869
	<u>4,020,541</u>
Net Cash From Noncapital Financing Activities	
Cash Flows From Capital and Related Financing Activities	
Impact fees received	1,192,780
Purchase of property and equipment	(9,270,671)
Proceeds from issuance of bonds	4,800,000
Principal paid on bonds	(598,000)
Proceeds from issuance of leases	200,970
Principal paid on leases	(219,646)
Proceeds from sale of property and equipment	77,087
Interest paid on long-term debts	(120,950)
	<u>(3,938,430)</u>
Net Cash From Capital and Related Financing Activities	
Cash Flows From Investing Activity	
Cash paid for purchase of investments	(29,060,335)
Cash from sale of investments	27,091,634
Cash paid for investment in Central Valley Water Reclamation Facility	(2,826,199)
Interest income	338,893
	<u>(4,456,007)</u>
Net Cash From Investing Activity	
Net Increase (Decrease) in Cash and Cash Equivalents	2,714,982
Cash and Cash Equivalents, Beginning of Year	<u>8,553,112</u>
Cash and Cash Equivalents, End of Year	<u>\$ 11,268,094</u>
 Cash and Cash Equivalents recorded in the Statement of Net Position	
Unrestricted	\$ 10,172,262
Restricted	1,095,832
Total Cash and Cash Equivalents recorded in the Statement of Net Position	<u>\$ 11,268,094</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, 2020

Reconciliation of Operating Loss to Net Cash From Operating Activities:

Operating Loss	\$ (109,504)
Adjustments to reconcile operating loss to net cash from operating activities:	
Depreciation expense	7,821,047
(Increase) Decrease in assets	
Receivables	
Accounts receivable, net	(265,036)
Inventory	(130,710)
Prepays	(139,085)
Deferred outflows	745,002
Increase (Decrease) in liabilities	
Accounts payable	30,724
Accrued liabilities	(39,556)
Customer water deposits	(1,134)
Post-employment termination liabilities	(82,110)
Net pension liability	(1,380,103)
Deferred inflows	639,343
Net Cash From Operating Activities	<u><u>\$ 7,088,878</u></u>

Noncash Investing, Capital, and Financing Activities

Gain in Central Valley Water Reclamation Facility equity	\$ (646,350)
Contributed capital water and sewer lines received at fair market value	\$ 155,764
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 2020 was .00045 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, 2020, \$11,423,447 of the District's deposit bank balances of \$11,923,447 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, 2020, 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 \$3,497,020 with a carrying value of \$3,483,657.

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, 2020, 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)

	12/31/2020	Fair Value Measurements Using		
		Level 1	Level 2	Level 3
Investments by fair value level				
Utah State Treasurer's investment pool	\$ 3,497,020	\$ -	\$ 3,497,020	\$ -
Corporate Notes	15,387,348	15,387,348	-	-
Total investments by fair value level	\$ 18,884,368	\$ 15,387,348	\$ 3,497,020	\$ -

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, 2020:

	Carrying Value	Fair Value Factor	Fair Value	Credit Rating	Weighted Ave. Maturity (Years)
Cash on hand and on deposit					
Cash on deposit	\$ 1,417,946	1	\$ 1,417,946	N/A	N/A
Bond Reserves	1,095,832	1	1,095,832	N/A	N/A
Utah State Treasurer's investment pool accounts	8,754,316	1.00383596	8,787,897	N/A	N/A
Total cash on hand and deposit	11,268,094		11,301,675		
Investments					
UT ST Treasurer's PTIF	3,483,657	1.00383596	3,497,020		
Certificates of Deposit	892,209		892,209		
Money Market Mutual Funds	38,847		38,847		
Corporate Notes	15,387,348	1	15,387,348	A /A- /BBB-	1.33
Total Investments	19,802,061		19,815,424		
Total cash on hand and deposit and Investments	\$ 31,070,155		\$ 31,117,099		

The following is a summary of the District's cash and investments as of December 31, 2020:

	Carrying Amount
As Reported on the Statement of Net Position:	
Unrestricted cash and cash equivalents	\$ 10,172,262
Restricted cash and cash equivalents	1,095,832
Marketable securities	15,884,302
Restricted marketable securities	3,917,759
Total Cash and Investments	\$ 31,070,155

**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, 2020:

	<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	\$ 3,064,262	\$ -	\$ -	\$ (11,539)	\$ 3,052,723
Construction in progress	8,023,727	8,080,144	-	(2,659,456)	13,444,415
Total Capital Assets not being depreciated	11,087,989	8,080,144	-	(2,670,995)	16,497,138
Capital assets, being depreciated					
Buildings and improvements	10,338,020	312,020	-	(282,239)	10,367,801
Water System	93,407,411	1,024,930	-	(310,796)	94,121,545
Sewage pumping plant	24,418,233	61,858	1,130	(184,431)	24,296,790
Sewage collection lines	79,962,722	1,336,437	(1,130)	(31,220)	81,266,809
Transportation equipment	4,092,228	325,411	-	(259,901)	4,157,738
Engineering and other equipment	10,238,077	744,120	-	(319,057)	10,663,140
Furniture and fixtures	613,230	-	-	(126,939)	486,291
Intangible Lease Assets	1,067,899	200,970	-	-	1,268,869
Total Capital Assets, being depreciated	224,137,820	4,005,746	-	(1,514,583)	226,628,983
Less accumulated depreciation					
Buildings and improvements	(5,628,405)	(364,712)	(1)	226,313	(5,766,805)
Water System	(47,782,606)	(3,080,880)	-	257,737	(50,605,749)
Sewage pumping plant	(11,031,349)	(733,958)	1,120	158,636	(11,605,551)
Sewage collection lines	(49,868,756)	(2,381,501)	-	19,236	(52,231,021)
Transportation equipment	(3,335,448)	(272,216)	59	239,647	(3,367,958)
Engineering and other equipment	(5,804,357)	(739,984)	(1)	303,275	(6,241,067)
Furniture and fixtures	(516,615)	(19,524)	-	99,403	(436,735)
Intangible Lease Assets	(499,560)	(229,391)	(59)	-	(729,010)
Total accumulated depreciation	(124,467,096)	(7,822,166)	1,118	1,304,247	(130,983,897)
Capital Assets, being depreciated, net	99,670,724	(3,816,420)	1,118	(210,336)	95,645,086
Property and Equipment, Net	<u>\$ 110,758,713</u>	<u>\$ 4,263,724</u>	<u>\$ 1,118</u>	<u>\$ (2,881,331)</u>	<u>\$ 112,142,224</u>

Depreciation expense of \$7,821,047 was charged to Operations/Administrative/Office expense for the year ended December 31, 2020.

**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, 2020:

	<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	\$ 4,373,000	\$ -	\$ (288,000)	\$ 4,085,000	\$ 295,000
2019 Water & Sewer bonds	1,200,000.00	4,800,000	(310,000.00)	5,690,000	532,000
Total Revenue Bonds - Direct Placements	5,573,000	4,800,000	(598,000)	9,775,000	827,000
Capital Leases	534,336	200,970	(219,646)	515,660	218,769
Termination benefits payable	991,221	168,470	(250,580)	909,111	148,643
Total Long-Term Debt	<u>\$ 7,098,557</u>	<u>\$ 5,169,440</u>	<u>\$ (1,068,226)</u>	<u>\$ 11,199,771</u>	<u>\$ 1,194,412</u>

Total interest expense incurred on long-term debt for the year ended December 31, 2020 was \$133,837, of which none was capitalized.

Revenue Bonds consist of the following:

Revenue Bonds - Direct Placement	<u>2020</u>
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.	\$ 4,085,000
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, \$6,000,000 has been drawn through December 31, 2020, 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.	5,690,000
Total Revenue Bonds - Direct Placement	<u><u>\$ 9,775,000</u></u>

**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	<u>2020</u>
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.	\$ 332,552
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.	<u>183,108</u>
Total Capital Leases - Direct Borrowings	<u><u>\$ 515,660</u></u>
Termination benefits payable	
	<u>2020</u>
Post-employment Health Care Benefits-Termination Benefits: described in Note 5.	\$ 592,803
Retirement Buyout: described in Note 5.	<u>316,308</u>
Termination benefits payable	<u><u>\$ 909,111</u></u>

The following summarizes the District's revenue bonds debt service requirements as of December 31, 2020.

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 827,000	\$ 252,125	\$ 1,079,125
2022	1,056,000	307,250	1,363,250
2023	1,197,000	337,175	1,534,175
2024	1,315,000	298,388	1,613,388
2025	1,335,000	277,963	1,612,963
2026-2030	3,277,000	605,438	3,882,438
2031-2034	<u>768,000</u>	<u>28,925</u>	<u>796,925</u>
	<u><u>\$ 9,775,000</u></u>	<u><u>\$ 2,107,264</u></u>	<u><u>\$ 11,882,264</u></u>

The summary of debt service requirements only includes current outstanding amounts due for the Series 2019 Bond as of December 31, 2020. However, the District will draw at most an additional \$14,000,000 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, 2020.

<u>Year ending December 31,</u>	<u></u>
2021	\$ 227,404
2022	134,476
2023	90,523
2024	52,281
2025-2029	<u>27,297</u>
Total minimum lease payments	531,981
Less: amount representing interest	<u>(16,321)</u>
Present value of net minimum lease payments	<u>\$ 515,660</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, 2020, the remaining liability is \$592,803, of which \$148,643 is current. The remaining liability represents a decrease of \$126,129 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, 2020. 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 \$316,308. The remaining liability represents an increase of \$44,019 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.

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, 2020 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	15.80	0.89
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, 2020, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 515,596	N/A
Tier 2 Public Employees System	256,567	-
Tier 2 DC Only System	15,132	N/A
Total Contributions	<u>\$ 787,295</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, 2020, we reported a net pension asset of \$0 and a net pension liability of \$1,452,221.

	(Measurement Date): December 31, 2019				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2018	Change (Decrease)
Noncontributory System	\$ -	\$ 1,427,874	0.3788600%	0.3782173%	0.0006427%
Tier 2 Public Employees System	-	24,347	0.1082533%	0.1102929%	(0.0020396)%
Total Net Pension Asset / Liability	<u>\$ -</u>	<u>\$ 1,452,221</u>			

The net pension asset and liability were measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019, 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, 2020, we recognized pension expense of \$791,288.

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

At December 31, 2020, 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	\$ 136,693	\$ 28,866
Changes in assumptions	161,623	700
Net difference between projected and actual earnings on pension plan investments	-	740,803
Changes in proportion and differences between contributions and proportionate share of contributions	18,935	47,425
Contributions subsequent to the measurement date	787,296	-
Total	<u>\$ 1,104,547</u>	<u>\$ 817,794</u>

The \$787,296 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, 2019.

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>
2020	\$ (101,037)
2021	(159,247)
2022	22,576
2023	(279,549)
2024	2,465
Thereafter	14,251

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

For the year ended December 31, 2020, we recognized pension expense of \$654,398.

At December 31, 2020, 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)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 129,882	\$ 20,510
Changes in assumptions	151,228	-
Net difference between projected and actual earnings on pension plan investments	-	722,088
Changes in proportion and differences between contributions and proportionate share of contributions	512	47,425
Contributions subsequent to the measurement date	<u>515,596</u>	<u>-</u>
Total	<u>\$ 797,218</u>	<u>\$ 790,023</u>

The \$515,596 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, 2019.

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>
2020	\$ (98,450)
2021	(157,025)
2022	21,601
2023	(274,526)
2024	-
Thereafter	-

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

For the year ended December 31, 2020, we recognized pension expense of \$136,890.

At December 31, 2020, 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	\$ 6,811	\$ 8,356
Changes in assumptions	10,396	700
Net difference between projected and actual earnings on pension plan investments	-	18,715
Changes in proportion and differences between contributions and proportionate share of contributions	18,423	-
Contributions subsequent to the measurement date	<u>271,700</u>	<u>-</u>
Total	<u>\$ 307,330</u>	<u>\$ 27,771</u>

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

The \$271,700 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, 2019.

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>
2020	\$ (2,586)
2021	(2,222)
2022	975
2023	(5,023)
2024	2,465
Thereafter	14,251

Actuarial assumptions: The total pension liability in the December 31, 2019, 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 developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2019, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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	40%	6.15%	2.45%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.90%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Total	100%		4.75%
		Inflation	2.50%
		Expected arithmetic nominal return	7.25%

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:

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

NOTE 6 RETIREMENT AND BENEFIT PLANS (Continued)

<u>System</u>	<u>1% Decrease (5.95%)</u>	<u>Discount Rate (6.95%)</u>	<u>1% Increase (7.95%)</u>
Noncontributory System	\$ 4,459,747	\$ 1,427,874	\$ (1,100,677)
Tier 2 Public Employee Sestem	209,955	24,347	(119,094)
Total	\$ 4,669,702	\$ 1,452,221	\$ (1,219,771)

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

Defined Contribution Savings Plans

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

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

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

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
401(k) Plan			
Employer Contributions	\$ 38,680	\$ 32,474	\$ 22,759
Employee Contributions	2,733	451	2,100
457 Plan			
Employer Contributions	\$ 2,420	\$ 3,163	\$ 1,678
Employee Contributions	56,925	27,190	23,500
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 40,683	\$ 33,442	\$ 15,058

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, 2020, 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	17.90%
Mt. Olympus Improvement District	23.40%
Granger-Hunter Improvement District	22.67%
Keams Improvement District	10.63%
Murray City	8.70%
South Salt Lake City	5.81%
Taylorsville-Bennion Improvement District	<u>10.89%</u>
Net Position	<u><u>100.00%</u></u>

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

The District accounts for its investment in Central Valley Water Reclamation Facility (Central Valley) using the equity method of accounting. Summarized financial information of Central Valley as of December 31, 2020 and for the year then ended is as follows:

	<u>2020</u>	<u>2019</u>
Total assets	\$ 216,991,015	\$ 188,190,620
Total net position	122,614,583	107,963,502
Operating revenues	19,936,823	18,776,614
Change in net position	14,651,081	13,784,262
The District's interest in:		
Net position	27,796,726	24,324,177
Net gain	3,472,549	3,228,027

In prior years the District has recorded its previous proportionate share (22.67%) 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, 2020:

Interceptor Monitoring	\$ (2,967)
Pretreatment Field	263,883
Laboratory	<u>237,994</u>
Administration	\$ 498,910
Operations and maintenance	<u>4,381,700</u>
Total	<u>\$ 4,880,610</u>

The District owed a balance of \$710,485 to Central Valley as of December 31, 2020 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 2020). During 2020, the District purchased 20,297 acre feet, 1,797 more than contracted, which fulfilled its obligation for the commitment in 2020. The cost of the 2020 water purchases was \$11,246,892.

During the year the District entered into contracts for construction of water and sewer facilities. As of December 31, 2020, there was approximately \$2,753,153 outstanding on these contracts.

The District's 2012 series bonds require net revenue of 125% of the current bond principal payments. The District met the net revenue requirement for the year ended December 31, 2020.

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, 2020.

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, 2020 had a \$25,785,000 outstanding balance. The District's pledge at December 31, 2020 represents a 41.15% share of the outstanding bond principal, or a commitment of \$10,610,530. 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, 2020 had an outstanding balance of \$34,300,000. This District's pledge at December 31, 2020 represents a 37.85% share of the outstanding bond principal, or a commitment of \$12,982,550. 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, 2020 had an outstanding balance of \$10,000,000. This District's pledge at December 31, 2020 represents a 24.07% share of the outstanding bond principal, or a commitment of \$2,407,000. All seven entities which participate in the joint venture have pledged to cover any debt service shortfall should another entity fail to meet its commitment.

NOTE 9 RISK MANAGEMENT

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

NOTE 10 SUBSEQUENT EVENTS

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through May 10, 2021 the date the financial statements were available to be issued. During the December 2020 Board Meeting, the GHID Board of Trustees approved of management's recommendation to refund the 2012 Bond and reissue the outstanding amount at a lower interest rate, from 2.5% to 1.5%. The District finalized the close of the refunding of the 2012 Bond and issued the 2021 Bond on March 4, 2021 with 1.5% interest rate.

REQUIRED SUPPLEMENTARY INFORMATION

GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Measurement Date of December 31, 2019
DECEMBER 31, 2020
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					
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					
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, 2020
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%
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%
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%

* 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, 2020

Changes in assumptions:

As a result of the passage of SB 129, the retirement rates for members in the Tier 2 Public Safety and Firefighter Hybrid System have been modified to be the same as the assumption used to model the retirement pattern in the Tier I Public Safety and Firefighter Systems, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

SUPPLEMENTARY INFORMATION

**GRANGER-HUNTER IMPROVEMENT DISTRICT
BUDGET TO ACTUAL COMPARISON
Year ended December 31, 2020**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Metered water sales	\$ 19,728,000	\$ 21,433,758	\$ 1,705,758
Sewer service charges	14,507,000	14,271,117	(235,883)
Interest income	525,000	338,893	(186,107)
Property taxes	4,255,000	4,167,599	(87,401)
Engineering	6,000	7,542	1,542
Impact fees	450,000	1,192,780	742,780
Connection and turn-off fees	69,000	51,661	(17,339)
Inspection	49,000	77,394	28,394
Conservation grant	68,500	62,869	(5,631)
Other income	120,000	98,929	(21,071)
Total Revenues	<u>39,777,500</u>	<u>41,702,542</u>	<u>1,925,042</u>
Expenditures			
Salaries and wages	5,570,352	5,574,272	3,920
Employee benefits	3,417,589	2,852,304	(565,285)
Materials and supplies	762,900	555,829	(207,071)
Postage and mailing	159,500	145,160	(14,340)
Water purchased	11,010,400	11,246,892	236,492
Computer system	494,243	389,921	(104,322)
Building maintenance	82,450	68,809	(13,641)
Water quality expense	118,050	76,165	(41,885)
Bank expenses	330,900	357,516	26,616
Gas and diesel	189,431	152,831	(36,600)
Insurance	439,612	367,777	(71,835)
Utilities	1,077,500	1,012,151	(65,349)
Telephone	120,200	103,775	(16,425)
Professional fees	208,400	183,803	(24,597)
Seminars and training	133,200	62,192	(71,008)
Interest expense	244,995	133,837	(111,158)
Central Valley expense	6,366,678	4,880,610	(1,486,068)
Equipment and tools purchases	409,747	60,785	(348,962)
Contingency	180,000	-	(180,000)
Vehicle Lease	254,600	13,254	(241,346)
Safety expense	39,620	41,201	1,581
Pension adjustment	-	4,242	4,242
Miscellaneous	61,000	79,369	18,369
Total Expenditures	<u>31,671,367</u>	<u>28,362,695</u>	<u>(3,308,672)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 8,106,133</u>	<u>\$ 13,339,847</u>	<u>\$ 5,233,714</u>
Infrastructure purchases	15,746,152	9,259,131	(6,487,021)
Reconciliation of Excess (Deficiency) of Revenues Over Expenditures to Change in Net Position			
Capital contributions		\$ 13,339,847	
Depreciation		155,764	
		(7,821,047)	
Equity in net gain/(loss) of Central Valley		646,350	
Gain/(Loss) on fixed asset retirement		(144,789)	
Change in unrealized loss on investments		158,903	
Donation to other entities		(158,840)	
Change in Net Position		<u>\$ 6,176,188</u>	

GRANGER-HUNTER IMPROVEMENT DISTRICT

SUPPLEMENTAL REPORTS

DECEMBER 31, 2020

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

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, 2020, 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, 2021.

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, 2021



**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

We have audited Granger-Hunter Improvement District's (the District) compliance with the types of compliance requirements described 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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of 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 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)*. Those standards and *Uniform Guidance* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program 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 major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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, 2020.

Other Matters

The results of our auditing procedures disclosed no instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 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 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 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 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Granger-Hunter Improvement District as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Granger-Hunter Improvement District's basic financial statements. We have issued our report thereon dated May 10, 2021, 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 Granger-Hunter Improvement District's 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.

Purpose of Report

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.

Keddington & Christensen, LLC

Salt Lake City, Utah

May 10, 2021

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2020**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Passed Through to Subrecipients'</u>	<u>Total Federal Expenditures</u>
<u>Environmental Protection Agency</u>				
Pass-Through State of Utah:				
Capitalization Grants for Drinking Water				
State Revolving Funds	66.468	FS-99878418	-	5,678,712
Total Pass-Through			-	5,678,712
Total Environmental Protection Agency			-	5,678,712
Total Federal Financial Assistance			\$ -	\$ 5,678,712

**GRANGER-HUNTER IMPROVEMENT DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

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.

**GRANGER-HUNTER IMPROVEMENT DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020**

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Granger-Hunter Improvement District.
2. No Significant deficiencies disclosed during the audit of the financial statements are reported in this schedule.
3. No Instances of noncompliance material to the basic financial statements of Granger-Hunter Improvement District, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiency in internal control over the major federal award programs was reported in this schedule.
5. The auditor's report on compliance for the major federal award programs for Granger-Hunter Improvement District expressed an unqualified opinion on all major federal programs.
6. No audit finding that was required to be reported in accordance with the Uniform Guidance 2 CFR section 200.516(a) is reported in this schedule.
7. The following programs were tested as major programs:

CFDA #66.468 Capitalization Grants for Drinking Water
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. Granger-Hunter Improvement District does not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL AUDIT AND GOVERNMENT AUDITING STANDARDS

None Noted

C. FINDINGS – MAJOR FEDERAL AWARDS PROGRAM

None Noted



**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, 2020.

State compliance requirements were tested for the year ended December 31, 2020 in the following areas:

Budgetary Compliance	Fund Balance
Open and Public Meetings Act	Fraud Risk Assessment
Cash Management	Public Treasurer's Bond

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, 2020.

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, 2021

Drought Response Actions Planning



Spencer J. Cox
Governor

EXECUTIVE ORDER 2021-7

Declaring a State of Emergency Due to Drought Conditions

WHEREAS, the state of Utah experienced a record dry and near record hot calendar year in 2020;

WHEREAS, the statewide current snowpack is approximately 70% of normal April peak;

WHEREAS, current soil moisture is exceptionally low and at levels not previously seen since soil moisture monitoring began in 2006;

WHEREAS, low soil moisture will adversely affect the spring runoff;

WHEREAS, the state's reservoir storage has decreased 14% over the past year;

WHEREAS, all forecasts for spring runoff for the state are below 72% of the state seasonal average;

WHEREAS, the United States Department of Agriculture currently has listed 28 primary and one contiguous county in Utah under the Secretarial Disaster Designation for drought;

WHEREAS, these extreme drought conditions have adversely and significantly impacted agribusiness and livestock production, as well as wildlife and natural habitats;

WHEREAS, increased recreation in dry vegetative conditions has contributed to an increased and prolonged threat of wildfire across the state;

WHEREAS, drought conditions that require mitigation are expected to persist;

WHEREAS, these conditions create a state of emergency within the intent of the Disaster Response and Recovery Act found in Title 53, Chapter 2a of the Utah Code;

WHEREAS, Utah Code § 53-2a-204(1)(a) authorizes the governor to utilize all available resources of state government as reasonably necessary to cope with a state of emergency; and

WHEREAS, Utah Code § 53-2a-204(1)(b) authorizes the governor to employ measures and give direction to state and local officers and agencies that are reasonable and necessary for

EXECUTIVE ORDER 2021-7 PAGE 2

the purpose of securing compliance with orders made pursuant to the Disaster Response and Recovery Act;

NOW, THEREFORE, I, Spencer J. Cox, Governor of the State of Utah, declare a state of emergency due to the aforesaid circumstances requiring aid, assistance, and relief available from State resources and hereby order:

1. The state Emergency Operations Plan is activated.
2. The state Drought Response Plan is activated.
3. The state Drought Response Committee is activated and shall:
 - a. review hardships and unmet needs caused by the drought;
 - b. identify and recommend action to meet those needs;
 - c. ensure inter-agency coordination in addressing those needs; and
 - d. recommend when deactivation of the state Drought Response should occur.


I further make the following recommendations:

1. Water suppliers and irrigation companies should:
 - a. where possible, delay the start of the irrigation season or end irrigation early;
 - b. encourage efficient landscape watering; and
 - c. as needed, contact the Division of Water Resources for assistance with developing a drought response plan.
2. Cities and counties should consider developing and implementing water restriction plans for the upcoming irrigation season.
3. Residents should:
 - a. reduce indoor water waste;
 - b. fix irrigation inefficiencies;
 - c. convert unnecessary turf areas to waterwise landscapes;
 - d. consider purchasing a smart-timer controller or low flow toilet (rebates are offered at utahwatersavers.com); and
 - e. reduce indoor water use by taking shorter showers, turning off water when not in use, and replacing appliances with water-efficient models where practical.

This Order is effective immediately and shall remain in effect for 30 days unless the Legislature extends the state of emergency.

IN WITNESS, WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Utah. Done in Salt Lake City, Utah, on this, the 17th day of March, 2021.




Spencer J. Cox
Governor

ATTEST:


Deidre M. Henderson
Lieutenant Governor

- Spring runoff is below 72% of average
- Soil moisture is exceptionally low
- Snowpack is at 70% of normal
- State of Utah Drought Response Plan is activated, including Committee
- Water Suppliers should:
 - Delay start of irrigation season
 - Encourage efficient landscape watering
- Cities and Counties should consider developing and implementing water restriction plans for the upcoming irrigation season



Drought Response Actions Planning

HEALTH UTAH POLITICS

As water managers warn of ‘worst on record’ drought, what do people think should be done to save water?

By Amy Joi O'Donoghue | @Amyjoi16 | May 8, 2021, 10:01pm MDT

f t SHARE



Low water levels are pictured in Echo Reservoir north of Coalville on Thursday, May 6, 2021. Utah and the rest of the West are headed into the summer facing extreme drought conditions and calls for water conservation are only going to heat up as temperatures climb. | Kristin Murphy, Deseret News

Utah and the rest of the West are headed into the summer facing extreme drought conditions and calls for water conservation are only going to heat up as temperatures climb.

This week, Utah Gov. Spencer Cox issued an executive order prohibiting state agencies from watering during the hottest times of the day — between 10 a.m. and 6 p.m. — and encouraged other water providers to follow suit.

To address concerns over Utah's current drought, leaders have proposed several measures to reduce water use in our state. In your opinion, what is the best way to get Utahns to use less water?



Impose restrictions, with penalties, for lawn or other cosmetic water usage



Provide incentives for water-wise landscaping



Require water companies to impose higher rates for usage above a minimum threshold



Utahns don't need to use less water



Not sure



Deseret News/
Hinckley Institute poll

SOURCE: Poll conducted by Scott Rasmussen April 30-May 6, 2021, of 1,000 registered Utah voters and has a margin of error of +/- 3.1 percentage points.



Drought Response Actions Planning

DRAFT PRESS RELEASE

Friday, April 15, 1977 2:00 PM

A schedule for water conservation efforts in the County is proposed as follows:

1. Outside water should be limited to 4 total hours per week for residential users.
 2. Outside watering should be limited to the hours between 8:00 PM and 10:00 AM.
 3. Even numbered homes may water on Mondays, Wednesdays and Fridays.
 4. Odd numbered homes may water on Tuesdays, Thursdays, and Saturdays.
 5. No outside watering should be done on Sundays.
 6. Schools, public parks, condominium projects, apartment complexes, etc., are asked to water between midnight and 8:00 AM, where possible.
- Total watering hours per week should be one half of the time used in 1976.

2001

Water shortages occur periodically in the Salt Lake Valley. This area is after all a desert. Prudent use of our water resource is critical to our continued well being and progress. This year is particularly critical as we have only 60% of the normal amount of water typically available. Many other water providers are significantly raising summer water rates, even doubling them in some cases, to force water conservation. GHID believes our patrons to be responsible and will voluntarily conserve water without increasing the rates. GHID is not planning to raise rates for coming 2001 summer watering season. We do ask that you act responsibly and conserve our water as much as possible. For more information on water conservation visit our web site @ www.ghid.org.

August 26, 1985

An Open Letter To Our Granger-Hunter Improvement District Customers

1. Water lawn only when it needs it. A good way to see if your lawn needs watering is to step on the grass. If it springs back up when you move, it doesn't need water. If it stays flat, fetch the sprinkler.
2. Deep-soak your lawn. When you do water, do it long enough for the moisture to soak down to the roots where it will do the most good. A light sprinkling can evaporate quickly and tends to encourage shallow root systems.
3. Water during the cool parts of the day. Early morning generally is better than dusk since it helps prevent growth of fungus.
4. Don't water the gutter. Position your sprinklers so water lands on the lawn or garden, not on paved areas. Also avoid watering on windy days.
5. Plant drought-resistant trees and plants. Many beautiful trees and plants thrive with far less watering than other species.
6. Put a layer of mulch around trees and plants. Mulch will slow evaporation of moisture and discourage weed growth, too.
7. Use a broom, not a hose, to clean driveways and sidewalks.
8. Don't run the hose while washing the car. Clean the car with a pail of soapy water. Use the hose just to rinse it off.
9. Tell your children not to play with the hose and sprinklers.
10. Check for leaks in pipes, hoses, faucets and couplings. Leaks outside the house may not seem as bad since they're not as visible. But they can be just as wasteful as leaks inside. Check frequently and keep them drip free.



GRANGER-HUNTER
IMPROVEMENT DISTRICT

Drought Response Actions Planning

- Jordan Valley Water Conservancy District is updating its Drought Contingency Plan
- As part of the plan, all Member Agencies are requested to develop a list of drought response actions.
- These actions will be implemented to reduce water demand to match available supply.






DROUGHT LEVELS

0. Supply all wholesale minimum contract amounts
1. 5% reduction for wholesale, no more than 120% of contract
2. 10% reduction for wholesale, no more than 110% of contract
3. 20% reduction for wholesale, no more than 100% of contract
4. 30% reduction for wholesale, % contract to be determined

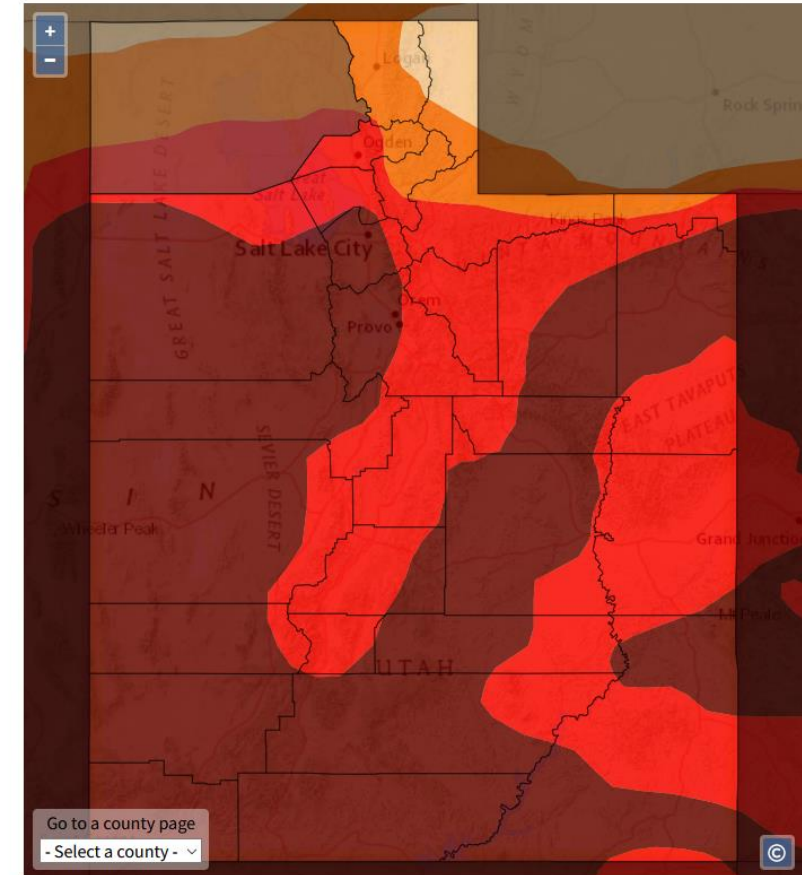
[Current](#) [Last Week](#) [Last Month](#)

The U.S. Drought Monitor (USDM) is updated each Thursday to show the location and intensity of drought across the country. This map shows drought conditions across Utah using a five-category system, from Abnormally Dry (D0) conditions to Exceptional Drought (D4). The USDM is a joint effort of the National Drought Mitigation Center, USDA, and NOAA. [Learn more.](#)

The following state-specific drought impacts were compiled by the [National Drought Mitigation Center](#). While these impacts are not exhaustive, they can help provide a clearer picture of drought in Utah.

	D0 - Abnormally Dry • Dryland crops are struggling • Water for cattle is limited	100.0% of UT
	D1 - Moderate Drought • Soil moisture is low; winter wheat germination is poor • Feed for cattle is limited • Springs are drying	100.0% of UT
	D2 - Severe Drought • Pasture and water is inadequate for cattle; ranching management practices change • Air quality is poor; dust is a problem • Streams and ponds are dry	98.2% of UT
	D3 - Extreme Drought • Fire danger increases; fire bans on public land are implemented • Native vegetation is stressed • Streamflow is low	90.2% of UT
	D4 - Exceptional Drought • Fire restrictions increase • Irrigation water allotments are cut	57.2% of UT

Source(s): NDMC, NOAA, USDA



Updates Weekly - 05/04/21



Drought Response Actions Planning

Table 2. Estimated Supply Reduction Impacts at each Drought Level

Drought Level	Advisory Code	Water Shortage Description	Impacts to Contract Amounts
Level 0	Blue	Normal	adequate supplies to satisfy all retail customer needs and all wholesale minimum contract amounts
Level 1	Yellow	Moderate	5% reduction in typical use for wholesale member agencies and JWCD retail customers, but in any event, JWCD will not supply more than 120% of wholesale contract amounts
Level 2	Orange	Severe	10% reduction in typical use for wholesale member agencies and JWCD retail customers, but in any event, JWCD will not supply more than 110% of wholesale contract amounts.
Level 3	Dark Orange	Extreme	20% reduction in typical use for wholesale member agencies and JWCD retail customers, but in any event, JWCD will not supply more than wholesale contract amounts.
Level 4	Red	Critical/Exceptional	30% reduction in typical use for wholesale member agencies and JWCD retail customers. JWCD will determine the water supply availability as a ratio to wholesale contract amounts (i.e. 90%, 85%, etc.) at the time that this level of drought is established.

Table 1. Jordan Valley Water Conservancy District's Triggering Criteria Applied to Drought Levels

Drought Level	Advisory Code	Water Shortage Description	Triggering Criteria Applied to Drought Levels		
			CUWCD Supply Availability (Jordanelle storage of Central Utah Project)	PRWUA Supply Allocation (in the Provo River Project)	Salt Lake Valley Groundwater Conditions
Level 0	Blue	Normal	at least 95% supply availability	at least an 80% supply allocation	3 yr. average diversions less than safe yield
Level 1	Yellow	Moderate	at least a 95% supply availability	75-80% supply allocation	JV gw diversions to compensate for shortage exceeds 12,000 AF, or 3 yr. average exceeds safe yield
Level 2	Orange	Severe	at least 90-95% supply availability	75-80% supply allocation	JV gw diversions to compensate for shortage exceeds 16,000 AF, or 3 yr. average exceeds safe yield
Level 3	Dark Orange	Extreme	at least 90-95% supply availability	<75% supply allocation	JV gw diversions to compensate for shortage exceeds 20,000 AF, or 3 yr. average exceeds safe yield
Level 4	Red	Critical/Exceptional	less than 90% supply availability	less than 45% supply allocation	JV gw diversions to compensate for shortage exceeds 20,000 AF, or 3 yr. average exceeds safe yield



Jordan Valley Water Conservancy Update– May 2021

JORDAN VALLEY WATER CONSERVANCY DISTRICT

Monthly Summary of Water Deliveries in Acre Feet
March 2021

Municipal and Industrial (M&I) Water Deliveries

Wholesale System	This Month	Previous Year	% Change	YTD	YTD Prev Year	YTD % Change	Fiscal YTD	Fiscal YTD Prev Year	Fiscal YTD % Change	Contract Amount	% of Contract Used
Bluffdale City	128.20	158.05	-19%	366.10	426.09	-14%	2,552.97	2,302.18	11%	2,500	15%
Copperton Improvement District	0.99	0.00		0.99	0.00		1.94	0.00		0	
Draper City	146.51	135.45	8%	426.54	393.15	8%	3,580.14	3,075.99	16%	3,800	11%
Granger-Hunter Improvement District	438.95	963.85	-54%	1,743.41	2,709.23	-36%	13,506.35	14,908.10	-9%	18,500	9%
Herriman City	306.40	163.33	88%	613.86	551.29	11%	4,333.46	3,775.03	15%	2,667	23%
Hexcel Corporation	49.06	70.92	-31%	173.15	191.00	-9%	512.03	578.28	-11%	720	24%
Kearns Improvement District	346.41	356.58	-3%	996.58	1,021.94	-2%	6,355.02	5,709.46	11%	7,000	14%
Magna Water District	67.42	68.71	-2%	197.37	197.44	0%	596.54	575.78	4%	800	25%
Midvale City	123.68	162.91	-24%	362.57	469.17	-23%	2,293.98	2,370.63	-3%	3,085	12%
Riverton City	310.52	262.25	18%	843.22	771.95	9%	3,457.14	3,247.10	6%	4,000	21%
South Jordan City	518.87	537.49	-3%	1,529.92	1,548.06	-1%	13,142.84	11,609.28	13%	14,200	11%
City of South Salt Lake	86.67	0.00		371.59	226.63	64%	1,018.81	856.63	19%	1,020	100%
Taylorsville-Bennion Improvement District	507.53	490.56	3%	1,433.76	1,334.47	7%	3,624.93	3,164.63	15%	4,700	31%
Utah Department of Corrections	40.01	44.91	-11%	113.88	135.29	-16%	349.50	400.87	-13%	548	21%
WaterPro, Inc.	0.02	0.00		0.02	0.00		1,111.74	902.78	23%	950	0%
City of West Jordan	883.07	869.46	2%	2,627.59	2,512.22	5%	15,864.08	14,175.39	12%	16,500	16%
White City Water Improvement District	0.00	0.00		0.00	0.00		0.00	0.00		0	
Willow Creek Country Club	0.66	0.17	281%	0.86	0.42	102%	242.54	205.39	18%	350	0%
Wholesale System Subtotal	3,954.97	4,284.66	-8%	11,801.40	12,488.35	-6%	72,544.01	67,857.52	7%	81,340	15%
Retail System	324.96	329.48	-1%	952.94	962.34	-1%	6,180.06	5,897.38	5%		
Total Wholesale & Retail	4,279.93	4,614.14	-7%	12,754.34	13,450.69	-5%	78,724.07	73,754.89	7%		

Other M&I

MWDSLS (Transported)	279.80	345.00	-19%	852.65	719.00	19%	9,639.44	8,040.00	20%		
MWDSLS (Treated)	0.00	0.00		0.00	0.00		0.00	0.00			
District Use (Non-revenue)	25.68	27.68	-7%	76.53	80.70	-5%	472.34	442.53	7%		
Other Deliveries Subtotal	305.48	372.68	-18%	929.18	799.70	16%	10,111.78	8,482.53	19%		
Total M&I Deliveries	4,585.41	4,986.83	-8%	13,683.52	14,250.40	-4%	88,835.85	82,237.42	8%		

Irrigation and Raw Water Deliveries

Welby Jacob Water Users	0.00	0.00		0.00	0.00		19,762.45	18,733.02	5%		
Total Irrigation and Raw Water	0.00	0.00		0.00	0.00		19,762.45	18,733.02	5%		
Total Deliveries	4,585.41	4,986.83	-8%	13,683.52	14,250.40	-4%	108,598.30	100,970.45	8%		

Most contracts are based on a calendar year except for the City of South Salt Lake which is based on a fiscal year beginning on July 1st.
Water transported for MWDSLS by JVVCD is delivered to Salt Lake City at 2100 South.
Water treated by JVVCD for MWDSLS is delivered to Sandy City along 11400 South.
District use includes water consumed in breaks, reservoir washing, fires, and irrigation.



Jordan Valley Water Conservancy Update– May 2021



JORDAN VALLEY WATER CONSERVANCY DISTRICT TENTATIVE 2021/2022 Water Rates Summary

WHOLESALE WATER RATES (NON-PUMPED)

MEMBER AGENCY (Rate per Acre Foot)	PUMP ZONES	2020/2021 RATES	2021/2022 RATES	\$ CHANGE	% CHANGE
Bluffdale City Water	JVWTP	\$518.59	\$529.86	\$11.27	2.2%
Draper City		502.19	513.17	10.98	2.2%
Draper Irrigation (Water Pro)		654.85	739.56	84.71	12.9%
Granger-Hunter Impr. District	B North	543.20	548.23	5.03	0.9%
Herriman City	C South D South	600.53	610.70	10.17	1.7%
Hexcel Corporation	B North	397.23	401.51	4.28	1.1%
Kearns Improvement District	B North	521.50	540.75	19.25	3.7%
Magna Water District	B North	380.15	386.26	6.11	1.6%
Midvale City Water		413.81	449.14	35.33	8.5%
Riverton City	C South	476.46	476.79	0.33	0.1%
City of South Jordan	B North/South, C South, D South	508.86	513.83	4.97	1.0%
City of South Salt Lake		394.36	416.56	22.20	5.6%
Utah Dept. of Corrections		380.30	386.72	6.42	1.7%
Taylorville-Bennion Impr. Dist.	B North	378.92	384.34	5.42	1.4%
City of West Jordan	B North/South, C South, D South	510.96	517.68	6.72	1.3%

BLOCK 2 RATE	1,038.65	1,070.07	31.42	3.0%
BCWTP RATE	465.42	498.86	33.44	7.2%

ZONE	PUMP ZONE SURCHARGE			
B North	\$22.55	\$22.62	\$0.07	0.3%
B South	43.67	41.98	(1.69)	-3.9%
C South	59.22	60.43	1.21	2.0%
D South	103.64	105.76	2.12	2.0%
JVWTP	30.58	29.96	(0.62)	-2.0%

METER SIZE	METER BASE CHARGE (MONTHLY)			
4"	\$25.00	\$25.00	\$0.00	0.0%
6"	50.00	50.00	0.00	0.0%
8"	78.00	78.00	0.00	0.0%
10"	114.00	114.00	0.00	0.0%
12"	168.00	168.00	0.00	0.0%
14"	228.00	228.00	0.00	0.0%
16"	300.00	300.00	0.00	0.0%
18"	378.00	378.00	0.00	0.0%
20"	462.00	462.00	0.00	0.0%
24"	672.00	672.00	0.00	0.0%
30"	1,050.00	1,050.00	0.00	0.0%



JORDAN VALLEY WATER CONSERVANCY DISTRICT TENTATIVE 2021/2022 Water Rates Summary

RETAIL WATER RATES (Overall Average 1.0% Rate Increase)

RETAIL SYSTEM (Rate per 1,000 Gal.)	TIER	2020/2021 RATES	2021/2022 RATES	\$ CHANGE	% CHANGE
Non-Pumped	Tier 1	\$1.85	\$1.51	(\$0.34)	-18.4%
	Tier 2	2.74	2.36	(0.38)	-13.9%
	Tier 3	3.83	3.36	(0.47)	-12.3%
	Tier 4		4.27	N/A	N/A
Zone C South *	Tier 1	2.03	1.70	(0.33)	-16.3%
	Tier 2	2.92	2.55	(0.37)	-12.7%
	Tier 3	4.01	3.55	(0.46)	-11.5%
	Tier 4		4.46	N/A	N/A
Casto/Upper Willow Crk ‡	Tier 1	2.18	2.07	(0.11)	-5.0%
	Tier 2	3.07	2.92	(0.15)	-4.9%
	Tier 3	4.16	3.92	(0.24)	-5.8%
	Tier 4		4.83	N/A	N/A
Fireline Charges (Annual)	2"	\$5.55	\$5.35	(\$0.20)	-3.6%
	4"	34.33	33.10	(1.23)	-3.6%
	6"	99.72	96.15	(3.57)	-3.6%
	8"	212.51	204.89	(7.62)	-3.6%
	10"	382.16	368.46	(13.70)	-3.6%

* Zone C South includes retail customers in the Riverton Foothills area, which rate includes a pump surcharge of \$0.19 per thousand gallons.

‡ Customers in the Casto/Upper Willow Creek areas have a pump surcharge of \$0.56 per thousand gallons included in their rate.

Meter Size	TIER THRESHOLDS				METER BASE CHARGE (MONTHLY)			
	1,000 gallon usage				2020/2021 RATES	2021/2022 RATES	\$ Change	% Change
5/8"	Tier 1	Tier 2	Tier 3	Tier 4	\$3.00	\$3.00	\$0.00	0.0%
3/4"	1-6	7-16	17-37	38+	3.00	3.00	0.00	0.0%
1"	1-9	10-23	24-53	54+	4.00	4.00	0.00	0.0%
1-1/2"	1-18	19-46	47-106	107+	5.00	5.00	0.00	0.0%
2"	1-36	37-92	93-212	213+	8.00	8.00	0.00	0.0%
3"	1-58	59-147	148-339	340+	15.00	15.00	0.00	0.0%
4"	1-140	141-359	360-827	828+	25.00	25.00	0.00	0.0%
6"	1-257	258-658	659-1516	1517+	50.00	50.00	0.00	0.0%
8"	1-515	516-1316	1317-3032	3033+	78.00	78.00	0.00	0.0%
	1-1024	1025-2617	2618-6031	6032+				



Central Valley Water Reclamation Update– May 2021

Central Valley Water Reclamation Facility Monthly Cost Summary March 31, 2021

Description	Monthly Costs	O & M Monthly							
		Member Entity	Capital %	Average %	Pretreatment %	2017A Bond %	2017B Bond %	2019A Bond %	2020A Loan %
Facility Operation	1,169,583	Cottonwood	16.6787%	16.6787%	3.13%	27.5492%	0.00%	25.3905%	15.9950%
Pretreatment Field	64,682	Mt Olympus	24.0685%	24.0685%	18.63%	0.00%	0.00%	0.0000%	25.6395%
Entity Lab Work	6,579	Granger-Hunter	26.3738%	26.3738%	36.83%	49.6790%	0.00%	45.7865%	28.8434%
Net Lab Costs	85,109	Kearns	9.4567%	9.4567%	4.51%	0.00%	100.00%	15.8525%	9.9864%
Bond Trust Payment	492,795	Murray	7.4339%	7.4339%	14.70%	14.0733%	0.00%	12.9705%	8.1709%
Bond/Cash Capital	4,838,665	South Salt Lake	5.2051%	5.2051%	20.82%	8.6985%	0.00%	0.0000%	0.0000%
State Loan	2,335,300	Taylorville-Ben	10.7833%	10.7833%	1.38%	0.00%	0.00%	0.0000%	11.3648%
Pay-as-you-go CIP	449,213		100.0000%	100.0000%	100.0000%	100.0000%	100.00%	100.0000%	100.0000%
	9,441,926								

Calculation	Description	Cottonwood	Mount Olympus	Granger-Hunter	Kearns	Murray	South Salt Lake	Taylorville-Bennion	Total
Monthly flows % (Table 5)	Facility Operation	195,071.24	281,501.08	308,463.48	110,603.96	86,945.63	60,877.96	126,119.64	1,169,582.99
Directly reimbursable costs	Pretreatment Field	2,024.55	12,050.26	23,822.38	2,917.16	9,508.25	13,466.79	892.61	64,682.00
Directly reimbursable costs	Entity Lab Work	120.00	1,070.00	3,530.00	384.00	360.00	455.00	660.00	6,579.00
Monthly flows % (Table 5)	Net Lab Costs	14,195.07	20,484.46	22,446.48	8,048.50	6,326.92	4,430.01	9,177.56	85,109.00
	Total O & M	211,410.86	315,105.80	358,262.34	121,953.62	103,140.80	79,229.76	136,849.81	1,325,952.99
	2019 Bond Entity Capital Draws (Do not pay)	807,026.42	-	1,276,139.83	457,578.03	359,701.52	-	-	2,900,445.80
	State Loan Draws (Do not pay)	389,497.68	562,071.68	615,907.35	220,842.32	173,603.87	-	251,822.40	2,213,745.30
	State Loan SSL	-	-	-	-	-	121,554.70	-	121,554.70
	Cash Entity Capital	-	1,164,594.09	-	-	-	251,857.35	521,767.76	1,938,219.20
	Monthly CIP (pay-as-you-go)	74,922.89	108,118.83	118,474.54	42,480.73	33,394.05	23,381.99	48,439.99	449,213.02
	2017 A & B Bond Trust Payments	50,900.73	-	91,788.41	40,920.00	26,002.25	16,071.61	-	225,683.00
	2019A Bond Trust Payments	57,770.75	-	104,177.57	36,069.03	29,511.65	-	-	227,529.00
	2020A Loan DSRF Payments	6,331.30	10,148.88	11,417.08	3,952.92	3,234.29	-	4,498.53	39,583.00
	Total Entity Bill for Month	401,336.53	1,597,967.60	684,119.94	245,376.30	195,283.04	492,095.41	711,556.09	4,327,734.91

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

ENTITY	FLOW MGD	BOD Mg/l	BOD # Per Day	TSS Mg/l	TSS # Per Day
COTTONWOOD	6.88	280.74	16,101.89	269.04	15,430.94
MOUNT OLYMPUS	12.02	246.37	24,701.96	191.98	19,248.69
GRANGER-HUNTER	13.11	249.21	27,254.37	192.35	21,035.95
KEARNS	3.07	412.93	10,559.41	339.59	8,683.86
MURRAY	3.49	260.47	7,586.25	212.65	6,193.47
SOUTH SALT LAKE	2.69	263.52	5,920.11	164.95	3,705.67
TAYLORSVILLE-BENNION	4.43	312.63	11,542.78	251.46	9,284.20
TOTALS	45.69	272.04	103,666.77	219.34	83,582.79

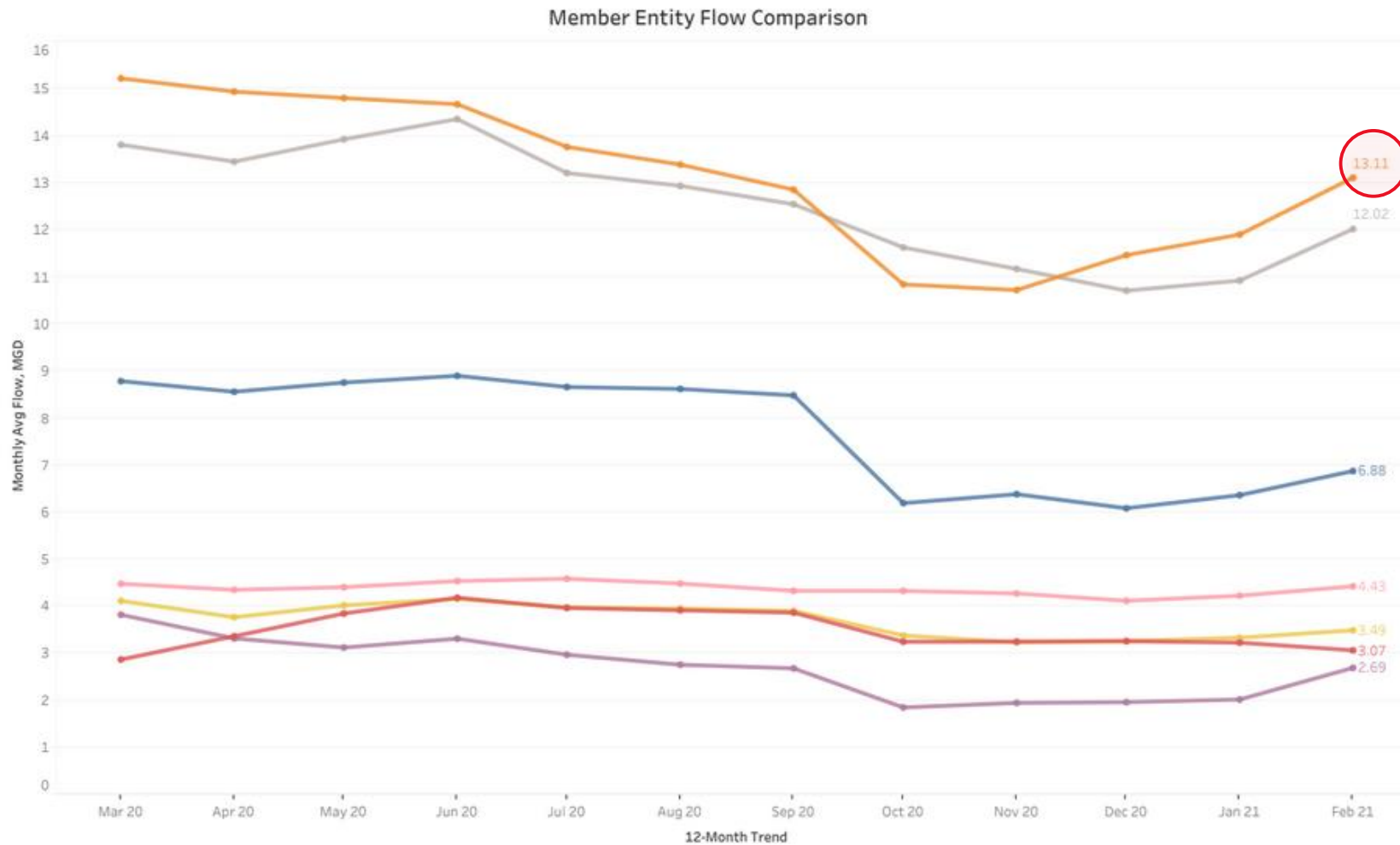
February-2021

Entities Share Of O&M Cost

ENTITY	Percent Based On Flow	Percent Based On BOD	Percent Based On TSS	Percent Of Total O&M Cost's
COTTONWOOD	3.5372%	5.2051%	7.9364%	16.6787%
MOUNT OLYMPUS	6.1835%	7.9851%	9.8999%	24.0685%
GRANGER-HUNTER	6.7445%	8.8102%	10.8191%	26.3738%
KEARNS	1.5771%	3.4134%	4.4662%	9.4567%
MURRAY	1.7962%	2.4523%	3.1854%	7.4339%
SOUTH SALT LAKE	1.3855%	1.9137%	1.9059%	5.2051%
TAYLORSVILLE-BENNION	2.2770%	3.7313%	4.7750%	10.7833%
TOTALS	23.5011%	33.5111%	42.9879%	100.0000%

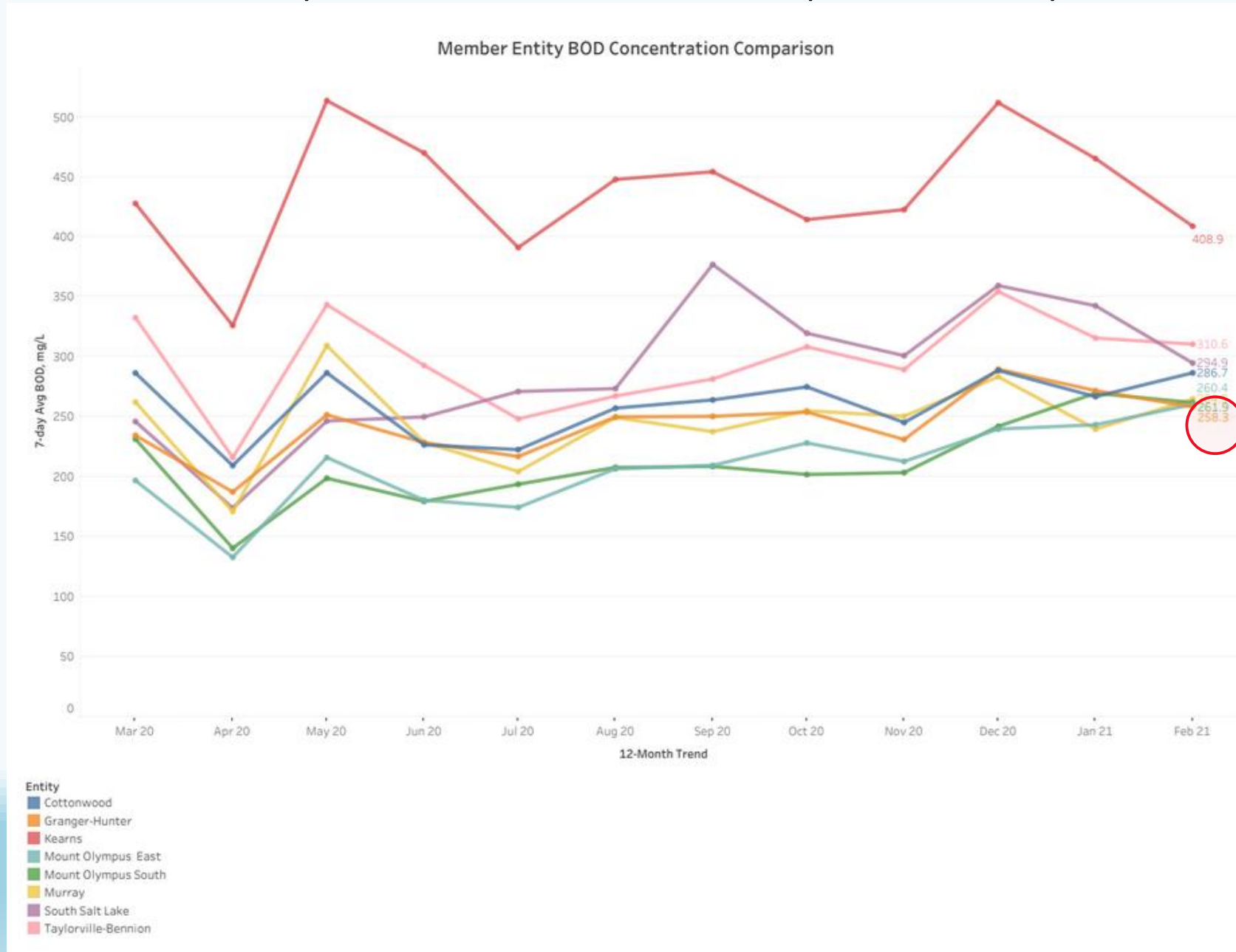


Central Valley Water Reclamation Update– May 2021

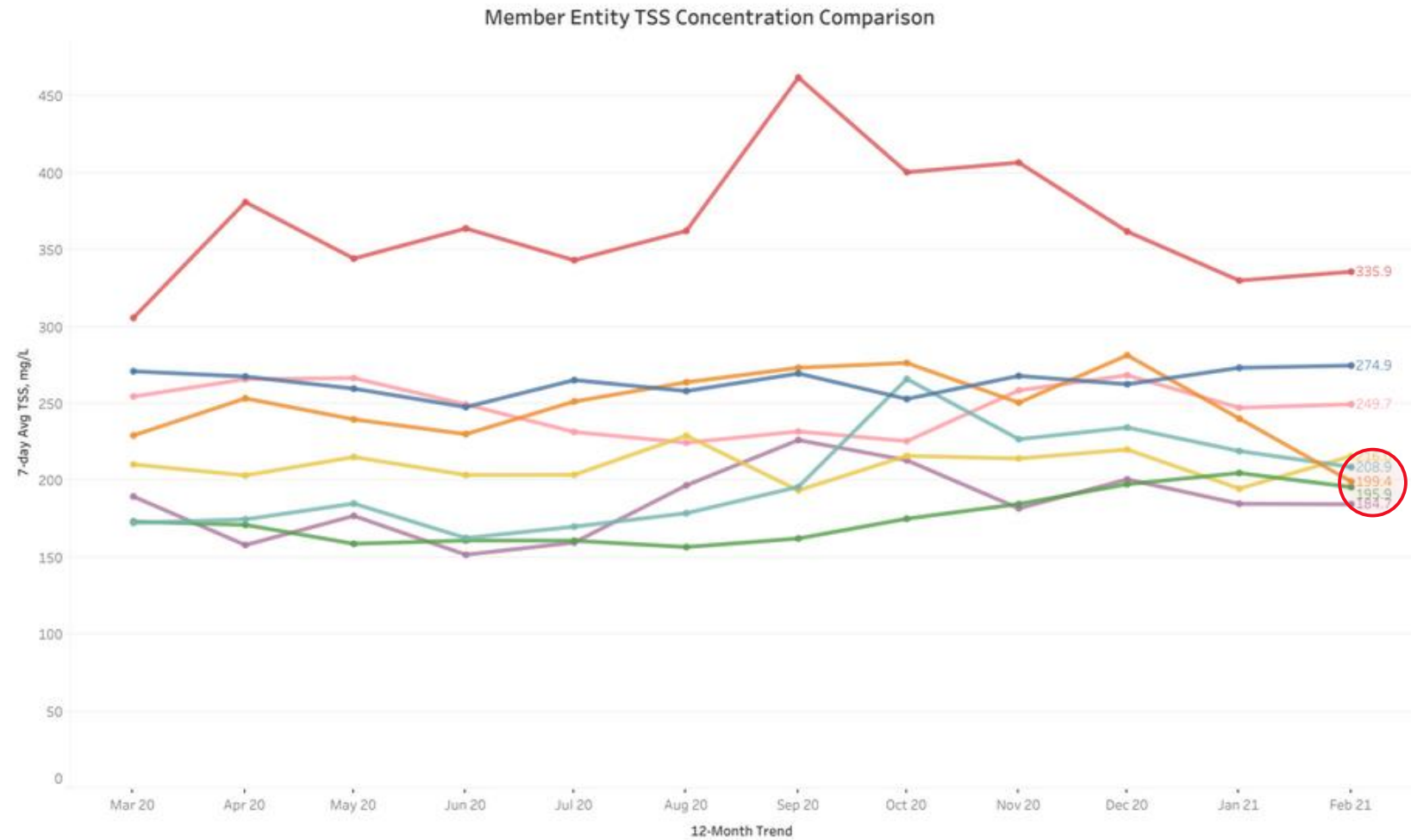


- Entity**
- Cottonwood
 - Granger-Hunter
 - Kearns
 - Mount Olympus
 - Murray
 - South Salt Lake
 - Taylorville-Bennion

Central Valley Water Reclamation Update– May 2021

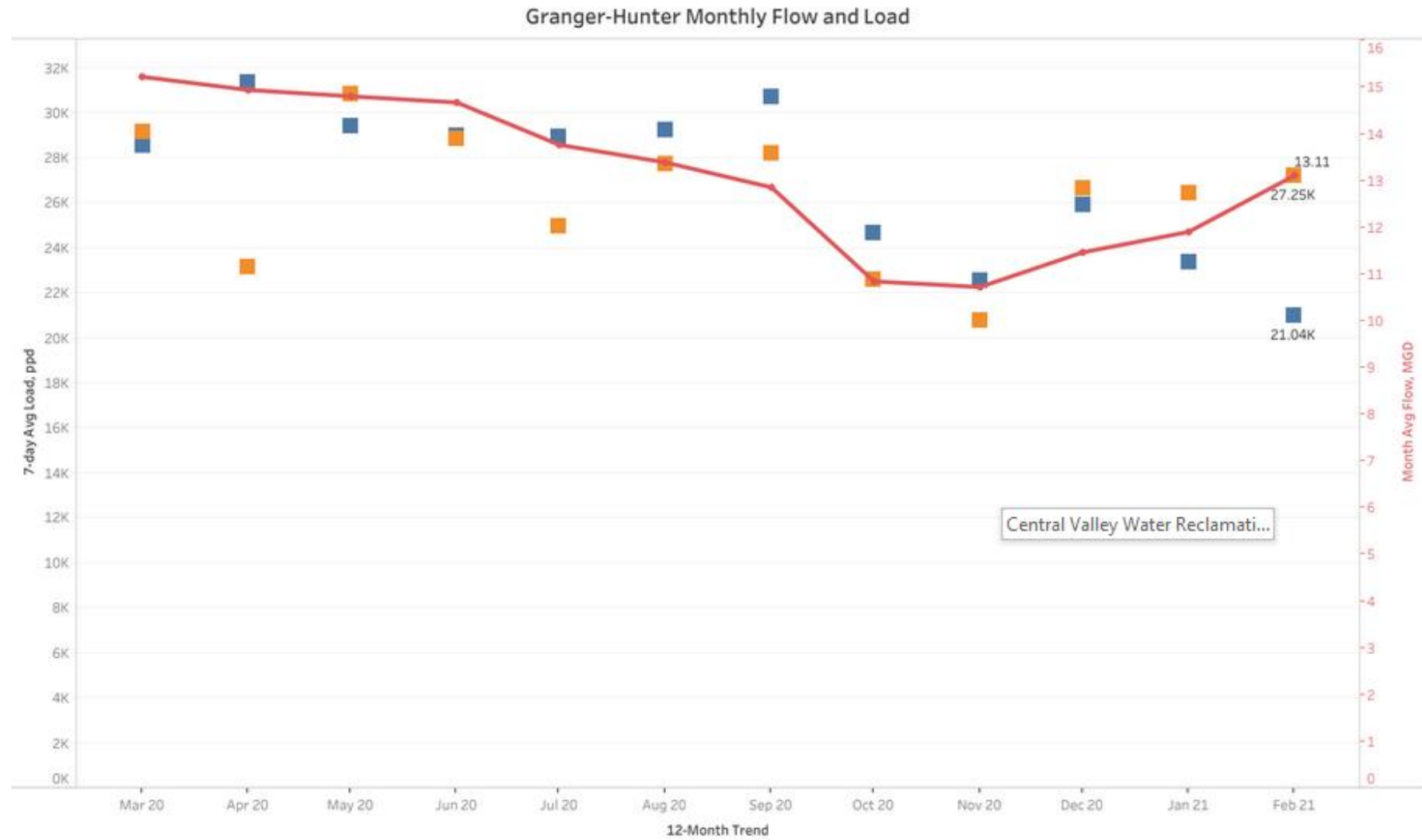


Central Valley Water Reclamation Update– May 2021



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

Central Valley Water Reclamation Update– May 2021



Measure Names
■ Sum of Monthly Avg Entity Flows
■ 7-day Avg BOD load
■ 7-day Avg TSS load

Central Valley Water Reclamati...

wvcjournal.com

Localscape proposal generates little council support | West Valley Utah News

3-4 minutes

Apr 05, 2021 02:51PM • By Travis Barton



One West Valley councilmember wished to require a maximum of 30-35% of plant material in front yards, to both limit water use and encourage localscapes. (Photo by Jordan Hopkins on Unsplash)

By Travis Barton | [\[email protected\]](#)

In an effort to help reduce water use by 25% prior to 2025, West Valley City Councilwoman Karen Lang proposed in a March 2 study meeting that all new developments to have a maximum of 30-35% of front yard be live plant material.

The 25% reduction in water use is a state requirement, and after a presentation from city staff about its current localscape requirements, Lang wished to do more.

“Some people would like to do this and be more environmentally friendly,” Lang said during the council meeting.

Localscape is a concept that minimizes water use by implementing other means of landscaping such as trees, shrubbery or ornamental grass.

The current city code applies to all single-family homes and only applies to the front yards. Landscaping currently requires one tree and a combination of lawn, shrubs or groundcover. Groundcover may include vegetative vines, low-spreading shrubs, annual or perennial flowering, foliage plants, mineral or nonliving organic permeable material. It may not cover more than 50% of the “net landscaped area.”

The front yard can have up to 40% of solid surface parking. Of the remaining 60%, only half of that is required to be plant landscaping, city officials explained during the meeting.

“That 50% only ends up being 30% because of the driveway,” City Manager Wayne Pyle said during the meeting.

If it sounds a little confusing, Lang agrees because she’s been hearing the confusion from residents.

City Manager Wayne Pyle explained that what Lang wanted was already in place with the 30-35% requirement in the front yard. However, Lang wanted to require all new developments have that as a maximum rather than a minimum. She also wanted to change the spray pattern for sprinkling systems to a drip or irrigation system.

Lang noted that “to keep our water bills low” then the incentive is to “move this forward.”

While certain councilmembers initially supported Lang’s proposal, after further discussion, several did not feel comfortable with the localscape maximum being a requirement rather than an option. For any proposal or request to move forward, at least four members of the seven-person council needs to be in favor.

Councilman Steve Buhler said he supported the concept, and would be happy to encourage water-wise landscaping if that’s what residents wanted. But he felt it was too big of a change noting some people “still want a big lawn.”

“People can decide how they want to spend their money,” Buhler said, adding if people decide they don’t want to pay a higher water bill, then they can adjust accordingly.

Lang cautioned it would be more expensive to change at that point, and that if they didn’t do something, it could continue to create more expenses through other solutions, like paying to build a water treatment facility.

“It’s really good for the environment,” she said. “And also so we don’t have to go build a dam in a canyon to block off water so we have enough.”


GRANGER-HUNTER
 IMPROVEMENT DISTRICT

REVENUES

	Actual 12/31/2019	Amended Budget 2019	% of Budget	Actual 12/31/2020	Budget 2020	% of Budget
REVENUES						
Operating Revenues:						
Water Sales	\$ 18,818,502	\$ 19,629,500	95.9%	\$ 21,433,758	\$ 19,728,000	108.6%
Sewer Service Charges	11,844,134	11,748,000	100.8%	11,584,087	11,807,000	98.1%
Central Valley Assessmt	2,681,835	2,700,000	99.3%	2,687,030	2,700,000	99.5%
Engineering Fees	8,970	4,100	218.8%	7,542	6,000	125.7%
Connection fees	31,222	34,000	91.8%	41,271	34,000	121.4%
Inspection	50,647	49,000	103.4%	77,394	49,000	157.9%
Delinquent/Turn-on Fees	31,955	35,000	91.3%	10,390	35,000	29.7%
Conservation Grant	69,706	68,500	101.8%	62,869	68,500	91.8%
Total Operating Revenue	<u>33,536,971</u>	<u>34,268,100</u>	97.9%	<u>35,904,341</u>	<u>34,427,500</u>	104.3%
Property Tax Revenue:						
Property Tax	3,316,896	3,300,000	100.5%	3,386,741	3,400,000	99.6%
Motor Vehicle	232,938	250,000	93.2%	215,789	250,000	86.3%
Personal Property	346,485	315,000	110.0%	333,213	325,000	102.5%
Delinquent Tax/Interest	76,643	80,000	95.8%	73,016	80,000	91.3%
Tax Increment for RDA	213,243	239,000	89.2%	158,840	200,000	79.4%
Total Property Tax Revenue	<u>4,186,205</u>	<u>4,184,000</u>	100.1%	<u>4,167,599</u>	<u>4,255,000</u>	97.9%
Non-operating Revenue:						
Impact Fees - Water	632,736	375,000	168.7%	796,642	300,000	265.5%
Impact Fees - Sewer	290,373	188,000	154.5%	396,138	150,000	264.1%
Interest	653,964	500,000	130.8%	336,820	525,000	64.2%
Sale of Surplus Equipment	56,727	109,000	52.0%	77,086	59,000	130.7%
Other	142,552	110,000	129.6%	101,474	120,000	84.6%
Total Non-operating Revenue	<u>1,776,352</u>	<u>1,282,000</u>	138.6%	<u>1,708,160</u>	<u>1,154,000</u>	148.0%
Total Revenues	<u>\$ 39,499,528</u>	<u>\$ 39,734,100</u>	99.4%	<u>\$ 41,780,100</u>	<u>\$ 39,836,500</u>	104.9%

Percent of Year Completed: 100.00%



GRANGER-HUNTER
IMPROVEMENT DISTRICT

EXPENSES

	Actual 12/31/2019	Amended Budget 2019	% of Budget	Actual 12/31/2020	Budget 2020	% of Budget
EXPENSES						
Payroll Wages:						
Salaries & Wages	\$ 4,896,363	\$ 4,785,017	102.3%	\$ 4,967,707	\$ 5,028,072	98.8%
Overtime Wages	151,473	200,000	75.7%	128,652	175,000	73.5%
On-call Pay	36,797	56,280	65.4%	69,934	71,280	98.1%
Incentive Pay	13,087	15,000	87.2%	11,694	15,000	78.0%
Vehicle Allowance	877	-	0.0%	6,160	9,000	68.4%
Other/OPEB	-	250,000	0.0%	371,150	250,000	148.5%
Clothing Allowance	20,350	21,450	94.9%	18,975	22,000	86.3%
<i>Total Payroll Wages</i>	<u>5,118,947</u>	<u>5,327,747</u>	<u>96.1%</u>	<u>5,574,272</u>	<u>5,570,352</u>	<u>100.1%</u>
Payroll Benefits:						
State Retirement Plan	853,891	901,300	94.7%	828,473	955,045	86.7%
401K Plan	570,732	572,100	99.8%	609,799	598,677	101.9%
Health/Dental Insurance	1,417,410	1,628,877	87.0%	1,243,872	1,670,320	74.5%
Medicare	70,491	70,350	100.2%	75,721	73,547	103.0%
Workers Compensation Ins	35,602	45,000	79.1%	18,091	40,000	45.2%
Life/LTD/LTC Insurance	74,245	75,000	99.0%	67,411	75,000	89.9%
State Unemployment	-	5,000	0.0%	8,937	5,000	178.7%
<i>Total Payroll Benefits</i>	<u>3,022,371</u>	<u>3,297,627</u>	<u>91.7%</u>	<u>2,852,304</u>	<u>3,417,589</u>	<u>83.5%</u>
Operations & Maintenance:						
Repair & Replacement	806,223	801,373	100.6%	467,933	655,560	71.4%
Building & Grounds	89,219	82,462	108.2%	68,809	82,450	83.5%
Vehicle Maint & Fuel	216,158	229,000	94.4%	152,831	189,431	80.7%
Vehicle Lease	19,719	218,409	9.0%	13,254	254,600	5.2%
Tools & Supplies	31,750	35,000	90.7%	66,787	73,400	91.0%
Water Purchases	10,520,489	10,506,937	100.1%	11,246,892	11,010,400	102.1%
Treatment Chemicals	38,451	68,800	55.9%	36,867	41,300	89.3%
Water Lab Testing Fees	60,839	106,000	57.4%	39,298	76,750	51.2%
Utilities	823,504	1,009,000	81.6%	932,878	982,000	95.0%
<i>Total O&M</i>	<u>12,606,352</u>	<u>13,056,981</u>	<u>96.5%</u>	<u>13,025,549</u>	<u>13,365,891</u>	<u>97.5%</u>
CVWRF:						
Facility Operations	3,693,088	4,400,414	83.9%	4,381,700	4,494,860	97.5%
Project Betterments	1,149,819	1,712,549	67.1%	752,854	1,360,725	55.3%
Interceptor Monitoring	2,849	3,875	73.5%	(2,967)	-	0.0%
Pre-treatment Field	235,564	243,993	96.5%	263,883	283,675	93.0%
Laboratory	225,166	239,538	94.0%	237,994	227,418	104.7%
CVW Debt Service	1,424,239	1,488,436	95.7%	2,073,345	1,954,999	106.1%
<i>Total CVWRF</i>	<u>\$ 6,730,725</u>	<u>8,088,805</u>	<u>83.2%</u>	<u>\$ 7,706,809</u>	<u>\$ 8,321,677</u>	<u>92.6%</u>



	Actual 12/31/2019	Budget 2019	% of Budget	Actual 12/31/2020	Budget 2020	% of Budget
General & Administrative:						
Office Supplies/Printing	\$ 24,787	\$ 37,100	66.8%	\$ 21,109	\$ 33,940	62.2%
Postage & Mailing	153,639	159,500	96.3%	145,160	159,500	91.0%
General Administrative	114,916	125,130	91.8%	60,661	61,000	99.4%
Computer Supplies	406,487	409,582	99.2%	389,921	494,243	78.9%
General Insurance	413,850	423,600	97.7%	367,777	439,612	83.7%
Utilities	88,511	105,500	83.9%	79,273	95,500	83.0%
Telephone	105,020	101,250	103.7%	103,775	120,200	86.3%
Training & Education	129,500	131,325	98.6%	62,192	133,200	46.7%
Safety	42,693	43,100	99.1%	41,201	39,620	104.0%
Legal fees	25,523	49,000	52.1%	44,978	44,000	102.2%
Auditing Fees	11,000	11,000	100.0%	12,000	12,000	100.0%
Professional Consulting	247,982	266,900	92.9%	83,604	97,400	85.8%
Public Relations/Conservation	39,681	69,450	57.1%	43,221	55,000	78.6%
Banking & Bonding	350,963	600,900	58.4%	357,516	330,900	108.0%
Admin Contingency	-	180,000	0.0%	-	180,000	0.0%
<i>Total General Administrative</i>	<u>2,154,552</u>	<u>2,713,337</u>	<u>79.4%</u>	<u>1,812,388</u>	<u>2,296,115</u>	<u>78.9%</u>
Total Operating Expenses	<u>29,632,947</u>	<u>32,484,497</u>	<u>91.2%</u>	<u>30,971,322</u>	<u>32,971,624</u>	<u>93.9%</u>
Net Operating Revenues	<u>9,866,581</u>	<u>\$ 7,249,603</u>	<u>136.1%</u>	<u>10,808,778</u>	<u>6,864,876</u>	<u>157.5%</u>
Indirect Operating Expenses:						
Depreciation	7,809,067	7,000,000	111.6%	7,821,047	7,700,000	101.6%
RDA Pass-Through	213,243	239,000	89.2%	158,840	200,000	79.4%
<i>Total Indirect Operating Exp</i>	<u>8,022,310</u>	<u>\$ 7,239,000</u>	<u>110.8%</u>	<u>7,979,887</u>	<u>7,900,000</u>	<u>101.0%</u>
Equipment and Infrastructure:						
Infrastructure	9,327,739	13,276,600	70.3%	9,259,131	15,746,152	58.8%
New Vehicles & Equipment	409,105	414,050	98.8%	414,785	409,747	101.2%
<i>Total Equipment</i>	<u>9,736,844</u>	<u>13,690,650</u>	<u>71.1%</u>	<u>9,673,916</u>	<u>16,155,899</u>	<u>59.9%</u>
Debt Service:						
Bond Interest	117,371	408,683	28.7%	133,837	244,995	54.6%
Bond Principal Pmt ('12 Bond)	281,000	281,000	100.0%	288,000	288,000	100.0%
Bond Princ Pmt (2019 DEQ)	-	-	0.0%	435,525	310,000	140.5%
<i>Total Debt Service</i>	<u>398,371</u>	<u>689,683</u>	<u>57.8%</u>	<u>857,362</u>	<u>842,995</u>	<u>101.7%</u>
Total Equip & Debt Service	<u>10,135,215</u>	<u>\$ 14,380,333</u>	<u>70.5%</u>	<u>10,531,278</u>	<u>16,998,894</u>	<u>62.0%</u>
Net Revenues after Deprec, Infrastructure and Debt	<u>(8,290,944)</u>	<u>\$ (14,369,730)</u>	<u>57.7%</u>	<u>(7,702,387)</u>	<u>(18,034,018)</u>	<u>42.7%</u>
Add back Depreciation	7,809,067	7,000,000	111.6%	7,821,047	7,700,000	101.6%
Add back Infrastructure	9,327,739	13,276,600	70.3%	9,259,131	15,746,152	58.8%
Net Revenues, net of Infr & Depr	<u>\$ 8,845,862</u>	<u>\$ 5,906,870</u>	<u>149.8%</u>	<u>\$ 9,377,791</u>	<u>\$ 5,412,134</u>	<u>173.3%</u>



GRANGER-HUNTER
IMPROVEMENT DISTRICT

REVENUES

	Actual 4/30/2020	Amended Budget 2020	% of Budget	Actual 4/30/2021	Budget 2021	% of Budget
REVENUES						
Operating Revenues:						
Water Sales	\$ 3,294,302	\$ 19,728,000	16.7%	\$ 3,302,710	\$ 19,884,000	16.6%
Sewer Service Charges	3,067,986	11,807,000	26.0%	3,066,390	11,677,000	26.3%
Central Valley Assessmt	894,919	2,700,000	33.1%	899,058	2,700,000	33.3%
Engineering Fees	2,000	6,000	33.3%	1,175	7,000	16.8%
Connection fees	9,392	34,000	27.6%	10,577	40,000	26.4%
Inspection	28,275	49,000	57.7%	25,264	55,000	45.9%
Delinquent/Turn-on Fees	7,965	35,000	22.8%	1,660	35,000	4.7%
Conservation Grant	-	68,500	0.0%	2,446	41,300	5.9%
Total Operating Revenue	<u>7,304,839</u>	<u>34,427,500</u>	21.2%	<u>7,309,280</u>	<u>34,439,300</u>	21.2%
Property Tax Revenue:						
Property Tax	1,437	3,400,000	0.0%	(28,294)	3,400,000	-0.8%
Motor Vehicle	51,622	250,000	20.6%	70,577	250,000	28.2%
Personal Property	194,424	325,000	59.8%	258,669	325,000	79.6%
Delinquent Tax/Interest	27,202	80,000	34.0%	32,381	80,000	40.5%
Tax Increment for RDA	-	200,000	0.0%	-	200,000	0.0%
Total Property Tax Revenue	<u>274,685</u>	<u>4,255,000</u>	6.5%	<u>333,333</u>	<u>4,255,000</u>	7.8%
Non-operating Revenue:						
Impact Fees - Water	143,179	300,000	47.7%	196,405	450,000	43.6%
Impact Fees - Sewer	84,612	150,000	56.4%	107,319	200,000	53.7%
Interest	138,752	525,000	26.4%	43,721	250,000	17.5%
Sale of Surplus Equipment	4,937	59,000	8.4%	1,034	40,000	2.6%
Other	35,600	120,000	29.7%	48,059	120,000	40.0%
Total Non-operating Revenue	<u>407,080</u>	<u>1,154,000</u>	35.3%	<u>396,538</u>	<u>1,060,000</u>	37.4%
Total Revenues	<u>\$ 7,986,604</u>	<u>\$ 39,836,500</u>	20.0%	<u>\$ 8,039,151</u>	<u>\$ 39,754,300</u>	20.2%

Percent of Year Completed: 33.33%



GRANGER-HUNTER
IMPROVEMENT DISTRICT

EXPENSES

	Actual 4/30/2020	Amended Budget 2020	% of Budget	Actual 4/30/2021	Budget 2021	% of Budget
EXPENSES						
Payroll Wages:						
Salaries & Wages	\$ 1,840,260	\$ 5,028,072	36.6%	\$ 1,449,515	\$ 4,893,240	29.6%
Overtime Wages	38,802	175,000	22.2%	32,718	175,000	18.7%
On-call Pay	20,751	71,280	29.1%	20,717	71,280	29.1%
Incentive Pay	4,027	15,000	26.8%	455	15,000	3.0%
Vehicle Allowance	2,977	9,000	33.1%	1,706	9,000	19.0%
Other/OPEB	85,882	250,000	34.4%	-	250,000	0.0%
Clothing Allowance	-	22,000	0.0%	-	21,450	0.0%
<i>Total Payroll Wages</i>	<u>1,992,699</u>	<u>5,570,352</u>	<u>35.8%</u>	<u>1,505,111</u>	<u>5,434,970</u>	<u>27.7%</u>
Payroll Benefits:						
State Retirement Plan	288,774	955,045	30.2%	263,233	947,920	27.8%
401K Plan	217,894	598,677	36.4%	174,002	594,210	29.3%
Health/Dental Insurance	575,212	1,670,320	34.4%	678,188	1,687,023	40.2%
Medicare	27,180	73,547	37.0%	21,445	72,730	29.5%
Workers Compensation Ins	923	40,000	2.3%	11,775	40,000	29.4%
Life/LTD/LTC Insurance	25,383	75,000	33.8%	38,371	75,000	51.2%
State Unemployment	-	5,000	0.0%	-	10,000	0.0%
<i>Total Payroll Benefits</i>	<u>1,135,366</u>	<u>3,417,589</u>	<u>33.2%</u>	<u>1,187,014</u>	<u>3,426,883</u>	<u>34.6%</u>
Operations & Maintenance:						
Repair & Replacement	112,070	655,560	17.1%	169,115	663,900	25.5%
Building & Grounds	41,467	82,450	50.3%	25,640	82,450	31.1%
Vehicle Maint & Fuel	56,769	189,431	30.0%	57,208	168,680	33.9%
Vehicle Lease	67,171	254,600	26.4%	80,915	225,800	35.8%
Tools & Supplies	19,661	73,400	26.8%	21,781	89,750	24.3%
Water Purchases	1,518,737	11,010,400	13.8%	1,674,350	10,717,260	15.6%
Treatment Chemicals	4,467	41,300	10.8%	15,573	41,300	37.7%
Water Lab Testing Fees	11,470	76,750	14.9%	4,541	66,500	6.8%
Utilities	120,084	982,000	12.2%	156,570	905,000	17.3%
<i>Total O&M</i>	<u>1,951,896</u>	<u>13,365,891</u>	<u>14.6%</u>	<u>2,205,693</u>	<u>12,960,640</u>	<u>17.0%</u>
CVWRF:						
Facility Operations	1,138,386	4,494,860	25.3%	1,682,739	5,517,471	30.5%
Project Betterments	100,046	1,360,725	7.4%	388,684	1,748,831	22.2%
Interceptor Monitoring	(2,967)	-	0.0%	-	-	0.0%
Pre-treatment Field	80,359	283,675	28.3%	102,053	286,024	35.7%
Laboratory	56,814	227,418	25.0%	90,435	251,563	35.9%
CVW Debt Service	659,103	1,954,999	33.7%	835,940	3,311,053	25.2%
<i>Total CVWRF</i>	<u>\$ 2,031,741</u>	<u>8,321,677</u>	<u>24.4%</u>	<u>\$ 3,099,851</u>	<u>\$ 11,114,942</u>	<u>27.9%</u>



	Actual 4/30/2020	Budget 2020	% of Budget	Actual 4/30/2021	Budget 2021	% of Budget
General & Administrative:						
Office Supplies/Printing	\$ 7,012	\$ 33,940	20.7%	\$ 7,938	\$ 27,840	28.5%
Postage & Mailing	35,058	159,500	22.0%	36,951	155,550	23.8%
General Administrative	13,327	61,000	21.8%	10,097	133,810	7.5%
Computer Supplies	109,179	494,243	22.1%	149,136	471,167	31.7%
General Insurance	264,218	439,612	60.1%	294,192	360,595	81.6%
Utilities	23,135	95,500	24.2%	22,098	95,500	23.1%
Telephone	32,004	120,200	26.6%	24,806	113,600	21.8%
Training & Education	33,089	133,200	24.8%	15,835	97,475	16.2%
Safety	20,170	39,620	50.9%	10,120	40,620	24.9%
Legal fees	1,360	44,000	3.1%	13,597	54,000	25.2%
Auditing Fees	-	12,000	0.0%	-	12,000	0.0%
Professional Consulting	10,237	97,400	10.5%	54,808	347,400	15.8%
Public Relations/Conservation	1,053	55,000	1.9%	-	98,500	0.0%
Banking & Bonding	69,105	330,900	20.9%	97,914	332,900	29.4%
Admin Contingency	-	180,000	0.0%	-	180,000	0.0%
<i>Total General Administrative</i>	<u>618,947</u>	<u>2,296,115</u>	<u>27.0%</u>	<u>737,492</u>	<u>2,520,957</u>	<u>29.3%</u>
Total Operating Expenses	<u>7,730,649</u>	<u>32,971,624</u>	<u>23.4%</u>	<u>8,735,161</u>	<u>35,458,392</u>	<u>24.6%</u>
Net Operating Revenues	<u>255,955</u>	<u>\$ 6,864,876</u>	<u>3.7%</u>	<u>(696,010)</u>	<u>4,295,908</u>	<u>-16.2%</u>
Indirect Operating Expenses:						
Depreciation	-	7,700,000	0.0%	2,608,023	8,000,000	32.6%
RDA Pass-Through	-	200,000	0.0%	-	200,000	0.0%
<i>Total Indirect Operating Exp</i>	<u>-</u>	<u>\$ 7,900,000</u>	<u>0.0%</u>	<u>2,608,023</u>	<u>8,200,000</u>	<u>31.8%</u>
Equipment and Infrastructure:						
Infrastructure	809,048	15,746,152	5.1%	857,719	21,304,500	4.0%
New Vehicles & Equipment	174,601	409,747	42.6%	29,832	625,810	4.8%
<i>Total Equipment</i>	<u>983,649</u>	<u>16,155,899</u>	<u>6.1%</u>	<u>887,551</u>	<u>21,930,310</u>	<u>4.0%</u>
Debt Service:						
Bond Interest and Fees	21,971	244,995	9.0%	36,781	207,388	17.7%
Bond Principal Pmt ('12 Bond)	288,000	288,000	100.0%	295,000	311,000	94.9%
Bond Princ Pmt (2019 DEQ)	435,525	310,000	140.5%	532,000	532,000	100.0%
<i>Total Debt Service</i>	<u>745,496</u>	<u>842,995</u>	<u>88.4%</u>	<u>863,781</u>	<u>1,050,388</u>	<u>82.2%</u>
Total Equip & Debt Service	<u>1,729,145</u>	<u>\$ 16,998,894</u>	<u>10.2%</u>	<u>1,751,332</u>	<u>22,980,698</u>	<u>7.6%</u>
Net Revenues after Deprec, Infrastructure and Debt	<u>(1,473,190)</u>	<u>\$ (18,034,018)</u>	<u>8.2%</u>	<u>(5,055,365)</u>	<u>(26,884,790)</u>	<u>18.8%</u>
Add back Depreciation	-	7,700,000	0.0%	2,608,023	8,000,000	32.6%
Add back Infrastructure	809,048	15,746,152	5.1%	857,719	21,304,500	4.0%
Net Revenues, net of Infr & Depr	<u>\$ (664,142)</u>	<u>\$ 5,412,134</u>	<u>-12.3%</u>	<u>\$ (1,589,623)</u>	<u>\$ 2,419,710</u>	<u>-65.7%</u>

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	WARNER COMMERCIAL DEV,	UNPOST						
M-CHECK	WARNER COMMERCIAL DEV,	UNPOST	V 4/28/2021			121967		252.97CR
1680	CENTURY EQUIPMENT CO							
C-CHECK	CENTURY EQUIPMENT CO	VOIDED	V 4/21/2021			122204		201.46CR

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	2 VOID DEBITS	0.00		
	VOID CREDITS	454.43CR	454.43CR	0.00

TOTAL ERRORS: 0

VENDOR SET: 01	BANK: *	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			2	454.43CR	0.00	0.00
BANK: *		TOTALS:	2	454.43CR	0.00	0.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1267	APELLO							
I-110166-0421	APR 2021 ANSWERING SERVICE	D	4/07/2021			001221		
01 510470	TELEPHONE	APR 2021 ANSWERING S		480.00				480.00
2188	FERGUSON ENTERPRISES, INC							
I-1145140	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		331.96				
I-1145304	WS Captial Large Meter	D	4/07/2021			001222		
01 520920	INFRASTRUCTURE PURCHASES	WS Captial Large Met		31,304.10				
I-1145304-1	WS Captial Large Meter	D	4/07/2021			001222		
01 520920	INFRASTRUCTURE PURCHASES	WS Captial Large Met		155.70				
I-1145684	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		548.25				
I-1146359	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		57.12				
I-1146683	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		377.74				
I-1146886	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		135.00				
I-1147783	Calcium Hypochlorite	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Calcium Hypochlorite		1,028.80				
I-1148130	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		384.90				
I-1148153	Lrg Meter Capital	D	4/07/2021			001222		
01 520920	INFRASTRUCTURE PURCHASES	Lrg Meter Capital		232.55				
I-1148180	Emergency Repair Parts	D	4/07/2021			001222		
01 530210	REPAIR SUPPLIES - CONST	Emergency Repair Par		71.97				34,628.09
3040	MAGNA WATER CO							
I-202104056203	MAR 2021 SEWER CHARGES	D	4/07/2021			001223		
01 41020	SEWER SERVICE CHARGES	HUNTER VILLAGE PH 17		2,235.75				
01 41020	SEWER SERVICE CHARGES	HUNTER VILLAGE PH 16		596.20				
01 41020	SEWER SERVICE CHARGES	7200 WEST SEWER		178.86				
01 41020	SEWER SERVICE CHARGES	ORCHARDVIEW SUBDIV		924.11				
01 41020	SEWER SERVICE CHARGES	MAJESTIC VILLAS PASS		2,444.42				6,379.34
3657	READY MADE CONCRETE							
I-111999	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		1,469.50				
I-112169	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		1,228.75				
I-112369	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		177.50				
I-112484	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		167.50				
I-112583	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		167.50				
I-112657	Cement	D	4/07/2021			001224		

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3657	READY MADE CONCRETE CONT							
I-112657	Cement	D	4/07/2021			001224		
01 530210	REPAIR SUPPLIES - CONST	Cement		638.00				3,848.75
4880	WEST VALLEY CITY							
I-202104056201	FEB 2021 STORMWATER	D	4/07/2021			001225		
01 510460	UTILITIES - ADMIN	2888 S 3600 W		296.00				
01 510460	UTILITIES - ADMIN	2824 S 3600 W		276.00				
01 550280	UTILITIES - WW	1247 W 2320 S A		4.00				
01 550280	UTILITIES - WW	1155 W 2320 S		4.00				
01 550280	UTILITIES - WW	1247 W 2320 S B		24.00				
01 550280	UTILITIES - WW	3100 S DECKER LAKE D		24.00				
01 530280	UTILITIES - WATER/OPS	1460 W 3100 S		28.00				
01 530280	UTILITIES - WATER/OPS	1313 W 3300 S		12.00				
01 550280	UTILITIES - WW	1360 W 3100 S		8.00				
01 530280	UTILITIES - WATER/OPS	2117 W 2343 S		52.00				
01 530280	UTILITIES - WATER/OPS	1629 W 2320 S		28.00				
01 550280	UTILITIES - WW	2250 S CONSTITUTION		4.00				
01 530280	UTILITIES - WATER/OPS	4080 S 2200 W		16.00				
01 530280	UTILITIES - WATER/OPS	2386 S 3600 W		60.00				
01 530280	UTILITIES - WATER/OPS	4404 S 4800 W		16.00				
01 530280	UTILITIES - WATER/OPS	6551 W 4100 S		12.00				
01 550280	UTILITIES - WW	2149 W 3100 S		24.00				
01 550280	UTILITIES - WW	2557 S 5370 W		12.00				
01 530280	UTILITIES - WATER/OPS	4525 S 6000 W		8.00				
01 530280	UTILITIES - WATER/OPS	4381 S NUGGET DR		8.00				
01 550280	UTILITIES - WW	2911 S 2910 W		4.00				
01 530280	UTILITIES - WATER/OPS	3222 S CULTURAL CENT		28.00				948.00
4880	WEST VALLEY CITY							
I-202104076208	MAR 2021 STORMWATER	D	4/07/2021			001226		
01 510460	UTILITIES - ADMIN	2888 S 3600 W		296.00				
01 510460	UTILITIES - ADMIN	2824 S 3600 W		276.00				
01 550280	UTILITIES - WW	1247 W 2320 S A		4.00				
01 550280	UTILITIES - WW	1155 W 2320 S		4.00				
01 550280	UTILITIES - WW	1247 W 2320 S B		24.00				
01 550280	UTILITIES - WW	3100 S DECKER LAKE D		24.00				
01 530280	UTILITIES - WATER/OPS	1460 W 3100 S		28.00				
01 530280	UTILITIES - WATER/OPS	1313 W 3300 S		12.00				
01 550280	UTILITIES - WW	1360 W 3100 S		8.00				
01 530280	UTILITIES - WATER/OPS	2117 W 2343 S		52.00				
01 530280	UTILITIES - WATER/OPS	1629 W 2320 S		28.00				
01 550280	UTILITIES - WW	2250 S CONSTITUTION		4.00				
01 530280	UTILITIES - WATER/OPS	4080 S 2200 W		16.00				
01 530280	UTILITIES - WATER/OPS	2386 S 3600 W		60.00				
01 530280	UTILITIES - WATER/OPS	4404 S 4800 W		16.00				
01 530280	UTILITIES - WATER/OPS	6551 W 4100 S		12.00				
01 550280	UTILITIES - WW	2149 W 3100 S		24.00				

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4880	WEST VALLEY CITY	CONT						
I-202104076208	MAR 2021 STORMWATER	D	4/07/2021			001226		
01 550280	UTILITIES - WW	2557 S	5370 W	12.00				
01 530280	UTILITIES - WATER/OPS	4525 S	6000 W	8.00				
01 530280	UTILITIES - WATER/OPS	4381 S	NUGGET DR	8.00				
01 550280	UTILITIES - WW	2911 S	2910 W	4.00				
01 530280	UTILITIES - WATER/OPS	3222 S	CULTURAL CENT	28.00				948.00
0001	US TREASURY							
I-T1 202104136211	FEDERAL WITHHOLDING	D	4/13/2021			001227		
01 23010	FEDERAL W/H & MEDICARE PAYABLE	FEDERAL WITHHOLDING		15,525.27				
I-T4 202104136211	MEDICARE WITHHOLDING	D	4/13/2021			001227		
01 23010	FEDERAL W/H & MEDICARE PAYABLE	MEDICARE WITHHOLDING		2,694.41				
01 500150	MEDICARE	MEDICARE WITHHOLDING		2,694.41				20,914.09
2532	HEALTH EQUITY INC							
I-HSB202104136211	HEALTH SAVINGS ACCOUNT	D	4/13/2021			001228		
01 22090	CAFETERIA PLAN PAYABLE	HEALTH SAVINGS ACCOU		4,574.26				4,574.26
4640	UTAH RETIREMENT SYSTEMS							
I-2DC202104136211	TIER 2 DEFINED CONTRIBUTION	D	4/13/2021			001229		
01 500110	STATE RETIREMENT PLAN	TIER 2 DEFINED CONTR		860.28				
I-2HY202104136211	TIER 2 HYBRID CONTRIBUTION	D	4/13/2021			001229		
01 500110	STATE RETIREMENT PLAN	TIER 2 HYBRID CONTRI		11,516.52				
I-45%202104136211	457 CONTRIBUTION %	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	457 CONTRIBUTION %		142.75				
I-457202104136211	457 CONTRIBUTION AMOUNT	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	457 CONTRIBUTION AMO		815.00				
I-4K2202104136211	401(K) \$ TIER 2 EMP CONTRIB	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) \$ TIER 2 EMP		20.00				
I-4KP202104136211	401(K) % CONTRIBUTION AMOUNT	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) % CONTRIBUTIO		173.10				
I-DC4202104136211	TIER 2 DC 401K	D	4/13/2021			001229		
01 500110	STATE RETIREMENT PLAN	TIER 2 DC 401K		1,285.93				
I-HY4202104136211	TIER 2 HYBRID 401K	D	4/13/2021			001229		
01 500110	STATE RETIREMENT PLAN	TIER 2 HYBRID 401K		648.75				
I-RT2202104136211	TIER 2 ROTH IRA CONTRIB AMOUNT	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	TIER 2 ROTH IRA CONT		450.00				
I-RTH202104136211	ROTH IRA CONTRIBUTION AMNT	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	ROTH IRA CONTRIBUTIO		330.00				
I-T24202104136211	TIER 2 - 457 CONTRIB	D	4/13/2021			001229		
01 22040	RETIREMENT CONTRIB PAYABLE	TIER 2 - 457 CONTRIB		5.00				
I-USR202104136211	UT STATE RET CONTRIBUTION	D	4/13/2021			001229		
01 500110	STATE RETIREMENT PLAN	UT STATE RET CONTRIB		18,575.30				34,822.63

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1730	CLYDE SNOW & SESSIONS							
I-157049	MATTER 006400/GENERAL	D	4/14/2021			001230		
01 510500	LEGAL EXPENSE	MATTER 006400/GENERA		3,177.00				3,177.00
2400	GRANGER HUNTER IMP DIST							
I-202104146214	GHID-1 MAR 2021	D	4/14/2021			001231		
01 530280	UTILITIES - WATER/OPS	GHID-1 MAR 2021		117.00				117.00
3850	SALT LAKE CEMENT CUTTING							
I-90430	Cement Cutting	D	4/14/2021			001232		
01 530210	REPAIR SUPPLIES - CONST	Cement Cutting		150.00				
I-90431	Cement Cutting	D	4/14/2021			001232		
01 530210	REPAIR SUPPLIES - CONST	Cement Cutting		150.00				
I-90551	Cement Cutting	D	4/14/2021			001232		
01 530210	REPAIR SUPPLIES - CONST	Cement Cutting		150.00				450.00
4704	VERIZON WIRELESS							
I-9876956753	MAR 2021 CELL PHONE	D	4/14/2021			001233		
01 510470	TELEPHONE	MAR 2021 CELL PHONE		3,075.94				3,075.94
2400	GRANGER HUNTER IMP DIST							
I-202104196222	GHID-2 MAR 2021	D	4/21/2021			001234		
01 530280	UTILITIES - WATER/OPS	GHID-2 MAR 2021		69.99				69.99
0001	US TREASURY							
I-T1 202104276227	FEDERAL WITHHOLDING	D	4/27/2021			001235		
01 23010	FEDERAL W/H & MEDICARE PAYABLE	FEDERAL WITHHOLDING		15,368.91				
I-T4 202104276227	MEDICARE WITHHOLDING	D	4/27/2021			001235		
01 23010	FEDERAL W/H & MEDICARE PAYABLE	MEDICARE WITHHOLDING		2,678.70				
01 500150	MEDICARE	MEDICARE WITHHOLDING		2,678.70				20,726.31
2532	HEALTHEQUITY INC							
I-HSB202104276227	HEALTH SAVINGS ACCOUNT	D	4/27/2021			001236		
01 22090	CAFETERIA PLAN PAYABLE	HEALTH SAVINGS ACCOU		4,499.26				4,499.26
4640	UTAH RETIREMENT SYSTEMS							
I-2DC202104276227	TIER 2 DEFINED CONTRIBUTION	D	4/27/2021			001237		
01 500110	STATE RETIREMENT PLAN	TIER 2 DEFINED CONTR		831.97				
I-2HY202104276227	TIER 2 HYBRID CONTRIBUTION	D	4/27/2021			001237		
01 500110	STATE RETIREMENT PLAN	TIER 2 HYBRID CONTRI		11,228.09				
I-45%202104276227	457 CONTRIBUTION %	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	457 CONTRIBUTION %		142.75				
I-457202104276227	457 CONTRIBUTION AMOUNT	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	457 CONTRIBUTION AMO		815.00				
I-4K2202104276227	401(K) \$ TIER 2 EMP CONTRIB	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) \$ TIER 2 EMP		20.00				
I-4KP202104276227	401(K) % CONTRIBUTION AMOUNT	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) % CONTRIBUTIO		160.71				
I-DC4202104276227	TIER 2 DC 401K	D	4/27/2021			001237		

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4640	UTAH RETIREMENT SYSTEMCONT							
I-DC4202104276227	TIER 2 DC 401K	D	4/27/2021			001237		
01 500110	STATE RETIREMENT PLAN	TIER 2 DC 401K		1,243.61				
I-HY4202104276227	TIER 2 HYBRID 401K	D	4/27/2021			001237		
01 500110	STATE RETIREMENT PLAN	TIER 2 HYBRID 401K		632.46				
I-RT2202104276227	TIER 2 ROTH IRA CONTRIB AMOUNT	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	TIER 2 ROTH IRA CONT		450.00				
I-RTH202104276227	ROTH IRA CONTRIBUTION AMNT	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	ROTH IRA CONTRIBUTIO		330.00				
I-T24202104276227	TIER 2 - 457 CONTRIB	D	4/27/2021			001237		
01 22040	RETIREMENT CONTRIB PAYABLE	TIER 2 - 457 CONTRIB		5.00				
I-USR202104276227	UT STATE RET CONTRIBUTION	D	4/27/2021			001237		
01 500110	STATE RETIREMENT PLAN	UT STATE RET CONTRIB		19,286.84				35,146.43
2400	GRANGER HUNTER IMP DIST							
I-202104226226	GHID-3 APR 2021	D	4/28/2021			001238		
01 530280	UTILITIES - WATER/OPS	GHID-3 APR 2021		117.00				
01 550280	UTILITIES - WW	GHID-3 APR 2021		53.00				170.00
1	DRILL RITE,							
I-202104056205	,FIRE HYD REFUND	R	4/07/2021			122125		
01 43099	MISC INCOME	DRILL RITE, :,FIRE HY		819.65				819.65
1	TYLER ALBRECHT,							
I-202104076207	,DOT CARD/HAZM	R	4/07/2021			122126		
01 510430	GENERAL ADMINISTRATIVE	TYLER ALBRECHT, :,DOT		80.00				
01 510430	GENERAL ADMINISTRATIVE	TYLER ALBRECHT, :,HAZ		86.50				166.50
1	JORDAN MEADOWS TOWNHOME HOA,							
I-202104076209	,	R	4/07/2021			122127		
01 520920-20B	RUSHTON WATER TREATMENT PLANT	JORDAN MEADOWS TOWNH		2,500.00				2,500.00
1064	ACE RECYCLING & DISPOSAL							
I-0002291492	APR 2021 MONTHLY CHARGES	R	4/07/2021			122128		
01 510220	BUILDING & GROUNDS	APR 2021 MONTHLY CHA		262.20				262.20
1160	ALPINE SUPPLY							
I-247913	HOSE CONNECTIONS	R	4/07/2021			122129		
01 570230	VEHICLE MAINT & FUEL - VEH	HOSE CONNECTIONS		19.72				19.72
1210	AMERICAN EXPRESS							
I-202104076210	MAR 2021 PURCHASES	R	4/07/2021			122130		
01 21015	AMEX/MC PAYABLE	MAR 2021 PURCHASES		45,842.44				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210144		205.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210143		100.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210145		200.00				
01 510480	TRAINING & EDUCATION - ADM	NASSCO CERTIFICATION		1,350.00				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/RETURNED OFFICE		27.19CR				

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1210	AMERICAN EXPRESS	CONT						
I-202104076210	MAR 2021 PURCHASES	R	4/07/2021			122130		
01 510480	TRAINING & EDUCATION - ADM	REG/RWAW/WTR RTS CER		195.00				
01 510440	COMPUTER SUPPLIES/EQUIPMENT	ADOBE/ACROBAT PRO		172.04				
01 510410	OFFICE SUPPLIES/PRINTING	OFF DEP/OFFICE SUPPL		91.65				
01 510440	COMPUTER SUPPLIES/EQUIPMENT	AMZN/PHONE CASES		29.97				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/OFFICE SUPPLIES		43.49				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/OFFICE SUPPLIES		53.51				
01 510410	OFFICE SUPPLIES/PRINTING	CLEAR BAGS/IPAD SLEE		61.85				
01 510480	TRAINING & EDUCATION - ADM	DEQ STRM WTR/WW OP C		150.00				
01 570230	VEHICLE MAINT & FUEL - VEH	AMZN/CONCRETE MIXER		34.96				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/DRY ERASE BOARD		58.90				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/ENGINEERING HEA		155.12				
01 570230	VEHICLE MAINT & FUEL - VEH	AMZN/EXCAVATOR SEAT		145.00				
01 510440	COMPUTER SUPPLIES/EQUIPMENT	ZOOM/APR 2021		199.90				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210169		300.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210170		200.00				
01 510480	TRAINING & EDUCATION - ADM	REG/AWWA/WEF UTLTY M		630.00				
01 510480	TRAINING & EDUCATION - ADM	DEQ STRM WTR/WW OP C		50.00				
01 570230	VEHICLE MAINT & FUEL - VEH	AMZN/RET CONCRETE MI		34.96CR				
01 510430	GENERAL ADMINISTRATIVE	AWWA/2020 UTIL BNCHM		426.93				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210189		100.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210186		300.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210189		300.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210188		100.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210199		100.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210200		100.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210201		300.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210202		300.00				
01 530210	REPAIR SUPPLIES - CONST	WVC PT #20210203		100.00				
01 510480	TRAINING & EDUCATION - ADM	REG/AWWA LEAD, WTR Q		45.00				
01 510480	TRAINING & EDUCATION - ADM	REG/ABPA/2021 CONF/2		200.00				
01 510410	OFFICE SUPPLIES/PRINTING	AMZN/STORAGE CLIPBOA		90.36				
01 520920-20E	PIONEER WWPS REPLACEMENT	WVC		1,026.00				
01 11600	CREDIT CARD POINTS	AMEX PTS/EMP SFTY PO		202.70CR				
01 510430	GENERAL ADMINISTRATIVE	AMEX PTS/EMP SFTY PO		202.70				
01 510480	TRAINING & EDUCATION - ADM	LODGING/HILTON/CONF		804.20				
01 510430	GENERAL ADMINISTRATIVE	LUNCH/WW TRAINING		59.92				54,559.09
1434	BATTERY SYSTEMS INC							
I-6462026	WW TRASH PUMP BATTERY	R	4/07/2021			122131		
01 570230	VEHICLE MAINT & FUEL - VEH	WW TRASH PUMP BATTER		102.91				
I-6536372	BOBCAT BATTERY	R	4/07/2021			122131		
01 570230	VEHICLE MAINT & FUEL - VEH	BOBCAT BATTERY		41.48				144.39

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1470	I-UT202100583 01 510470	BLUE STAKES OF UTAH UTILITY MAR 2021 MONTHLY CHARGES TELEPHONE	R 4/07/2021			122132		1,216.34
		MAR 2021 MONTHLY CHA		1,216.34				
1480	I-96142 01 510220	BOB'S LOCK SAFE & KEY BLDG C DOOR KEYS BUILDING & GROUNDS	R 4/07/2021			122133		22.44
		GENERAL DOOR KEYS		22.44				
1500	I-25426 01 520920-21B	BOWEN COLLINS AND ASSOCIATES 21B:LOWER WELL NO 17 PMP INTK LOWER WELL NO 17 PUMP INTAKE	R 4/07/2021			122134		7,627.50
		21B:LOWER WELL NO 17		7,627.50				
1527	I-76048296-00 01 570230	BRIDGESTONE HOSEPOWER, LLC UNIT 30 HOSE VEHICLE MAINT & FUEL - VEH	R 4/07/2021			122135		50.00
		UNIT 30 HOSE		50.00				
1625	I-J61557 01 510220	CARSON ELEVATOR, LLC 2021 2ND QTR ELEVATOR SERVICE BUILDING & GROUNDS	R 4/07/2021			122136		399.93
		2021 2ND QTR ELEVATO		399.93				
1922	I-210249 01 550240	DAWSON INFRASTRUCTURE SOLUTION 2- CCTV lowering hooks TOOLS & SUPPLIES - WW	R 4/07/2021			122137		234.12
		2- CCTV lowering hoo		234.12				
1959	I-202104056200 01 510440	DISH APR 2021 MONTHLY CHARGES COMPUTER SUPPLIES/EQUIPMENT	R 4/07/2021			122138		65.57
		DEC 2020 MONTHLY CHA		65.57				
1960	I-12003166002STC 01 520210 I-W06085 01 530240	DITCH WITCH OF THE ROCKIES Utility Locator Repair REPAIR SUPPLIES - ENG/OPS WS Tools Maintenance TOOLS & SUPPLIES - CONST	R 4/07/2021			122139		674.27
		Utility Locator Repa		674.27				
		R 4/07/2021				122139		549.45
		WS Tools Maintenance		549.45				1,223.72
1980	I-202104056199 01 530280 01 530280 01 550280 01 550280 01 550280 01 530280 01 530280 01 530280 01 550280 01 530280 01 510460 01 530280	DOMINION ENERGY MAR 2021 MONTHLY CHARGES UTILITIES - WATER/OPS UTILITIES - WATER/OPS UTILITIES - WW UTILITIES - WW UTILITIES - WW UTILITIES - WATER/OPS UTILITIES - WATER/OPS UTILITIES - WATER/OPS UTILITIES - WW UTILITIES - WATER/OPS UTILITIES - ADMIN UTILITIES - WATER/OPS	R 4/07/2021			122140		248.70
		3222 S CULTURAL CENT		248.70				
		2320 S 1600 W		7.65				
		2911 WHISTLING LN		173.96				
		4555 S 6000 W		168.68				
		6000 W 2920 S		63.48				
		4092 S 2200 W		166.58				
		1285 W 2320 S		26.75				
		1540 W 3100 S		11.97				
		2151 W 3100 S		725.75				
		2390 S 3600 W		408.62				
		2880 S 3600 W		1,912.99				
		4500 S 4800 W REAR		166.63				

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1980	DOMINION ENERGY CONT							
I-202104056199	MAR 2021 MONTHLY CHARGES	R	4/07/2021			122140		
01 530280	UTILITIES - WATER/OPS	6525 W	4100 S	237.07				
01 530280	UTILITIES - WATER/OPS	3745 S	1000 W WH #8	89.21				4,408.04
2140	ERIKS NORTH AMERICA, INC.							
I-WV252166	hose for Decker Main gene	R	4/07/2021			122141		
01 550210	REPAIR SUPPLIES - WW	hose for Decker Main		72.10				72.10
2184.1	FASTENAL COMPANY							
I-UTSAL71323	PPE VENDING SUPPLIES	R	4/07/2021			122142		
01 510490	SAFETY EXPENSE	PPE VENDING SUPPLIES		69.79				69.79
2341	GENEVA PIPE COMPANY							
I-OR381391	MANHOLE FRAMES/COVERS	R	4/07/2021			122143		
01 550210	REPAIR SUPPLIES - WW	MANHOLE FRAMES/COVER		6,230.00				6,230.00
2380	GRAINGER INC							
I-9855816535	Electric Stethoscope	R	4/07/2021			122144		
01 530240	TOOLS & SUPPLIES - CONST	Electric Stethoscope		145.42				145.42
2443	GS TRACKME LLC							
I-10411	APR 2021 GPS TRACKING SERVICE	R	4/07/2021			122145		
01 510440	COMPUTER SUPPLIES/EQUIPMENT	APR 2021 GPS TRACKIN		1,099.56				1,099.56
2480	HACH COMPANY							
I-12382911	Free Chlorine Reagents	R	4/07/2021			122146		
01 520270	WATER TESTING FEES	Free Chlorine Reagen		111.32				111.32
2490	HANSEN, ALLEN & LUCE, INC.							
I-43921	20D:KENT BOOSTER RPLCMNT & TNK	R	4/07/2021			122147		
01 520920-20D	KENT BOOSTER RPLCMNT & TANK	20D:KENT BOOSTER RPL		12,941.94				
I-43932	2020 WST WTR MODEL UPDATE	R	4/07/2021			122147		
01 520520	PROFESSIONAL CONSULTING - ENG	2020 WST WTR MODEL U		2,473.99				15,415.93
2590	HOME DEPOT CREDIT SERVICES							
I-202104056204	MAR 2021 PURCHASES	R	4/07/2021			122148		
01 550210	REPAIR SUPPLIES - WW	CLEANER		19.94				
01 510440	COMPUTER SUPPLIES/EQUIPMENT	WATER HTR TAPE/VOLTA		21.95				
01 550210	REPAIR SUPPLIES - WW	PHEASANT VAL/PHOTO S		16.98				
01 530210	REPAIR SUPPLIES - CONST	BUCKETS/SURPLUS BRAS		62.70				
01 530240	TOOLS & SUPPLIES - CONST	UNIT 15/TRUCK CLEANI		9.94				
01 560210	REPAIR SUPPLIES - METER	GRINDER		95.91				
01 550210	REPAIR SUPPLIES - WW	KEYS		9.56				
01 530210	REPAIR SUPPLIES - CONST	CEMENT MIXER TRAILER		140.40				
01 530210	REPAIR SUPPLIES - CONST	VAULT LADDER		37.91				
01 530210	REPAIR SUPPLIES - CONST	VAULT LADDER		8.87				
01 530210	REPAIR SUPPLIES - CONST	CEMENT SUPPLIES		80.35				

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2590	HOME DEPOT CREDIT SERVCONT							
I-202104056204	MAR 2021 PURCHASES	R	4/07/2021			122148		
01 550210	REPAIR SUPPLIES - WW			12.97				
01 550210	REPAIR SUPPLIES - WW			15.55				
01 550210	REPAIR SUPPLIES - WW			27.96				
01 570240	TOOLS - VEH			42.77				
01 510220	BUILDING & GROUNDS			37.35				
01 530240	TOOLS & SUPPLIES - CONST			14.97				
01 530240	TOOLS & SUPPLIES - CONST			76.23				
01 510440	COMPUTER SUPPLIES/EQUIPMENT			165.42				897.73
2595	HOUSE OF PUMPS							
I-138951	Decker Main sump pump	R	4/07/2021			122149		
01 550210	REPAIR SUPPLIES - WW			593.00				593.00
2637	INDUSTRIAL SAFETY EQUIPMENT, L							
I-2021-21024	PPE/EAR PLUGS, GLOVE CLIP	R	4/07/2021			122150		
01 510490	SAFETY EXPENSE			90.00				90.00
2700	INTERMOUNTAIN SALES OF DENVER							
I-28713	UNIT 30 POSITION SENSOR	R	4/07/2021			122151		
01 570230	VEHICLE MAINT & FUEL - VEH			325.00				325.00
2734	J-U-B ENGINEERS, INC.							
I-0141548	20B:RUSTON WTR TRTMT PLT/PROF	R	4/07/2021			122152		
01 520920-20B	RUSHTON WATER TREATMENT PLANT			47,317.42				47,317.42
2780	JONES & DEMILLE ENGINEERING							
I-0124487	20H:4100 S SWR-6000-6400 W/PRO	R	4/07/2021			122153		
01 520920-20H	4100 S SEWERLINE-6000 W-6400 W			1,014.15				1,014.15
2790	JORDAN VALLEY WATER CONSERVANC							
I-INV00851	MAR 2021 LABORATORY SERVICES	R	4/07/2021			122154		
01 520270	WATER TESTING FEES			630.00				630.00
2908.1	KUKER-RANKEN INC							
I-INV-072227	Spray Paint for Valve	R	4/07/2021			122155		
01 530210	REPAIR SUPPLIES - CONST			630.00				630.00
3210	MOUNTAINLAND SUPPLY COMPANY							
I-S103931010.001	3/4" METER REGISTERS	R	4/07/2021			122156		
01 560210	REPAIR SUPPLIES - METER			5,655.60				
I-S103931010.002	3/4" METER REGISTERS	R	4/07/2021			122156		
01 560210	REPAIR SUPPLIES - METER			706.95				
01 560210	REPAIR SUPPLIES - METER			275.02				
01 560210	REPAIR SUPPLIES - METER			133.35				
I-S103987630.001	1-1/2" AND 2" METERS	R	4/07/2021			122156		
01 520920	INFRASTRUCTURE PURCHASES			22,184.16				
I-S103987630.002	1-1/2" AND 2" METERS	R	4/07/2021			122156		

VENDOR SET: 01 Granger - Hunter Improvem
 BANK: GENCK GENERAL - CHECKING
 DATE RANGE: 4/01/2021 THRU 4/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3210	I-S103987630.002 01 520920	MOUNTAINLAND SUPPLY COCONT 1-1/2" AND 2" METERS INFRASTRUCTURE PURCHASES	R 4/07/2021 2" OMNI T2 10 LL	10,136.99		122156		39,092.07
3225	I-1020780 01 570230 I-1020924 01 570230	MOUNTAIN WEST TRUCK CENTER UNIT 26 BLINKER SWITCH VEHICLE MAINT & FUEL - VEH UNIT 26 AIR SYSTEM VEHICLE MAINT & FUEL - VEH	R 4/07/2021 UNIT 26 BLINKER SWIT R 4/07/2021 UNIT 26 AIR SYSTEM	121.02 299.57		122157 122157		420.59
3243	I-44-00376526 01 570230	NPW/AUTO VALUE OIL FILTER UNIT 36 VEHICLE MAINT & FUEL - VEH	R 4/07/2021 OIL FILTER UNIT 36	6.81		122158		6.81
3245	I-797783 01 510520	NATIONAL BENEFIT SERVICES LLC MAR 2021 COBRA ADMIN FEE PROFESSIONAL CONSULTING	R 4/07/2021 MAR 2021 COBRA ADMIN	72.80		122159		72.80
3375	I-14718973 01 510520	OCCUPATIONAL HEALTH CENTERS PRE-EMP SCREENING PROFESSIONAL CONSULTING	R 4/07/2021 PRE-EMP SCREENING	71.00		122160		71.00
3403	I-2135413823 01 520270	PACE ANALYTICAL SERVICES, LLC UCMR4 Testing Fees WATER TESTING FEES	R 4/07/2021 UCMR4 Testing Fees	347.00		122161		347.00
3480	I-202104056202 01 510420	PITNEY BOWES POSTAGE MACHINE POSTAGE & MAILING	R 4/07/2021 POSTAGE MACHINE	450.00		122162		450.00
3550	I-171398 01 520920-19F	PSOMAS 19F:3600 W WATERLINE/PROFESSIO 3600 WEST WATERLINE	R 4/07/2021 19F:3600 W WATERLINE	2,093.50		122163		2,093.50
3792	I-SLC4002704 01 510220 I-SLC4002710 01 510220	ROYCE INDUSTRIES LC WASH BAY DETERGENT BUILDING & GROUNDS WASH BAY DETERGENT BUILDING & GROUNDS	R 4/07/2021 WASH BAY DETERGENT R 4/07/2021 Valve	71.40 67.88		122164 122164		139.28
3814	I-11356 01 520920	S&S ROOFING, INC. Ridgeland Roof INFRASTRUCTURE PURCHASES	R 4/07/2021 Ridgeland Roof	13,588.00		122165		13,588.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3870	SALT LAKE COUNTY TREASURER							
I-202104066206	EASEMENT/3100 S LESTER ST	R	4/07/2021			122166		
01 520920-20B	RUSHTON WATER TREATMENT PLANT	TEMP	EASEMENT/3100 S	6,100.00				
01 520920-20B	RUSHTON WATER TREATMENT PLANT	PERM	EASEMENT/3100 S	33,600.00				39,700.00
3980	SHRED-IT USA							
I-8181715276	MAR 2021 DOCUMENT SHREDDING	R	4/07/2021			122167		
01 510430	GENERAL ADMINISTRATIVE	MAR 2021	DOCUMENT SH	77.87				77.87
4238	STEP SAVER INC							
I-UT140585	SALT/WELL 12	R	4/07/2021			122168		
01 530260	WATER TREATMENT CHEMICALS	SALT/WELL 12		1,273.25				1,273.25
4248	STREAMLINE							
I-83B0EDE6-0005	APR 2021 WEBSITE HOSTING	R	4/07/2021			122169		
01 510440	COMPUTER SUPPLIES/EQUIPMENT	APR 2021	WEBSITE HOS	550.00				550.00
4405	THOMAS PETROLEUM							
I-0142686-IN	RIDGELAND FUEL	R	4/07/2021			122170		
01 510230	VEHICLE FUEL - ADM	RIDGELAND FUEL		1,825.46				1,825.46
4454	TRAFFIC SAFETY RENTALS							
I-00024633	Traffic Cones	R	4/07/2021			122171		
01 510490	SAFETY EXPENSE	Traffic Cones		1,950.00				
01 510490	SAFETY EXPENSE	Traffic Cones		16.25				1,966.25
4680	UTAH WATER USERS ASSOCIATION							
I-2021 DUES	2021 ANNUAL DUES	R	4/07/2021			122172		
01 510430	GENERAL ADMINISTRATIVE	2021 ANNUAL DUES		200.00				200.00
4703.1	VERACITY NETWORKS, LLC							
I-4828934	MAR 2021 LAND LINE/INTERNET	R	4/07/2021			122173		
01 510470	TELEPHONE	MAR 2021	LAND LINE/I	2,606.11				2,606.11
4899	WESTERN WATER WORKS SUPPLY COM							
I-2101917-00	Large Meter Capital	R	4/07/2021			122174		
01 520920	INFRASTRUCTURE PURCHASES	Large Meter Capital		1,223.00				
I-2101918-00	Large Meter Capital	R	4/07/2021			122174		
01 520920	INFRASTRUCTURE PURCHASES	Large Meter Capital		5,517.73				6,740.73
4910	WHEELER MACHINERY CO							
I-PS001115591	antifreeze for generator	R	4/07/2021			122175		
01 550210	REPAIR SUPPLIES - WW	antifreeze for gener		341.10				341.10

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4938	WINGFOOT CORPORATION							
I-106570	APR 2021 JANITORIAL SVCS	R	4/07/2021			122176		
01 510220	BUILDING & GROUNDS	APR 2021 JANITORIAL		1,889.00				1,889.00
1725	CHILD SUPPORT SERVICES							
I-CS2202104136211	CASE #C001446501	R	4/13/2021			122177		
01 22080	GARNISHMENT PAYABLE	CASE #C001446501		84.46				84.46
1725	CHILD SUPPORT SERVICES							
I-CS3202104136211	CASE #C001355847	R	4/13/2021			122178		
01 22080	GARNISHMENT PAYABLE	CASE #C001355847		172.62				172.62
4870	WELLS FARGO ADVISORS							
I-4K%202104136211	401(K) CONTRIBUTIONS	R	4/13/2021			122179		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) CONTRIBUTIONS		290.33				
01 500120	401K PLAN EXPENSE	401(K) CONTRIBUTIONS		21,861.36				
I-LM2202104136211	401(K) LOAN PAYMENT	R	4/13/2021			122179		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) LOAN PAYMENT		690.64				
I-LMS202104136211	401(K) LOAN PAYMENT	R	4/13/2021			122179		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K) LOAN PAYMENT		1,479.89				24,322.22
1	REDEVELOPMENT AGENCY OF WVC,							
I-202104146216	, RUSHTON WATER TREATMENT PLANT	R	4/14/2021			122180		
01 520920-20B	REDEVELOPMENT AGENCY			2,500.00				2,500.00
1	DESERET NEWS,							
I-202104146218	,VACANCY NOTICE	R	4/14/2021			122181		
01 510500	LEGAL EXPENSE	DESERET NEWS, :,VACAN		192.96				192.96
1095	AED EVERYWHERE, INC.							
I-19852	FIRST AID SUPPLIES/PAD-PAC	R	4/14/2021			122182		
01 510490	SAFETY EXPENSE	FIRST AID SUPPLIES/P		159.00				159.00
1320	ASPHALT MATERIALS INC							
I-200458	Asphalt for Repairs	R	4/14/2021			122183		
01 530210	REPAIR SUPPLIES - CONST	Asphalt for Repairs		2,277.69				
I-200589	Asphalt for Repairs	R	4/14/2021			122183		
01 530210	REPAIR SUPPLIES - CONST	Asphalt for Repairs		124.04				
I-200733	Asphalt for Repairs	R	4/14/2021			122183		
01 530210	REPAIR SUPPLIES - CONST	Asphalt for Repairs		136.08				2,537.81
1444	BEASON, RILEY M							
I-202104146217	TUITION REIMB/AUTO SYS,NEMA	R	4/14/2021			122184		
01 510480	TRAINING & EDUCATION - ADM	TUITION REIMB/AUTO S		588.60				588.60

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1670	CENTRAL VALLEY WATER REC FACIL							
I-202104146212	MAR 2021 INVOICE	R	4/14/2021			122185		
01 580310	FACILITY OPERATION - C.V.	FACILITY OPERATION		308,463.48				
01 580340	PRETREATMENT FIELD - C.V.	PRETREATMENT FIELD		23,822.38				
01 580350	LABORATORY - C.V.	ENTITY LAB WORK		3,530.00				
01 580350	LABORATORY - C.V.	NET LAB COSTS		22,446.48				
01 580320	PROJECT BETTERMENTS- C.V.	MONTHLY CIP		118,474.54				
01 580380	CVW DEBT SERVICE	LOAN PAYMENT		207,383.06				684,119.94
1725.5	CINTAS CORPORATION							
I-4081122941	MATS	R	4/14/2021			122186		
01 510220	BUILDING & GROUNDS	MATS		119.24				119.24
1845	CRUS OIL, INC.							
I-0502241	VEHICLE FILTERS	R	4/14/2021			122187		
01 570230	VEHICLE MAINT & FUEL - VEH	VEHICLE FILTERS		227.10				227.10
2102	ENTERPRISE FM TRUST							
I-FBN4178640	APR 2021 MONTHLY LEASE CHARGES	R	4/14/2021			122188		
01 510235	VEHICLE LEASE	UNIT 3 LEASE CHARGES		481.76				
01 510235	VEHICLE LEASE	UNIT 7 LEASE CHARGES		532.29				
01 510235	VEHICLE LEASE	UNIT 16 LEASE CHARGE		572.38				
01 510235	VEHICLE LEASE	UNIT 22 LEASE CHARGE		552.12				
01 510235	VEHICLE LEASE	UNIT 32 LEASE CHARGE		2,071.78				
01 510235	VEHICLE LEASE	UNIT 32 MAINT CHARGE		8.00				
01 510235	VEHICLE LEASE	UNIT 33 LEASE CHARGE		540.01				
01 510235	VEHICLE LEASE	UNIT 37 LEASE CHARGE		500.16				
01 510235	VEHICLE LEASE	UNIT 38 LEASE CHARGE		731.54				
01 510235	VEHICLE LEASE	UNIT 50 LEASE CHARGE		829.19				
01 510235	VEHICLE LEASE	UNIT 59 LEASE CHARGE		540.01				
01 510235	VEHICLE LEASE	UNIT 30 LEASE CHARGE		995.67				
01 510235	VEHICLE LEASE	UNIT 30 MAINT CHARGE		8.00				
01 510235	VEHICLE LEASE	UNIT 14 LEASE CHARGE		621.10				
01 510235	VEHICLE LEASE	UNIT 5 LEASE CHARGES		621.10				
01 510235	VEHICLE LEASE	UNIT 1 LEASE CHARGES		731.33				
01 510235	VEHICLE LEASE	UNIT 54 LEASE CHARGE		684.80				
01 510235	VEHICLE LEASE	UNIT 47 LEASE CHARGE		712.53				
01 510235	VEHICLE LEASE	UNIT 28 LEASE CHARGE		289.09				
01 510235	VEHICLE LEASE	UNIT 21 LEASE CHARGE		2,052.07				
01 510235	VEHICLE LEASE	UNIT 53 LEASE CHARGE		623.32				
01 510235	VEHICLE LEASE	UNIT 27 LEASE CHARGE		533.84				
01 510235	VEHICLE LEASE	UNIT 52 LEASE CHARGE		533.84				
01 510235	VEHICLE LEASE	UNIT 55 LEASE CHARGE		533.84				
01 510235	VEHICLE LEASE	UNIT 12 LEASE CHARGE		616.91				
01 510235	VEHICLE LEASE	UNIT 60 LEASE CHARGE		541.91				17,458.59

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2184.1	FASTENAL COMPANY I-UTSAL71479 01 510490	R	4/14/2021			122189		
	PPE VENDING SUPPLIES							
	SAFETY EXPENSE	PPE VENDING SUPPLIES		288.89				288.89
2790	JORDAN VALLEY WATER CONSERVANC I-202104146213 01 530250	R	4/14/2021			122190		
	MAR 2021 WATER DELIVERIES							
	WATER SUPPLY EXPENSE	MAR 2021 WATER DELIV		244,885.22				244,885.22
2930	LARRY H MILLER FORD PARTS I-1859832W 01 570230	R	4/14/2021			122191		
	UNIT 17 RADIATOR HOSE							
	VEHICLE MAINT & FUEL - VEH	UNIT 17 RADIATOR HOS		81.08				81.08
3010	LOWES COMPANIES INC I-202104146215 01 570230	R	4/14/2021			122192		
	MAR 2021 PURCHASES							
	VEHICLE MAINT & FUEL - VEH	MAR 2021 PURCHASES		33.24				33.24
3210	MOUNTAINLAND SUPPLY COMPANY I-S103931010.003 01 560210	R	4/14/2021			122193		
	3/4" METER REGISTERS							
	REPAIR SUPPLIES - METER	3/4" METER REGISTERS		25,520.90				
	I-S103987630.003 01 520920	R	4/14/2021			122193		
	1-1/2" AND 2" METERS							
	INFRASTRUCTURE PURCHASES	1-1/2" OMNI T2 13 LL		36,555.55				62,076.45
3243	NPW/AUTO VALUE I-44-00378019 01 570230	R	4/14/2021			122194		
	FLOOR DRY AND SPARK PLUGS							
	VEHICLE MAINT & FUEL - VEH	floor dry		11.74				
	I-44-00378024 01 570230	R	4/14/2021			122194		
	FLOOR DRY AND SPARK PLUGS							
	VEHICLE MAINT & FUEL - VEH	Spark Plug		5.61				
	I-44-00378091 01 570230	R	4/14/2021			122194		
	FLOOR DRY AND SPARK PLUGS							
	VEHICLE MAINT & FUEL - VEH	Inner Tube		5.88				
	01 570230	oil		17.23				40.46
3245	NATIONAL BENEFIT SERVICES LLC I-802396 01 510520	R	4/14/2021			122195		
	2021 1ST QTR 401(K) ADMIN FEE							
	PROFESSIONAL CONSULTING	2021 1ST QTR 401(K)		300.00				300.00
4238	STEP SAVER INC I-UT140453 01 530260	R	4/14/2021			122196		
	SALT/WELL 16							
	WATER TREATMENT CHEMICALS	SALT/WELL 16		1,136.30				1,136.30
4350	THE DATA CENTER I-54518 01 510420	R	4/14/2021			122197		
	MAR 2021 FULL SERVICE PRINTING							
	POSTAGE & MAILING	MAR 2021 FULL SERVIC		3,815.24				
	I-54519 01 510420	R	4/14/2021			122197		
	MAR 2021 POSTAGE & HANDLING							
	POSTAGE & MAILING	MAR 2021 POSTAGE & H		10,588.35				14,403.59

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4452	TP VENDING							
I-18232	SODA ORDER	R	4/14/2021			122198		
01 510410	OFFICE SUPPLIES/PRINTING	SODA ORDER		45.86				45.86
4693	UTOPIA							
I-CIV202104-000088	APR 2021 FIBER OPTICS	R	4/14/2021			122199		
01 510470	TELEPHONE	APR 2021 FIBER OPTIC		700.00				700.00
1087	APCO INC							
I-7511	ACORD WELL CL2 DOSING	R	4/21/2021			122200		
01 510440	COMPUTER SUPPLIES/EQUIPMENT	ACORD WELL CL2 DOSIN		640.00				640.00
1142	ALLIANZ CONSULTING SOLUTIONS,							
I-202104156219	MAR 21 CC FEE REDUC SRVCS	R	4/21/2021			122201		
01 510540	BANKING & BONDING EXPENSE	MAR 21 CC FEE REDUC		306.79				306.79
1268.1	APPLICANTPRO							
I-150200	MAY 2021 MONTHLY CHARGES	R	4/21/2021			122202		
01 510430	GENERAL ADMINISTRATIVE	MAY 2021 MONTHLY CHA		169.00				169.00
1500	BOWEN COLLINS AND ASSOCIATES							
I-25558	21B:LOWER WELL NO 17 PMP INTK	R	4/21/2021			122203		
01 520920-21B	LOWER WELL NO 17 PUMP INTAKE	21B:LOWER WELL NO 17		692.00				692.00
1680	CENTURY EQUIPMENT CO							
I-6569731	BATTERY CHARGE PACKS	V	4/21/2021			122204		201.46
1680	CENTURY EQUIPMENT CO							
M-CHECK	CENTURY EQUIPMENT CO	VOIDED V	4/21/2021			122204		201.46CR
1723	CHEMTECH-FORD, INC.							
I-21D0486	WELL 8, 12, 16, 17	R	4/21/2021			122205		
01 520270	WATER TESTING FEES	WELL 8, 12, 16, 17		226.00				226.00
1725.5	CINTAS CORPORATION							
I-1902069029	90 DAY CLOTHING ALLOWANCE	R	4/21/2021			122206		
01 510430	GENERAL ADMINISTRATIVE	90 DAY CLOTHING ALLO		35.80				
01 510430	GENERAL ADMINISTRATIVE	90 DAY CLOTHING ALLO		71.60				107.40
1911	DATA SERVICES - SLCO							
I-REC0001811	PLAT/PARCEL/TAX INFO	R	4/21/2021			122207		
01 510430	GENERAL ADMINISTRATIVE	PLAT/PARCEL/TAX INFO		26.80				26.80

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2184.1	FASTENAL COMPANY							
I-UTSAL71629	PPE VENDING SUPPLIES	R	4/21/2021			122208		
01 510490	SAFETY EXPENSE	PPE VENDING SUPPLIES		389.50				389.50
2768.1	JOHNSON CONTROLS SECURITY SOLU							
I-35677795	BLDG C BAY DOOR ALARMS	R	4/21/2021			122209		
01 510220	BUILDING & GROUNDS	BLDG C BAY DOOR ALAR		1,299.13				1,299.13
2772	JOHNSON, KRISTY							
I-202104196220	REIMB STAFF MTG REFRESHMENTS	R	4/21/2021			122210		
01 510430	GENERAL ADMINISTRATIVE	REIMB STAFF MTG REFR		92.75				
I-202104196221	KTCHN SUPP,WIPES/BRD,STF REFRE	R	4/21/2021			122210		
01 510410	OFFICE SUPPLIES/PRINTING	REIMB KTCHN SUPP, CL		103.03				
01 510430	GENERAL ADMINISTRATIVE	REIMB BRD,STAFF MTG		34.07				229.85
2980	LES OLSON CO							
I-EA1015540	2021 1ST QTR CONTRACT BILLING	R	4/21/2021			122211		
01 510410	OFFICE SUPPLIES/PRINTING	2021 1ST QTR CONTRAC		367.41				367.41
3003	LINCOLN NATIONAL LIFE INSURANC							
I-4236534805	ACCT:BL-1183524/MAY 21 LFE/LTD	R	4/21/2021			122212		
01 500170	LIFE/LTD/LTC INSURANCE	ACCT:BL-1183524/MAY		7,200.93				7,200.93
3117	MCMICHAEL, DERRICK R							
I-202104206223	TUITION REIMB/ACCT,LDSHP,GEINT	R	4/21/2021			122213		
01 510480	TRAINING & EDUCATION - ADM	TUITION REIMB/ACCT,L		620.41				620.41
3215	MOUNTAIN VALLEY MECHANICAL							
I-INV6538	PM for water site HVAC	R	4/21/2021			122214		
01 530210	REPAIR SUPPLIES - CONST	PM for water site HV		2,261.00				
I-INV6547	BOILER ROOM PUMP REPAIR	R	4/21/2021			122214		
01 510220	BUILDING & GROUNDS	BOILER ROOM PUMP REP		1,006.88				
I-INV6558	HVAC Repairs	R	4/21/2021			122214		
01 530210	REPAIR SUPPLIES - CONST	HVAC Repairs		944.83				4,212.71
3401	OWEN EQUIPMENT COMPANY							
I-00102315	WS Tools	R	4/21/2021			122215		
01 530240	TOOLS & SUPPLIES - CONST	WS Tools		240.00				240.00
3522.2	PRECISION TESTING TECHNOLOGIES							
I-16237	UNDERGRND FUEL TANK INSPECTION	R	4/21/2021			122216		
01 570240	TOOLS - VEH	FUEL TANK INSPECTION		396.00				396.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3630	RASMUSSEN EQUIPMENT							
I-10127057	CRANE HOOK LATCH KIT	R	4/21/2021			122217		
01 570230	VEHICLE MAINT & FUEL - VEH			26.00				26.00
3747	ROCKY MTN POWER							
I-202104216225	MAR 2021 MONTHLY CHARGES	R	4/21/2021			122218		
01 530280	UTILITIES - WATER/OPS			37,292.88				
01 510460	UTILITIES - ADMIN			3,068.98				
01 550280	UTILITIES - WW			16,530.57				56,892.43
4324	TEKCOLLECT							
I-482344	MAR 2021 COLLECTIONS	R	4/21/2021			122219		
01 510430	GENERAL ADMINISTRATIVE			104.28				104.28
4479	TYLER TECHNOLOGIES							
I-025-328859	2021 1ST QTR INSITE TRANS FEE	R	4/21/2021			122220		
01 510440	COMPUTER SUPPLIES/EQUIPMENT			8,155.00				
I-025-329283	2021 1ST QTR UTIL BILL NOTIFY	R	4/21/2021			122220		
01 510440	COMPUTER SUPPLIES/EQUIPMENT			173.00				8,328.00
4545	UNUM LIFE INSURANCE CO OF AMER							
I-202104216224	MAY 2021 LTC PREMIUM PAYMENT	R	4/21/2021			122221		
01 500170	LIFE/LTD/LTC INSURANCE			226.20				
I-UNM202103306196	LONG TERM CARE ER	R	4/21/2021			122221		
01 22060	OTHER INSURANCE PAYABLE			1.75				
I-UNM202104136211	LONG TERM CARE ER	R	4/21/2021			122221		
01 22060	OTHER INSURANCE PAYABLE			1.75				229.70
4620	UTAH LOCAL GOVERNMENTS TRUST							
I-1589889	TRAINING/FIRST AID-CPR-ARD-BL	R	4/21/2021			122222		
01 510490	SAFETY EXPENSE			1,360.00				
I-1590439	20120-PROP/MOBILE EQ ENDORSE	R	4/21/2021			122222		
01 510450	GENERAL INSURANCE			23.04				1,383.04
1725	CHILD SUPPORT SERVICES							
I-CS2202104276227	CASE #C001446501	R	4/27/2021			122223		
01 22080	GARNISHMENT PAYABLE			84.46				84.46
1725	CHILD SUPPORT SERVICES							
I-CS3202104276227	CASE #C001355847	R	4/27/2021			122224		
01 22080	GARNISHMENT PAYABLE			172.62				172.62
3380	OFFICE OF STATE DEBT COLLECTIO							
I-G08202104276227	CASE #135307977	R	4/27/2021			122225		
01 22080	GARNISHMENT PAYABLE			238.43				238.43

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4870	WELLS FARGO ADVISORS							
I-4K%202104276227	401(K) CONTRIBUTIONS	R	4/27/2021			122226		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K)	CONTRIBUTIONS	294.40				
01 500120	401K PLAN EXPENSE	401(K)	CONTRIBUTIONS	21,727.95				
I-LM2202104276227	401(K) LOAN PAYMENT	R	4/27/2021			122226		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K)	LOAN PAYMENT	690.64				
I-LMS202104276227	401(K) LOAN PAYMENT	R	4/27/2021			122226		
01 22040	RETIREMENT CONTRIB PAYABLE	401(K)	LOAN PAYMENT	1,405.64				24,118.63
1	CCI, INC.,							
I-202104286231	,FIRE HYD RFD	R	4/28/2021			122227		
01 43099	MISC INCOME	CCI, INC.,	,FIRE HYD	252.97				252.97
1154	ALPHAGRAPHICS							
I-218205	20 H PROJECT MANUAL COPY	R	4/28/2021			122228		
01 520920-20H	4100 S SEWERLINE-6000 W-6400 W	20 H	PROJECT MANUAL	118.60				118.60
1160	ALPINE SUPPLY							
I-249408	LARGE METER BOLTS	R	4/28/2021			122229		
01 560210	REPAIR SUPPLIES - METER	5/8"	S.S SCREWS	391.32				
01 560210	REPAIR SUPPLIES - METER	5/8"	S.S NUT	292.71				
01 560210	REPAIR SUPPLIES - METER	5/8"	S.S WASHER	105.54				
01 560210	REPAIR SUPPLIES - METER	5/8"	S.S WASHER	0.03				789.60
1434	BATTERY SYSTEMS INC							
I-6569731	2 NOCO BATTERY CHARGE PACKS	R	4/28/2021			122230		
01 570230	VEHICLE MAINT & FUEL - VEH	2 NOCO	BATTERY CHARG	201.46				201.46
1500	BOWEN COLLINS AND ASSOCIATES							
I-25564	20F:DCKR MN WWPS PMP RPLC-PH2	R	4/28/2021			122231		
01 520920-20F	DECKR MN WWPS PUMP RPLC-PH 2	20F:DCKR	MN WWPS PMP	450.00				450.00
1680	CENTURY EQUIPMENT CO							
C-SW35305-CM	ALTERNATOR 42 BACKHOE	R	4/28/2021			122232		
01 570230	VEHICLE MAINT & FUEL - VEH	BACKHOE	UNIT 44 REPA	60.18CR				
I-SP38239	ALTERNATOR 42 BACKHOE	R	4/28/2021			122232		
01 570230	VEHICLE MAINT & FUEL - VEH	ALTERNATOR	42 BACKH	393.00				332.82
1723	CHEMTECH-FORD, INC.							
I-21C1633	RIDGELAND TANK	R	4/28/2021			122233		
01 520270	WATER TESTING FEES	RIDGELAND	TANK	20.00				
I-21D1005	WELL 17 SAMPLING	R	4/28/2021			122233		
01 520270	WATER TESTING FEES	WELL 17	SAMPLING	53.00				
I-21D1091	LEAD AND COPPER AP	R	4/28/2021			122233		
01 520270	WATER TESTING FEES	LEAD AND	COPPER AP	112.00				185.00

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1741	COLONIAL LIFE & ACCIDENT INSUR							
C-4507125-0401048	NEW EMP ADJUSTMENTS	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	NEW EMP SHORT TERM D		32.96CR				
01 22050	HEALTH INSURANCE PAYABLE	NEW EMP GRP ACC/LIFE		107.22CR				
I-CLA202103306196	COLONIAL LIFE INS AFTER TAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS AF		224.71				
I-CLA202104136211	COLONIAL LIFE INS AFTER TAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS AF		275.29				
I-CLA202104276227	COLONIAL LIFE INS AFTER TAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS AF		275.29				
I-CLP202103306196	COLONIAL LIFE INS PRETAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS PR		145.92				
I-CLP202104136211	COLONIAL LIFE INS PRETAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS PR		165.43				
I-CLP202104276227	COLONIAL LIFE INS PRETAX	R	4/28/2021			122234		
01 22050	HEALTH INSURANCE PAYABLE	COLONIAL LIFE INS PR		165.43				1,111.89
1845	CRUS OIL, INC.							
I-0495812	Water Systems Repairs	R	4/28/2021			122235		
01 530210	REPAIR SUPPLIES - CONST	Emergency Site Repai		184.40				184.40
1930	DENTAL SELECT							
I-5804115	MAY 2021 PREMIUM PAY	R	4/28/2021			122236		
01 500130	HEALTH INSURANCE	RETIREE DENTAL INS		612.17				
01 500130	HEALTH INSURANCE	NEW EMPLOYEE DENTAL		678.02				
I-DIF202103306196	DENTAL INSURANCE FAMILY	R	4/28/2021			122236		
01 500130	HEALTH INSURANCE	DENTAL INSURANCE FAM		6,005.32				
I-DIS202103306196	DENTAL INSURANCE SINGLE	R	4/28/2021			122236		
01 500130	HEALTH INSURANCE	DENTAL INSURANCE SIN		248.08				7,543.59
1945	DEX YP							
I-202104276230	APR 2021 ADVERTISING	R	4/28/2021			122237		
01 510470	TELEPHONE	APR 2021 ADVERTISING		135.00				135.00
2184.1	FASTENAL COMPANY							
I-UTSAL71806	PPE VENDING SUPPLIES	R	4/28/2021			122238		
01 510490	SAFETY EXPENSE	PPE VENDING SUPPLIES		251.07				251.07
2380	GRAINGER INC							
I-9877422627	EDUCATION/HARD HAT EMBLEM LBLS	R	4/28/2021			122239		
01 510490	SAFETY EXPENSE	HARD HAT LABELS		68.00				
I-9878332601	FIRST AID KIT SUPPLIES	R	4/28/2021			122239		
01 510490	SAFETY EXPENSE	FIRST AID KIT SUPPLI		63.06				
I-9878742312	SANITIZATION/WIPES, SANITIZER	R	4/28/2021			122239		
01 510490	SAFETY EXPENSE	SANITIZATION/WIPES,		406.60				
I-9878742320	EDUCATION/HARD HAT EMBLEM LBLS	R	4/28/2021			122239		
01 510490	SAFETY EXPENSE	HARD HAT EMBLEMS		83.37				621.03

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2490	HANSEN, ALLEN & LUCE, INC. I-44100 01 520520	R	4/28/2021	3,146.21		122240		3,146.21
2637	INDUSTRIAL SAFETY EQUIPMENT, L I-2021-21166 01 510490	R	4/28/2021	175.00		122241		175.00
2780	JONES & DEMILLE ENGINEERING I-0124718 01 520920-20H	R	4/28/2021	1,216.61		122242		1,216.61
2967	LAWN BUTLER I-55475 01 530210	R	4/28/2021	1,320.00		122243		
	I-55477 01 530210	R	4/28/2021	123.75		122243		
	I-55478 01 530210	R	4/28/2021	123.75		122243		
	I-55479 01 530210	R	4/28/2021	123.75		122243		
	I-55480 01 530210	R	4/28/2021	123.75		122243		
	I-55481 01 530210	R	4/28/2021	123.75		122243		1,938.75
2971	LEGALSHIELD C-202104276229 01 500170	R	4/28/2021	0.07CR		122244		
	I-LSP202103306196 01 22061	R	4/28/2021	102.65		122244		
	I-LSP202104136211 01 22061	R	4/28/2021	102.65		122244		
	I-LSP202104276227 01 22061	R	4/28/2021	102.65		122244		307.88
3003	LINCOLN NATIONAL LIFE INSURANC I-VLI202104136211 01 22062	R	4/28/2021	220.69		122245		
	I-VLI202104276227 01 22062	R	4/28/2021	220.69		122245		441.38
3243	NPW/AUTO VALUE I-44-00379073 01 570230	R	4/28/2021	13.02		122246		
	I-44-00379074 01 570230	R	4/28/2021	62.48		122246		
	I-44-00379151	R	4/28/2021			122246		

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
3243	NPW/AUTO VALUE CONT							
I-44-00379151	OIL AND WINDSHIELD WIPERS	R	4/28/2021			122246		
01 570230	VEHICLE MAINT & FUEL - VEH	OIL AND WINDSHIELD W		39.98				115.48
3556	PURCELL TIRE AND SERVICE CENTE							
I-2811178	BACKHOE AND DUMP TIRES	R	4/28/2021			122247		
01 570230	VEHICLE MAINT & FUEL - VEH	UNIT 26 - 2 STEER		1,046.74				
I-2833399	BACKHOE AND DUMP TIRES	R	4/28/2021			122247		
01 570230	VEHICLE MAINT & FUEL - VEH	UNIT 41 - 8 DRIVE		2,480.00				
I-2833400	BACKHOE AND DUMP TIRES	R	4/28/2021			122247		
01 570230	VEHICLE MAINT & FUEL - VEH	CAT BACKHOE - REAR		1,308.00				
I-2835707	BACKHOE AND DUMP TIRES	R	4/28/2021			122247		
01 570230	VEHICLE MAINT & FUEL - VEH	UNIT 10 - 2 STEER		1,046.74				5,881.48
3950	SELECTHEALTH							
I-211090001202	MAY 2021 PREMIUM PAYMENT	R	4/28/2021			122248		
01 500130	HEALTH INSURANCE	RETIREE HEALTH INS		10,608.10				
01 500130	HEALTH INSURANCE	NEW EMPLOYEE HEALTH		9,380.00				
01 500130	HEALTH INSURANCE	TERM EMPLOYEE HEALTH		2,680.00				
I-FSM202103306196	HEALTH INS FAM. SELECT MED	R	4/28/2021			122248		
01 500130	HEALTH INSURANCE	HEALTH INS FAM. SELE		81,740.00				
I-SSM202103306196	SINGLE SELECT MED	R	4/28/2021			122248		
01 500130	HEALTH INSURANCE	SINGLE SELECT MED		4,133.70				108,541.80
3960	SERVPRO OF BOUNTIFUL/LAYTON/KA							
I-4506894	CLAIM/D BEACH/4394 EARLY DUKE	R	4/28/2021			122249		
01 510450	GENERAL INSURANCE	CLAIM/D BEACH/4394 E		33,646.17				33,646.17
4238	STEP SAVER INC							
I-UT140518	SALT/WELL 8	R	4/28/2021			122250		
01 530260	WATER TREATMENT CHEMICALS	SALT/WELL 8		1,112.65				1,112.65
4510	UNITED PARCEL SERVICE							
I-000037Y34X171	SHIPPING/WTR QUALITY	R	4/28/2021			122251		
01 520270	WATER TESTING FEES	SHIPPING/WTR QUALITY		20.59				20.59
4910	WHEELER MACHINERY CO							
I-PS001120220	BUSHING FOR MINIEX BUCKET	R	4/28/2021			122252		
01 570230	VEHICLE MAINT & FUEL - VEH	BUSHING FOR MINIEX B		26.08				26.08

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
* * T O T A L S * *								
		NO		INVOICE AMOUNT				CHECK AMOUNT
	REGULAR CHECKS:	127		1,595,935.57				1,595,734.11
	HAND CHECKS:	0		0.00				0.00
	DRAFTS:	18		174,975.09				174,975.09
	EFT:	0		0.00				0.00
	NON CHECKS:	0		0.00				0.00
	VOID CHECKS:	0	VOID DEBITS	0.00				
			VOID CREDITS	201.46CR	201.46CR			0.00

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 11600	CREDIT CARD POINTS	202.70CR
01 21015	AMEX/MC PAYABLE	45,842.44
01 22040	RETIREMENT CONTRIB PAYABLE	8,710.85
01 22050	HEALTH INSURANCE PAYABLE	1,111.89
01 22060	OTHER INSURANCE PAYABLE	3.50
01 22061	LEGAL SHIELD PAYABLE	307.95
01 22062	VOLUNTARY LIFE PAYABLE	441.38
01 22080	GARNISHMENT PAYABLE	752.59
01 22090	CAFETERIA PLAN PAYABLE	9,073.52
01 23010	FEDERAL W/H & MEDICARE PAYABLE	36,267.29
01 41020	SEWER SERVICE CHARGES	6,379.34
01 43099	MISC INCOME	1,072.62
01 500110	STATE RETIREMENT PLAN	66,109.75
01 500120	401K PLAN EXPENSE	43,589.31
01 500130	HEALTH INSURANCE	116,085.39
01 500150	MEDICARE	5,373.11
01 500170	LIFE/LTD/LTC INSURANCE	7,427.06
01 510220	BUILDING & GROUNDS	5,175.45
01 510230	VEHICLE FUEL - ADM	1,825.46
01 510235	VEHICLE LEASE	17,458.59
01 510410	OFFICE SUPPLIES/PRINTING	1,043.99
01 510420	POSTAGE & MAILING	14,853.59
01 510430	GENERAL ADMINISTRATIVE	1,668.22
01 510440	COMPUTER SUPPLIES/EQUIPMENT	11,272.41
01 510450	GENERAL INSURANCE	33,669.21
01 510460	UTILITIES - ADMIN	6,125.97
01 510470	TELEPHONE	8,213.39
01 510480	TRAINING & EDUCATION - ADM	4,633.21
01 510490	SAFETY EXPENSE	5,370.53

VENDOR SET: 01 Granger - Hunter Improvem
 BANK: GENCK GENERAL - CHECKING
 DATE RANGE: 4/01/2021 THRU 4/30/2021

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 510500	LEGAL EXPENSE	3,369.96
01 510520	PROFESSIONAL CONSULTING	443.80
01 510540	BANKING & BONDING EXPENSE	306.79
01 520210	REPAIR SUPPLIES - ENG/OPS	674.27
01 520270	WATER TESTING FEES	1,519.91
01 520520	PROFESSIONAL CONSULTING - ENG	5,620.20
01 520920	INFRASTRUCTURE PURCHASES	120,897.78
01 520920-19F	3600 WEST WATERLINE	2,093.50
01 520920-20B	RUSHTON WATER TREATMENT PLANT	92,017.42
01 520920-20D	KENT BOOSTER RPLCMNT & TANK	12,941.94
01 520920-20E	PIONEER WWPS REPLACEMENT	1,026.00
01 520920-20F	DECKR MN WWPS PUMP RPLC-PH 2	450.00
01 520920-20H	4100 S SEWERLINE-6000 W-6400 W	2,349.36
01 520920-21B	LOWER WELL NO 17 PUMP INTAKE	8,319.50
01 530210	REPAIR SUPPLIES - CONST	18,766.51
01 530240	TOOLS & SUPPLIES - CONST	1,036.01
01 530250	WATER SUPPLY EXPENSE	244,885.22
01 530260	WATER TREATMENT CHEMICALS	3,522.20
01 530280	UTILITIES - WATER/OPS	39,496.05
01 550210	REPAIR SUPPLIES - WW	7,339.16
01 550240	TOOLS & SUPPLIES - WW	234.12
01 550280	UTILITIES - WW	17,931.44
01 560210	REPAIR SUPPLIES - METER	33,177.33
01 570230	VEHICLE MAINT & FUEL - VEH	8,076.71
01 570240	TOOLS - VEH	438.77
01 580310	FACILITY OPERATION - C.V.	308,463.48
01 580320	PROJECT BETTERMENTS- C.V.	118,474.54
01 580340	PRETREATMENT FIELD - C.V.	23,822.38
01 580350	LABORATORY - C.V.	25,976.48
01 580380	CVW DEBT SERVICE	207,383.06
	*** FUND TOTAL ***	1,770,709.20

VENDOR SET: 01	BANK: GENCK TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
		145	1,770,709.20	0.00	1,770,709.20
BANK: GENCK	TOTALS:	145	1,770,709.20	0.00	1,770,709.20
REPORT TOTALS:		145	1,770,709.20	0.00	1,770,709.20

SELECTION CRITERIA

VENDOR SET: 01-GRANGER-HUNTER IMPRV DIST
VENDOR: ALL
BANK CODES: All
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 4/01/2021 THRU 4/30/2021
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: YES
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: NO
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

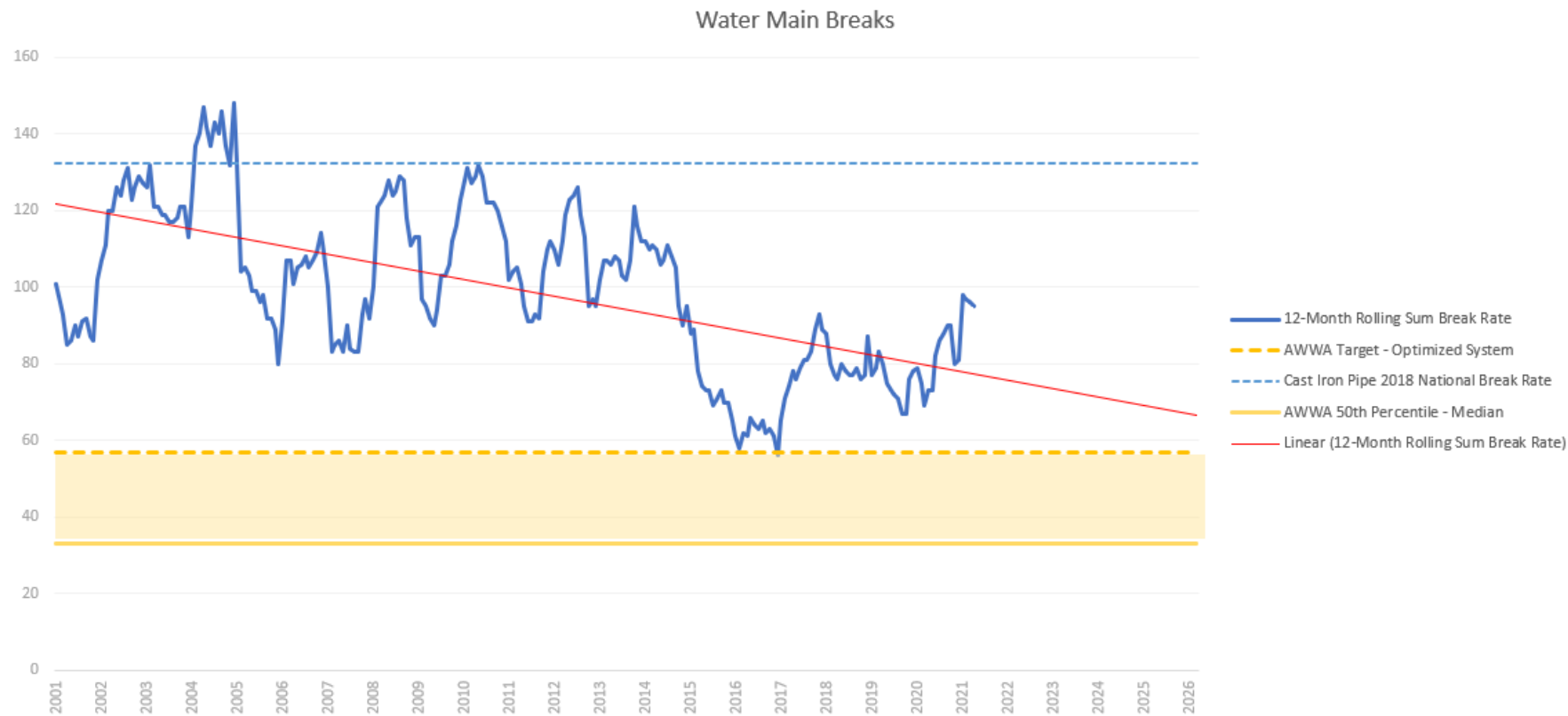
Water Systems Update

2021 Data:

- Six Breaks in April
- 19 Breaks Year-to-Date
- 31% Below YTD Four-Year Average
- April Slightly Above Average of 5.5

Key Supporting Data for the Month of April Breaks:

- Average Pipe Material Age of 55.3 Years
- Pipe Material Included Two Steel / Four Cast Iron Breaks
- 50% in Normal Hot Spot Break Areas



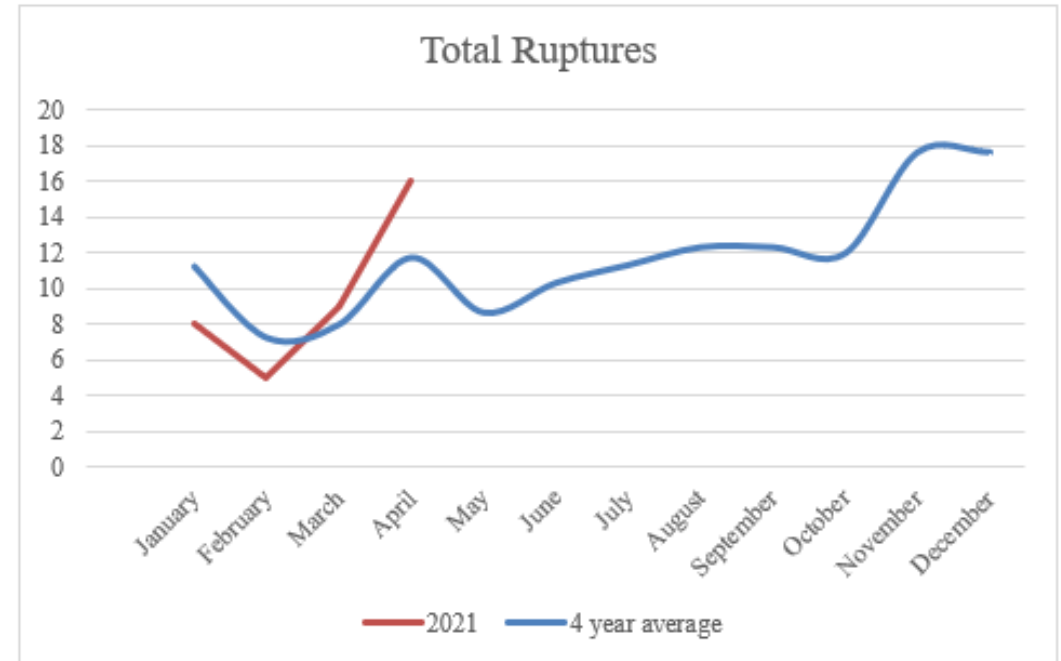
Water Maintenance Update – Breaks and Leaks Summary

Water Breaks and Leaks

Breaks & Leaks Combined Totals															
GHID Breaks					GHID Leaks					Total Ruptures					
2017	2018	2019	2020	2021	Year	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
18	10	12	8	7	January	3	4	1	2	1	21	14	13	10	8
8	5	9	3	2	February	1	1	4	2	3	9	6	13	5	5
5	4	1	5	4	March	5	1	9	3	5	10	5	10	8	9
5	9	4	4	6	April	1	2	2	10	10	6	11	6	14	16
4	2	0	9		May	2	5	5	5		6	7	5	14	
5	4	3	7		June	3	7	5	5		8	11	8	12	
5	5	4	6		July	9	5	8	6		14	10	12	12	
5	7	3	5		August	10	6	7	9		15	13	10	14	
9	6	6	6		September	5	6	5	8		14	12	11	14	
5	6	15	5		October	8	3	3	4		13	9	18	9	
2	13	14	15		November	9	4	2	5		11	17	16	20	
17	7	8	26		December	3	5	3	4		20	12	11	30	
36	28	26	20	19	Totals to Date	10	8	16	17	19	46	36	42	37	38
88	78	79	99	19	Annual Totals	59	49	54	63	19	147	127	133	162	38
	-22%	-7%	-23%	-5%			-20%	+100%	+6%	+12%		-22%	+17%	-12%	+2.7%
	% Change from Prior Year						% Change from Prior Year					% Change from Prior Year			

Waterline breaks and leaks totaled six breaks and ten service leaks in April 2021.

Four Year Average Trends



The District's breaks and leaks increased above the four-year trendline for April 2021.



Water Maintenance Update



The picture above is from a water break that occurred at 3870 West Cochise Drive on November 20, 2020. The water main broke in the park strip near the road but also caused major damages to the surrounding sidewalk, gutter, lawn, and roadway.

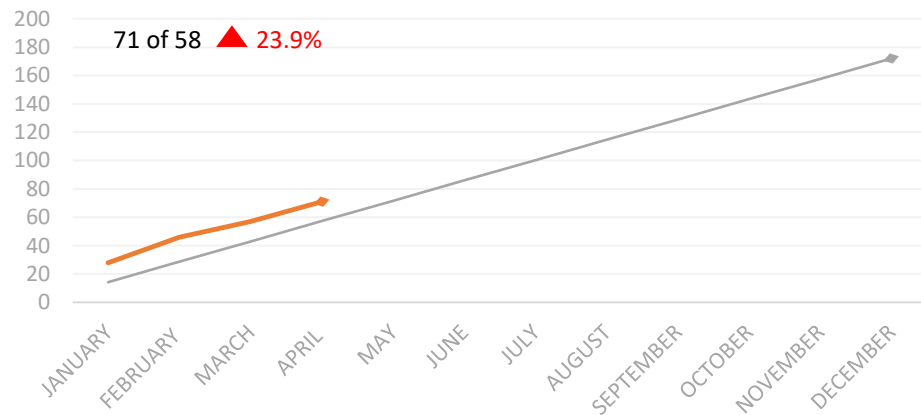


Water systems crews finished repairing the property at Cochise Drive by replacing 800 square feet of sod, six yards of cement, and seven tons of asphalt. Each year the District's crews replace hundreds of tons of asphalt roadways, hundreds of yards of concrete, and thousands of square feet of sod that are all a result of incidental damages caused by water line breaks and leaks.

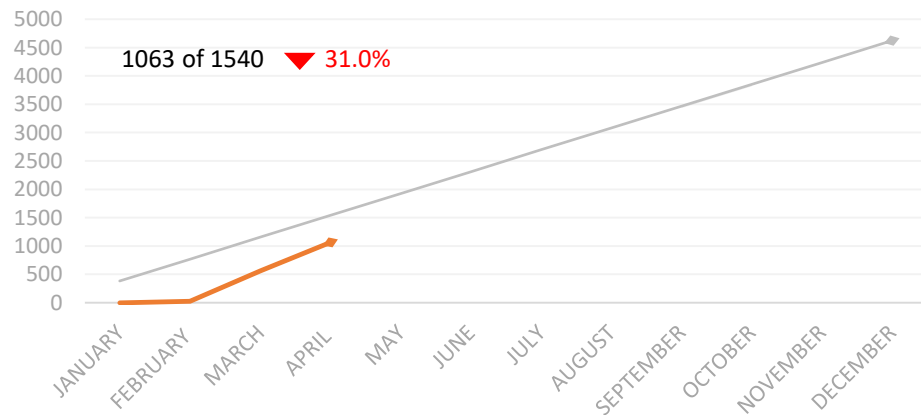


Water Systems Maintenance

Corrective Valve Maintenance



Planned Valve Maintenance



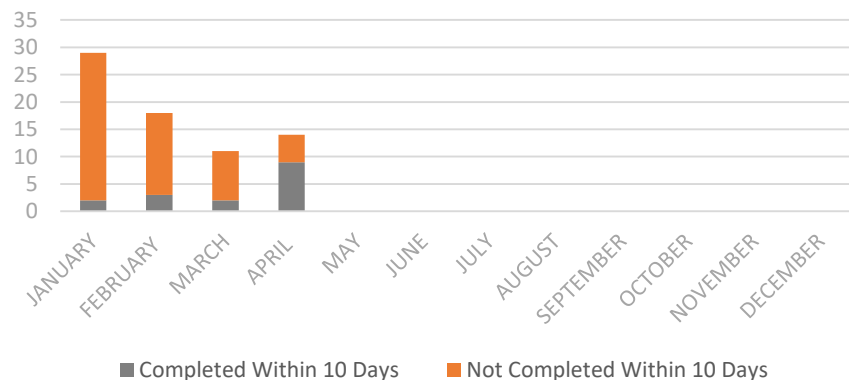
2021 Data:

- 71 Corrective Valve Work Orders Completed to-Date; 14 Completed in April; 29 Created to-Date; 59 Currently Remaining Open.
- The valve maintenance crew has completed 1063 planned valve work orders to date. Currently, we are averaging 500 planned valve work orders a month. With this current trend, we are forecasted to be on track by the end of September.

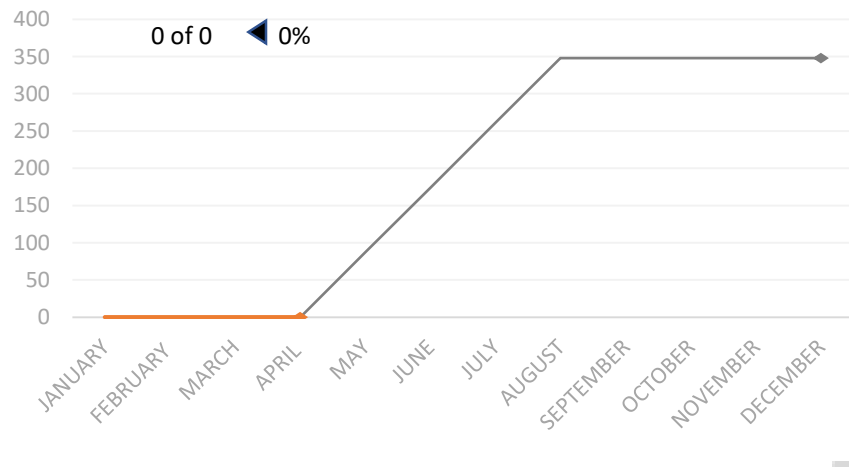
— Target — Actuals

Water Systems Maintenance

Corrective Valve Work Order Completed Efficiency



Fire Hydrants Coated To-Date with Target



2021 Valve Data:

- Valve crews have located 6 valves off to date. All valves found off have been turned back on.
- Corrective valve work orders completed to date are 71. The goal is to have the valve repaired or replaced within 10 days from the creation of the work order. The corrective valve work order completed efficiency graph shows our progress and efficiency levels.

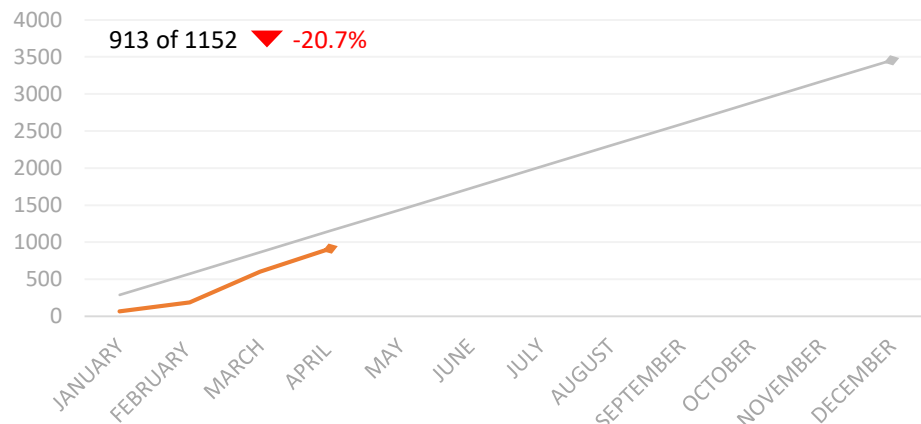
2021 Hydrant Data:

- May is the beginning of when crews start the annual fire hydrant Plug-Hug and painting program. We have tentatively scheduled the 17th through the 20th to start.

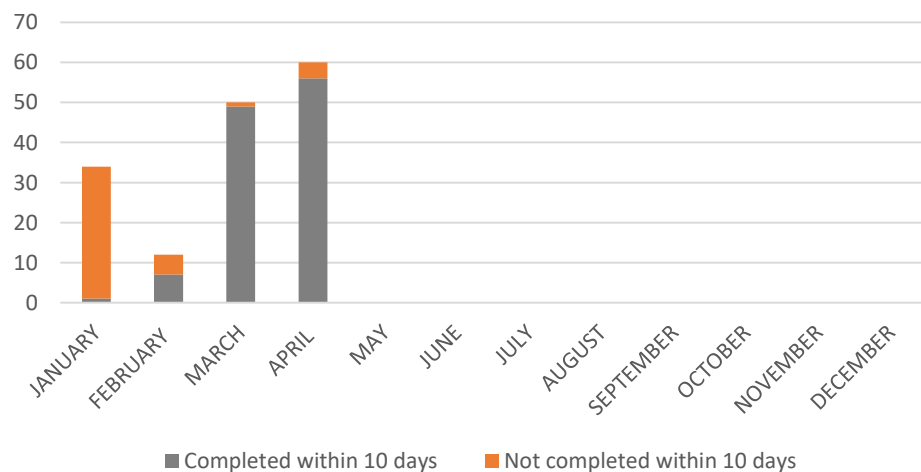


Water Systems Maintenance

Planned Fire Hydrant Maintenance



Fire Hydrant Work Order Efficiency



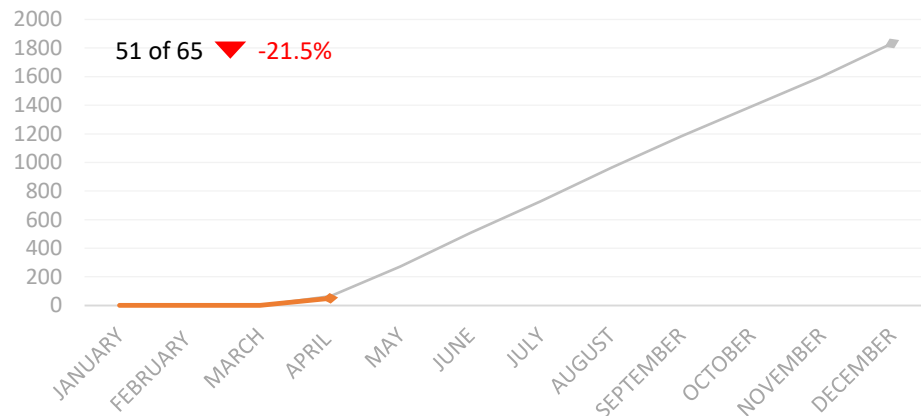
2021 Hydrant Data:

- The fire hydrant crew has completed 913 planned fire hydrant maintenance inspections to date. We expect to have completed about 1152 inspections by the end of April 2021. With the current trending, we should be back on schedule by the end of May.
- Fire hydrant work order efficiency during April was higher due to the crews responding to critical leak detection project-related work orders.
- As of April, we have had 17 hydrants tagged out of service for repair. We currently still have 6 hydrants that are out of service, 5 of these hydrants are on Decker Lake Drive.

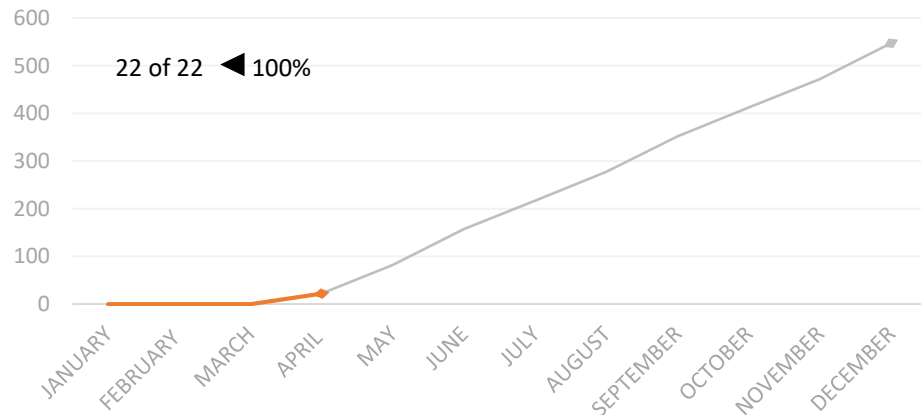
— Target — Actuals

Water Systems – Operations Maintenance

Daily Scheduled Routine Maintenance



Weekly Scheduled Routine Maintenance



— Target — Actuals

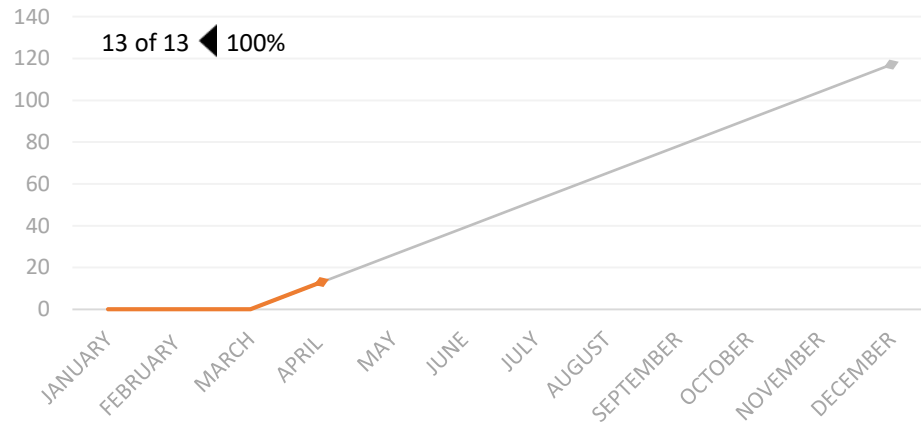
2021 Data:

- In April, the water operation maintenance group implemented a new plan based off the water system maintenance plan. These are recommendations based off manufacturing guidelines for the equipment that we use at our water sites. These include daily, weekly, monthly, quarterly, and yearly services and/or maintenance on the equipment.
- 51 of 65 daily routine scheduled maintenance inspections were completed in April, this figure was impacted by employee time off as well as reactive repair impacts.
- All the Weekly routine maintenance tasks have been completed for April.



Water Systems – Operations Maintenance

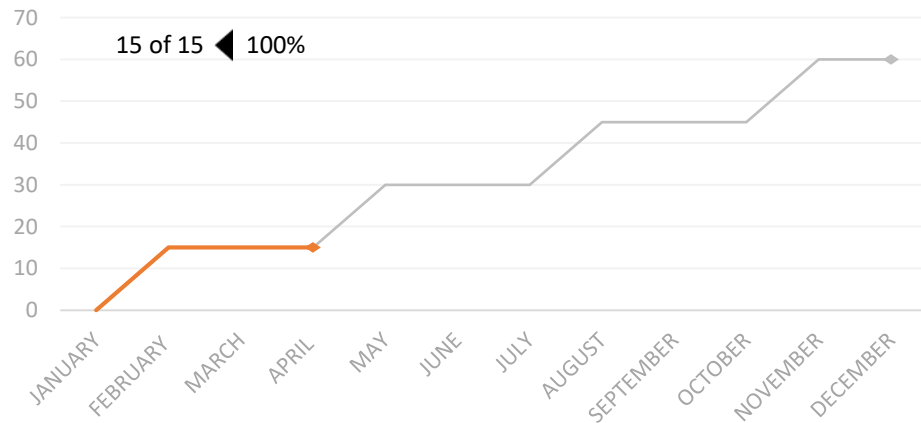
Monthly Scheduled Routine Maintenance



2021 Data:

- All the Monthly scheduled routine maintenance has been performed at all the water sites for April.
- The Quarterly scheduled routine maintenance has been performed at all water sites.

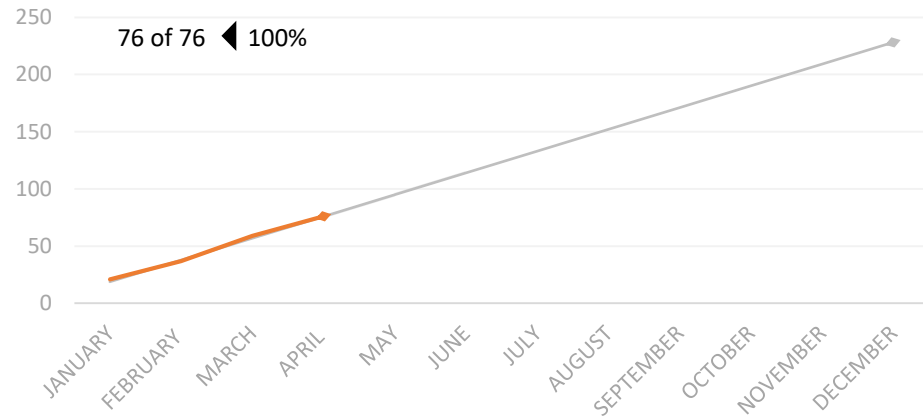
Quarterly Scheduled Routine Maintenance



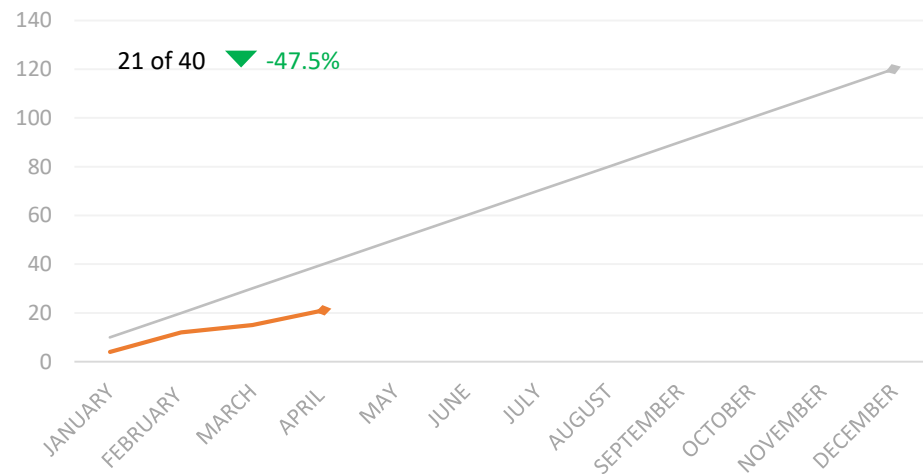
— Target — Actuals

Water Systems – Operations Maintenance

Monthly PRV Scheduled Routine Maintenance



Reactive Work Orders Completed



— Target — Actuals

2021 Data:

- The water maintenance crews have completed 17 PRV maintenance inspections during April. Currently, the crews have completed 76 out of 76 for the year.
- Crews have had to complete 21 reactive work orders to date. In April there were 6 completed. Reactive work orders are work orders created when an emergency or event outside of routine maintenance occurs. Our target goal is 10 or less per month, during the off-season months numbers should trend below the target line, as the normal operating season begins, these numbers will likely increase.



Wastewater Maintenance Update



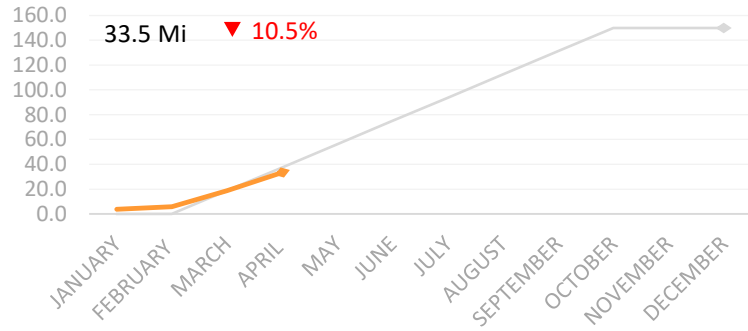
Wastewater Maintenance Report

- *Wastewater Maintenance* – The Wastewater Maintenance Staff completed the planned cleaning of all Semi-Annual Hotspots.
- *Wastewater Pump Stations* – The WWPS staff has been successful in keeping all pumps at every pump station in service. The only exception are the planned two pump removal from service in order to be replaced and upgraded at Decker Main WWPS.
- *Pretreatment* - Pretreatment continues to work on the analysis of the sewer strength (BOD and TSS). The sewer strength analysis includes data collected from many other treatment reclamation facilities throughout the surrounding cities and counties. Having CVWRF shut down the ferric sulfate during the week of sampling appears to have helped lower the TSS concentration and analysis with data collection is ongoing.



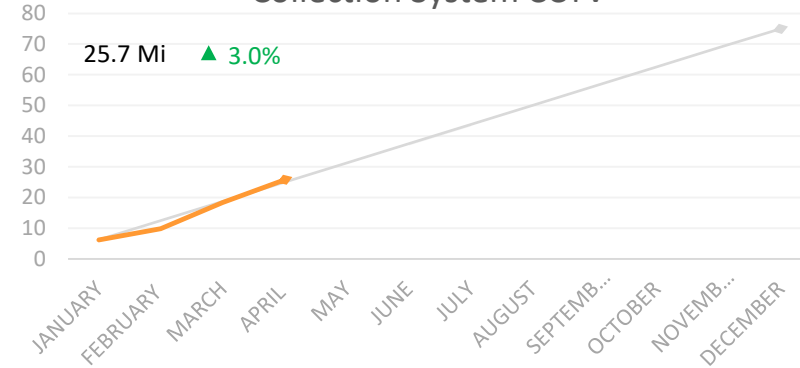
Wastewater Maintenance Update

Collection System Cleaning



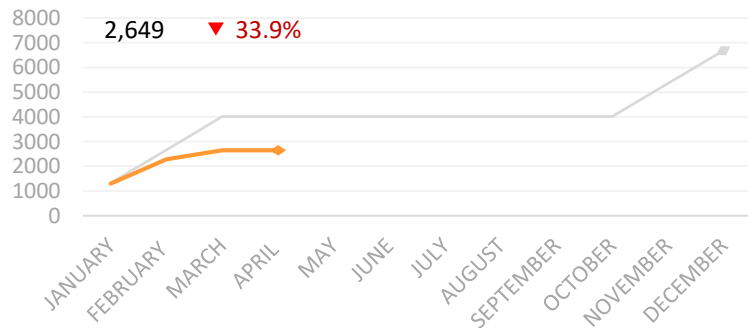
Variance Description – Staffing replacements as well as COVID-19 impacts have influenced totals YTD. Full planned completion by year end is expected.

Collection System CCTV



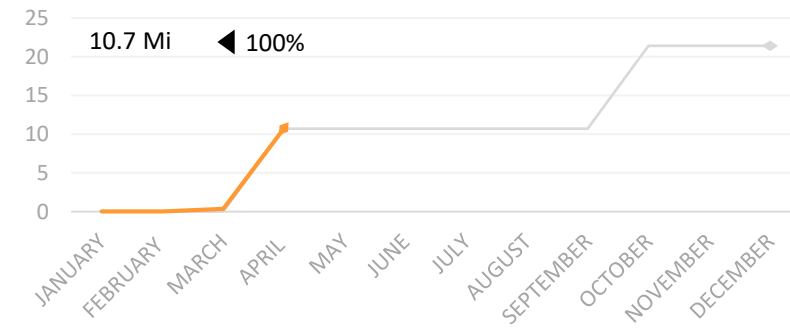
Variance Description – CCTV van mechanical repairs halfway through the month of April negatively impacted totals, although still above YTD target.

Manhole Inspection



Variance Description – Manhole inspections have been identified as lower priority while collection system cleaning is in recovery mode to meet its year end targets. Full completion by year end is expected.

Collection System Hot Spot Cleaning

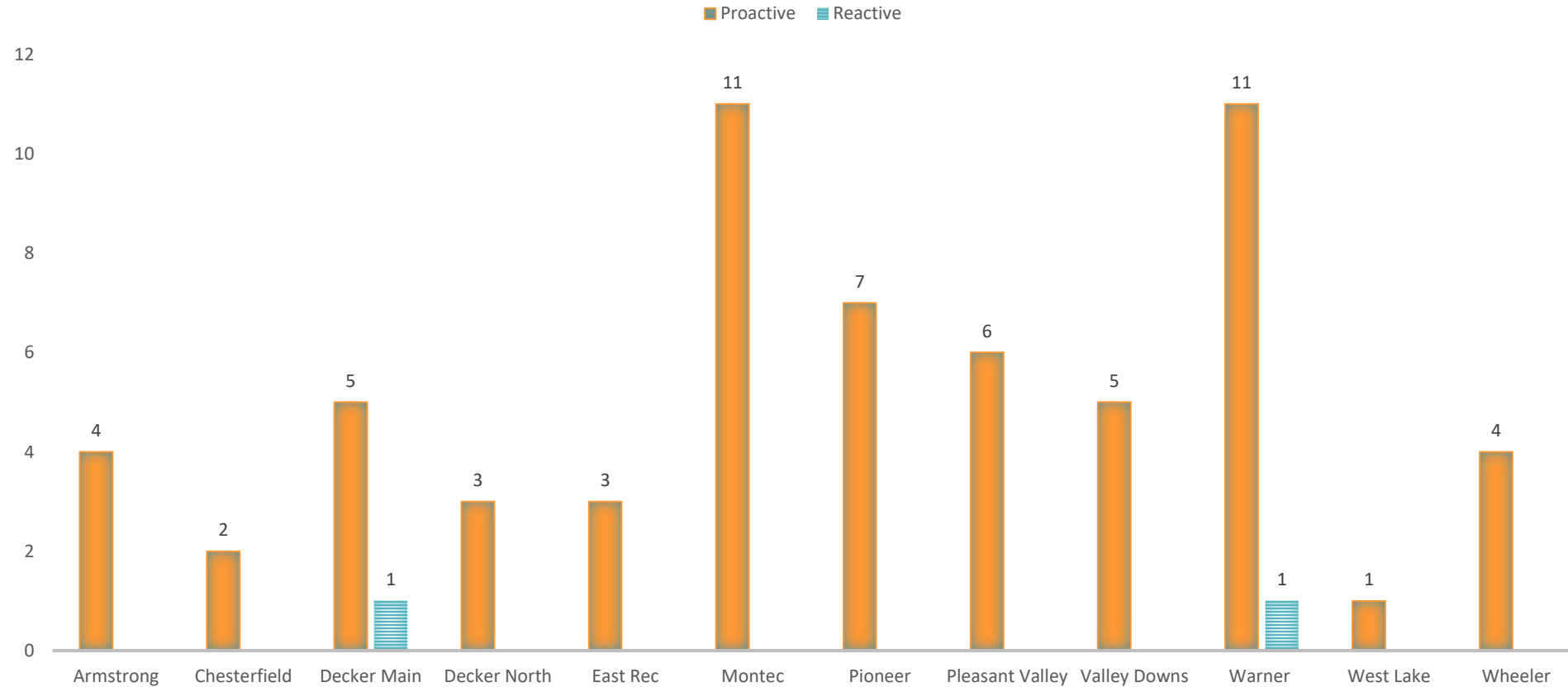


Variance Description – Completed as planned for spring efforts.

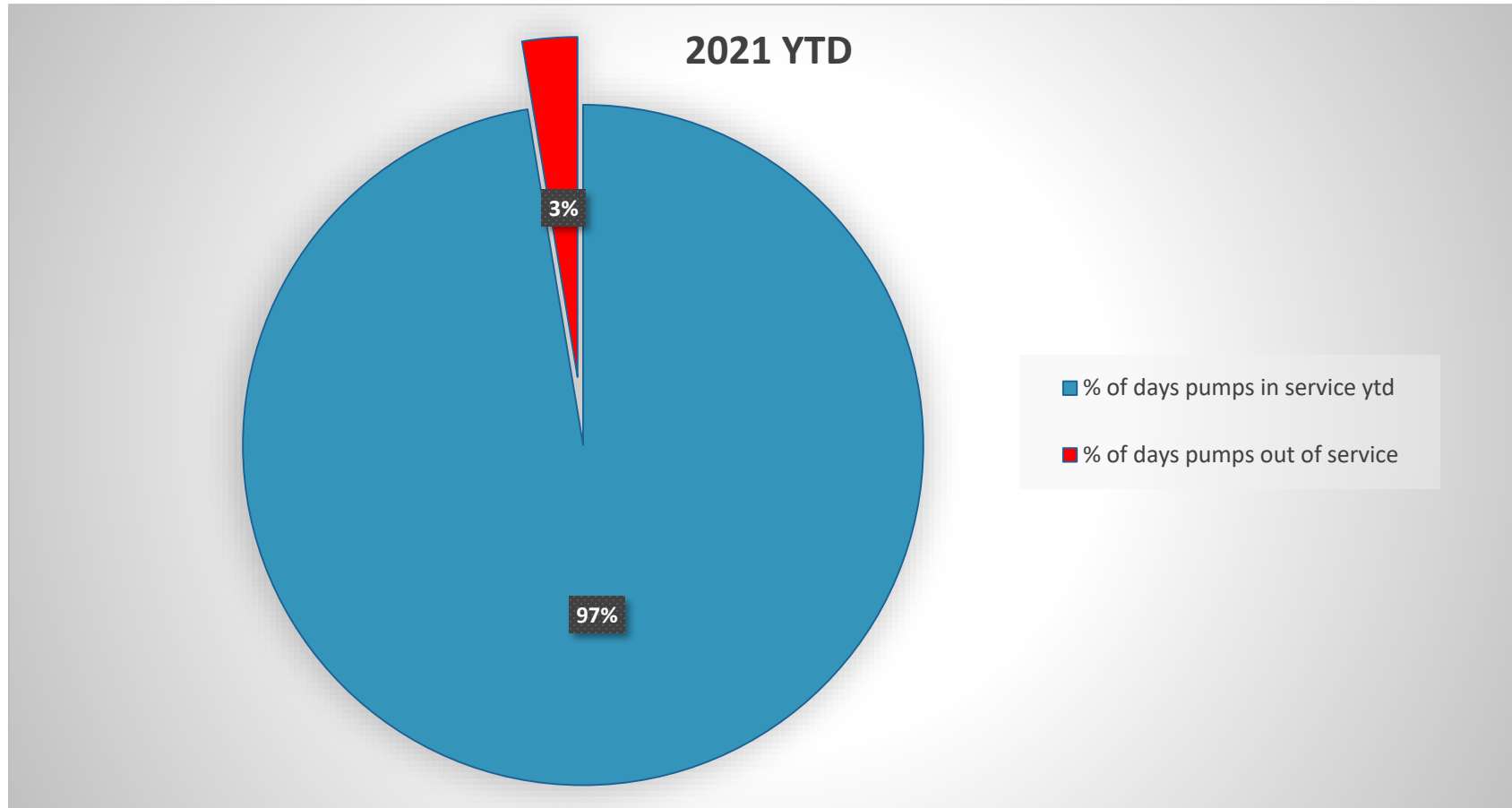


Wastewater Maintenance – Pump Station Update

APRIL 2021 WORK ORDERS

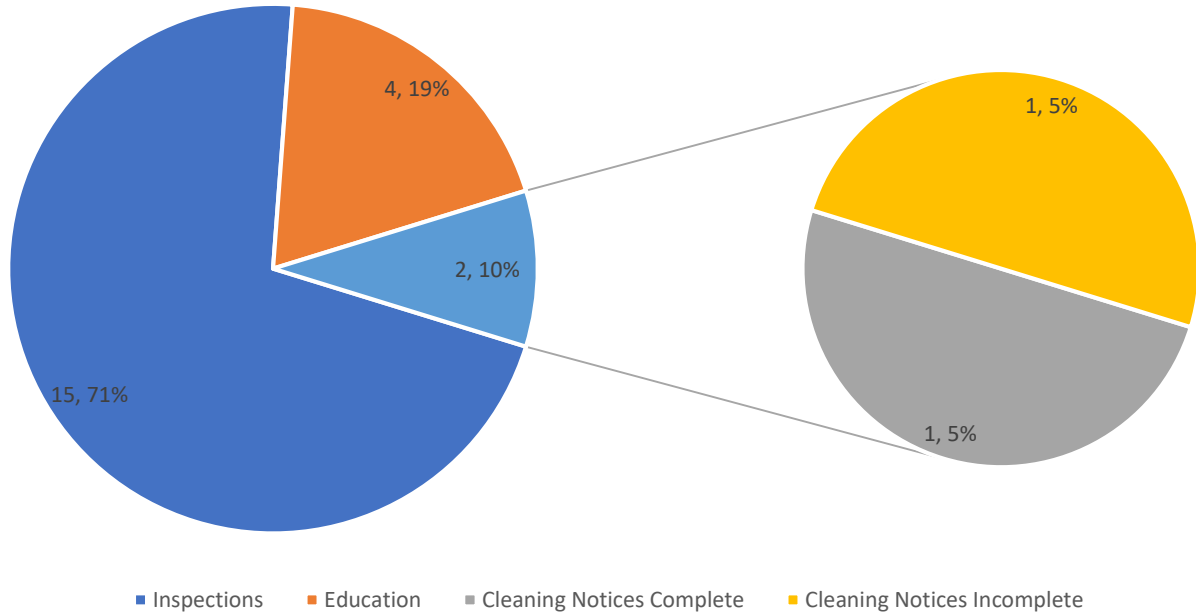


Wastewater Maintenance Update

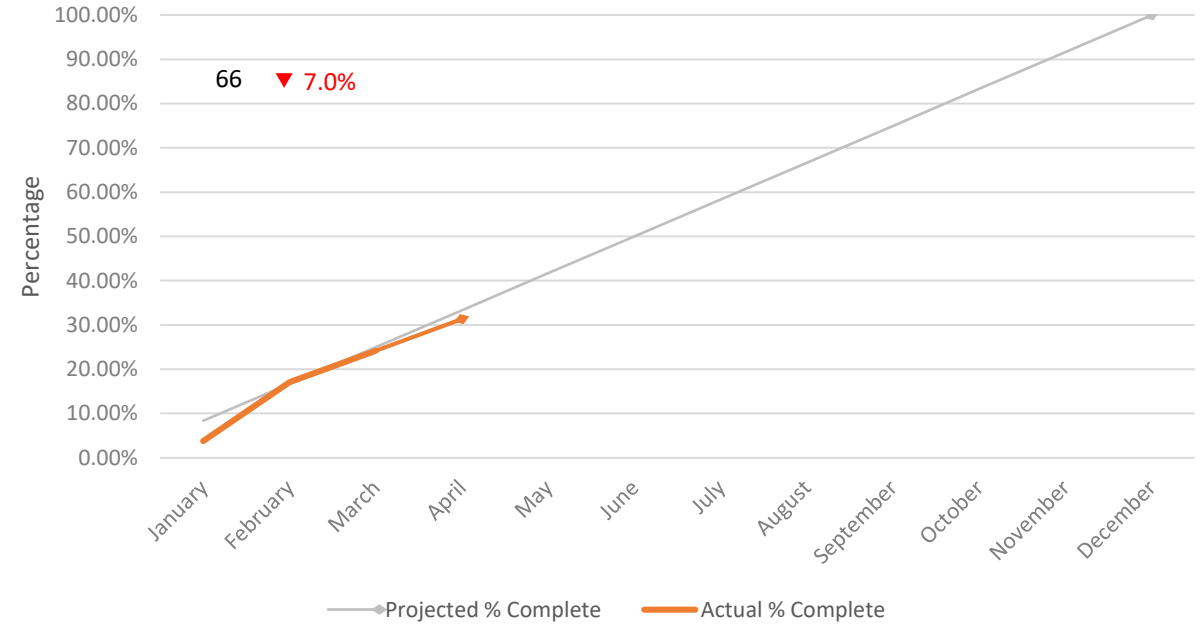


Wastewater Maintenance Update – Pretreatment Program

FOG Program - April



Grease Interceptor Inspections

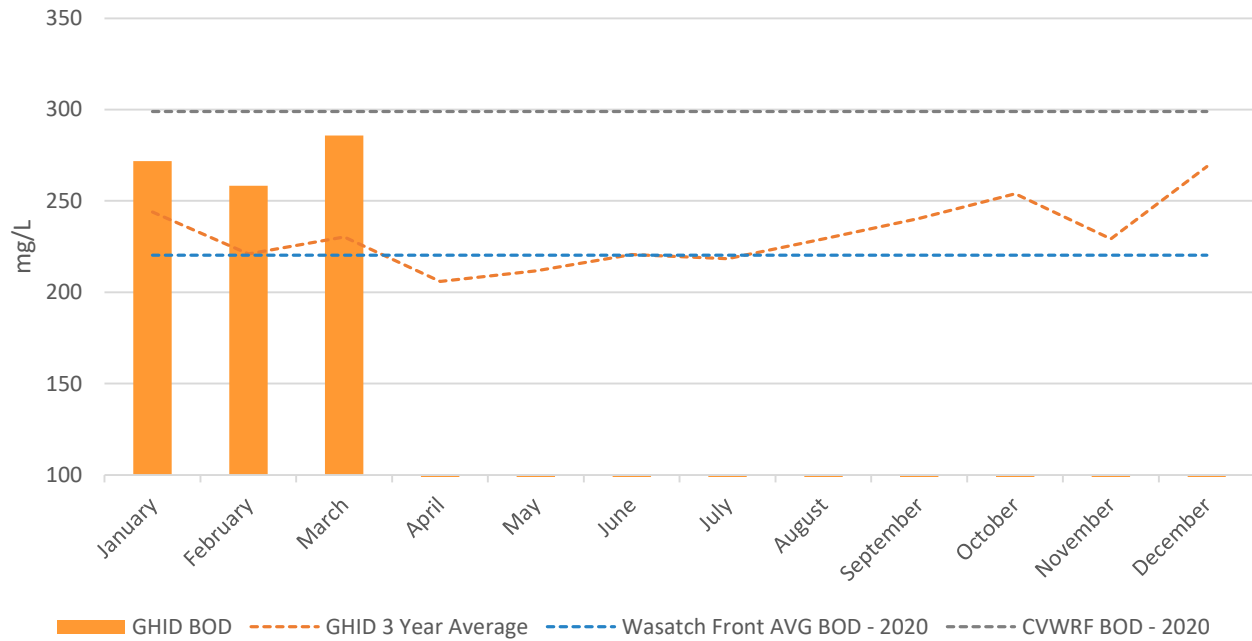


Variance Description – Inspections were impacted by COVID exposure and related quarantine requirements.

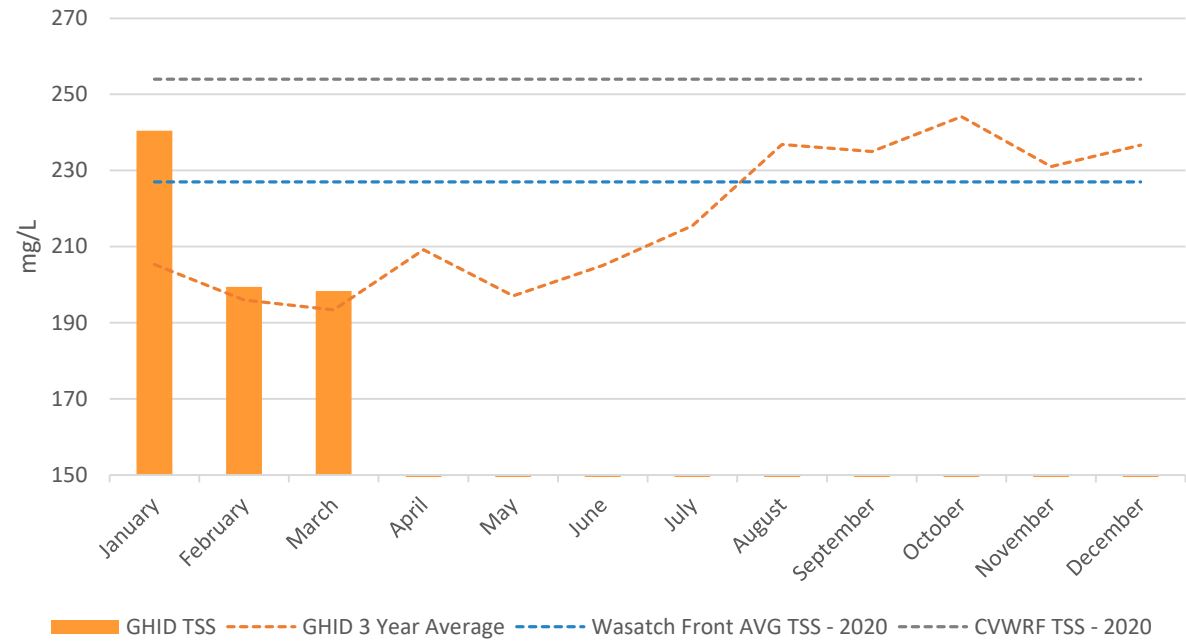


Wastewater Maintenance Update

BOD - Concentration



TSS - Concentration



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.



Capital Improvement and Infrastructure Management Plans Update

Keith Larson
Bowen Collins & Associates
Project Manager

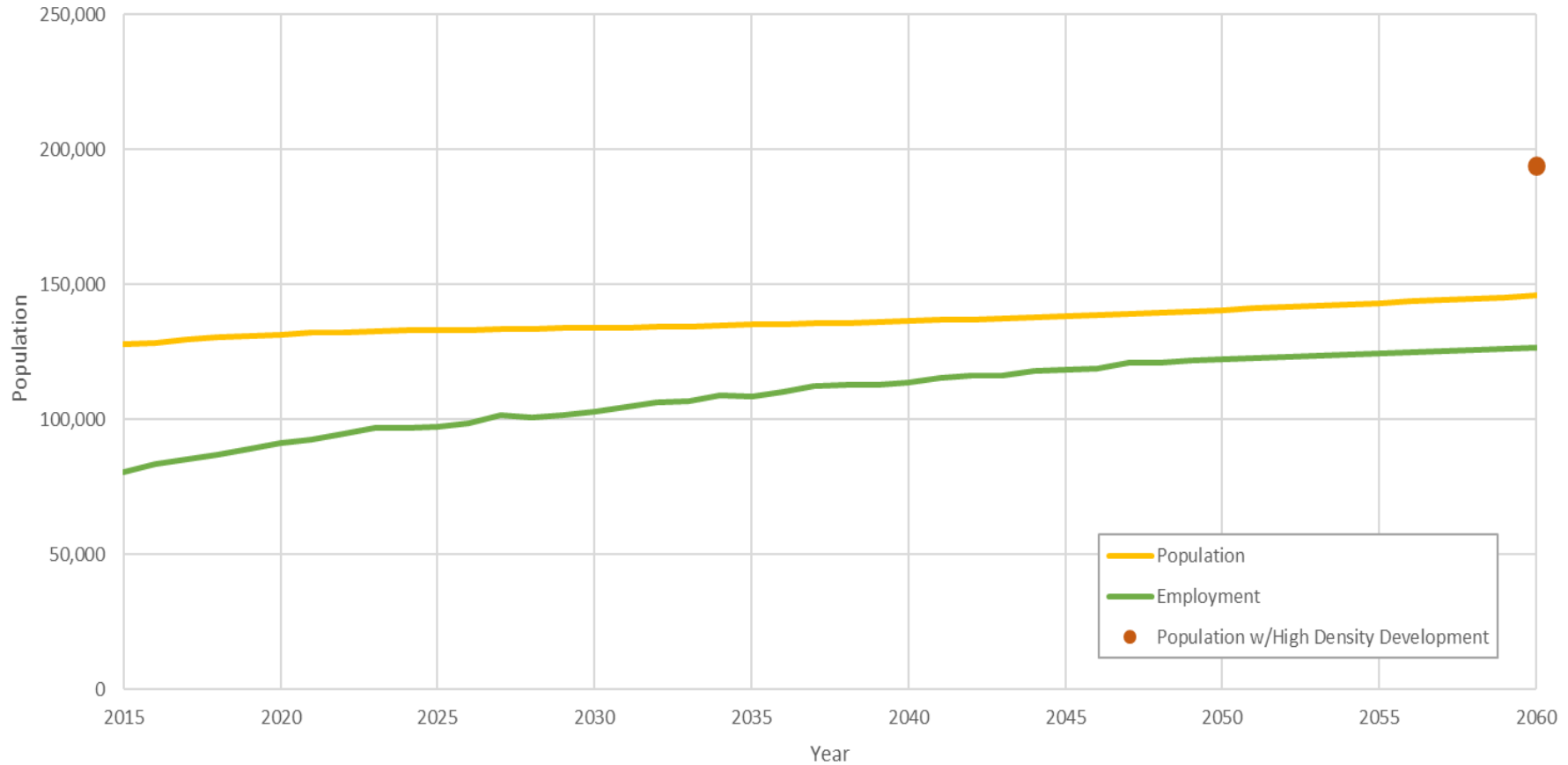


BOWEN COLLINS
& ASSOCIATES

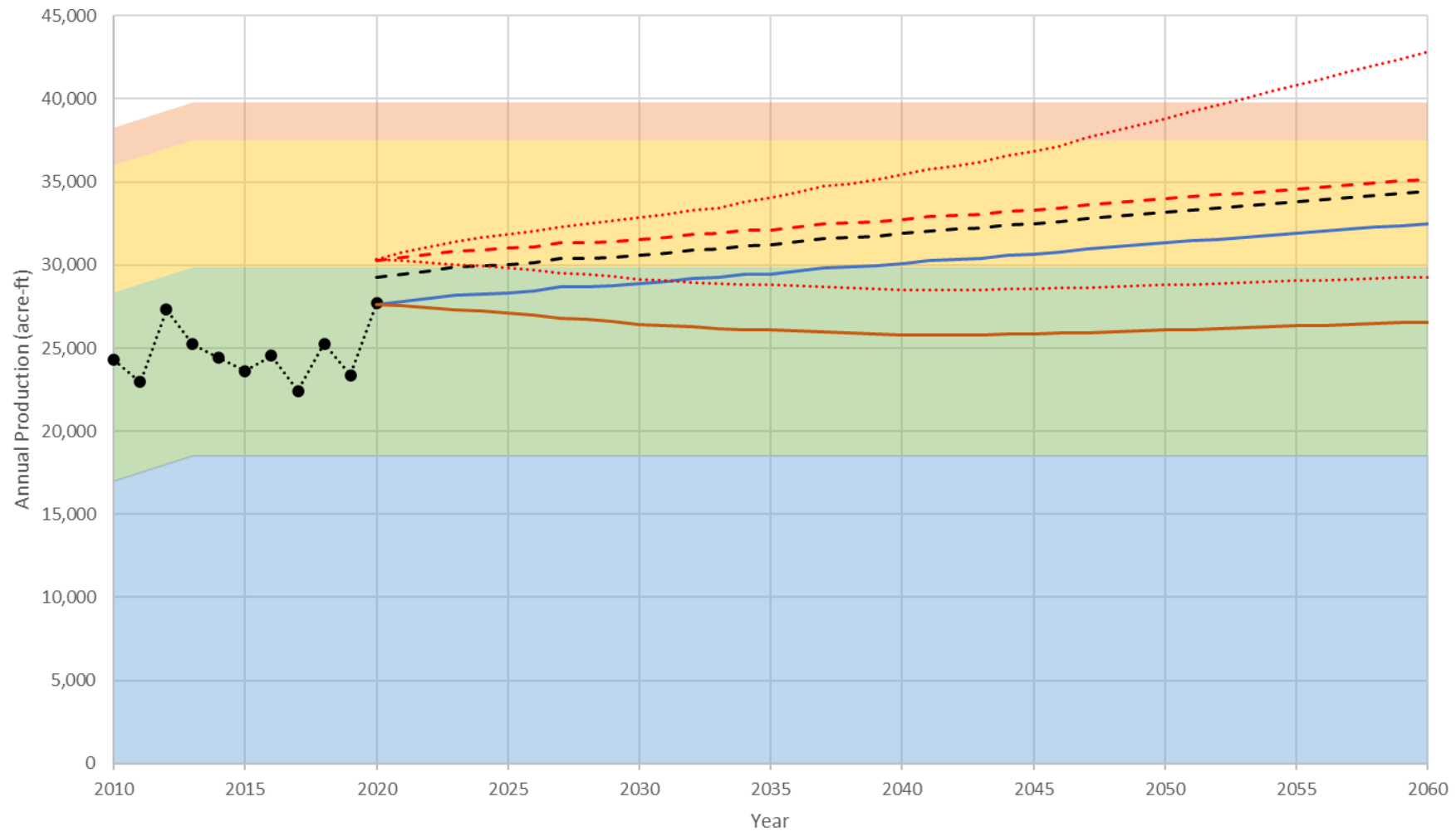
Uncertainty in Population & Demand Projections – Density and Conservation

- Density
 - WFRC shows an increase of 14,000 people from 2020 to 2060
 - Approximately 6 units/acre for undeveloped and underdeveloped properties
 - Review of recent developments shows much higher density
 - | Development | Area (acres) | Units | Density (units/acre) |
|-----------------------------|--------------|-------|----------------------|
| North of Maverik Center | 2.79 | 219 | 78.5 |
| Redwood Drive-in | 27.18 | 450 | 16.6 |
| Redwood/41st S - Old K-Mart | 13.56 | 430 | 31.7 |
| South of Valley Fair Mall | 3.59 | 200 | 55.7 |
 - Recommended planning value for high density = 24 units/acre
- Conservation
 - 2020 Production Requirement = 187 gpcd
 - Conservation Goal = 161 gpcd by 2065 (14% reduction)

GHID Residential and Employment Population

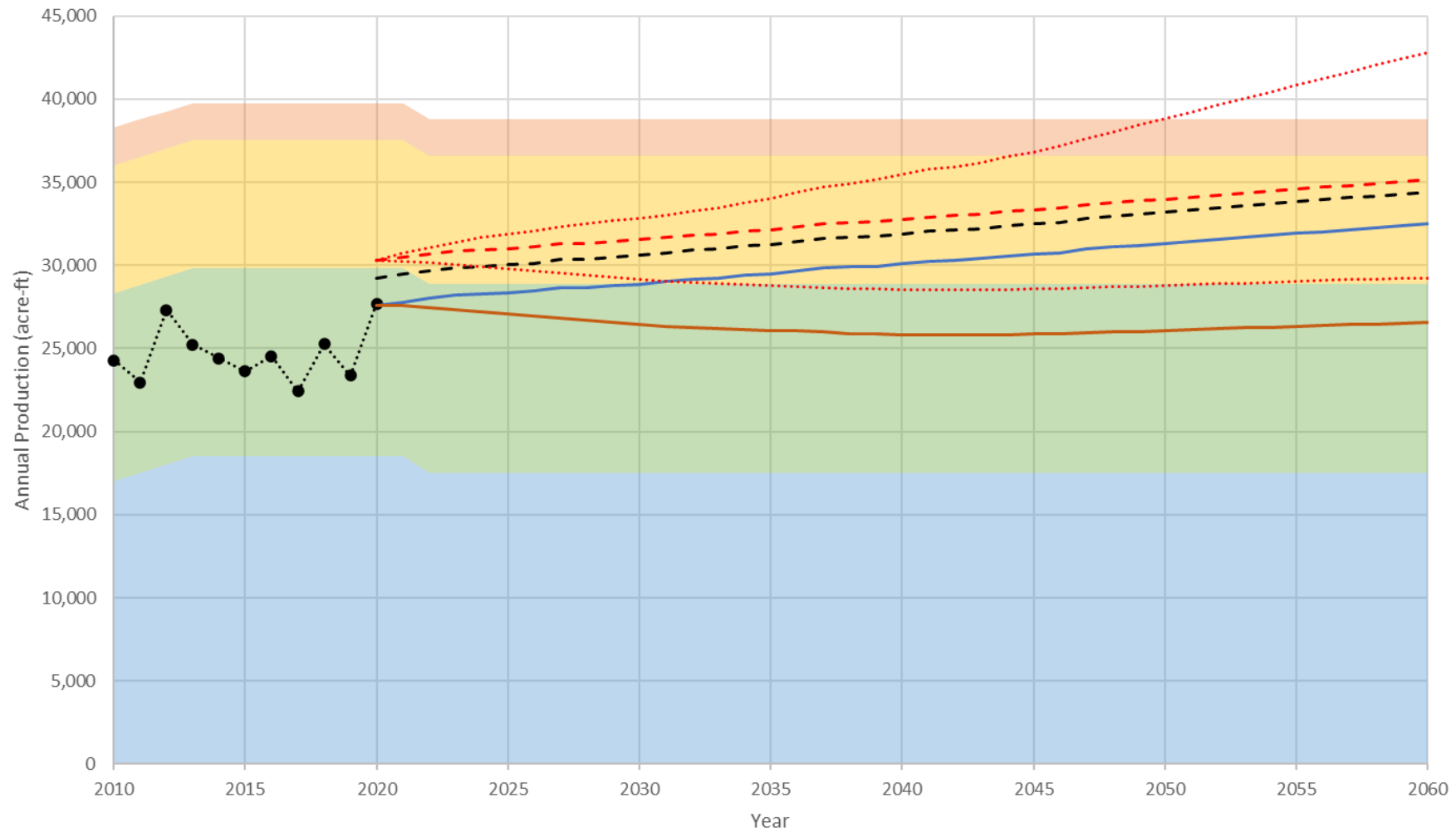


Projected Annual Production Requirements - DRAFT



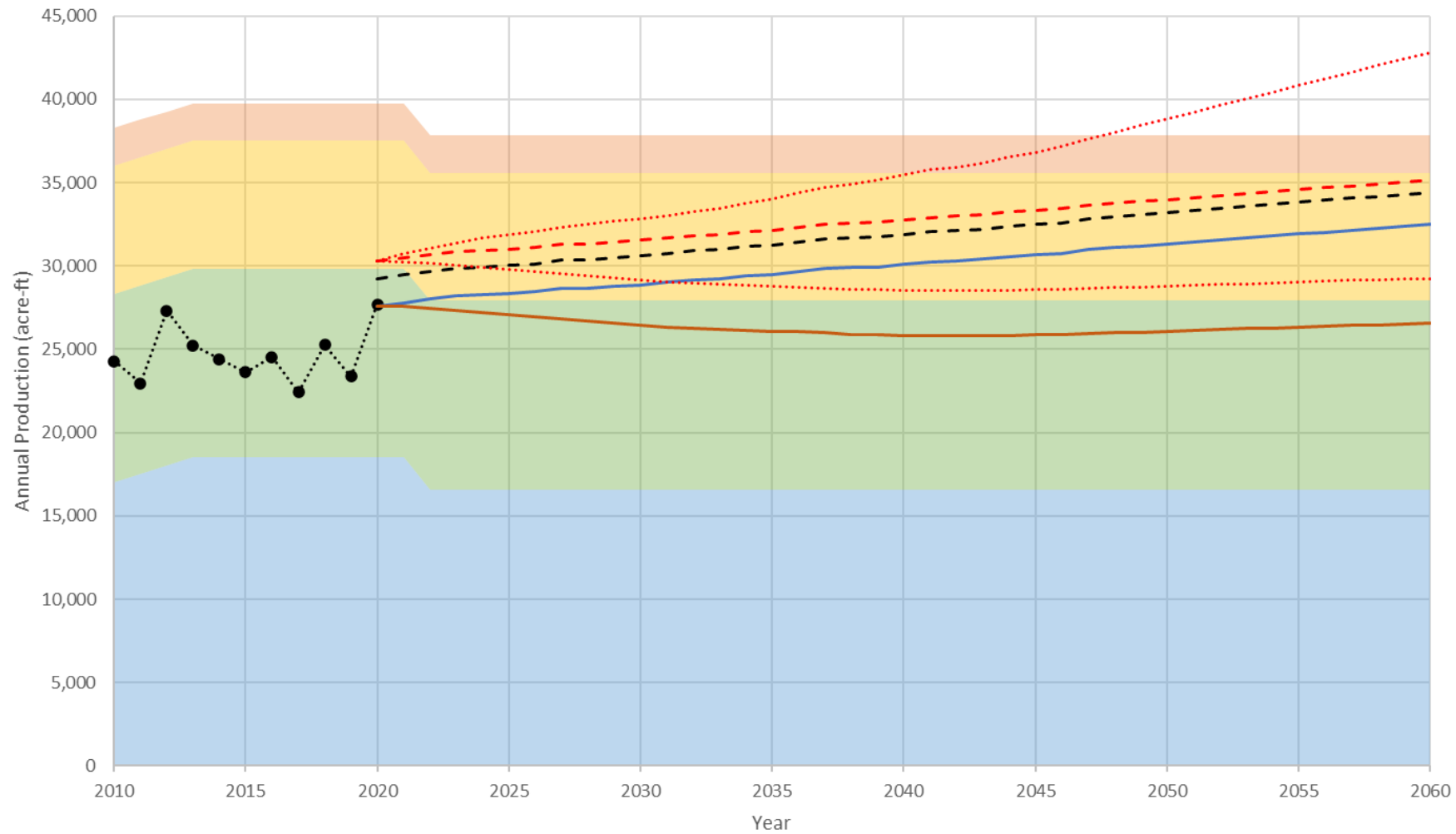
- JWVCD Contracted Minimum
- Well Capacity - 6 Month Operation
- Well Capacity w/Year Round Operation
- Additional Water Rights (No Well Capacity)
- Historical Production
- State of Utah Source Requirement
- Water Demand Projection
- Water Demand with Conservation
- Recommended Planning Scenario
- Min/Max Expected Projection

Projected Annual Production Requirements - JWCD Drought Level 1 - DRAFT



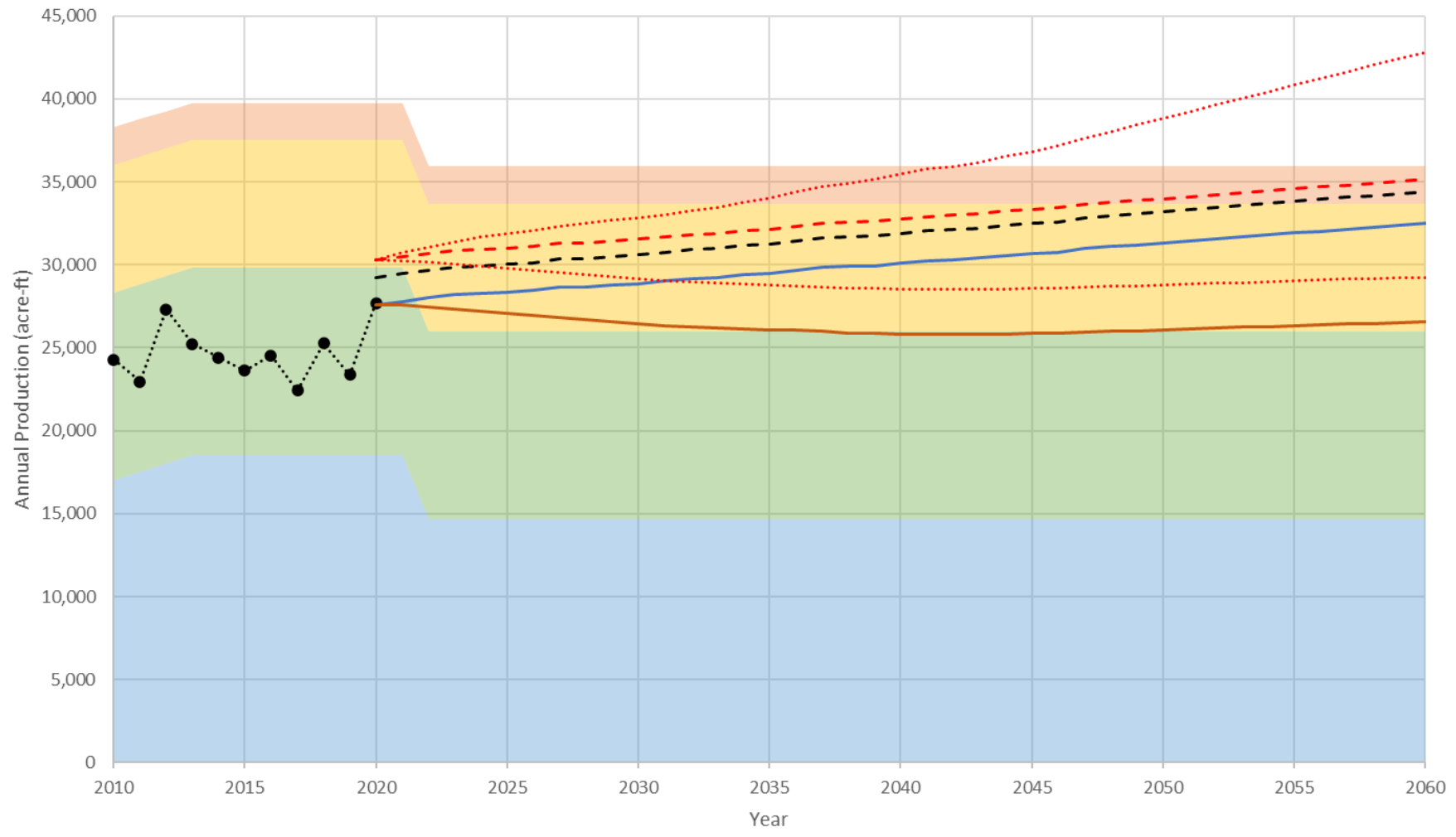
- JWCD - Drought Level 1
 - Additional Water Rights (No Well Capacity)
 - Water Demand Projection
 - ⋯ Min/Max Expected Projection
- Well Capacity - 6 Month Operation
 - ⋯● Historical Production
 - Water Demand with Conservation
- Well Capacity w/Year Round Operation
 - - - State of Utah Source Requirement
 - - - Recommended Planning Scenario

Projected Annual Production Requirements - JWCD Drought Level 2 - DRAFT



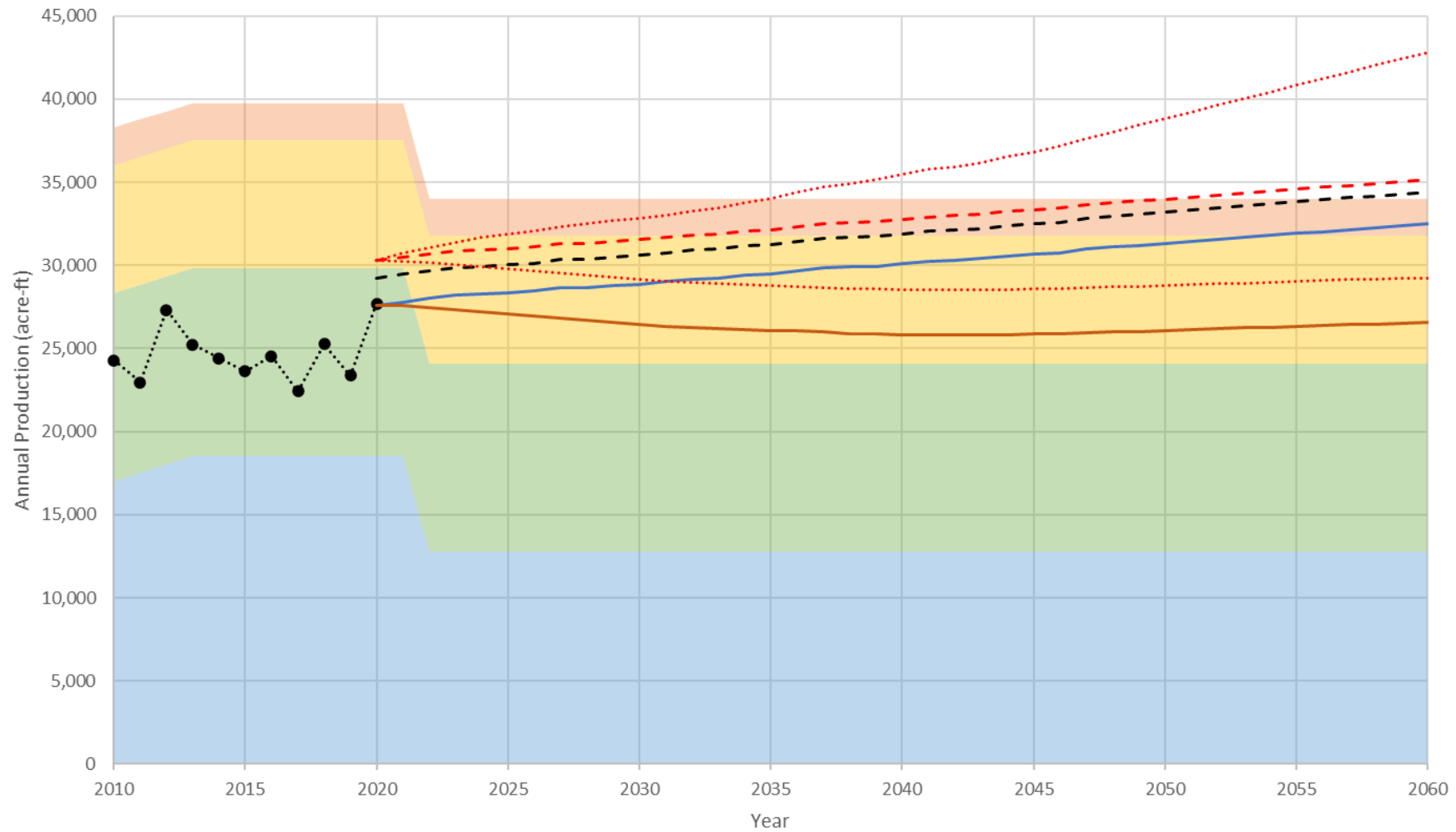
- JWCD - Drought Level 2
- Well Capacity - 6 Month Operation
- Well Capacity w/Year Round Operation
- Additional Water Rights (No Well Capacity)
- Historical Production
- State of Utah Source Requirement
- Water Demand Projection
- Water Demand with Conservation
- Recommended Planning Scenario
- Min/Max Expected Projection

Projected Annual Production Requirements - JWCD Drought Level 3 - DRAFT



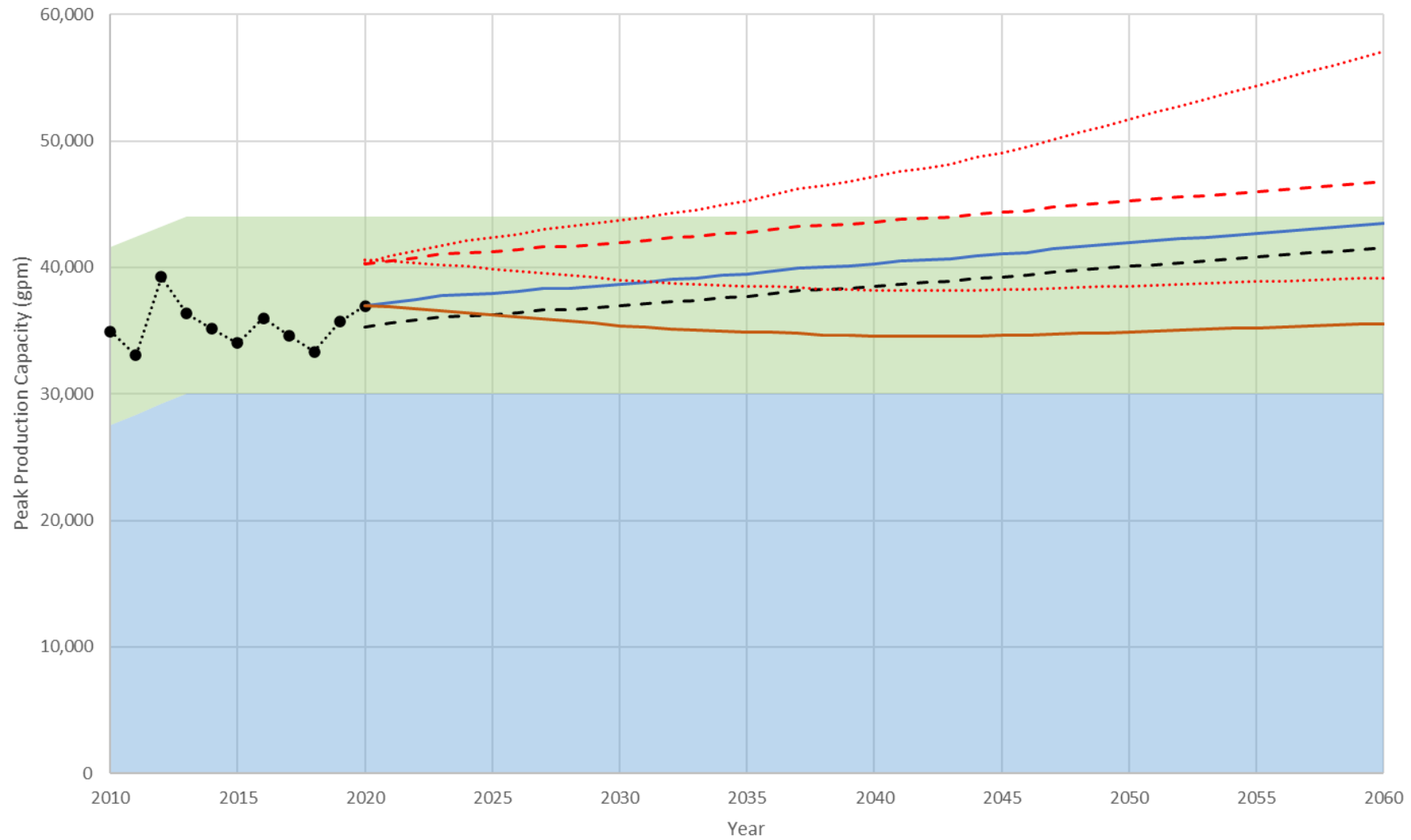
- JWCD - Drought Level 3
- Well Capacity - 6 Month Operation
- Well Capacity w/Year Round Operation
- Additional Water Rights (No Well Capacity)
- Historical Production
- State of Utah Source Requirement
- Water Demand Projection
- Water Demand with Conservation
- Recommended Planning Scenario
- Min/Max Expected Projection

Projected Annual Production Requirements - JWCD Drought Level 4 - DRAFT



- JWCD - Drought Level 4
- Well Capacity - 6 Month Operation
- Well Capacity w/Year Round Operation
- Additional Water Rights (No Well Capacity)
- Historical Production
- State of Utah Source Requirement
- Water Demand Projection
- Water Demand with Conservation
- Recommended Planning Scenario
- Min/Max Expected Projection

Projected Peak Day Production Requirements - DRAFT



- JVWCD Max Day
- Well Capacity
- State of Utah Source Requirement
- Water Demand Projection
- Water Demand with Conservation
- Recommended Planning Scenario
- Min/Max Expected Projection
- Historical Production

2020 Storage Analysis

2020 Storage Requirements								
Pressure Zone	ERCs	Required Operational Storage (MG)	Required Fire Storage ⁴ (MG)	Total Required Storage (MG)	Associated Tank(s) ³	Available Tank Volume ¹ (MG)	Cumulative Tank Volume (MG)	Surplus / (Deficit) (MG)
Zone 5 South	293	0.17	0.54	0.71	Zone 5 (1) ⁵	2	2.00	1.29
Zone 5 North	416	0.24	0.00	0.95			2.00	1.05
Zone 1	4,075	2.33	1.38	4.66	Breeze (0.2)	1.66	3.66	(1.00)
Zone 2	4,885	2.80	0.00	7.46	Andra (1), Breeze (0.1), Sorenson (0.4) ² , Tank Farm 1 (0.9) & 2 (1)	3, 0.72, 0.72, 0.88, 3	11.98	4.52
Zone 3 West	1,999	1.15	0.00	8.61			11.98	3.37
Zone 3 East	5,415	3.10	0.00	11.71	Winder (1), Tank Farm 1 (0.1)	3, 0.12	15.10	3.39
Zone 4	28,544	16.36	0.00	28.06	Accord (1), Ridgeland (1), Breeze (0.7)	2, 2, 7.34	25.72	(2.34)
TOTAL	45,625	26.14	1.92	28.06			25.72	(2.34)

2060 Storage Analysis

2060 Storage Requirements								
Pressure Zone	ERCs	Required Operational Storage (MG)	Required Fire Storage ⁴ (MG)	Total Required Storage (MG)	Associated Tank(s) ³	Available Tank Volume ¹ (MG)	Cumulative Tank Volume (MG)	Surplus / (Deficit) (MG)
Zone 5 South	302	0.17	0.54	0.71	Zone 5 (1) ⁵	2	2.00	1.29
Zone 5 North	416	0.24	0.00	0.95			2.00	1.05
Zone 1	4,075	2.33	1.38	4.67	Breeze (0.2)	1.66	3.66	(1.01)
Zone 2	4,885	2.80	0.00	7.47	Andra (1), Breeze (0.1), Sorenson (0.4) ² , Tank Farm 1 (0.9) & 2 (1)	3, 0.72, 0.72, 0.88, 3	11.98	4.51
Zone 3 West	2,186	1.25	0.00	8.72			11.98	3.26
Zone 3 East	5,522	3.16	0.00	11.88	Winder (1), Tank Farm 1 (0.1)	3, 0.12	15.10	3.22
Zone 4	36,671	21.01	0.00	32.89	Accord (1), Ridgeland (1), Breeze (0.7)	2, 2, 7.34	25.72	(7.17)
TOTAL	54,056	30.97	1.92	32.89			25.72	(7.17)

Major Conclusions – Supply and Storage Analysis

- Supply
 - Conservation will be an important part of the District's plan
 - Increased well capacity recommended (3,000 gpm min.)
 - Review and reassess conservation and density trends in 5-10 years
 - With proper planning, adequate supply is available
- Storage
 - Purchase 5 MG at the Tank Farm site
 - Build 2 to 3 MG of storage in Zone 1

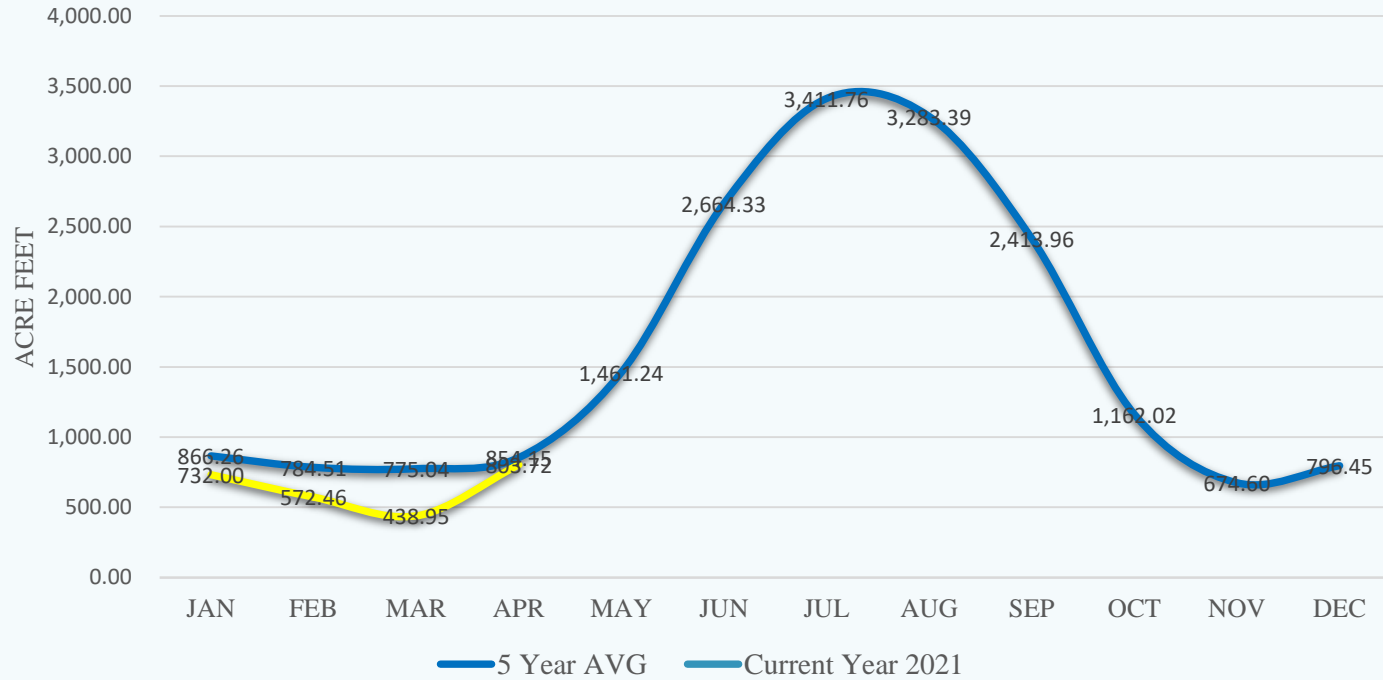
Questions?



BOWEN COLLINS
& ASSOCIATES

Water Production – May 2021

JVWCD TOTAL METER CONSUMPTION BY MONTH

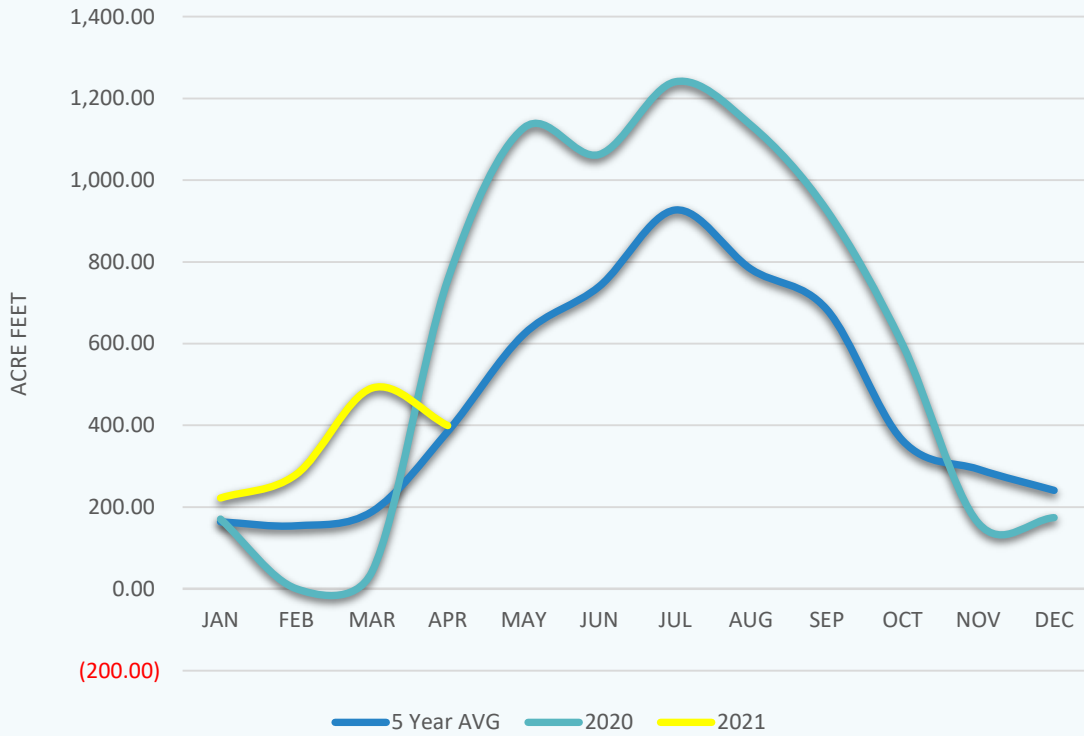


As of 5/6/2021 we have used 15% of our JVWCD Contract. In April we used 36% less than the same month last year.

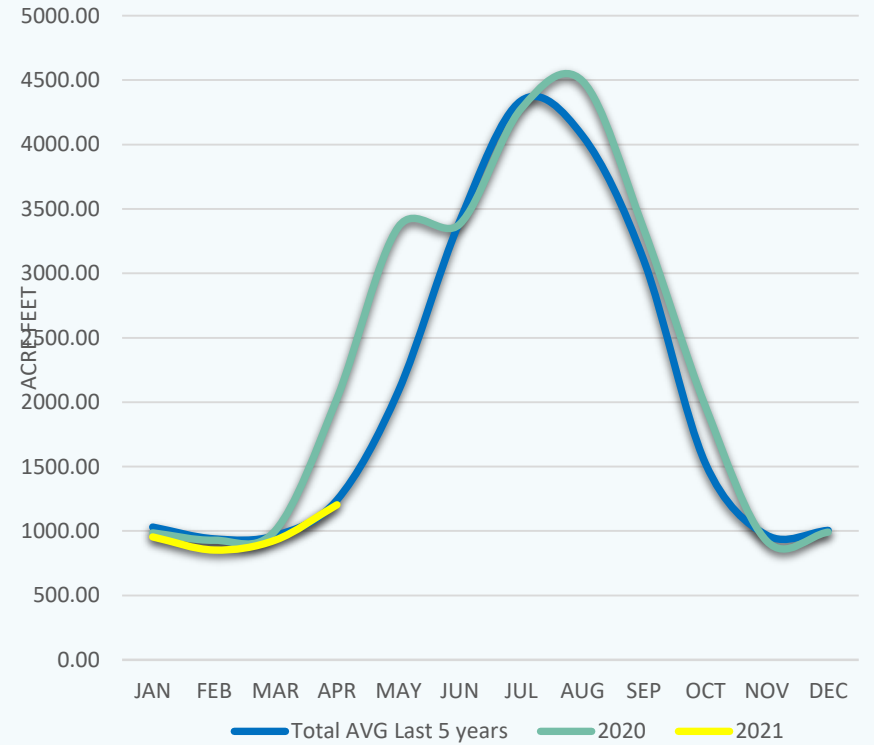


Water Production

GHID Deep Wells



Combined Source Total Water Produced

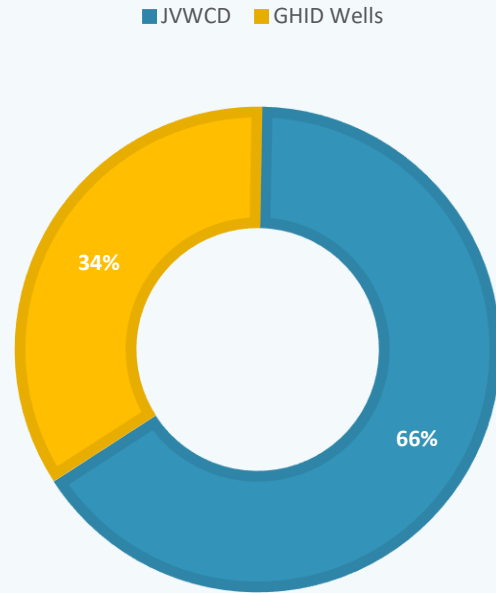


Total production through April is just -3% of our 5-year average.

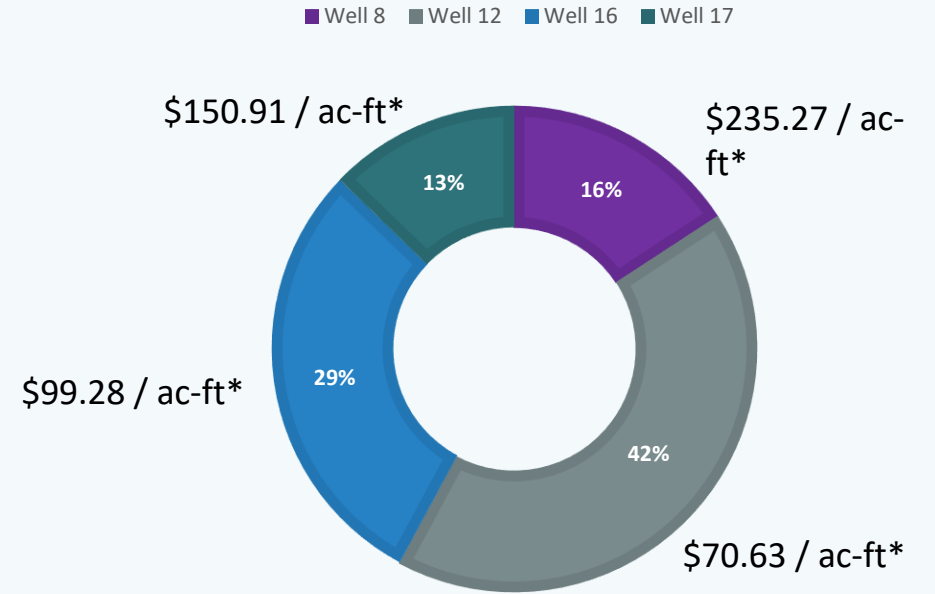


Water Production

2021 YTD PRODUCTION BY SOURCE



2021 YTD WELL PRODUCTION



*estimated



Capital Projects Approval

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
Pre-design: Horrocks Engineers
Consultant: To be determined
Contractor: To be determined
Design Progress: 0%
Construction Progress: -
Budget: \$260,000 (Water), \$135,000 (Sewer)
Original Construction: -
Current Contract: -
Change Order %: -

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.

Summary: The District published a Request for Statement of Qualification to select an engineering firm to assist with project design and bidding. Statement of Qualification (SOQ) evaluation and ranking were based on the following criteria:

1. Firm Information: 25%
2. Experience, Performance & References: 30%
3. Project Team: 30%
4. Key Differentiators: 15%

The District received eight (8) SOQs from the following engineering firms:

1. Bowen Collins & Associates	5. J-U-B Engineers
2. CRS Engineers	6. Project Engineering Consultants (PEC)
3. Horrocks Engineers	7. PSOMAS
4. Jones & DeMille Engineering	8. Sunrise Engineers

Based on the selection criteria, Bowen Collins & Associates was awarded the most points.

See attached memo for additional information.

Approval Requested: Consider approval of a design contract with Bowen Collins & Associates for the 20A: 3100 South to 4100 South Redwood Road Sewer Project in the amount of \$133,000.00 and the 20I: 3100 South to 4100 South Redwood Road Water Project in the amount of \$257,000.00.



Statement of Qualifications

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

April 2021

Prepared by:

BOWEN COLLINS & ASSOCIATES
cbagley@bowencollins.com
(801) 495-2224

Prepared for:



Capital Projects Approval



2888 South 3600 West • P.O. Box 701110 • West Valley City, Utah 84170-1110 • Phone (801) 968-5551 • Fax (801) 968-5467 • www.ghid.org

Memorandum



Date: May 11, 2021
To: Jason Helm, P.E., General Manager
From: Victor Narteh, P.E., Director of Engineering
Subject: 20A&I: 3100 South to 4100 South Redwood Road Water and Sewer Project – RFSQ Results
Copy: Todd Marti, MPA, P.E., Assistant General Manager/District Engineer
 Jeremy Gregory, P.E., Staff Engineer

Granger-Hunter Improvement District published a Request for Statement of Qualifications (RFSQ) to select an engineering firm to assist with the design and bidding of the 20A&I: 3100 South to 4100 South Redwood Road Water & Sewer Project. This project will replace the District's aging waterline and upsize the existing sewerline in Redwood Road. Project design and bidding are expected to be completed in time for construction in spring 2022.

The RFSQ was advertised on the District's website and on the Utah Public Procurement Place (SciQuest/JAEGGER) website. The Statement of Qualifications (SOQs) were due on April 27, 2021. The District received eight SOQs from the following firms:

1. Bowen Collins & Associates
2. CRS Engineers
3. Horrocks Engineers
4. Jones & DeMille Engineering
5. J-U-B Engineers
6. Project Engineering Consultants (PEC)
7. PSOMAS
8. Sunrise Engineers

The SOQs were evaluated based on the following criteria: Firm Information (25%), Project Manager (30%), Project Team (30%), and Key Differentiators (15%). Fee proposals, in accordance with UASD Procurement Code, were not requested as part of the RFSQ.

The Evaluation Committee included the following District staff: Todd Marti (Assistant General Manager/District Engineer), Victor Narteh (Director of Engineering), and Jeremy Gregory (Staff Engineer). The Committee convened on May 3, 2021 to rank the SOQs and the results are as follows:

PROPOSER	SCORE
Bowen Collins & Associates	98.5
Proposer B	97.0
Proposer C	89.0
Proposer D	86.5

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

Debra K. Armstrong, Chair
 Corey L. Rushton, Trustee
 Russell R. Sanderson, Trustee

PROPOSER	SCORE
Proposer E	83.0
Proposer F	79.0
Proposer G	63.0
Proposer H	62.0

The Committee ranked Bowen Collins & Associates the highest and began fee negotiations. Bowen Collins & Associates has prepared a Scope of Work for the project and has submitted a fee proposal of \$133,000.00 for the sewer design and \$257,000.00 for the water design. This is within GHID's 2021 budget of \$135,000.00 (Redwood Road Sewer) and \$260,000 (Redwood Road Water Project).

With this information, I recommend proceeding with requesting the GHID Board of Trustees approve a design contract with Bowen Collins and Associates in the amount of \$133,000.00 for the 20A: 3100 South to 4100 South Redwood Road Sewer Project and \$257,000.00 for the 20I: 3100 South to 4100 South Redwood Road Water Project. With your approval, I will add this request to the May 2021 Board Packet.

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

Debra K. Armstrong, Chair
 Corey L. Rushton, Trustee
 Russell R. Sanderson, Trustee



Capital Projects Status – May 18, 2021

18B: 4100 South Waterline Replacement - Bangerter Highway to 5600 West

Capital Project:	4100 South Pipeline Replacement
Consultant (Design):	Horrocks Engineers (WVC/UDOT)
Consultant (CM):	PEC (Project Engineering Consultants)
Contractor:	Geneva Rock Products, Inc.
Design Progress:	100%
Construction Progress:	98%
Original Construction:	\$4,803,454
Current Contract:	\$4,970,666
Change Order %:	3.4%

Project Description: Replacement of 8-inch and 10-inch cast iron pipe along 4100 South with new 12-inch PVC, and replacement of valves and installation of loops along the existing 16-inch/20-inch shotcoat transmission pipeline. This project is being funded with a loan from the Utah State Revolving Fund (SRF) Program.

Project Update: Working on punch list items. Final completion is anticipated in 4 to 6 weeks.

19C: 2200 West Waterline

Capital Project:	2200 West (3800 South to 4100 South)
Consultant:	Franson Civil Engineers
Contractor:	Black Sheep Oilfield Services
Design Progress:	100%
Construction Progress:	85%
Original Construction:	\$911,888.00
Current Contract:	\$944,026.93
Change Order %:	3.5%

Project Description: Replacement of existing 8-inch cast iron pipe installed in 1960 along 2200 West (between 3800 South and 4100 South) with PVC pipe. This project is being funded with a loan from the Utah SRF Program.

Project Update: The asphalt restoration on both 2200 West and 3800 South is complete. Punch list items will be addressed later.



Preparing to pave the 3800 S. 2200 W. intersection



Permanent T-patch pavement on 3800 S.



Milling machine at work on 2200 West



Capital Projects Status

19F: 3600 West Waterline Project

Capital Project:	Well No. 4 - 3600 West Pipeline
Consultant:	PSOMAS
Contractor:	Silver Spur Construction
Design Progress:	100%
Construction Progress:	97%
Original Construction:	\$1,584,034.00
Current Contract:	\$1,596,362.00
Change Order %:	0.8%

Project Description: Replacement of existing 8-inch cast iron waterline mostly within the 3600 West right-of-way and between the Sorenson Tank (approximately 5350 South) and 4700 South with 18-inch PVC pipe. Work also includes improvements to the tank's overflow piping and access hatches, and addition of safety railings on top of the tank. This project is being funded with a loan from the Utah SRF Program.

Project Update: Pipe installation and tank improvements are substantially complete. A punch list walkthrough will be held after the electrical work is completed.



New asphalt, tank overflow piping with air gap, and safety handrails on tank roof

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
- Pre-design: Horrocks Engineers
- Consultant: To be determined
- Contractor: To be determined
- Design Progress: 0%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

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: See Capital Projects Approval for more information.



Capital Projects Status

20D: Kent Booster Pump Station Replacement and Tank Purchase

- Capital Project: Tank Farm Booster Replacement/Tank Purchase/Energy Improvements Project
- Consultant: Hansen, Allen & Luce
- Contractor: To be determined
- Design Progress: 75%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

Project Description: Replacement of the existing Kent Booster Pump Station at Tank Farm (4400 South 4800 West), site piping replacements, and purchase of two existing 5 MG Jordan Valley Water tanks.

Project Update: See purchase recommendation for update.

20E: Pioneer WWPS Replacement

- Capital Project: Pioneer WWPS Replacement
- Consultant: Bowen Collins & Associates, Inc.
- Contractor: To be determined
- Design Progress: 98%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

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: Project design is almost complete. The District has addressed West Valley City's plan review comments and hopes to receive final approval in May. Bid documents will be released to the prequalified contractors in late May.



Capital Projects Status

20F: Decker Main WWPS Pump Replacement – Phase 2

- Capital Project: Decker Main Pump (and Discharge Piping) Replacement
- Consultant: Bowen Collins & Associates, Inc.
- Contractor: Corrio Construction, Inc.
- Design Progress: 100%
- Construction Progress: 70%
- Original Construction: \$438,251.00
- Current Contract: \$447,529.51
- Change Order %: 2.1%

Project Description: Replacement of existing pumps and the discharge header piping at the Decker Main Wastewater Pump Station.

Project Update: The west side pump is now active. The Contractor has finished the demolition work and replaced the existing gate valve on the east pump. Crews are now working on installing the east pump.



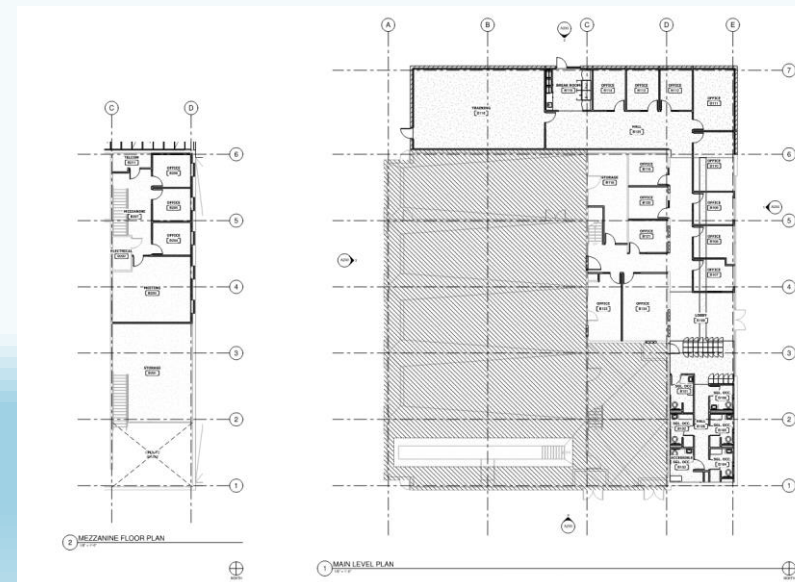
West pump installation

20G: Building B Remodel/Addition

- Capital Project: Building E Storage/Office Expansion
- Consultant: EDA (Edwards Daniels Architects)
- Contractor: To be determined
- Design Progress: 20%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

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

Project Update: Working on finalizing the layout and gathering electrical mechanical information. Geotechnical investigations including boring and cone penetration test were performed at the proposed site on April 28. Findings in the geotechnical report will be used to design the foundation and subgrade preparation for the building extension.



Conceptual plan for main level and mezzanine



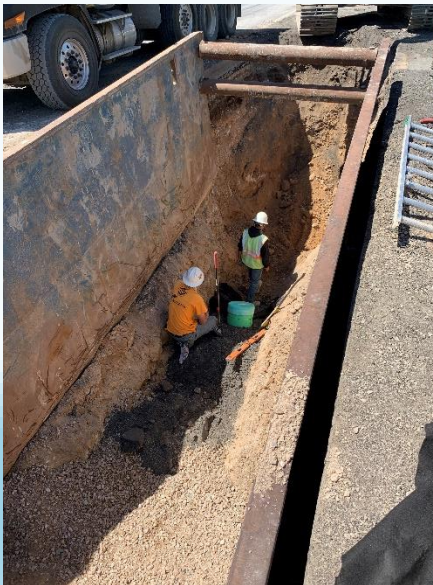
Capital Projects Status

20H: 4100 South Sewerline – 6000 West to 6400 West

- Capital Project: 4100 South Sewer – 6000 West to 6400 West
- Consultant: Jones & DeMille Engineering
- Contractor: Rolfe Excavating & Construction, Inc.
- Design Progress: 100%
- Construction Progress: 10%
- Original Construction: \$921,733.72
- Current Contract: \$921,733.72
- Change Order %: -

Project Description: The existing sewer system between 6000 West and 6800 West is being abandoned to upsize the existing 8-inch and 10-inch RCP to a new 15-inch PVC pipe.

Project Update: Crews started work the week of April 26. They have installed approximately 400 ft of 15-inch sewer pipe.



15-inch Sewer Pipe installation

20K: 4700 South Waterline Replacement – 5600 West Intersection

- Capital Project: 4700 S Waterline Replacement – 5600 West to 5750 West
- Consultant: H.W. Lochner, Inc.
- Contractor: Cliff Johnson Excavating
- Design Progress: 100%
- Construction Progress: 5%
- Original Construction: \$312,200.00
- Current Contract: \$312,200.00
- Change Order %: -

Project Description: Replace the existing 12-inch Steel waterline by abandoning the existing line and installing a new 12-inch PVC waterline across 4700 South at the 5600 West intersection in West Valley City, Utah.

Project Update: The contractor has started their work by potholing the roadway. They plan to start installing new waterline on May 12.



Capital Projects Status

21A: Large Meter Replacements

- Capital Project: Meter Vault Upgrades
- Consultant: GHID
- Contractor: Beck Construction & Excavation, Inc.
- Design Progress: 100%
- Construction Progress: -
- Original Construction: \$517,750.00
- Current Contract: \$517,750.00
- Change Order %: -

Project Description: Remove existing water meters and replace with new 4-inch, 6-inch, and 8-inch vaults at various locations in West Valley City. This is one of the District's annual recurring maintenance/replacement projects.

Project Update: The contractor is working on finalizing the contract documents. It is anticipated that construction will begin in August.

21B: Lower Well No. 17 Pump Intake

- Capital Project: Lower Well No. 17 Pump Intake
- Consultant: Bowen Collins & Associates
- Contractor: Nickerson Company, Inc.
- Design Progress: 100%
- Construction Progress: -
- Original Construction: \$93,162.00
- Current Contract: \$93,162.00
- Change Order %: -

Project Description: Pump Intake No. 17 experiences reduced operating water levels during the peak water consumption months. The pump intake will be lowered to continue operation during peak water consumption months.

Project Update: The preconstruction meeting was held on April 13 and the contractor is scheduled to begin work on May 13. Work is scheduled to be complete on June 1.



Capital Projects Status

21C: Kearns Interconnects along 4700 South

- Capital Project: Kearns Improvement District Emergency Interconnections
- Consultant: In-house
- Contractor: To be determined
- Design Progress: 100%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

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 acquiring materials for the two interconnects with Kearns Improvement District.

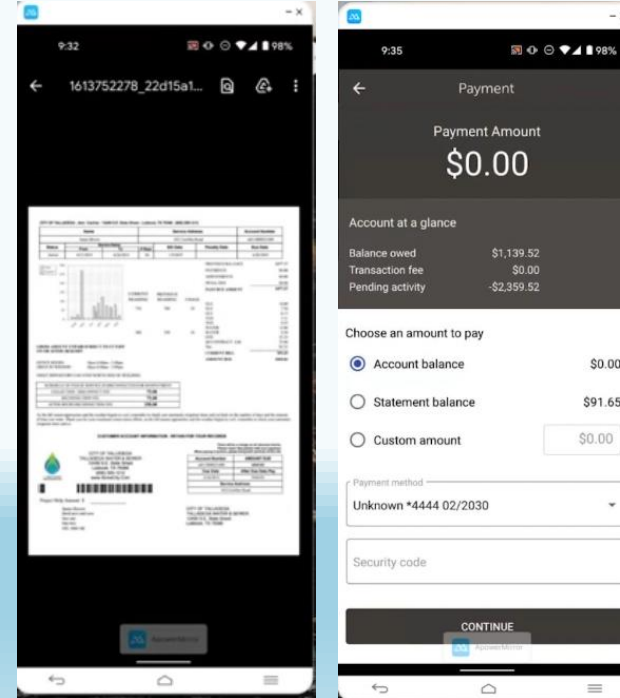
21D: Enterprise Resource Planning Software Replacement

- Capital Project: Incode v10 Upgrade
- Vendor: Tyler Technologies
- Implementation Prog.: 0%
- Current Contract: \$67,748.00

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: Currently waiting for Tyler Technologies to finalize the implementation schedule , with the kick-off meeting tentatively scheduled for November 2021.

I.T. Staff are currently working on implementing a new myCivic module which allows customers to view billing, consumption, and history, and to pay their bill.



MyCivic screenshots



Capital Projects Status

21E: Sewer Rehabilitation Project

- Capital Project: Sewer Lining and Manhole Rehabilitation
- Consultant: GHID
- Contractor: Insituform Technologies, LLC
- Design Progress: 100%
- Construction Progress: 95%
- Original Construction: \$357,677.00
- Current Contract: \$357,677.00
- Change Order %: -

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 District's annual recurring maintenance/replacement projects.

Project Update: The contractor reached substantial completion on May 5. They are now working on punch list items.



15-inch CIPP installation

21F: SCADA Modernization Project

- Capital Project: SCADA Modifications/Upgrades
- Consultant: TBD
- Implementation Prog.: 0%
- Original Contract: -
- Current Contract: -

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

Project Update: A kick-off meeting is tentatively scheduled the week of May 17th.



Capital Projects Status

21G: Manhole Rehabilitation Project

- Capital Project: Sewer Lining and Manhole Rehabilitation
- Consultant: GHID
- Contractor: -
- Design Progress: 90%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

Project Description: Rehabilitation of various existing sewer manholes by raising manholes to grade and pouring concrete collars.

Project Update: Project design is ongoing.

21H: Well No. 16 Chlorinator

- Capital Project: Chlorine Generation Equip – Well No. 16
- Contractor: -
- Design Progress: 5%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

Project Description: The budget for this project was originally allocated toward Well No. 1. After additional review of the well it was determined that the budget should be reallocated toward Well No. 16. The Well No. 16 chlorination equipment has reached its lifespan and the water demand from this well is higher than Well No. 1. The new equipment will help the District avoid future maintenance and parts supply issues.

Project Update: Working on finalizing project scope. The District will be soliciting Request for Proposals (RFPs) from contractors to provide design and construction services. It is anticipated that construction will begin early fall.



Master Plan Update, Rate Study & Impact Fee Analysis Update

Project: Master Plan, Rate & Impact Fee Study & Long-Term Capital Facility Plan – Operations & Maintenance (Eng. Consulting)
Consultant: Bowen, Collins & Associates
Progress: 40%
Budget: \$290,000
Contract: \$284,388

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. This project will be complete in time to set rates for 2021.

Project Update: See update in Drought Planning/Master Plan Update section.



Capital Projects Status

Small Projects:

Water Innovation Center:

Project Description: Modifying the old Well No. 7 pump house in Chesterfield to use as a pipe coupon exhibit and training area. Design and construction by District staff.

Project Update: The outer walls are complete. Interior furnishing is ongoing.

3425 West Water Line Replacement:

Project Description: Replacement of an existing 4-inch cast iron waterline on a dead-end street from 3540 South to approximately 3585 South.

Project Update: Design is 100% complete. District crews will construct in the spring.

Taylorsville-Bennion Improvement District Interlocal Agreement

Project Description: Formalize the interlocal agreement with TBID regarding shared utility service (i.e. GHID provides water service, TBID provides wastewater service).

Project Update: We have approved the notification for a public hearing, which will be at the May 18th Board Meeting. The Interlocal agreement is being developed.

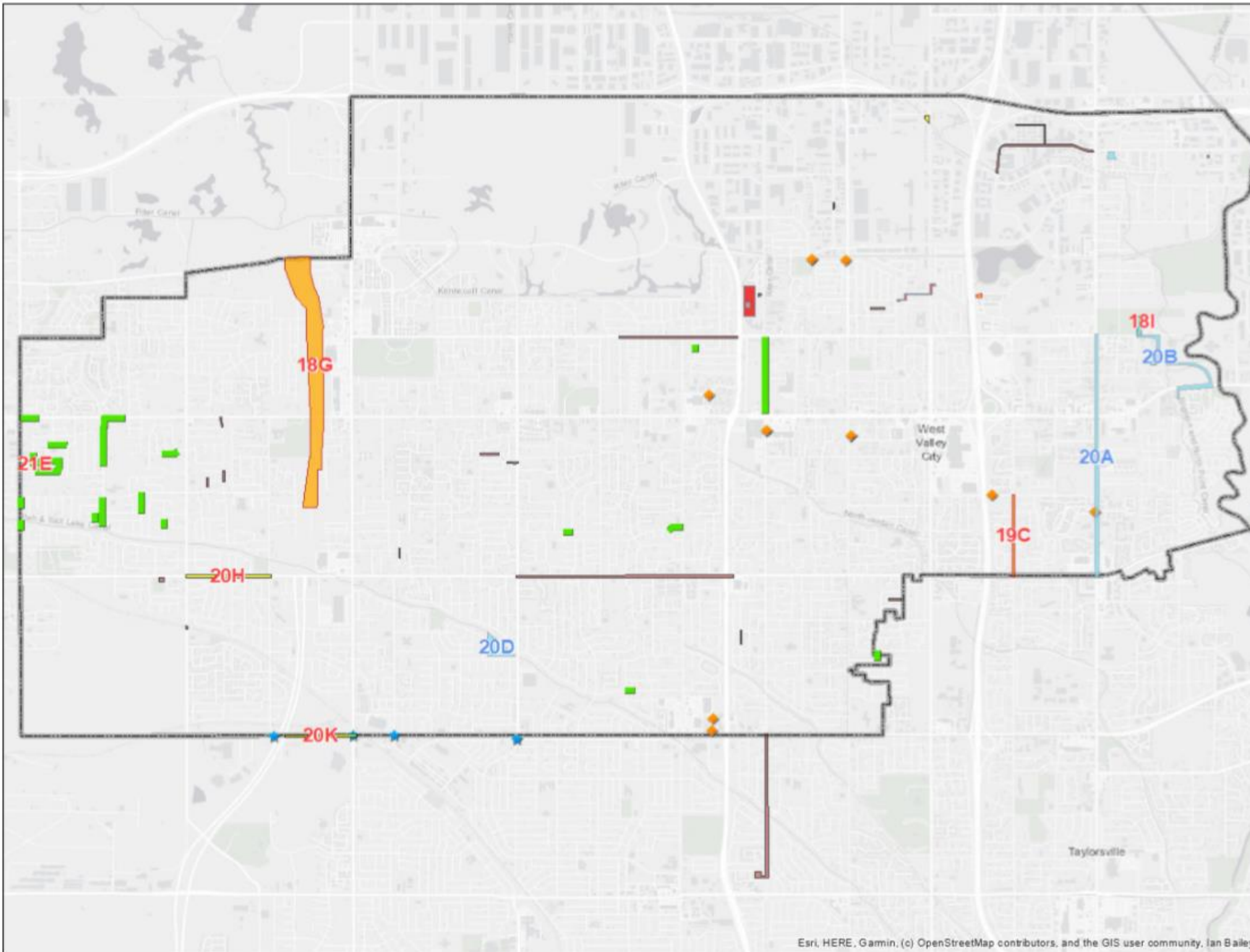
Thayn Drive Water Line Replacement:

Project Description: Replacement of an existing 6-inch cast iron waterline from 4400 West to 4800 West.

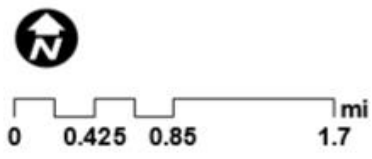
Project Update: Design and construction to be done by District Staff. Design is underway.



Capital Projects 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
 - GHID_Database.DBO.Boundary



Engineering Report

Plan Review Updates

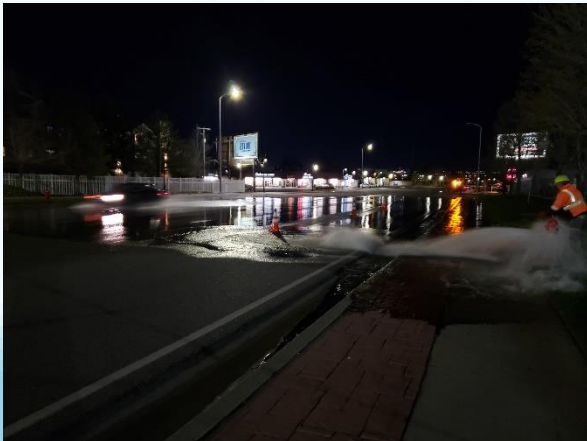
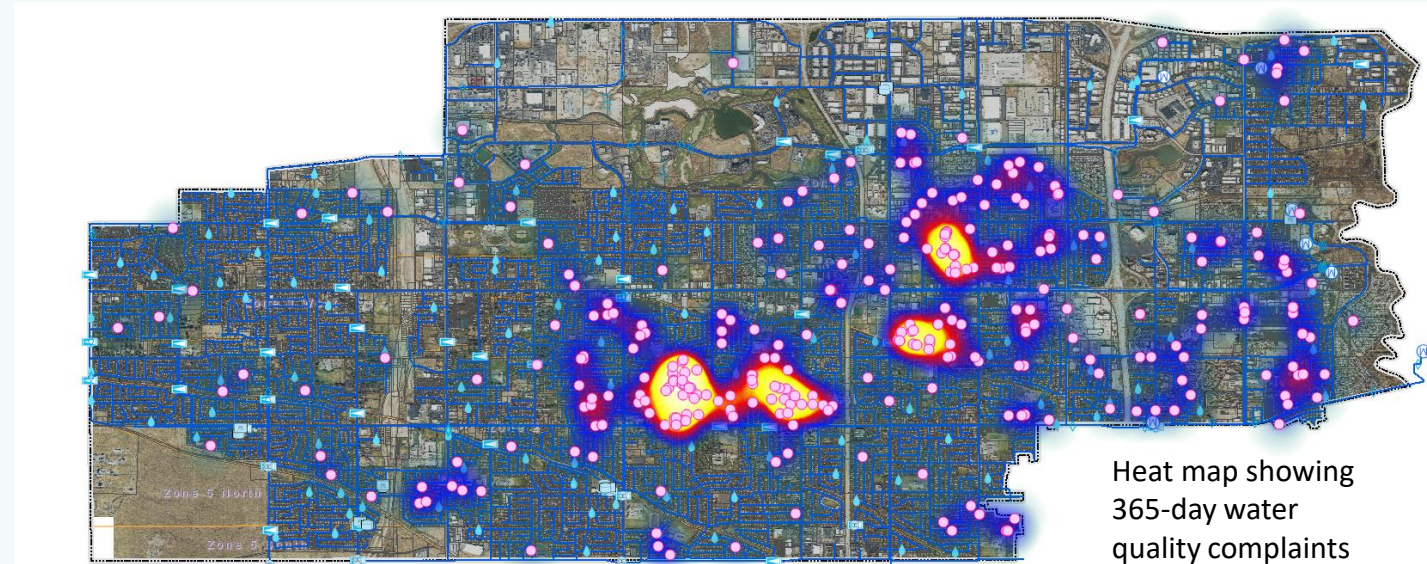
	PROJECT NAME	ADDRESS	TYPE	STATUS
1)	Oquirrh Mountain Pharmacy	4133 W Pioneer Pkwy	Tenant Improvement	Approved
2)	Life Matters Counseling	4133 W Pioneer Pkwy	Tenant Improvement	Approved
3)	Exodus	4133 W Pioneer Pkwy	Tenant Improvement	Approved
4)	Shiny Shell Car Wash	3521 S Caddy Hill Ln	Commercial	Resubmittal Required
5)	SLAC Logistics	2179 S Commerce Center Dr	Commercial TI	Resubmittal Required
6)	SLCO Pioneer Crossing Ph 1	1280 W Cultural Center Dr	Park	Resubmittal Required
7)	BoxWorks Technologies Inc	2065 W Parkway Blvd	Warehouse Addition	Under Review
8)	WVC Stanton Dr Storm Drain Project	Stanton Dr (Harbor Dr to 3100 S)	Storm Drain Project	Approved
9)	BlueBlue Store Renovation	3601 S 2700 W Ste TC2	Tenant Improvement	Resubmittal Required
10)	Grasmere Park	3876 S Grasmere Ln	Park	Approved
11)	Teriyaki Grill	5567 W Highmarket Dr	Tenant Improvement	Resubmittal Required
12)	Tovala Phase 1	5041 W 2400 S	Tenant Improvement	Approved
13)	Krispy Kreme	3370 S 5600 W	Commercial	Resubmittal Required
14)	Decker Station Apts	3058 S Decker Lake Dr	Residential Multi-Unit	Approved



Water Quality – Hydrant Flushing

SPRING FLUSHING HIGHLIGHTS:

- 14 GHID staff participated in the hydrant flushing exercise.
- Flushing was done from 8:30 PM to 1:00 AM on Thursdays and Fridays from April 8 to April 30.
- 200+ fire hydrants were operated to clean areas highlighted in the included heat map. Areas of concern include Thayn Dr., Manhattan Dr., Volta Ave, Oxford Way, Cambridge Dr., Lower Hillside, etc.
- Water samples were taken to the lab for testing to ensure accumulated heavy metals (arsenic and lead) did not exceed the MCLs. The samples passed.
- Received a 'thank you' text from a resident who saw improved water quality after the flushing procedure.



District staff opening a fire hydrant



Flushing in progress



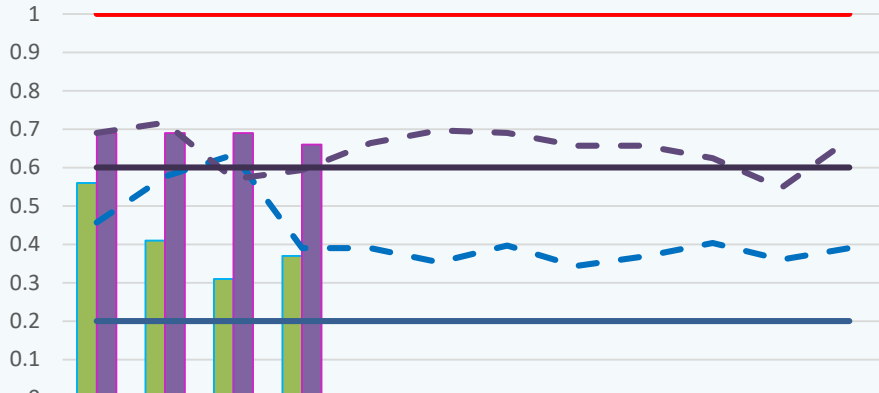
A hydrant broke during operation and in trying to fix it, it was discovered that this hydrant and four others on that road contained what looked like automotive grease. The suspect hydrants were isolated and water in the surrounding area was tested. No contaminants were detected.

One of the hydrants has been disinfected, reinstalled, and tested for contaminants. The samples passed. The other hydrants will be reintroduced into the water system after similar cleaning and disinfection.



Water Quality Report

Chlorine and Fluoride Residuals (mg/L)



	Jan.	Feb.	Mar.	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.
Chlorine 2021	0.56	0.41	0.31	0.37								
Fluoride 2021	0.69	0.69	0.69	0.66								
Chlorine 3-yr Avg.	0.46	0.58	0.63	0.39	0.39	0.35	0.40	0.34	0.37	0.40	0.36	0.39
Fluoride 3-yr Avg.	0.69	0.72	0.57	0.59	0.66	0.70	0.69	0.66	0.66	0.62	0.55	0.67
Chlorine Min.	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Fluoride Min.	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Chlor. & Fluor. Max	1	1	1	1	1	1	1	1	1	1	1	1

Backflow Dashboard Graph This Year & Last Year

Ready to send
153
45 day Backflow Notice
Last update: 5 minutes ago

Notices Sent - Last Month
0
Reminders
Last update: 5 minutes ago

Ready to send
391
30 Days Late Notice
Last update: 5 minutes ago

Notices Sent - Last Month
0
30 Days Late
Last update: 5 minutes ago

Ready to send
203
90 day Backflow Notice
Last update: 5 minutes ago

Notices Sent - Last Month
0
90 Days Late
Last update: 5 minutes ago

Past Due
1,068
Last update: 4 minutes ago

Backflow Failed
3
Last update: 4 minutes ago

No Hazard Assessment's due this month
Last update: 4 minutes ago

Backflows added in the last 31 days
8
Last update: 5 minutes ago

All Backflow's in GIS
1,178
Last update: 5 minutes ago

Backflow Inspections Entered into Cityworks by Month

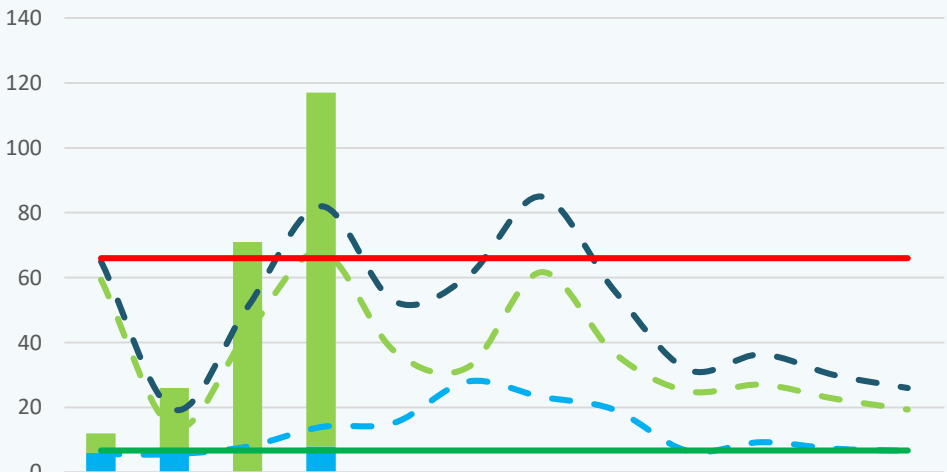
Backflow Notices

- 1,085 notices sent as of May 10

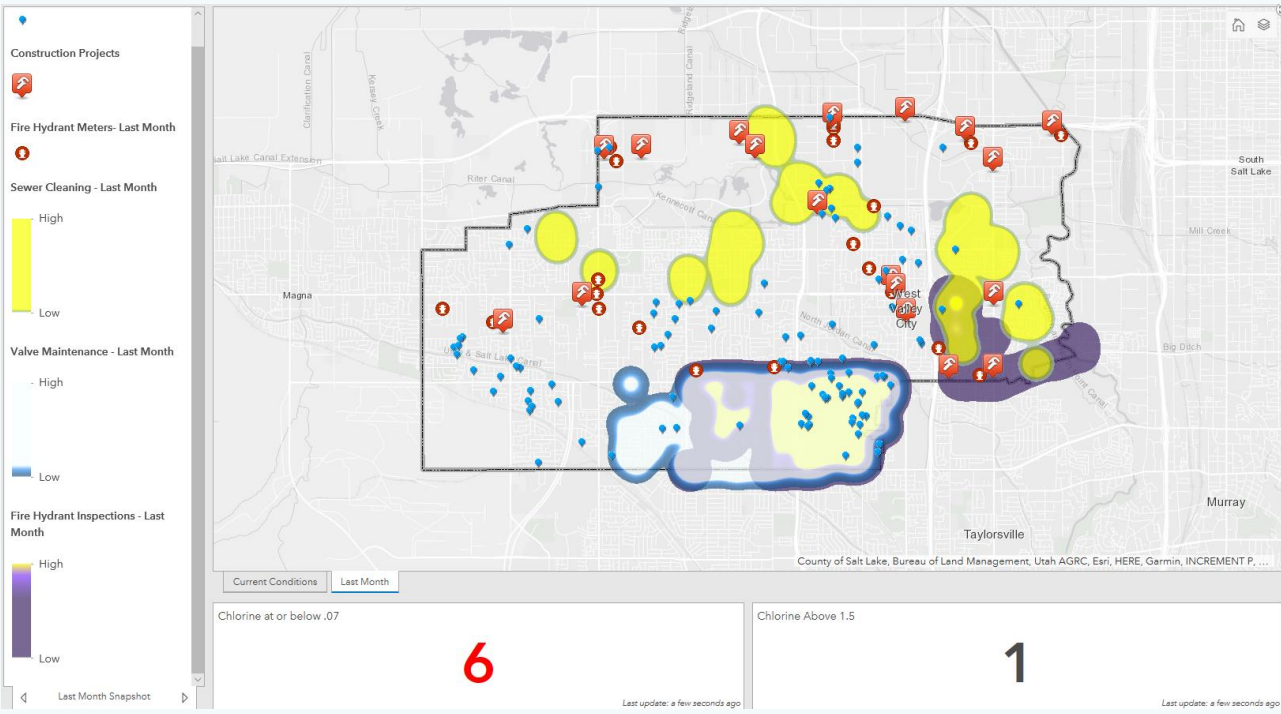


Water Quality Report

Water Quality and Pressure Complaints



Water Quality Complaint Locations – April



Capital Projects Approval

20D: Kent Booster Pump Station Replacement and Tank Purchase

- Capital Project: Tank Farm Booster Replacement/Tank Purchase/Energy Improvements Project
- Consultant: Hansen, Allen & Luce
- Contractor: To be determined
- Design Progress: 75%
- Construction Progress: -
- Original Construction: -
- Current Contract: -
- Change Order %: -

Project Description: Replacement of the existing Kent Booster Pump Station at Tank Farm (4408 South 4800 West), site piping replacements, and purchase of existing 5 MG Jordan Valley Water tank.

Project Update: As part of the Booster Pump Station replacement, additional storage is recommended. The Master Plan in progress has identified approximately 7 MG of total storage needed by build-out at 2060, and Jordan Valley Water Conservancy District has a 5 MG tank not needed for their system operations.

After discussions with JVVCD and an internal analysis of leasing vs. buying, District staff have concluded that purchasing the east 5 MG tank is the best option for long-term use (15+ year).

Approval Requested: Consider approval of purchase of East 5 MG Steel Reservoir and Real Property/Easements at 4408 S. 4800 West (Tank Farm) from Jordan Valley Water Conservancy District in the amount of \$1,524,574.50

Tank Farm East 5 MG Reservoir Purchase			
Description	Summary	sq. ft.	Cost
1	Property Purchase (pipe/access)	7,795	\$47,939.00
2	Property Purchase (tank)	32,978	\$202,814.50
3	Easement (water line)	16,063	\$49,394.00
4	Easement (sewer line)	9,312	\$28,634.00
-	East 5 MG Reservoir		\$1,013,333.00
-	Coating Value		\$182,460.00
TOTAL			\$1,524,574.50

	Total
<u>Lease Option</u>	
Annual Lease Cost	\$ (3,640,000)
Total Cash Flow	\$ (3,640,000)
Net Present Value	(\$2,653,003)
<u>Purchase Option</u>	
Cost of Tank Purchase	\$ (1,398,608)
Pipe Modifications	\$ (105,000)
Total Cash Flow	\$ (1,503,608)
Net Present Value	(\$1,472,107)





GHID 2 MG

GHID 1 MG

GHID Kent Pump Station
(to be replaced)

JVWCD
2 MG

JVWCD
1 MG

JVWCD West 5 MG

JVWCD East 5 MG
(GHID to purchase)

LEGAL DESCRIPTIONS

DESCRIPTION 1 - PROPERTY PURCHASE
AFFECTING PARCEL 20-01-279-018-0000

BEGINNING AT A POINT ON THE GRANTORS SOUTHERLY PROPERTY LINE, SAID POINT BEING 813.84 FEET WEST FROM THE EAST 1/4 SECTION CORNER OF SAID SECTION 1; AND RUNNING THENCE WEST 46.36 FEET ALONG THE GRANTORS SOUTHERLY PROPERTY LINE; THENCE NORTH 170 FEET; THENCE EAST 46.36 FEET; THENCE SOUTH 170.00 FEET MORE OR LESS TO THE POINT OF BEGINNING.

CONTAINING 7880.70 SQ FT OR 0.18 ACRES

DESCRIPTION 2 - PROPERTY PURCHASE
AFFECTING PARCEL 20-01-279-016-0000

BEGINNING AT A POINT ON THE GRANTORS SOUTHERLY PROPERTY LINE, SAID POINT BEING 650.00 FEET WEST NORTH FROM THE EAST 1/4 SECTION CORNER OF SAID SECTION 1; AND RUNNING THENCE WEST 330.00 FEET ALONG THE GRANTORS SOUTHERLY PROPERTY LINE; THENCE NORTH 202.58 FEET; THENCE EAST 330.00 FEET; THENCE SOUTH 202.58 FEET MORE OR LESS TO THE POINT OF BEGINNING.

CONTAINING 66850.74 SQ FT OR 1.53 ACRES

DESCRIPTION 3 - EASEMENT
AFFECTING PARCEL 20-01-279-018-0000

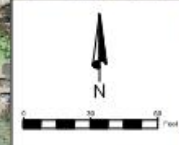
BEGINNING AT A POINT ON THE GRANTORS EASTERLY PROPERTY LINE, SAID POINT BEING 103.48 FEET WEST AND 10.56 FEET NORTH FROM THE EAST 1/4 SECTION CORNER OF SAID SECTION 1; AND RUNNING THENCE WEST 159.34 FEET; THENCE N 67°30'00" W 38.59 FEET; THENCE WEST 314.24 FEET; THENCE NORTH 96.45 FEET; THENCE EAST 43.98 FEET; THENCE N 45°00'00" E 81.22 FEET; THENCE EAST 35.36 FEET; THENCE S 45°00'00" W 123.37 FEET; THENCE SOUTH 37.36 FEET; THENCE EAST 267.68 FEET; THENCE S 67°30'00" E 36.59 FEET; THENCE EAST 133.16 FEET; THENCE S 48°00'00" E 26.89 FEET ALONG THE GRANTORS EASTERLY PROPERTY LINE MORE OR LESS TO THE POINT OF BEGINNING.

CONTAINING 15834.08 SQ FT OR 0.36 ACRES

DESCRIPTION 4 - EASEMENT
AFFECTING PARCEL 20-01-279-018-0000

BEGINNING AT A POINT ON THE GRANTORS EASTERLY PROPERTY LINE, SAID POINT BEING 650.00 FEET WEST AND 446.56 FEET NORTH FROM THE EAST 1/4 SECTION CORNER OF SAID SECTION 1; AND RUNNING THENCE N 53°28'36" W 220.16 FEET; THENCE N 40°34'49" W 238.31 FEET; THENCE NORTH 28.89 FEET; THENCE S 48°11'29" E 9.48 FEET; THENCE S 40°34'49" E 245.45 FEET; THENCE S 53°28'36" E 203.09 FEET; THENCE SOUTH 24.89 FEET ALONG THE GRANTORS EASTERLY PROPERTY LINE MORE OR LESS TO THE POINT OF BEGINNING.

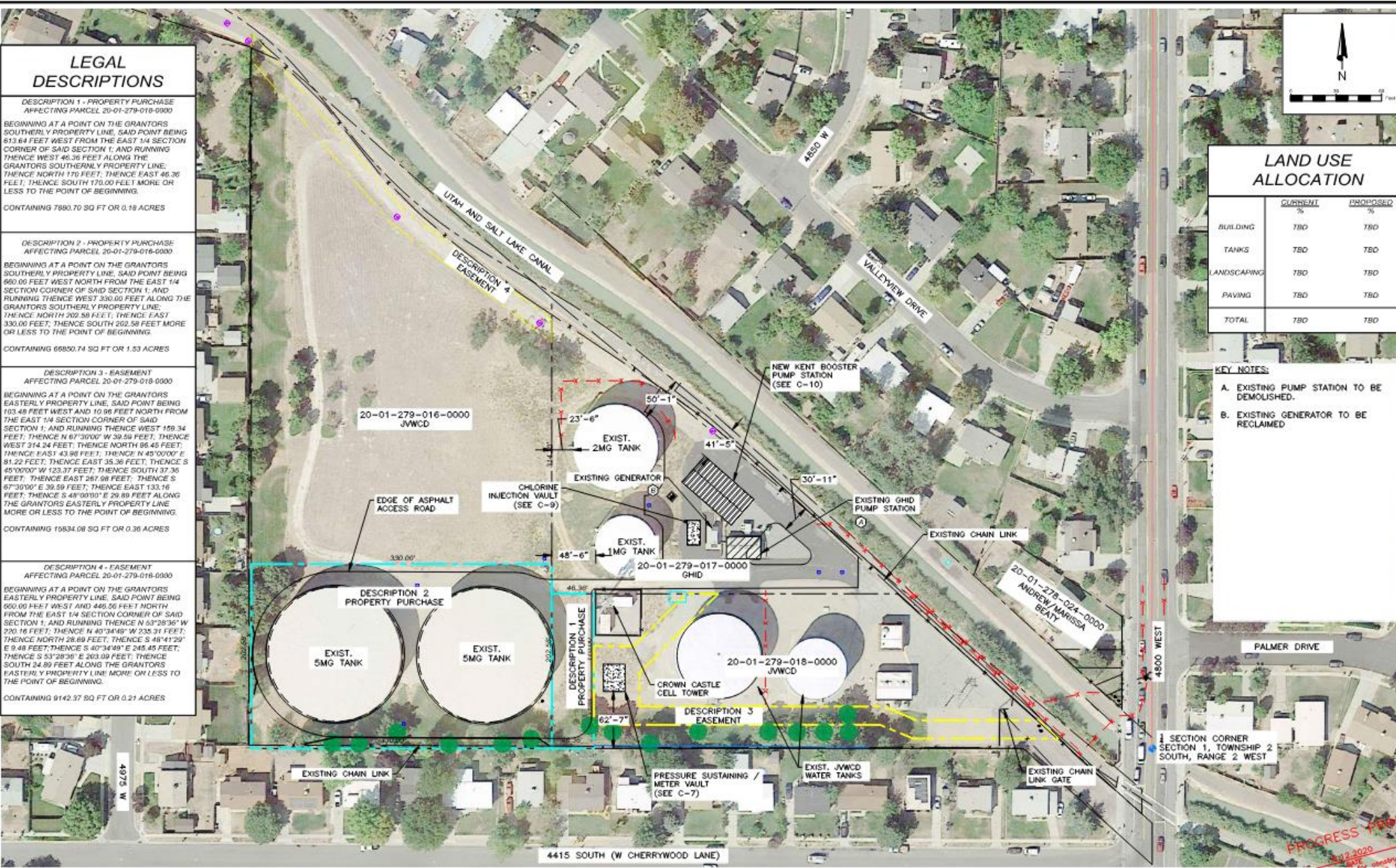
CONTAINING 9142.37 SQ FT OR 0.21 ACRES



LAND USE ALLOCATION

	CURRENT %	PROPOSED %
BUILDING	TBD	TBD
TANKS	TBD	TBD
LANDSCAPING	TBD	TBD
PAVING	TBD	TBD
TOTAL	TBD	TBD

- KEY NOTES:**
- A. EXISTING PUMP STATION TO BE DEMOLISHED.
 - B. EXISTING GENERATOR TO BE RECLAIMED.



SITE PLAN
1" = 50'-0"

PROGRESS PHOTO
12/2/2020
Not to be used for construction.
Hansen, Reed & Lutz, Inc.
Consultants/Engineers

FILE NAME: USER: RECHANDLER, WARREN, ALLEN & LUKATELAK STEELE - GHID KENT BOOSTER PUMP STATION - SITE PLAN.DWG
FILE DATE: 6/12/2020 09:12:57 (860)



DESIGNED	ZCS	3	
DRAFTED	ZCS	2	
CHECKED	MMC	1	
PROJECT ENGINEER	DATE	DECEMBER 2020	NO.

REVISIONS	NO.	DATE	BY	APPROVED

SCALE: 1" = 50'-0"

GRANGER-HUNTER CONSULTANTS

GRANGER-HUNTER IMPROVEMENT DISTRICT

20D: KENT BOOSTER PUMP STATION PROJECT
CIVIL
SITE PLAN

SHEET
C-1
019.50.200