

Board of Trustees

James Durrant
Wesley Fisher
Kim Galbraith

AGENDA
REGULAR BOARD MEETING OF THE
COTTONWOOD IMPROVEMENT DISTRICT
HELD AT 8620 S. HIGHLAND DRIVE, SANDY, UT
May 21, 2025, 3:30 PM

General Manager

Gregory B. Neff

Welcome & Pledge of Allegiance

- ITEM 1: Independent Auditor's Report – Keddington & Christensen
- ITEM 2: Approve Minutes of the April 16, 2025, Board Meeting
- ITEM 3: Public Comment
- ITEM 4: Financial Information:
A) Disbursements - Approval
B) Financial Statements – Review
- ITEM 5: Central Valley Water Reclamation Facility – Update
- ITEM 6: Management Report:
A) Ongoing Projects:
1. Office Security Enhancement
2. Project 4 – 900 East Sewer Line Upsize
3. Rehab 2025
- ITEM 7: Board Report
- ITEM 8: Information Items:
A) Public Utility Easement Encroachment by Property Owner – Quail Valley #5 Subdivision, Lot 96 (2277 Zermatt Circle)
B) Murray City Corp., Notice of Public Hearing – Preliminary Subdivision Approval; Conditional Use Permit for PUD, Located at 825-865, 787 East 4800 South
C) City of Cottonwood Heights – Public Hearing, Notice of Intent to Annex, Located at 2704 E. Creek Road and 2703-2902 E. Water Vista Way
- ITEM 9: Closed Session – To Discuss Pending or Reasonably Imminent Litigation

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify our office at 8620 Highland Drive in Sandy, UT or call 801-943-7671 at least 3 working days prior.

ITEM 1

Independent Auditor's Report -
Keddington & Christensen

COTTONWOOD IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

For The Year Ended December 31, 2024

Together With Independent Auditor's Report

COTTONWOOD IMPROVEMENT DISTRICT
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CERTIFIED PUBLIC
ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Cottonwood Improvement District
Sandy, Utah

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Cottonwood Improvement District (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cottonwood Improvement District as of December 31, 2024, change in financial position, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and

Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of the proportionate share of the net pension liability, schedule of contributions, and notes to required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

K&C, CPAs

K&C, Certified Public Accountants
Woods Cross, Utah
May 6, 2025

COTTONWOOD IMPROVEMENT DISTRICT

Management Discussion and Analysis

This section of the Cottonwood Improvement District's (the District) annual financial report presents our analysis of the District's financial performance during the year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the financial statements and accompanying notes to enhance their understanding of the District's financial activities.

Overview of the District

The District was created in 1955 under the laws of the State of Utah to construct, operate, and maintain sewage systems for the collection and disposition of sewage. The District is a separate legal entity governed by a Board of Trustees consisting of three publicly elected members. The boundaries include parts of Sandy City, Cottonwood Heights City, Holladay City, Murray City and Midvale City.

The District operates and maintains over 310 miles of sewer collection lines within its boundaries and receives all the sewage of Big and Little Cottonwood Canyons. The District has over 25,000 customer accounts. During 2024 over 2.3 billion gallons of sewage was conveyed through the District's pipes and lift stations and was delivered to the Central Valley Water Reclamation Facility (CVWRF) treatment plant for disposal. The District is one of seven governmental entities that own CVWRF and has a 15.9% ownership interest.

Brief Overview of Central Valley Water Reclamation Facility Treatment Plant Rebuild

The District faces a significant financial challenge resulting from a phosphorus discharge limit imposed by the Utah Department of Water Quality in 2015 that takes effect in 2025. The CVWRF treatment plant, like many in Utah, was not designed to remove phosphorus and is being rebuilt at great expense to meet this new regulation. Work on the new plant began in 2017 and estimated completion is in 2026.

The District's share of construction costs incurred from 2017 through 2024 totals \$70.2 million. Of this amount, \$6.8 million has been paid for with cash contributions to CVWRF and the remainder has been paid for with proceeds from bonds, notes and loans issued by CVWRF. The District has committed to make payments to CVWRF to cover the District's share of debt service on debt issued by CVWRF.

At December 31, 2024 the District's obligation to CVWRF for debt service is \$66.4 million with various maturities through 2049. The District's debt obligation payments to CVWRF have increased from \$0 per year in 2016 to \$3.9 million per year in 2024, and comprise approximately 31% of the District's operating expenses excluding depreciation.

Additional information about the District's commitment can be found in note 9 of the notes to the financial statements of this report.

Financial Highlights

- Sewer service fees increased \$ 1,164,125 (11.7%) due primarily to an increase of \$4.00 per month per residential equivalent unit occurring in June 2024.
- Interest income and investment earnings totaled \$1,315,548 (excluding increase in fair value of \$133,429), an increase of \$104,118 from 2023, due to rising interest rates that peaked in mid-2024 on the Public Treasurers Investment Fund and returns on investment securities.

COTTONWOOD IMPROVEMENT DISTRICT

Management Discussion and Analysis

- Impact fees increased \$232,333 (131%), due primarily to one fee received from a multi-family housing development of \$281,825, which offset a decline in the number of fees received from single family development.
- Operating expenses, excluding sewage treatment expense and depreciation, increased \$336,634 (7.3%), due primarily to increases in personnel expense offset by a decrease in election expense as elections only occur in odd years.
- Sewage treatment expense (paid to CVWRF) increased \$402,612 (5.7%). Of this amount, \$138,845 is due to operating cost increases at CVWRF and \$263,767 is due to debt service increases, related to new debt service for the 2024A bond issued in during the year to pay for the ongoing treatment plant rebuild.
- Capital expenditures increased \$395,159 (33%) primarily for purchases of vehicles and equipment.
- Cash and cash equivalents increased \$159,855.
- The District's net position (assets and deferred outflow of resources minus liabilities and deferred in flow of resources) at December 31, 2024 is \$83,331,788, an increase of \$2,415,308 from the prior year.

Overview of Financial Report

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District prepares its financial statements on a single enterprise fund basis. 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. The accrual method of accounting is used for this fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. These statements provide both long-term and short-term information about the District's overall financial status.

The financial statements consist of three statements and related notes to the financial statements.

The *statement of net position* presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of revenues, expenses and changes in net position* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The *statement of cash flows* presents changes in cash and cash equivalents, resulting from operating, non-capital and related financing, capital and related financing, and investing activities. In other words, it provides information regarding where the cash came from and how it was used, and the change in cash balance during the reporting period.

COTTONWOOD IMPROVEMENT DISTRICT

Management Discussion and Analysis

The *notes to financial statements* provide required disclosures and other information that are essential to the full understanding of material data provided in the statements. The notes present information about the District's accounting policies, significant account balances, obligations, commitments, contingencies and subsequent events, if any.

In addition to the financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees.

Financial Analysis

Net position may serve as a useful indicator of a government's financial position. The net position section on the *statement of net position* is divided between invested in capital assets, net of related debt, restricted net position, and unrestricted net position.

Net investment in capital assets – this portion of the District's net position reflects its investment in capital assets (e.g., land, buildings, sewer lines and equipment). The District uses these capital assets in its daily operations; consequently, they are not available for future spending.

Restricted net position - this portion of the District's net position represents unspent impact fees, which are subject to external restrictions that limit use for specific capital projects.

Unrestricted net position - this portion of the District's net position reflects the unrestricted portion of net position, which is available for the District to pay operating expenses and purchase capital assets.

The following is a condensed presentation of the *statement of net position*:

	2024	2023
Assets		
Current and Other Assets	\$ 58,048,196	\$ 55,418,513
Capital Assets	28,494,010	28,335,640
Total Assets	<u>86,542,206</u>	<u>83,754,153</u>
Deferred Outflows of Resources	<u>923,126</u>	<u>735,972</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 87,465,332</u>	<u>\$ 84,490,125</u>
Liabilities		
Current Liabilities	\$ 2,839,571	\$ 2,430,681
Noncurrent Liabilities	1,287,248	1,120,605
Total Liabilities	<u>4,126,819</u>	<u>3,551,286</u>
Deferred Inflows of Resources	<u>6,725</u>	<u>22,359</u>
Net Position		
Net Investment in Capital Assets	28,494,010	28,335,640
Restricted	-	-
Unrestricted	54,837,778	52,580,840
Total Net Position	<u>83,331,788</u>	<u>80,916,480</u>
Total Liabilities, Deferred Inflows and Net Position	<u>\$ 87,465,332</u>	<u>\$ 84,490,125</u>

The *statement of revenues, expenses and changes in net position* provides information regarding how the District's net position changed during the most recent fiscal year.

COTTONWOOD IMPROVEMENT DISTRICT

Management Discussion and Analysis

The District's primary sources of revenue are sewer service fees from customers and property taxes.

The District's primary expenses consist of:

- Treatment – costs charged to the District by CVWRF for treatment and disposal of the District's sewage. The District is charged based on the volume and contents of sewage sent to CVWRF. The District is one of seven entities that own CVWRF. Additional information about CVWRF is described in notes 4 and 9 of the notes to financial statements.
- Operations and administration – costs incurred to operate, maintain and repair the District's sewer collection system. Primary operation and maintenance activities consist of cleaning sewer lines of debris and grease using combination flusher vacuum trucks, pipeline inspection using remote television inspection cameras, pump station maintenance and manhole collar raising and rehabilitation.
- Depreciation expense - represents the estimated cost or portion of existing system used for operations used during the year.

The following is a condensed presentation of the *statement of revenues, expenses and changes in net position*:

	2024	2023
Revenues		
Sewer and other service fees	\$ 11,193,564	\$ 10,051,217
Property taxes	2,413,021	2,387,506
Gain on investment in treatment plant (CVWRF)	627,174	1,180,773
Other	1,940,576	1,582,496
Total Revenues	<u>16,174,335</u>	<u>15,201,992</u>
Expenses		
Treatment (CVWRF)	7,471,971	7,069,359
Operations and administration	4,975,087	4,638,453
Depreciation	1,338,437	1,315,181
Total Expenses	<u>13,785,495</u>	<u>13,022,993</u>
Net Income	2,388,840	2,178,999
Capital Contributions	<u>26,468</u>	<u>24,443</u>
Change in Net Position	2,415,308	2,203,442
Net Position - Beginning of Year	<u>80,916,480</u>	<u>78,713,038</u>
Net Position - End of Year	<u><u>\$ 83,331,788</u></u>	<u><u>\$ 80,916,480</u></u>

Capital Assets and Debt Administration

The District's capital assets include sewer collection pipes, pump stations, combination jetting/vacuum trucks, sewer camera inspection equipment, maintenance facilities, and other assorted vehicles, maintenance and construction equipment.

Significant capital asset activity occurring during the year is as follows:

- Cured-in-place pipe (CIPP) renewal project totaling \$662,071. CIPP consists of inserting a liner in an existing worn out pipe. CIPP is done in areas where it is more cost effective and less disruptive than digging up and replacing with new pipe.

COTTONWOOD IMPROVEMENT DISTRICT

Management Discussion and Analysis

- Rehabilitation projects to improve service and remove problem areas totaling \$202,147.
- Projects to increase capacity totaling \$111,410. These projects consist of engineering work, bid package preparation and easement acquisition for Project 4, phase 1, and materials procurement and site preparation for Project 7. The bid for Project 4 was awarded in late 2024 for \$4.9 million and construction will commence in 2025.
- Vehicles and equipment totaling \$592,546, which includes a new TV inspection van and related TV inspection equipment.

The historical cost and accumulated depreciation relating to the District's capital assets can be found in note 3 of the notes to the financial statements of this report.

The District does not have any long term debt. However, the District has committed to make payments to CVWRF to cover the debt service on bonds and other debt issued by CVWRF on behalf of the District and certain other member entities. The debt was issued to fund the ongoing rebuilding of the CVWRF treatment plant. At December 31, 2024 the District's obligation to CVWRF was \$66.4 million with various maturities through 2049.

All seven CVWRF member entities have pledged to cover any debt service shortfall should another member fail to meet its debt service commitment to CVWRF. This pledge was made to lower financing costs as an alternative to each of the member entities individually issuing debt. Additional information about the District's commitment can be found in note 9 of the notes to the financial statements of this report. Additional information regarding the CVWRF rebuild can be found in the CVWRF audited financial statements available online at www.cvwrftut.gov.

Reserve and Fee Structure

The District's sewer system continues to age. One-fourth of the District's approximately 310 miles of sewer lines is over, or approaching, 50 years old. Another third is between 30 and 40 years old. Over time, the hydrogen sulfide gas (which is produced by sewage in the lines) causes the sewer pipe to deteriorate, which requires the replacement or rehabilitation of the sewer lines.

Cash reserves are maintained to cover increased operating expenses and projected infrastructure replacements and rehabilitation and for repairs and reconstruction of the infrastructure in the event of a catastrophic event, which could affect the District's ability to provide sewer service to its residents. The sewer rate is \$24.00 per month per residential equivalent unit, reflecting an increase of \$4.00 per month per residential equivalent unit occurring in June 2024. The certified tax rate is .000166.

Final Comments

This financial report is designed to provide taxpayers, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Chief Financial Officer of the Cottonwood Improvement District, 8620 Highland Dr., Sandy, Utah 84093 or by phone (801) 943-7671. The District's website can be found at www.cottonwoodimprovement.gov.

COTTONWOOD IMPROVEMENT DISTRICT
Statement of Net Position
December 31, 2024

Assets

Current Assets:

Cash and cash equivalents	\$ 18,875,656
Investments	1,550,944
Receivables:	
Service charges	419,279
Certified service charges	111,079
Property taxes	365,249
Other	2,534
Prepaid insurance	48,181
Total Current Assets	<u>21,372,922</u>

Noncurrent Assets:

Investments	7,433,558
Capital assets, net	28,494,010
Investment in Central Valley Water Reclamation Facility	<u>29,241,716</u>
Total Non-Current Assets	<u>65,169,284</u>
Total Assets	<u>86,542,206</u>

Deferred Outflows of Resources

Deferred outflows of resources relating to pensions	<u>923,126</u>
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Total Assets and Deferred Outflows of Resources	<u><u>\$ 87,465,332</u></u>
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See notes to financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Statement of Net Position (Continued)
December 31, 2024

Liabilities

Current Liabilities:

Accounts payable	\$ 78,655
Central Valley Water Reclamation Facility payable	1,374,592
Unearned revenue	1,093,241
Compensated absences	263,061
Other liabilities	30,022
Total Current Liabilities	<u>2,839,571</u>

Non-Current Liabilities:

Compensated absences	884,506
Net pension liability	402,742
Total Non-Current Liabilities	<u>1,287,248</u>
Total Liabilities	<u>4,126,819</u>

Deferred Inflows of Resources

Deferred inflows of resources relating to pensions	<u>6,725</u>
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Net Position

Net investment in capital assets	28,494,010
Unrestricted	<u>54,837,778</u>
Total Net Position	<u>83,331,788</u>

Total Liabilities, Deferred Inflows and Net Position	<u><u>\$ 87,465,332</u></u>
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See notes to financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Statement of Revenues, Expenses and Changes in Net Position
December 31, 2024

Operating Revenues	
Sewer service charges	\$ 11,123,619
Other services	69,945
Total Operating Revenues	<u>11,193,564</u>
Operating Expenses	
Treatment - Central Valley Water Reclamation Facility	7,471,971
Personnel expense	3,960,179
Repairs, materials and supplies	654,059
Other	360,849
Depreciation	1,338,437
Total Operating Expenses	<u>13,785,495</u>
Operating Loss	<u>(2,591,931)</u>
Non-Operating Revenues (Expenses)	
Property taxes	2,413,021
Interest income	963,621
Investment earnings	350,927
Investment earnings - increase in fair value	133,429
Impact fees	409,264
Gain on disposal of assets	83,335
Gain on investment in Central Valley Water Reclamation Facility	627,174
Total Non-Operating Revenues (Expenses)	<u>4,980,771</u>
Income Before Contributed Capital	2,388,840
Contributed Capital - Sewer Lines	<u>26,468</u>
Change in Net Position	2,415,308
Net Position - Beginning of Year	<u>80,916,480</u>
Net Position - End of Year	<u><u>\$ 83,331,788</u></u>

See notes to financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Statement of Cash Flows
December 31, 2024

Cash Flows From Operating Activities

Receipts from customers and users	\$ 11,360,117
Payments to suppliers	(8,296,906)
Payments to employees	(3,961,068)
Net Cash Used in Operating Activities	<u>(897,857)</u>

Cash Flows From Non-Capital Financing Activities

Property taxes	<u>2,088,106</u>
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Cash Flows From Capital and Related Financing Activities

Receipts from impact fees	409,264
Acquisition and construction of capital assets	(1,590,388)
Proceeds from sale of capital assets	203,384
Net Cash Used in Capital and Related Financing Activities	<u>(977,740)</u>

Cash Flows From Investing Activities

Purchase of additional investment in joint venture - CVWRF	(1,016,275)
Interest received	963,621
Net Cash Used in Investing Activities	<u>(52,654)</u>

Net Increase in Cash and Cash Equivalents	159,855
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Cash and Cash Equivalents - Beginning of Year	<u>18,715,801</u>
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Cash and Cash Equivalents - End of Year	<u><u>\$ 18,875,656</u></u>
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See notes to financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Statement of Cash Flows (Continued)
December 31, 2024

Reconciliation of Operating Loss to Net Cash from Operating Activities

Operating loss	\$ (2,591,931)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	1,338,437
Net pension adjustment	(102,223)
(Increase) decrease in:	
Service charges receivable	(16,061)
Certified service charges receivable	965
Other receivable	(2,534)
Prepaid insurance	522
Increase (decrease) in:	
Accounts payable	(134,220)
Central Valley Water Reclamation Facility payable	323,351
Unearned revenue	183,661
Compensated absences	101,334
Other liabilities	842
Net Cash Provided by Operating Activities	<u><u>\$ (897,857)</u></u>

Non-Cash Investing, Capital, and Financing Activities:

Gain on investment in Central Valley Water Reclamation Facility	\$ 627,174
Contributed capital - sewer lines received during the year	\$ 26,468
Investment earnings, including fair value increase of \$124,377	\$ 484,356

See notes to financial statements.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies

Reporting Entity

Cottonwood Improvement District (the District) was created in 1955 and is a special district pursuant to Title 17B of Utah Code. The District was originally named Salt Lake County Cottonwood Sanitary District. In 1993 the District adopted a resolution changing the name to Cottonwood Improvement District. The District constructs, operates, and maintains sewage systems for the collection, treatment, and disposition of sewage.

The District is located in the state of Utah and the boundaries include parts of Sandy City, Cottonwood Heights City, Holladay City, Murray City and Midvale City. The District is not a component unit of any other government nor does the District have any component units. The District is a separate legal entity and is governed by a Board of Trustees consisting of three publicly elected members.

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.

Measurement Focus and Basis of Accounting

The District prepares its financial statements on an enterprise fund basis, which is a type of proprietary fund, and 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 reserves 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 value in return, includes property tax revenue and contributed 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 to the system. Operating expenses for the District include the cost of sewage 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.

Cash and Cash Equivalents

Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date. For the purposes of these financial statements, cash and cash equivalents are defined as cash on hand, demand deposits, and funds invested in the State Treasurer's Investment Fund (PTIF) which are available for withdrawal the next business day.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies (Continued)

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement, and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Restricted Resources

When both restricted and unrestricted resources are available for use, it is the District's policy to use the restricted resources first, then unrestricted resources as they are needed.

Allowance for Doubtful Accounts

The District does not record bad debt expense or an allowance for doubtful accounts on sewer fees. Unpaid fees are certified to Salt Lake County and attached as liens on the related property.

Capital Assets

Capital assets include land, construction in process, buildings and improvements, sewer collection system, equipment, and vehicles. Capital assets are generally defined by the District with an initial individual cost of more than \$15,000 and an estimated useful life in excess of one year. Capital assets are stated at cost for assets acquired or constructed. Normal maintenance and repairs, which do not increase the capacity or efficiency of the asset or increase its estimated useful life, are charged to expense as incurred. The gain or loss from the disposal of assets is included as non-operating revenues or expenses. Contributed capital assets are recorded at estimated fair market value at the time received.

Land and easements are not depreciated. Other capital assets are depreciated using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	20-33 years
Sewer collection system	50-66 years
Vehicles and equipment	4-17 years

Compensated Absences

Benefits for vacation leave are accounted for on the accrual basis. Accrued vacation is accumulated and up to 320 hours may be carried over into the next year. In the event of termination, employees are reimbursed for the entire amount of accumulated vacation. The sick leave policy provides that employees receive a cash payout of 25% of unused sick leave earned each year, and the remaining hours are carried over into the next year and may be accumulated up to 1,560 hours. In the event of termination, employees receive no benefit for accrued unused sick leave unless they are retiring. Retiring employees receive a cash payout of 25% of accumulated sick leave, and the remaining amount will be used to pay for the retiring employees' health insurance premiums.

Unearned Revenue

Payments received and billings for service charges made in advance are deferred and recognized as revenue when earned.

Property Taxes

The budgeting and accounting for property taxes is accounted for on an accrual basis with appropriate recognition of taxes receivable at year end. The property tax revenue of the District is levied, collected, and distributed by Salt Lake County as required by State law.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

1. Summary of Significant Accounting Policies (Continued)

Utah statutes establish the process by which taxes are levied and collected. The County Assessor is required to assess real property as of January 1 and complete the tax rolls by May 22. The property taxes attach as an enforceable lien on real property as of January 1. By the third Monday in September, the auditor is to deliver the completed assessment rolls to the County Treasurer. Tax notices are mailed with a due date of November 30. Property tax receivables are recorded as of the date levied (assessed). Personal property taxes are also recorded as receivables and revenues in the accompanying financial statements.

Pensions

The District complies with GASB No. 68, *Accounting and Financial Reporting for 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) including additions to and 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) until then. The District reports deferred outflows of resources relating to pension, which consists of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

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. The District reports deferred inflows of resources relating to the pension which consists of the unamortized portion of the net difference between projected and actual earnings on pension plan investments and other unrecognized items not yet charged to pension expense.

Budgets

The annual budget is adopted by resolution of the Board of Trustees. All annual appropriations are maintained on an accrual basis and lapse at fiscal year-end.

Management 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 at December 31, 2024 and the revenues and expenses during the reporting year then ended. Actual results could differ from those estimates made in the preparation of the financial statements.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

2. Cash Deposits and Investments

Cash and Cash Equivalents

Cash includes amounts in demand deposits accounts. Cash equivalents are funds held in an investment pool at the Utah Public Treasurers' Investment Fund (PTIF) that is managed by the Utah State Treasurer's Office. Funds held by the PTIF are considered demand deposits.

Deposits and Investment Policy

The District's deposits and investment policy is to follow the Utah Money Management Act (Utah Code, Title 51, Chapter 7) and rules of the State Money Management Council; therefore, the District does not have a separate deposit or investment policy that addresses specific types of deposit and investment risks to which the District is exposed.

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The District follows the requirements of the Utah Money Management Act in handling its depository and investment transactions. The Act 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.

The Money Management Act defines the types of securities authorized as appropriate investments for the District's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, certified investment advisors, or directly with issuers of the investment securities.

Statutes authorize the District to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government-sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed-rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

Investment Advisors

The District uses a certified investment advisor to assist in investing only in securities that are allowable under the Utah Money Management Act. This investment advisor has discretionary authority to make decisions to buy and sell investments for the District. All investments are recorded in the name of the District and are held in a custodial account with a financial institution.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

2. Cash Deposits and Investments (Continued)

Public Treasurers' Investment Fund (PTIF)

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the Securities and Exchange Commission as an investment company. The PTIF is authorized and regulated by the Utah Money Management Act. The Utah Money Management Act established the Money Management Council which oversees the activities of the Utah State Treasurer and the PTIF and details the types of authorized investments. 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 cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Fair Value of Investments

The District measures and records 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 in active markets for identical investments;
- *Level 2:* Quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly; and,
- *Level 3:* Unobservable inputs significant to the overall fair value measurement.

At December 31, 2024 the District had the following recurring fair value measurements.

	Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
U.S. Agencies	\$ 300,350	\$ -	\$ -	\$ 300,350
Corporate Bonds	-	2,633,366	-	2,633,366
Negotiable Certificates of Deposit	-	5,593,295	-	5,593,295
U.S. Treasuries	389,426	-	-	389,426
Money Market Mutual Funds	68,065	-	-	68,065
Utah Public Treasurers Investment Fund	-	18,462,955	-	18,462,955
Total	<u>\$ 757,841</u>	<u>\$ 26,689,616</u>	<u>\$ -</u>	<u>\$ 27,447,457</u>

Debt securities classified in Level 1 are valued using prices quoted in active markets for identical securities. For securities that generally have market prices from multiple sources, it can be challenging to select the best individual price, and the best source one day may not be the best source on the following day. The solution is to report a "consensus price" or a weighted average price for each security. The District receives market prices for these securities from a variety of industry-standard data providers (e.g., Bloomberg), security master files from large financial institutions, and other third-party sources. Through the help of an investment advisor, the District uses these multiple prices as inputs into a distribution-curve based algorithm to determine the daily market value.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

2. Cash Deposits and Investments (Continued)

Debt securities classified in Level 2 are valued using the following approaches:

- Corporate Bonds: quoted prices for similar securities in active markets;
- Negotiable Certificates of Deposits: matrix pricing based on the securities' relationship to benchmark quoted prices; and,
- Utah Public Treasurers' Investment Fund: application of the December 31, 2024 fair value factor, as calculated by the Utah State Treasurer, to the District's balance in the Fund as of that date.

Deposits and Investment Risk Disclosures

The District's cash, cash equivalents, and investments are exposed to certain risks as outlined below:

Custodial Credit Risk – Deposits: is the risk that in the event of a bank failure, the District's deposits may not be recovered. The District's policy for managing custodial credit risk is to comply with the Utah Money Management Act (the Act). The Act requires all deposits of the District to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Utah State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The District has funds deposited in a bank which is covered up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2024, cash on deposit in banks in the amount of \$84,031 was uninsured and uncollateralized. All of the District's deposits in the PTIF are not insured or otherwise guaranteed.

Custodial Credit Risk - Investments: For an investment, custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The District policy for managing custodial risk is to have all investments, other than bank deposits or funds invested in the PTIF, be held by a third party with securities delivered on delivery vs. purchase basis.

As of December 31, 2024, the District safe kept all investments with custodian counterparty US Bank, NA, and all investments which were held by the counterparty's trust department or agent were registered in the District's name.

Interest Rate Risk: Interest rate risk is the risk that changes in 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 Utah Money Management Act. Section 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 certificates of deposit, and fixed rate corporate obligations to 270 days – 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government-sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to five years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

2. Cash Deposits and Investments (Continued)

Credit Risk: 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 Utah Money Management Act, as previously discussed.

Concentration of Credit Risk: 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 this 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 at the time of purchase to 5-10% of the book value of the portfolio depending upon the total dollar amount held in the portfolio.

The District's investments have the following attributes:

	Fair Value	Quality Ratings					Weighted Ave. Maturity (Years)
		AAA	AA	A	BBB	Unrated	
U.S. Agencies	\$ 300,350	\$300,350	\$ -	\$ -	\$ -	\$ -	5.0
Corporate Bonds	2,633,366	-	1,031,690	1,601,676	-	-	1.8
Negotiable CDs	5,593,295	-	483,377	208,767	477,666	4,423,485	0.2
U.S. Treasuries	389,426	389,426	-	-	-	-	1.1
Money Market	68,065	68,065	-	-	-	-	-
Utah PTIF	18,462,955	-	-	-	-	18,462,955	-
Totals	<u>\$ 27,447,457</u>	<u>\$757,841</u>	<u>\$ 1,515,067</u>	<u>\$ 1,810,443</u>	<u>\$ 477,666</u>	<u>\$ 22,886,440</u>	

The following is a summary of the District's deposits as of December 31, 2024:

	Carrying Amount
Cash on hand	\$ 200
Cash on deposit	412,501
Utah Public Treasurer's Investment Fund (PTIF)	18,462,955
Total Cash and Cash Equivalents	<u>\$ 18,875,656</u>

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

3. Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance 12/31/2023	Additions	Deletions	Balance 12/31/2024
Capital assets, not depreciated:				
Land and easements	\$ 1,055,278	\$ -	\$ -	\$ 1,055,278
Total capital assets, not depreciated	<u>1,055,278</u>	<u>-</u>	<u>-</u>	<u>1,055,278</u>
Capital assets, depreciated:				
Buildings and improvements	5,180,274	22,214	-	5,202,488
Sewer collection system	51,780,281	1,002,096	-	52,782,377
Equipment and vehicles	4,523,585	592,546	(224,573)	4,891,558
Total capital assets, depreciated	<u>61,484,140</u>	<u>1,616,856</u>	<u>(224,573)</u>	<u>62,876,423</u>
Less: accumulated depreciation:				
Buildings and improvements	(5,077,618)	(18,403)	-	(5,096,021)
Sewer collection system	(25,403,394)	(926,914)	-	(26,330,308)
Equipment and vehicles	(3,722,766)	(393,120)	104,524	(4,011,362)
Total accumulated depreciation	<u>(34,203,778)</u>	<u>(1,338,437)</u>	<u>104,524</u>	<u>(35,437,691)</u>
Total capital assets, depreciated, net	<u>27,280,362</u>	<u>278,419</u>	<u>(120,049)</u>	<u>27,438,732</u>
Total capital assets, net	<u>\$ 28,335,640</u>	<u>\$ 278,419</u>	<u>\$ (120,049)</u>	<u>\$ 28,494,010</u>

Depreciation expense for the year ended was \$1,338,437.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

4. Central Valley Water Reclamation Facility

The District has an undivided beneficial ownership interest in the Central Valley Water Reclamation Facility (CVWRF) sewage treatment plant. The District accounts for its investment in CVWRF using the equity method of accounting. CVWRF was organized in 1978 when the District, four other special districts and two cities entered into a joint venture to construct and operate a regional sewage treatment facility for the benefit of the seven members. CVWRF was organized pursuant to the Interlocal Cooperation Act of the State of Utah.

CVWRF is administered by a seven-member board consisting of one board member appointed from each of the seven member entities. Each board member has an equal vote regardless of ownership interest. The CVWRF board is responsible for adopting a budget and financing its operations.

The CVWRF operating and capital costs are billed to the member entities in proportion the member's actual usage. Each member's beneficial ownership interest is recomputed annually at the end of the calendar year in accordance to the interlocal agreement. The seven members and their related ownership interest, as of December 31, 2024 and 2023, are as follows:

	2024	2023
Cottonwood Improvement District	15.86%	16.14%
Mt Olympus Improvement District	24.58%	24.29%
Granger-Hunter Improvement District	24.96%	24.58%
Kearns Improvement District	11.06%	11.02%
Murray City	7.72%	7.91%
South Salt Lake City	4.98%	5.08%
Taylorsville-Bennion Improvement District	10.84%	10.98%

Treatment - Central Valley Water Reclamation Facility on the *statement of revenues, expenses and changes in net position* consists of the following amounts:

Administration, operations and maintenance	\$ 3,577,595
Debt service obligation (Note 9)	3,894,376
Total	<u>\$ 7,471,971</u>

Change in Investment in CVWRF for the year ending December 31, 2024, is as follows:

Investment in CVWRF - beginning of year	\$ 27,598,267
Capital contributions	1,016,275
Gain on investment in CVWRF	627,174
Investment in CVWRF - end of year	<u>\$ 29,241,716</u>

Summarized financial information of CVWRF as of December 31, 2024, and for the year then ended is as follows:

Total assets	\$ 607,176,372
Total net position	184,373,995
Operating revenue	25,749,066
Change in net position	13,381,017

Audited financial statements are available at Central Valley Water Reclamation Facility, 800 West Central Valley Road, Salt Lake City, UT 84119 or from the CVWRF website: www.cvwrfut.gov.

COTTONWOOD IMPROVEMENT DISTRICT

Notes to Financial Statements

5. Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Balance 12/31/2023	Additions	Reductions	Balance 12/31/2024	Due Within One Year
Compensated absences	\$ 1,046,233	\$ 395,879	\$ (294,545)	\$ 1,147,567	\$ 263,061
Total	<u>\$ 1,046,233</u>	<u>\$ 395,879</u>	<u>\$ (294,545)</u>	<u>\$ 1,147,567</u>	<u>\$ 263,061</u>

6. Designated Unrestricted Net Position

The Board of Trustees of the District has designated unrestricted net position as of December 31, 2024, as follows:

District operating and emergency reserves, capital projects, and CVWRF treatment plant rebuild	\$ 25,596,062
Undesignated (non-spendable - invested in CVWRF)	29,241,716
Total	<u>\$ 54,837,778</u>

7. Retirement Systems and Pension Plans

General Information about the 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:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employees retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer, cost sharing, public employees 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 East 200 South, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

Summary of Benefits by System

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% 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. 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.

Contribution 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, 2024 are as follows:

	Employee	Employer	Employer 401(k)
Noncontributory System:			
15 Local Government - Tier 1	-	16.97%	-
Tier 2 DB Hybrid System:			
111 Local Government	0.70%	15.19%	-
Tier 2 DC 401(k) Option:			
211 Local Government	-	5.19%	10.00%

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

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

For the year ended December 31, 2024, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 245,858	\$ -
Tier 2 Public Employees System	147,003	3,425
Tier 2 DC Only System	6,644	-
Total Contributions	<u>\$ 399,505</u>	<u>\$ 3,425</u>

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

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

At December 31, 2024, the District reported a net pension asset of \$0 and a net pension liability of \$402,742.

	Measurement Date December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Dec. 31, 2022 Proportionate Share	Change (Decrease)
Noncontributory System	\$ -	\$ 347,742	0.1499169%	0.1578312%	-0.0079143%
Tier 2 Public Employees System	-	55,000	0.0282575%	0.0292518%	-0.0009943%
Total	<u>\$ -</u>	<u>\$ 402,742</u>			

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023, 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 Systems during the plan year.

For the year ended December 31, 2024, the District recognized pension expense of \$297,154.

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

At December 31, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 261,109	\$ 901
Changes in assumptions	135,832	43
Net difference between projected and actual earnings on pension plan investments	119,293	-
Changes in proportion and differences between contributions and proportionate share of contributions	7,386	5,781
Contributions subsequent to the measurement date	399,506	-
Total	<u>\$ 923,126</u>	<u>\$ 6,725</u>

\$399,506 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, 2023.

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

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	\$ 152,861
2025	151,136
2026	225,234
2027	(43,379)
2028	5,600
Thereafter	25,445

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

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

For the year ended December 31, 2024, we recognized pension expense of \$225,368.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 243,493	\$ -
Changes in assumptions	104,350	-
Net difference between projected and actual earnings on pension plan investments	113,082	-
Changes in proportion and differences between contributions and proportionate share of contributions	443	4,738
Contributions subsequent to the measurement date	245,858	-
Total	<u>\$ 707,226</u>	<u>\$ 4,738</u>

\$245,858 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, 2023.

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

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	\$ 147,719
2025	143,804
2026	212,603
2027	(47,495)
2028	-
Thereafter	-

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

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

For the year ended December 31, 2024, we recognized pension expense of \$71,786.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 17,616	\$ 901
Changes in assumptions	31,482	43
Net difference between projected and actual earnings on pension plan investments	6,211	-
Changes in proportion and differences between contributions and proportionate share of contributions	6,944	1,043
Contributions subsequent to the measurement date	153,647	-
Total	<u>\$ 215,900</u>	<u>\$ 1,987</u>

\$153,647 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, 2023.

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

Year Ended December 31,	Net Deferred Outflows (Inflows) of Resources
2024	\$ 5,142
2025	7,332
2026	12,631
2027	4,116
2028	5,600
Thereafter	25,445

Actuarial assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.50 – 9.50 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

Mortality rates were adopted from an actuarial experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age as appropriate with projected improvement using the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2023, valuation were based on the results of an actuarial experience study for the period ending December 31, 2022.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity Securities	35.00%	6.87%	2.40%
Debt Securities	20.00%	1.54%	0.31%
Real Assets	18.00%	5.43%	0.98%
Private Equity	12.00%	9.80%	1.18%
Absolute Return	15.00%	3.86%	0.58%
Cash and Cash Equivalents	0.00%	0.24%	0.00%
Totals	100.00%		5.45%
Inflation			2.50%
Expected Arithmetic Nominal Return			7.95%

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

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

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

7. Retirement Systems and Pension Plans (Continued)

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1.00 percentage-point lower (5.85 percent) or 1.00 percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease 5.85%	Discount Rate 6.85%	1% Increase or 7.85%
Noncontributory System	\$ 1,804,763	\$ 347,742	\$ (872,414)
Tier 2 Public Employees System	188,972	55,000	(48,895)
Total	<u>\$ 1,993,735</u>	<u>\$ 402,742</u>	<u>\$ (921,309)</u>

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 Plan

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
- Traditional IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for years ended December 31 are as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 12,530	\$ 11,976	\$ 5,841
Employee Contributions	68,482	65,825	82,140
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	37,220	30,781	28,764
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	25,170	27,592	31,351
Traditional IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	-	-	240

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Financial Statements

8. Property Tax Revenue

The District's total tax rate is .000166. The entire amount is used to meet operating, maintenance and capital expenses. Property tax revenue for the year ended December 31, 2024, was \$2,413,021 and includes \$107,600 for motor vehicle fee-in-lieu of taxes.

9. Commitments

The District is obligated to make debt service payments to CVWRF in relation to the 2017A, 2019A, 2021B, 2021C and 2024A series sewer revenue bonds, 2020 Division of Water Quality State Revolving Fund note, and 2021A Bank of Utah note issued by CVWRF to fund treatment plant upgrades. The proceeds of the bonds and notes funded the capital cost contributions of the District and certain other CVWRF member entities in exchange for a commitment to service the bonds and notes. For the year ended December 31, 2024, the District's share of debt service was \$3,894,376 and the District's share of the unpaid principal balance of the bonds and notes was \$66,433,526. Payments are included in CVWRF Operations expense on the *statement of revenues, expenses and changes in net position*. The bonds and notes have final maturities ranging from 2037 through 2049. All seven CVWRF member entities have pledged to cover any debt service shortfall should another member fail to meet its commitment.

The District awarded a bid to a contractor for a sewer upsize construction project commencing in 2025 in the amount of \$4,936,452.

10. Subsequent Events

Cottonwood Improvement District has evaluated subsequent events through May 6, 2025 which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB, but are not considered part of the basic financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Schedule of the Proportionate Share of the Net Pension Liability
Utah Retirement Systems
December 31, 2024
Last 10 Fiscal Years

Measurement Date December 31,	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability/(Asset)	Covered Employee Payroll	Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Noncontributory Retirement System					
2023	0.1499169%	\$ 347,742	\$ 1,448,511	24.01%	96.9%
2022	0.1578312%	270,325	1,473,310	18.35%	97.5%
2021	0.1748891%	(1,001,609)	1,622,491	-61.73%	108.7%
2020	0.1811937%	92,942	1,675,840	5.55%	99.2%
2019	0.1860964%	701,373	1,712,772	40.95%	93.7%
2018	0.1963233%	1,445,671	1,766,622	81.83%	87.0%
2017	0.2087534%	914,611	1,855,198	49.30%	91.9%
2016	0.2141514%	1,375,114	1,917,161	71.73%	87.3%
2015	0.2255828%	1,276,457	1,979,553	64.48%	87.8%
2014	0.2176358%	945,026	1,891,130	50.00%	90.2%
Tier 2 Public Employees System					
2023	0.0282575%	\$ 55,000	\$ 730,556	7.53%	89.6%
2022	0.0292518%	31,852	638,397	4.99%	92.3%
2021	0.0239574%	(10,140)	444,469	-2.28%	103.8%
2020	0.0219308%	3,154	350,625	0.90%	98.3%
2019	0.0206170%	4,637	286,540	1.62%	96.5%
2018	0.0224549%	9,617	262,254	3.67%	90.8%
2017	0.0235186%	2,074	230,108	0.90%	97.4%
2016	0.0211836%	2,363	173,723	1.36%	95.1%
2015	0.0150509%	(33)	97,255	-0.03%	100.2%
2014	0.0152184%	(461)	74,640	-0.60%	103.5%

COTTONWOOD IMPROVEMENT DISTRICT
Schedule of Contributions
Utah Retirement Systems
December 31, 2024

Year Ended December 31,	Actuarial Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll**
Noncontributory Retirement System					
2015	\$ 364,700	\$ 364,700	\$ -	\$ 1,979,553	18.42%
2016	354,100	354,100	-	1,917,161	18.47%
2017	342,655	342,655	-	1,859,681	18.43%
2018	326,295	326,295	-	1,768,770	18.45%
2019	316,349	316,349	-	1,712,772	18.47%
2020	309,528	309,528	-	1,675,840	18.47%
2021	299,674	299,674	-	1,622,491	18.47%
2022	268,490	268,490	-	1,473,310	18.22%
2023	259,035	259,035	-	1,447,383	17.90%
2024	245,858	245,858	-	1,419,248	17.32%
Tier 2 Public Employees System*					
2015	\$ 14,513	\$ 14,513	\$ -	\$ 97,255	14.92%
2016	25,902	25,902	-	173,723	14.91%
2017	34,560	34,560	-	230,108	15.02%
2018	40,213	40,213	-	262,254	15.33%
2019	44,707	44,707	-	286,540	15.60%
2020	55,161	55,161	-	350,625	15.73%
2021	70,877	70,877	-	444,469	15.95%
2022	102,393	102,393	-	638,397	16.04%
2023	116,962	116,962	-	730,556	16.01%
2024	147,003	147,003	-	943,256	15.58%
Tier 2 Public Employees DC System*					
2015	\$ -	\$ -	\$ -	\$ -	0.00%
2016	-	-	-	-	0.00%
2017	-	-	-	-	0.00%
2018	-	-	-	-	0.00%
2019	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2022	2,120	2,120	-	33,340	6.36%
2023	6,599	6,599	-	106,612	6.19%
2024	6,644	6,644	-	117,133	5.67%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems.

** Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding and other administrative issues.

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in the RSI.

COTTONWOOD IMPROVEMENT DISTRICT
Notes to Required Supplementary Information

Changes in Assumptions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023, actuarial experience study.

COTTONWOOD IMPROVEMENT DISTRICT

SUPPLEMENTAL REPORTS

For The Year Ended December 31, 2024

COTTONWOOD 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
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**



CERTIFIED PUBLIC
ACCOUNTANTS

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

To the Board of Trustees
Cottonwood Improvement District
Sandy, Utah

We have audited, 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, the financial statements of Cottonwood Improvement District (the District) as of and for the year ended December 31, 2024, 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 6, 2025.

Report on 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.

Report on 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 statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

K&C, CPAs

K&C, Certified Public Accountants

Woods Cross, Utah

May 6, 2025



CERTIFIED PUBLIC
ACCOUNTANTS

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

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

To the Board of Trustees
Cottonwood Improvement District
Sandy, Utah

Report on Compliance

We have audited Cottonwood Improvement District's (the District) compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended December 31, 2024.

State compliance requirements were tested for the year ended December 31, 2024 in the following areas:

- Budgetary Compliance
- Fund Balance
- Impact Fees
- Fraud Risk Assessment
- Government Fees

Opinion on Compliance

In our opinion, Cottonwood Improvement District complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the State Compliance Audit Guide (Guide). Our responsibilities under those standards and the State Compliance Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's government programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose.

K&C, CPAs

K&C, Certified Public Accountants
Woods Cross, Utah
May 6, 2025

ITEM 2

Approve Minutes of the
April 16, 2025, Board Meeting

MINUTES OF THE REGULAR BOARD MEETING
OF THE BOARD OF TRUSTEES
COTTONWOOD IMPROVEMENT DISTRICT

DATE: April 16, 2025
PLACE : Cottonwood Improvement District Office
TIME: 3:30 P.M.

PRESENT:
James Durrant, Chair
Wesley Fisher, Trustee
Kim Galbraith, Trustee
Greg Neff, General Manager/Engineer
Spencer Evans, Assistant General Manager/Chief Financial Officer
Jeremy Cook, Attorney for the District
Jami Phillips, Board Secretary

Public in Attendance: None

At 3:30 p.m., Chair James Durrant called the meeting to order.

AGENDA:

ITEM 1: APPROVE MINUTES OF THE MARCH 19, 2025, BOARD MEETING

No corrections were made to the minutes. A motion was made "to approve the minutes of the Board Meeting held on March 19, 2025."

MOTION BY: Wesley Fisher
SECOND BY: Kim Galbraith
FOR: Wesley Fisher, Kim Galbraith, James Durrant
AGAINST: None

ITEM 2: PUBLIC COMMENT

None.

ITEM 3: FINANCIAL INFORMATION

A) DISBURSEMENTS - APPROVAL

The disbursement report was provided to the Board for their review, along with the District Manager's Wells Fargo credit card statement. There was discussion on a couple Wells Fargo credit card payments: 1) A building permit paid to the Sandy Treasurer's office for the Office Security Enhancement project. 2) The District's firewall and VPN compliance paid to Sonicwall. A motion was made 'to approve and ratify the disbursements.'

MOTION BY: Kim Galbraith
SECOND BY: Wesley Fisher
FOR: Kim Galbraith, Wesley Fisher, James Durrant
AGAINST: None

B) FINANCIAL STATEMENTS - REVIEW

Copies of the unaudited financial statements as of March 31, 2025, were provided to the Board for their review.

C) REVENUE & EXPENSE YEAR-TO-DATE COMPARISON

Spencer Evans included the District's quarterly Revenues and Expenses Year-to-Date Comparison (unaudited) Ending March 31, 2025, in this month's financial information. Spencer mentioned any differences greater than \$10,000 and 10% are explained in the notes.

ITEM 4: CENTRAL VALLEY WATER RECLAMATION FACILITY - UPDATE

Trustee Kim Galbraith mentioned that CVWRF's April board meeting is scheduled for tomorrow due to the WEAU Annual Conference being held. Trustee Kim Galbraith reported on the following CVWRF matters for the March 26, 2025, Board meeting: 1) As mentioned in last month's meeting, CVWRF's various departments and units will briefly discuss with the Board members their jobs, i.e., what they do, how they do it, and why they do it. Brad Woodhouse is the manager over CVWRF's pretreatment program. Brad gave a PowerPoint presentation on pretreatment. Cottonwood Improvement District's main pretreatment contact is Talena Walton. 2) Trustee Kim mentioned that tomorrow's meeting will have training on the Open and Public Meetings Act. 3) Roof conditions on some of the old buildings need replacement/repairs, along with some HVAC work. The engineers estimate the costs to be around \$6 million. 4) CVWRF had a clean unmodified audit report for 2024, which was reviewed and accepted by the Board. 5) CVWRF's Retirement Committee met and reviewed a few assets that are on a watch list. There may be a longer watch list now than there was 6 weeks ago.

Trustee Wesley Fisher asked and there was discussion regarding the official startup of the new plant. Greg Neff said he thinks the BNRs will start up later this year. The ribbon cutting ceremony will be sometime next spring. It takes a while to commission all the new facilities.

ITEM 5: MANAGEMENT REPORT

Greg Neff updated the Board on the District's ongoing projects.

(A) ONGOING PROJECTS:

1. OFFICE SECURITY ENHANCEMENT: Greg said the progress on this project is obvious as the Board came into the office for today's meeting. Greg mentioned that there was one small change order for the large Board room glass door.
2. PROJECT 7 (U, PHASE 2): Located at approximately 3000 East just south of Big Cottonwood Canyon Road and goes under Big Cottonwood Creek. This project is completed and functioning. Greg reiterated again to the Board the difficulty of this project. There was also a lot of existing garbage along the easement area that the District staff cleaned up.
3. PROJECT 4 – 900 EAST SEWER LINE UPSIZE: The contractor will start excavation in July. The District pre-purchased and is storing some steel pipe for this project to be used for the casing under the canal.
4. Rehab 2025: The contract is all signed; just waiting for the contractor to begin. This is the cured-in-place pipe installed in existing pipe that has adequate capacity but is worn out. It extends the life of the pipe. Trustee Wesley Fisher inquired about the dirt piles located at the Murray shop. Greg said it's from past projects. Staff is sifting through it separating the garbage, which will go to the land fill, the viable dirt will be spread out and used on the low spots at the Murray shop. Greg informed the Board that the District's next projects will be minor repairs scattered throughout the District.

(B) SENATE BILL 50 – TRUSTEE COMPENSATION: Spencer Evans informed the Board of Senate Bill 50 that was recently passed in the 2025 General Session. This Bill amends and

eliminates the compensation limit for a trustee of a special district. The previous limit was \$5,000 a year. Any changes would require a public hearing held specifically for that purpose. There was brief discussion regarding the Bill.

Spencer Informed the Board that the District's insurance renewal quote was received. The District offers employees two different plans. One plan had a 5.6% increase; the other plan had a 1% decrease. The average based on the District's group composition would be an approximate 4.1% increase. This amount is within what was budgeted. After some discussion, Spencer will proceed with renewing this year's PEHP insurance.

Utah Local Governments Trust does the District's liability and property insurance. It used to renew in April; however, this past April 2024 renewal UTLGT changed the renewal date to the end of June. The District should be receiving the costs of the renewal quote in the next month or two.

ITEM 6: BOARD REPORT

Trustee Kim Galbraith inquired and there was discussion regarding tariffs and whether there is any foreseeable impact on the District regarding possible increased pricing. Greg Neff thinks it's hard to say because it appears they are still negotiating. We'll have to wait and see. If it impacts the budget, management will bring it before the Board. Greg thinks the pricing is fixed on the two flusher trucks being purchased in this year's budget, along with the TV van retrofit. Greg thinks the two pickups are also already priced. Trustee Wesley Fisher mentioned that the plastic resin pipe that the District mostly uses is produced in the United States.

The Board acknowledged and there was discussion on the District's complaint letter received from Sylvia McMillan through email.

ITEM 7: INFORMATION ITEMS:

- A) EMAIL FROM DISTRICT PATRON
- B) PUBLIC UTILITY EASEMENT ENCROACHMENT BY PROPERTY OWNER – TOWNE & COUNTRY VILLAGE #2 SUBDIVISION, LOT 211 (2660 E. TOWNE DRIVE)

ITEM 8: CLOSED SESSION – TO DISCUSS PENDING OR REASONABLY IMMINENT LITIGATION

A motion was made “to move into a closed session to discuss pending or reasonably imminent litigation.”

MOTION BY: Wesley Fisher
SECOND BY: Kim Galbraith
FOR: Wesley Fisher, Kim Galbraith, James Durrant
AGAINST: None

A motion was made “to close the closed session of the meeting and move back into an open meeting.”

MOTION BY: Kim Galbraith
SECOND BY: Wesley Fisher
FOR: Kim Galbraith, Wesley Fisher, James Durrant
AGAINST: None

At 4:37 p.m., a motion was made “to adjourn the regular Board meeting.”

MOTION BY: Kim Galbraith

SECOND BY: Wesley Fisher
FOR: Kim Galbraith, Wesley Fisher, James Durrant
AGAINST: None

PREPARED BY:

Jami Phillips, Board Secretary

PENDING

ITEM 3

Public Comment

ITEM 4

Financial Information:

- A) Disbursements - Approval
- B) Financial Statements - Review

Report Criteria:

Detail report.
Invoices with totals above \$0.00 included.
Only paid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
110 CASH CLEARING - UTILITIES							
5900	BURROWS, ELAINE	2285601	2285601 RFND ON SOLD PROP	04/21/2025	72.00	72.00	04/30/2025
5899	HARMAN, DONALD	3135901	3135901 RFND OVERPMNT	04/21/2025	288.00	288.00	04/30/2025
5902	TIMMONS, BONNIE	2536301	2536301 PMNT ON SOLD PROP	05/05/2025	60.00	60.00	05/12/2025
Total 110 CASH CLEARING - UTILITIES:					420.00	420.00	
151 COLLECTION SYSTEM							
209	BOWEN COLLINS & ASSOCIATE	37797	PROJECT 4 ENGINEERING	05/08/2025	12,780.87	12,780.87	05/12/2025
316	CITI CARDS	20250428	CONCRETE PROJ 7	04/28/2025	525.00	525.00	04/30/2025
367	CLIFF JOHNSON EXCAVATING	038361	RECYCLED ROAD BASE PROJ	04/09/2025	111.36	111.36	04/15/2025
706	GRANITE CONSTRUCTION CO	2921449	ASPHALT PROJ 7	04/09/2025	1,065.90	1,065.90	04/15/2025
803	HOME DEPOT CREDIT SERVIC	1025087	1X6 LUMBER PROJ 7	03/31/2025	133.68	133.68	05/12/2025
803	HOME DEPOT CREDIT SERVIC	3402526	BAGGED CONCRETE PROJ 7	04/08/2025	46.20	46.20	05/12/2025
1801	RED PINE CONSTRUCTION, LL	2	PAY REQUEST PROJ 4	04/30/2025	14,994.72	14,994.72	05/12/2025
1952	SALT LAKE VALLEY SWMC, UT	14699	CREDIT	04/15/2025	12.00-	12.00-	04/30/2025
2345	WHEELER MACHINERY CO.	RS0000302762	340 EXCAVATOR RENTAL RETU	03/03/2025	1,263.00	1,263.00	05/12/2025
Total 151 COLLECTION SYSTEM:					30,908.73	30,908.73	
154 OFFICE & SHOP BUILDINGS							
305	CAL WADSWORTH CONSTRUC	3	2025-04 OFFICE SECURITY EN	05/05/2025	162,601.80	162,601.80	05/12/2025
701	GALLOWAY & COMPANY, INC	150552	ARCHITECTURAL FEES FRONT	04/16/2025	1,125.00	1,125.00	05/12/2025
Total 154 OFFICE & SHOP BUILDINGS:					163,726.80	163,726.80	
162 VEHICLES							
2502	YOUNG AUTOMOTIVE GROUP	3S11680	P9 2025 CHEV SILV 3500 PICKU	05/07/2025	62,490.00	62,490.00	05/07/2025
Total 162 VEHICLES:					62,490.00	62,490.00	
196 INVESTMENT IN CVWRF							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF PAYGO CIP	05/07/2025	34,163.15	34,163.15	05/12/2025
Total 196 INVESTMENT IN CVWRF:					34,163.15	34,163.15	
223 STATE WITHHOLDING							
2111	UTAH STATE TAX COMMISSION	04302025	STATE TAX W/H REMITTED	04/30/2025	9,065.09	9,065.09	04/30/2025
Total 223 STATE WITHHOLDING:					9,065.09	9,065.09	
229 HARTFORD LIFE INS. PAYABLE							
2015	THE HARTFORD-PRIORITY ACC	941572404094	GROUP LIFE INSURANCE	05/15/2025	1,573.50	1,573.50	04/30/2025
2015	THE HARTFORD-PRIORITY ACC	941575792048	GROUP LIFE INSURANCE	04/01/2025	1,573.50	1,573.50	04/15/2025
Total 229 HARTFORD LIFE INS. PAYABLE:					3,147.00	3,147.00	
261 COMPENSATED ABSENCES-R							
1644	PEHP GROUP INSURANCE	M00000100244	RETIRED EMPLOYEE INS PRE	05/01/2025	336.73	336.73	04/30/2025
Total 261 COMPENSATED ABSENCES-R:					336.73	336.73	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
416 SERV CHARGE PAID TO O/ENTITIES							
1911	SANDY SUBURBAN IMPROV. DI	240140-20250	SERVICE PAID TO OTHER DIST	05/01/2025	1,759.68	1,759.68	05/12/2025
1911	SANDY SUBURBAN IMPROV. DI	240150-20250	SERVICE PAID TO OTHER DIST	05/01/2025	496.32	496.32	05/12/2025
Total 416 SERV CHARGE PAID TO O/ENTITIES:					2,256.00	2,256.00	
507 OTHER EMPLOYEE BENEFITS							
407	DESMARAIS, STEVE	041725	REIMBURSE CDL SD	04/17/2025	70.00	70.00	04/17/2025
426	DR. IZZY'S CHIRO STOP INC.	8802	DOT PHYSICAL	05/02/2025	90.00	90.00	05/12/2025
704	GUBLER, JONATHAN	041825	REIMBURSE CDL JG	04/18/2025	61.00	61.00	04/30/2025
1014	JOHNSON, TIM	041725	REIMBURSE CDL RENEWAL TJ	04/17/2025	61.00	61.00	04/17/2025
1510	OCCUPATIONAL HEALTH CENT	18248968	DOT PHYSICAL	04/18/2025	97.00	97.00	04/30/2025
Total 507 OTHER EMPLOYEE BENEFITS:					379.00	379.00	
524 MISCELLANEOUS							
316	CITI CARDS	20250428	TEAM BUILDING LUNCH	04/28/2025	231.71	231.71	04/30/2025
Total 524 MISCELLANEOUS:					231.71	231.71	
525 MATERIALS & SUPPLIES							
102	ALSCO	LSAL2968692	SHOP TOWELS	04/01/2025	57.95	57.95	05/12/2025
102	ALSCO	LSAL2973272	SHOP TOWELS	04/15/2025	65.30	65.30	05/12/2025
102	ALSCO	LSAL2977852	SHOP TOWELS	04/29/2025	57.95	57.95	05/12/2025
318	CHAMPION FABRICATING & SU	25-0001266	FORM OIL AND APPLICATOR	04/03/2025	335.00	335.00	04/15/2025
803	HOME DEPOT CREDIT SERVIC	2020023	VARIOUS SUPPLIES	04/09/2025	15.87	15.87	05/12/2025
803	HOME DEPOT CREDIT SERVIC	2020023	INPUT ERROR	04/09/2025	.09-	.09-	05/12/2025
803	HOME DEPOT CREDIT SERVIC	3025625	VARIOUS SUPPLIES	04/08/2025	19.33	19.33	05/12/2025
803	HOME DEPOT CREDIT SERVIC	3028419	TOTES MURRAY SHOP	04/18/2025	99.80	99.80	05/12/2025
1220	LOWE'S COMPANIES, INC.	973211	CLEANING BRUSH	04/17/2025	20.91	20.91	05/12/2025
1220	LOWE'S COMPANIES, INC.	995829	UNIT 97 TOOL BOX	03/27/2025	334.23	334.23	05/12/2025
1908	SAFETY SUPPLY & SIGN, INC.	193793	CONES	06/05/2025	69.90	69.90	05/12/2025
2306	WASATCH PROPANE, INC.	157171	PROPANE	04/25/2025	28.13	28.13	04/30/2025
2322	WASATCH STEEL	288809	TREAD PLATE UNIT 94	04/24/2025	201.03	201.03	04/30/2025
2319	WELLSFARGO-8457	3YLA	HOSE REEL AND ADJUSTABLE	04/22/2025	117.98	117.98	04/30/2025
2319	WELLSFARGO-8457	ZGZY	NITRATE GLOVES	04/17/2025	79.99	79.99	04/30/2025
Total 525 MATERIALS & SUPPLIES:					1,503.28	1,503.28	
526 OUTSIDE SERVICES							
101	ACE DISPOSAL COMPANY	881842	GARBAGE SERVICE MURRAY	04/30/2025	105.13	105.13	05/12/2025
101	ACE DISPOSAL COMPANY	881843	GARBAGE SERVICE SANDY	04/30/2025	108.87	108.87	05/12/2025
138	APA BENEFITS INC.	1031796	CAFETERIA PLAN ADMINISTRA	04/18/2025	72.00	72.00	04/30/2025
100	APELLO, INC.	110190-01MAY	ANSWERING SERVICE	05/01/2025	172.50	172.50	05/12/2025
301	CENTRAL VALLEY WATER REC.	50725	CVWRF ENTITY LAB WORK	05/07/2025	240.00	240.00	05/12/2025
728	GPS INSIGHT, LLC	1695592	TRUCK GPS RENTAL MONITORI	05/01/2025	363.35	363.35	05/12/2025
805	HARRIS MOUNTAIN WEST, LCC	SR000084519	ALARM MONITORING MURRAY	04/18/2025	180.00	180.00	04/17/2025
1910	SANDY CITY	250424-01	WATER RECORDS	04/24/2025	96.00	96.00	04/30/2025
Total 526 OUTSIDE SERVICES:					1,337.85	1,337.85	
527 OFFICE EXPENSE							
309	CASH	041625	PETTY CASH FUND REIMB.	04/16/2025	10.99	10.99	04/30/2025
316	CITI CARDS	20250428	OFFICE & MISC. SUPPLIES	04/28/2025	49.86	49.86	04/30/2025
316	CITI CARDS	20250428	OFFICE & MISC. SUPPLIES	04/28/2025	244.06	244.06	04/30/2025
803	HOME DEPOT CREDIT SERVIC	8270437	ADMIN PROFESSIONALS DAY A	04/23/2025	100.00	100.00	05/12/2025
1227	LEFAVOR ENVELOPE COMPAN	180473	ENVELOPES	05/08/2025	57.50	57.50	05/12/2025
1936	STATE OF UTAH	2510R1250000	WIDE AREA NETWORK	04/30/2025	763.00	763.00	05/12/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
1936	STATE OF UTAH	2510R1250000	EMAIL	04/30/2025	219.96	219.96	05/12/2025
2319	WELLSFARGO-8457	4PEB	ADMIN PROFESSIONAL APPRE	04/21/2025	25.00	25.00	04/30/2025
2319	WELLSFARGO-8457	P8BN	NETWORK TRANSCEIVER	04/17/2025	39.88	39.88	04/30/2025
Total 527 OFFICE EXPENSE:					1,510.25	1,510.25	
528 PROFESSIONAL DEVELOPMENT							
316	CITI CARDS	20250428	ATSSA FLAGGER CERTIFICATI	04/28/2025	1,365.00	1,365.00	04/30/2025
316	CITI CARDS	20250428	CPE	04/28/2025	44.50	44.50	04/30/2025
Total 528 PROFESSIONAL DEVELOPMENT:					1,409.50	1,409.50	
529 PROFESSIONAL FEES							
1604	COHNE KINGHORN	357781	LEGAL FEES	03/01/2025	4,224.00	4,224.00	04/30/2025
1125	K&C, CPAs	5274	AUDIT FEES	05/06/2025	12,000.00	12,000.00	05/12/2025
Total 529 PROFESSIONAL FEES:					16,224.00	16,224.00	
530 R & M - FACILITIES							
316	CITI CARDS	20250428	PAINT SANDY SHOP RESTROO	04/28/2025	484.02	484.02	04/30/2025
803	HOME DEPOT CREDIT SERVIC	4021168	SPRINKLER REPAIR SANDY OF	04/17/2025	22.10	22.10	05/12/2025
803	HOME DEPOT CREDIT SERVIC	4622599	SPRINKER TIMER AND BUG ST	04/17/2025	59.97	59.97	05/12/2025
803	HOME DEPOT CREDIT SERVIC	8024954	FAUCET SANDY SHOP	04/03/2025	84.96	84.96	05/12/2025
803	HOME DEPOT CREDIT SERVIC	8024991	FAUCET SUPPLY LINES SANDY	04/03/2025	13.94	13.94	05/12/2025
1320	MOUNTAINLAND SUPPLY	S106919216.0	URINAL AUTOMATIC FLUSH VAL	04/15/2025	474.54	474.54	04/30/2025
1952	SALT LAKE VALLEY SWMC, UT	14808	DEBRIS DISPOSAL MURRAY SH	04/02/2025	639.60	639.60	05/12/2025
1893	SPRINKLER SUPPLY - WEST JO	WH9121	SPRINKLER PARTS SANDY	04/15/2025	66.97	66.97	04/30/2025
1893	SPRINKLER SUPPLY - WEST JO	WI0680	BACKFLOW REPAIR MURRAY S	04/16/2025	236.07	236.07	04/30/2025
1893	SPRINKLER SUPPLY - WEST JO	WI1934	BALL VALVE 1.5 IN MURRAY SH	04/17/2025	116.95	116.95	04/30/2025
1893	SPRINKLER SUPPLY - WEST JO	WI1935	BACKFLOW REPAIR MURRAY S	04/17/2025	551.79	551.79	04/30/2025
1893	SPRINKLER SUPPLY - WEST JO	WI2923	GALVANIZED NIPPLE MURRAY	04/18/2025	3.42	3.42	04/30/2025
1922	STEVE REGAN COMPANY	1495906	FERTILIZER MURRAY SHOP	04/16/2025	127.47	127.47	04/30/2025
1922	STEVE REGAN COMPANY	1498399	WEED CONTROL SUPPLIES	04/23/2025	136.46	136.46	04/30/2025
2207	VANGUARD CLEANING SYSTE	35670	OFFICE CLEANING	05/01/2025	1,128.00	1,128.00	05/12/2025
2315	WALL SERVICE, INC.	38296	AC REPAIR AND FREON SANDY	05/07/2025	3,377.50	3,377.50	05/12/2025
2315	WALL SERVICE, INC.	COT0425	FILTER SERVICE	04/15/2025	375.72	375.72	04/30/2025
Total 530 R & M - FACILITIES:					7,899.48	7,899.48	
531 R & M - EQUIPMENT							
809	HOSE & RUBBER SUPPLY, LLC	02058679	CAM LOCKS	05/06/2025	601.28	601.28	05/12/2025
Total 531 R & M - EQUIPMENT:					601.28	601.28	
532 R & M - SYSTEM							
316	CITI CARDS	20250428	CONCRETE CURB REPLACE ST	04/28/2025	415.00	415.00	04/30/2025
367	CLIFF JOHNSON EXCAVATING	038641	MH 1N-2-4 RECYCLED ROAD B	04/30/2025	117.44	117.44	05/12/2025
367	CLIFF JOHNSON EXCAVATING	038648	MH 1N-2-4 RECYCLED ROAD B	05/02/2025	123.28	123.28	05/12/2025
436	DUKE'S ROOT CONTROL, INC.	33144	VAPOROOTER CHEMICAL	04/18/2025	11,581.61	11,581.61	04/30/2025
610	FERGUSON WATERWORKS #16	1264782	8 IN & 10 IN PVC GASKET CAP	04/30/2025	345.70	345.70	05/12/2025
767	GENEVA PIPE COMPANIES	OR449545	48X3 MH BASE DEAD END	05/01/2025	1,432.98	1,432.98	05/12/2025
767	GENEVA PIPE COMPANIES	SL449488	CLAMP AND BOOTS	04/30/2025	527.88	527.88	05/12/2025
706	GRANITE CONSTRUCTION CO	2930109	ASPHALT ST JAMES EPISC WA	04/23/2025	643.80	643.80	04/30/2025
803	HOME DEPOT CREDIT SERVIC	0010462	MH 26-3-61 BAGGED CONCRET	04/11/2025	38.50	38.50	05/12/2025
822	HOWE RENTAL & SALES	266368	ROLLER RENTAL TO FIX SETT	04/23/2025	276.24	276.24	04/30/2025
822	HOWE RENTAL & SALES	266694	MH 1N-2-4 ROLLER RENTAL	05/02/2025	281.44	281.44	05/12/2025
1535	O'REILLY AUTOMOTIVE, INC	2856-360730	BELTS 1300 E LIFT STAION	04/11/2025	29.06	29.06	04/15/2025
1704	QUIKRETE COMPANIES	30944828	CEMENT FOR GRADE RINGS	04/01/2025	624.75	624.75	04/15/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
5901	SOUTHARD, SEAN	042925	RELEASE OF DAMAGE 700 W P	04/29/2025	300.00	300.00	04/30/2025
Total 532 R & M - SYSTEM:					16,737.68	16,737.68	
533 R & M - VEHICLES							
604	FLEETPRIDE	125098550	AIR FILTERS	04/18/2025	260.30	260.30	04/30/2025
1325	MARSHALL'S INDUSTRIAL HAR	499259/2	UNIT 94 REHAB SUPPLIES	05/05/2025	264.84	264.84	05/12/2025
1323	MOUNTAIN WEST TRUCK CENT	XA101095890:	UNIT W98 TURBO INTAKE HOS	05/01/2025	165.42	165.42	05/12/2025
1535	O'REILLY AUTOMOTIVE, INC	2856-361855	UNIT 94 WATER PUMP AND BEL	04/14/2025	117.27	117.27	04/15/2025
1653	PREMIER VEHICLE INSTALLATI	47197	UNIT P8 GRILLE STROBES	04/14/2025	294.44	294.44	04/15/2025
2047	TIREHUB, LLC	49135382	TIRES UNIT 94	04/18/2025	339.98	339.98	04/30/2025
Total 533 R & M - VEHICLES:					1,442.25	1,442.25	
538 SUBSCRIPTION & DUES							
316	CITI CARDS	20250428	UGFOA RENWAL	04/28/2025	25.00	25.00	04/30/2025
Total 538 SUBSCRIPTION & DUES:					25.00	25.00	
540 TELEPHONE							
1705	CENTURYLINK	333754404-04	TELEPHONE MURRAY	04/04/2025	71.98	71.98	04/15/2025
1705	CENTURYLINK	334104988-04	TELEPHONE SANDY	04/13/2025	327.81	327.81	04/30/2025
2008	T-MOBILE	267033639-04	ON CALL CELL SERVICE	04/16/2025	51.80	51.80	04/30/2025
2190	UTOPIA FIBER	CIV202505-00	DATA CONNECTION MURRAY S	05/01/2025	265.00	265.00	05/12/2025
2204	VERIZON WIRELESS	6110594411	WIRELESS SERVICE	04/09/2025	287.00	287.00	04/30/2025
2204	VERIZON WIRELESS	6110594412	BROADBAND MAPPING TABLET	04/09/2025	560.14	560.14	04/30/2025
2204	VERIZON WIRELESS	6111371541	DATA LINK LIFT STATIONS AND	04/19/2025	149.28	149.28	04/30/2025
Total 540 TELEPHONE:					1,713.01	1,713.01	
541 TRAVEL							
703	GAARDER, MORGAN	042125	PER DIEM AND MILEAGE WEAU	04/21/2025	737.00	737.00	04/17/2025
704	GUBLER, JONATHAN	042025	MILEAGE FOR WEAU CONFER	04/20/2025	413.00	413.00	04/30/2025
704	GUBLER, JONATHAN	042125	PER DIEM & MILEAGE WEAU J	04/21/2025	324.00	324.00	04/17/2025
1334	MORRIS, DALTON	042125	MILEAGE AND PER DIEM WEAU	04/21/2025	737.00	737.00	04/17/2025
1407	NEFF, GREG	042225	PER DIEM WEAU GN	04/22/2025	256.00	256.00	04/17/2025
2319	WELLSFARGO-8457	RFP5	UGFOA LODGING	03/31/2025	468.36	468.36	04/30/2025
Total 541 TRAVEL:					2,935.36	2,935.36	
544 ELECTRICITY							
1302	MURRAY CITY UTILITIES	12592	POWER BILL MURRAY	04/07/2025	750.31	750.31	04/15/2025
1302	MURRAY CITY UTILITIES	75905	POWER BILL EREKSON	04/21/2025	28.84	28.84	04/30/2025
1302	MURRAY CITY UTILITIES	9512	POWER BILL CONFLUENCE	04/07/2025	18.22	18.22	04/15/2025
2105	ROCKY MTN POWER	11523	POWER CHARGES DIMPLE DEL	05/20/2025	58.86	58.86	05/12/2025
2105	ROCKY MTN POWER	34879	POWER CHARGES 1300 E	04/25/2025	248.65	248.65	04/30/2025
2105	ROCKY MTN POWER	4424	POWER CHARGES LCC METER	04/17/2025	13.14	13.14	04/30/2025
2105	ROCKY MTN POWER	4500	POWER CHARGES SANDY	04/15/2025	1,224.14	1,224.14	04/30/2025
2105	ROCKY MTN POWER	77871	POWER CHARGES PEPCON	04/18/2025	46.86	46.86	04/30/2025
Total 544 ELECTRICITY:					2,389.02	2,389.02	
545 NATURAL GAS							
1703	ENBRIDGE GAS	13049	NATURAL GAS UTILITY MURRA	05/02/2025	1,316.13	1,316.13	05/12/2025
1703	ENBRIDGE GAS	22297	NATURAL GAS UTILITY SANDY	04/09/2025	315.98	315.98	04/15/2025
1703	ENBRIDGE GAS	46979	NATURAL GAS UTILITY SANDY	04/09/2025	492.12	492.12	04/15/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 545 NATURAL GAS:					2,124.23	2,124.23	
546 WATER							
1017	JORDAN VALLEY WATER CONS	16361	WATER UTILITY MURRAY	04/07/2025	11.80	11.80	04/15/2025
1017	JORDAN VALLEY WATER CONS	3641-6	WATER UTILITY MURRAY	04/07/2025	5.00	5.00	04/15/2025
1910	SANDY CITY	07484002	WATER CHARGES PEPCON	04/24/2025	54.13	54.13	04/30/2025
1910	SANDY CITY	27795343	WATER CHARGES SANDY	04/24/2025	814.70	814.70	04/30/2025
Total 546 WATER:					885.63	885.63	
551 BLUE STAKES							
239	BLUE STAKES OF UTAH 811	UT202500900	BLUE STAKES NOTIFICATION	04/30/2025	1,101.72	1,101.72	05/12/2025
Total 551 BLUE STAKES:					1,101.72	1,101.72	
552 BILLINGS							
2017	THE DATA CENTER	58740	CERTIFICATION LETTERS	04/11/2025	34.71	34.71	04/15/2025
2017	THE DATA CENTER	68927	BILLINGS	05/05/2025	1,020.22	1,020.22	05/12/2025
Total 552 BILLINGS:					1,054.93	1,054.93	
554 POSTAGE							
2017	THE DATA CENTER	58740	POSTAGE FOR CERT LETTERS	04/11/2025	184.23	184.23	04/15/2025
2017	THE DATA CENTER	68926	POSTAGE FOR BILLINGS	05/05/2025	3,703.36	3,703.36	05/12/2025
Total 554 POSTAGE:					3,887.59	3,887.59	
557 OFFICE AND COMPUTER EQUIP \$500							
2319	WELLSFARGO-8457	79YW	NETWORK SWITCH	04/16/2025	1,084.13	1,084.13	04/30/2025
2319	WELLSFARGO-8457	HNQL	SALES TAX REFUND	04/17/2025	72.43-	72.43-	04/30/2025
Total 557 OFFICE AND COMPUTER EQUIP \$500:					1,011.70	1,011.70	
610 CVWRF - OPERATIONS							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF OPERATIONS	05/07/2025	249,003.79	249,003.79	05/12/2025
Total 610 CVWRF - OPERATIONS:					249,003.79	249,003.79	
660 CVWRF - PRETREATMENT							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF PRETREATMENT	05/07/2025	3,955.55	3,955.55	05/12/2025
Total 660 CVWRF - PRETREATMENT:					3,955.55	3,955.55	
670 CVWRF - LABORATORY							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF NET LAB COSTS	05/07/2025	13,554.02	13,554.02	05/12/2025
Total 670 CVWRF - LABORATORY:					13,554.02	13,554.02	
690 CVWRF - 2017A DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2017A DEBT SERVICE	05/07/2025	52,134.07	52,134.07	05/12/2025
Total 690 CVWRF - 2017A DEBT SERVICE:					52,134.07	52,134.07	
691 CVWRF - 2019A DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2019A DEBT SERVICE	05/07/2025	56,668.51	56,668.51	05/12/2025

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
Total 691 CVWRF - 2019A DEBT SERVICE:					56,668.51	56,668.51	
692 CVWRF - STATE LOAN DEBT SERVIC							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF STATE LOAN DEBT SER	05/07/2025	49,960.23	49,960.23	05/12/2025
Total 692 CVWRF - STATE LOAN DEBT SERVICE:					49,960.23	49,960.23	
693 CVWRF - 2021A DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2021A DEBT SERVICE	05/07/2025	19,016.23	19,016.23	05/12/2025
Total 693 CVWRF - 2021A DEBT SERVICE:					19,016.23	19,016.23	
694 CVWRF - 2021B DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2021B DEBT SERVICE	05/07/2025	20,608.17	20,608.17	05/12/2025
Total 694 CVWRF - 2021B DEBT SERVICE:					20,608.17	20,608.17	
695 CVWRF - 2021C DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2021C DEBT SERVICE	05/07/2025	108,154.81	108,154.81	05/12/2025
Total 695 CVWRF - 2021C DEBT SERVICE:					108,154.81	108,154.81	
696 CVWRF - 2024A DEBT SERVICE							
301	CENTRAL VALLEY WATER REC.	50725	CVWRF 2024A DEBT SERVICE	05/07/2025	79,544.96	79,544.96	05/12/2025
Total 696 CVWRF - 2024A DEBT SERVICE:					79,544.96	79,544.96	
Grand Totals:					1,025,518.31	1,025,518.3	

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Only paid invoices included.

COTTONWOOD IMPROVEMENT DISTRICT
Budget vs. Actual Summary (Unaudited)
April 30, 2025

Accounting for 33% of the year

	YTD Actual	Annual Budget	Used
Revenues			
Service Charges	\$ 3,996,038	\$ 11,832,832	34%
Property Taxes	148,171	4,007,057	4%
Impact Fees	28,150	100,000	28%
Interest and Investment Income	390,992	780,000	50%
Penalties & Other Income	29,074	86,500	34%
Gain(Loss) on Sale of Assets	400	450,000	0%
Total Revenues	4,592,825	17,256,389	27%
Expenditures			
Collection System Expenses:			
Employee Expense	1,450,147	4,764,034	30%
Board Costs	5,000	154,900	3%
Insurance	48,221	113,000	43%
Materials & Supplies	31,632	312,000	10%
Miscellaneous	478	1,500	32%
Office & Postage	39,706	253,000	16%
Outside Services	49,770	156,100	32%
Professional Development	4,179	16,000	26%
Professional Fees	4,224	90,000	5%
Repairs and Maintenance	53,995	888,000	6%
Subscriptions & Dues	13,833	20,000	69%
Telephone	11,258	45,700	25%
Travel	4,092	34,000	12%
Utilities	24,954	72,000	35%
Total Collection System Expenses	1,741,489	6,920,234	25%
Treatment Expenses (paid to CVWRF):			
CVWRF Operations	1,326,769	4,603,385	29%
CVWRF Debt Service	1,518,054	4,770,444	32%
CVWRF Pay-go Capital Contributions	193,762	1,232,869	16%
Total Treatment Expenses	3,038,585	10,606,698	29%
Capital Expenditures:			
Collection System	375,274	8,050,000	5%
Facilities	418,502	780,000	54%
Vehicles and Equipment	-	1,575,000	0%
Total Capital Expenditures	793,776	10,405,000	8%
Total Expenditures	5,573,850	27,931,932	20%
Net (Use of) / Contribution to Reserves	\$ (981,025)	\$ (10,675,543)	

COTTONWOOD IMPROVEMENT DIST.
BALANCE SHEET
APRIL 30, 2025

	CURRENT YEAR	CURRENT YEAR	PRIOR YEAR	PRIOR YEAR
<u>ASSETS</u>				
102 PETTY CASH	200.00		200.00	
105 NEW CHECKING-WELLS FARGO	128,302.17		8,117.61	
106 CAFETERIA PLAN CHECKING	5,420.29		24,143.98	
107 XPRESS DEPOSIT ACCOUNT	217,189.33		186,728.72	
115 PTIF-STATE INVESTMENT POOL	17,366,262.56		17,422,301.96	
116 INVESTMENTS	9,104,135.03		8,737,098.59	
TOTAL CASH & INVESTMENTS		26,821,509.38		26,378,590.86
121 SERVICE CHARGES RECEIVABL	272,076.92		253,169.39	
122 CERTIFIED SERVICES RECEIVAB	153,203.17		154,417.70	
126 PROPERTY TAXES RECEIVABLE	31,113.86		32,784.13	
TOTAL RECEIVABLES		456,393.95		440,371.22
141 EASEMENTS	87,934.20		87,934.20	
143 SITE-SEWER TREATMENT PLAN	492,290.25		492,290.25	
144 SITE-OFFICE & SHOP	473,553.22		473,553.22	
147 SITE-PUMPING STATION	1,500.00		1,500.00	
150 FENCING-5TH WEST PROPERTY	11,986.00		11,986.00	
151 COLLECTION SYSTEM	53,157,650.54		51,827,444.48	
153 SHOP AT PLANT SITE	1,849,880.50		1,849,880.50	
154 OFFICE & SHOP BUILDINGS	2,765,363.33		2,333,723.06	
155 HOLDING TANK FACILITY-SANDY	875,327.82		875,327.82	
157 PUMPING STATIONS	118,431.32		118,431.32	
162 VEHICLES	3,021,318.36		2,753,814.87	
163 FURNITURE & FIXTURES	28,401.45		28,401.45	
164 OFFICE EQUIPMENT	261,875.65		261,875.65	
165 EQUIPMENT-HOLDING TANK-SA	114,724.00		114,724.00	
167 EQUIPMENT-PUMPING STATION	275,111.73		275,111.73	
168 OTHER EQUIPMENT	1,148,838.68		1,081,617.18	
169 METERING STATION-BIG CTTNW	8,040.59		8,040.59	
TOTAL PROP, PLANT & EQUIP	64,692,227.64		62,595,656.32	
170 (AD) FENCING-5TH WEST PROP	(11,986.00)		(11,986.00)	
171 (AD) COLLECTION SYSTEM	(26,642,177.66)		(25,708,583.26)	
173 (AD) SHOP AT PLANT SITE	(1,838,397.18)		(1,837,747.18)	
174 (AD) OFFICE & SHOP BUILDINGS	(2,270,237.72)		(2,254,266.88)	
175 (AD) HOLDING TANK-SANDY	(875,222.82)		(875,132.82)	
177 (AD) PUMPING STATIONS	(105,465.02)		(104,248.90)	
182 (AD) VEHICLES	(2,516,861.21)		(2,354,763.97)	
183 (AD) FURNITURE & FIXTURES	(28,401.45)		(28,401.45)	
184 (AD) OFFICE EQUIPMENT	(243,256.93)		(228,076.39)	
185 (AD) EQUIP-HOLDING TANK-SAN	(114,724.00)		(114,724.00)	
187 (AD) EQUIPMENT-PUMP STATION	(265,993.00)		(249,846.31)	
188 (AD) OTHER EQUIPMENT	(915,336.64)		(853,860.98)	
189 (AD) METERING STATION-BIG CT	(8,040.59)		(8,040.59)	
TOTAL ACCUM DEPREC	(35,836,100.22)		(34,629,678.73)	
NET PROP, PLANT & EQUIP		28,856,127.42		27,965,977.59

COTTONWOOD IMPROVEMENT DIST.
BALANCE SHEET
APRIL 30, 2025

	CURRENT YEAR	CURRENT YEAR	PRIOR YEAR	PRIOR YEAR
PREPAID EXPENSES		.00		.00
TOTAL ADVANCES TO CVWRF		.00		.00
196 INVESTMENT IN CVWRF	50,442,805.86		49,658,906.45	
197 (AD) INVESTMENT IN CVWRF	(21,007,328.02)		(21,634,502.15)	
NET INVESTMENT IN CVWRF		29,435,477.84		28,024,404.30
NET PENSION ASSET		.00		.00
194 DEFERRED OUTFLOWS-PENSIO	923,126.00		735,972.00	
DEF. OUTFLOW-PENSION		923,126.00		735,972.00
TOTAL ASSETS		86,492,634.59		83,545,315.97
<u>LIAB. & NET POSITION</u>				
<u>LIABILITIES</u>				
210 ACCOUNTS PAYABLE	883,262.54		691,457.26	
223 STATE WITHHOLDING	.00		(92.02)	
227 FLEX-SPENDING WITHHELD	(391.62)		(4,317.59)	
229 HARTFORD LIFE INS. PAYABLE	.12		.01	
251 MANHOLE DEPOSITS	19,200.00		22,400.00	
252 AS-BUILT DEPOSITS	14,183.22		12,628.41	
260 COMPENSATED ABSENCES	1,167,412.12		1,000,288.55	
261 COMPENSATED ABSENCES-R	72,712.96		123,426.44	
280 UNEARNED SERVICE CHARGES	1,024,684.69		912,256.67	
293 NET PENSION LIABILITY	402,742.00		302,177.00	
294 DEFERRED INFLOWS-PENSION	6,725.00		22,359.00	
TOTAL LIABILITIES		3,590,531.03		3,082,583.73
<u>NET POSITION</u>				
350 NET POSITION	83,331,788.49		80,916,480.25	
CHANGE IN NET POSITION - YTD	(429,684.93)		(453,748.01)	
TOTAL NET POSITION		82,902,103.56		80,462,732.24
TOTAL LIAB. AND NET POSITION		86,492,634.59		83,545,315.97

COTTONWOOD IMPROVEMENT DIST.
YTD REVENUES WITH COMPARISONS TO PRIOR YEAR AND YTD BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2025

	CURRENT YTD	PRIOR YTD.	DIFFERENCE	CURRENT YTD	YTD BUDGET	OVER(UNDER)
410 SERVICE CHARGES	4,005,062.42	3,361,646.47	643,415.95	4,005,062.42	3,953,610.64	51,451.78
415 FINANCE CHARGE INCOME	7,186.73	7,117.42	69.31	7,186.73	6,666.64	520.09
416 SERV CHARGE PAID TO O/ENTIT (	9,024.00)	9,024.00)	.00	9,024.00)	9,333.32)	309.32
417 COLLECTION ADMIN COST FEE	15,080.00	15,400.00	(320.00)	15,080.00	13,333.32	1,746.68
420 GENERAL PROPERTY TAXES	116,791.72	112,195.11	4,596.61	116,791.72	1,305,685.64	(1,188,893.92)
422 FEE IN LIEU OF TAXES-VEHICLE	31,378.96	33,585.05	(2,206.09)	31,378.96	30,000.00	1,378.96
430 INSPECTION FEES-SERVICE LIN	5,549.25	3,800.00	1,749.25	5,549.25	3,333.32	2,215.93
431 TEE-ON FEE	100.00	150.00	(50.00)	100.00	.00	100.00
432 INSPECTION FEES-MAIN LINE	.00	.00	.00	.00	500.00	(500.00)
440 IMPACT FEES	28,150.40	27,279.60	870.80	28,150.40	33,333.32	(5,182.92)
450 OUTSIDE PARTY REPAIR	.00	1,111.00	(1,111.00)	.00	1,666.64	(1,666.64)
451 DUMP STATION REVENUE	418.00	470.00	(52.00)	418.00	1,666.64	(1,248.64)
460 INTEREST INCOME	266,820.33	324,000.51	(57,180.18)	266,820.33	180,000.00	86,820.33
461 INVESTMENT INCOME	124,171.35	108,061.54	16,109.81	124,171.35	80,000.00	44,171.35
462 INVESTMENT INCOME-FMV ADJ (	4,538.53)	128,890.94	(133,429.47)	4,538.53)	.00	(4,538.53)
470 GAIN (LOSS) ON SALE OF ASSE	400.00	.00	400.00	400.00	150,000.00	(149,600.00)
480 OTHER INCOME	740.50	638.00	102.50	740.50	1,666.64	(926.14)
TOTAL REVENUE	4,588,287.13	4,115,321.64	472,965.49	4,588,287.13	5,752,129.48	(1,163,842.35)

COTTONWOOD IMPROVEMENT DIST.
YTD EXPENSE WITH COMPARISONS TO PRIOR YEAR AND YTD BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2025

	CURRENT YTD	PRIOR YTD	DIFFERENCE	CURRENT YTD	YTD BUDGET	OVER(UNDER)
501 SALARIES & WAGES	979,324.85	908,314.49	71,010.36	979,324.85	974,217.64	5,107.21
502 RETIREMENT PLAN CONTRIBU	141,234.56	137,824.60	3,409.96	141,234.56	153,615.32	(12,380.76)
503 PAYROLL TAXES	65,656.44	60,998.06	4,658.38	65,656.44	83,992.64	(18,336.20)
504 WORKERS COMP. INSURANCE	7,768.60	7,011.97	756.63	7,768.60	16,666.64	(8,898.04)
505 HEALTH & LIFE INSURANCE	249,654.29	252,541.67	(2,887.38)	249,654.29	343,144.00	(93,489.71)
507 OTHER EMPLOYEE BENEFITS	1,009.00	1,369.00	(360.00)	1,009.00	9,000.00	(7,991.00)
TOTAL EMPLOYEE COSTS	1,444,647.74	1,368,059.79	76,587.95	1,444,647.74	1,580,636.24	(135,988.50)
520 BOARD COSTS	4,999.92	4,999.92	.00	4,999.92	6,633.32	(1,633.40)
521 ELECTION EXPENSE	.00	.00	.00	.00	45,000.00	(45,000.00)
523 INSURANCE-DISTRICT	48,221.11	48,717.88	(496.77)	48,221.11	37,666.64	10,554.47
524 MISCELLANEOUS	477.71	318.13	159.58	477.71	500.00	(22.29)
525 MATERIALS & SUPPLIES	10,904.78	12,304.80	(1,400.02)	10,904.78	25,666.64	(14,761.86)
526 OUTSIDE SERVICES	5,236.39	4,975.53	260.86	5,236.39	8,666.64	(3,430.25)
527 OFFICE EXPENSE	6,243.78	8,232.61	(1,988.83)	6,243.78	16,333.32	(10,089.54)
528 PROFESSIONAL DEVELOPMEN	4,179.22	4,972.50	(793.28)	4,179.22	5,333.32	(1,154.10)
529 PROFESSIONAL FEES	4,224.00	14,532.50	(10,308.50)	4,224.00	30,000.00	(25,776.00)
530 R & M - FACILITIES	13,511.52	11,445.94	2,065.58	13,511.52	40,000.00	(26,488.48)
531 R & M - EQUIPMENT	8,500.55	10,080.60	(1,580.05)	8,500.55	30,000.00	(21,499.45)
532 R & M - SYSTEM	23,700.05	3,452.55	20,247.50	23,700.05	18,333.32	5,366.73
533 R & M - VEHICLES	8,283.11	445.99	7,837.12	8,283.11	21,666.64	(13,383.53)
534 R & M - SYSTEM CONTRACTED	.00	.00	.00	.00	20,000.00	(20,000.00)
535 R & M - FACILITIES PROJECTS	.00	5,096.95	(5,096.95)	.00	15,000.00	(15,000.00)
536 R & M - SYSTEM PROJECT	.00	12,805.69	(12,805.69)	.00	133,333.32	(133,333.32)
538 SUBSCRIPTION & DUES	13,832.60	13,010.00	822.60	13,832.60	6,666.64	7,165.96
540 TELEPHONE	11,258.36	10,783.83	474.53	11,258.36	15,233.32	(3,974.96)
541 TRAVEL	4,092.48	9,559.88	(5,467.40)	4,092.48	11,333.32	(7,240.84)
544 ELECTRICITY	7,666.37	7,812.81	(146.44)	7,666.37	13,253.32	(5,586.95)
545 NATURAL GAS	14,232.10	27,628.98	(13,396.88)	14,232.10	17,666.64	(3,434.54)
546 WATER	3,055.96	2,781.06	274.90	3,055.96	10,746.64	(7,690.68)
549 SOFTWARE SERVICES AND LIC	10,991.66	6,233.49	4,758.17	10,991.66	19,000.00	(8,008.34)
550 FUEL	18,447.30	25,463.10	(7,015.80)	18,447.30	60,000.00	(41,552.70)
551 BLUE STAKES	3,286.45	3,159.30	127.15	3,286.45	5,700.00	(2,413.55)
552 BILLINGS	3,996.15	5,130.32	(1,134.17)	3,996.15	5,666.64	(1,670.49)
553 BANK AND MERCHANT FEES	37,251.05	29,005.45	8,245.60	37,251.05	32,000.00	5,251.05
554 POSTAGE	14,786.78	17,379.78	(2,593.00)	14,786.78	19,666.64	(4,879.86)
555 UNIFORMS	5,499.25	4,690.70	808.55	5,499.25	7,375.00	(1,875.75)
556 SMALL TOOLS AND EQUIPMEN	2,281.00	30,817.13	(28,536.13)	2,281.00	18,333.32	(16,052.32)
557 OFFICE AND COMPUTER EQUI	7,683.97	.00	7,683.97	7,683.97	29,333.32	(21,649.35)
TOTAL EXPENSES	296,843.62	335,837.42	(38,993.80)	296,843.62	726,107.96	(429,264.34)
610 CVWRF - OPERATIONS	1,240,813.52	1,186,269.50	54,544.02	1,240,813.52	1,442,677.00	(201,863.48)
660 CVWRF - PRETREATMENT	21,946.33	11,620.53	10,325.80	21,946.33	17,327.00	4,619.33
670 CVWRF - LABORATORY	64,008.79	65,352.66	(1,343.87)	64,008.79	74,457.64	(10,448.85)
690 CVWRF - 2017A DEBT SERVICE	196,902.16	200,724.01	(3,821.85)	196,902.16	214,479.00	(17,576.84)
691 CVWRF - 2019A DEBT SERVICE	297,937.51	206,128.46	91,809.05	297,937.51	234,580.32	63,357.19
692 CVWRF - STATE LOAN DEBT SE	199,840.92	199,749.75	91.17	199,840.92	209,170.64	(9,329.72)
693 CVWRF - 2021A DEBT SERVICE	71,578.55	72,368.11	(789.56)	71,578.55	79,390.64	(7,812.09)
694 CVWRF - 2021B DEBT SERVICE	79,529.93	79,050.61	479.32	79,529.93	85,158.64	(5,628.71)
695 CVWRF - 2021C DEBT SERVICE	413,392.35	418,007.85	(4,615.50)	413,392.35	448,028.32	(34,635.97)

COTTONWOOD IMPROVEMENT DIST.
YTD EXPENSE WITH COMPARISONS TO PRIOR YEAR AND YTD BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2025

	CURRENT YTD	PRIOR YTD	DIFFERENCE	CURRENT YTD	YTD BUDGET	OVER(UNDER)
696 CVWRF - 2024A DEBT SERVICE	258,872.24	.00	258,872.24	258,872.24	319,340.32	(60,468.08)
TOTAL C.V.W.R.F.	2,844,822.30	2,439,271.48	405,550.82	2,844,822.30	3,124,609.52	(279,787.22)
700 DEPRECIATION EXPENSE	431,658.40	425,900.96	5,757.44	431,658.40	.00	431,658.40
TOTAL OTHER EXPENSES	431,658.40	425,900.96	5,757.44	431,658.40	.00	431,658.40
TOTAL EXPENSES	5,017,972.06	4,569,069.65	448,902.41	5,017,972.06	5,431,353.72	(413,381.66)
CHANGE IN NET POSITION	(429,684.93)	(453,748.01)	24,063.08	(429,684.93)	320,775.76	(750,460.69)

ITEM 5

CVWRF - Update



BOARD MEETING AGENDA

Thursday, April 17, 2025

Administration Building Board Room

3:30 p.m.

Welcome and Pledge of Allegiance

1. *Approval of March 26, 2025 Board Meeting Minutes
2. Public Comments
3. General Manager Comments
4. Open and Public Meetings Act Training
5. Discussion and Action Items
 - a. *Selection of HVAC Consultant
 - b. *Quarterly Financial Report
6. Capital Projects Update
 - a. BNR Basins Construction Project
 - b. Blower Building Project
 - c. Thickening and Straining Building Construction Project
 - d. Dewatering Building Upgrade Construction Project
 - e. Construction Projects Overview
7. *Information Items
 - a. Performance Report
 - b. Engineering Progress Report

**Materials included in Board packet*

MINUTES
CENTRAL VALLEY WATER RECLAMATION FACILITY
Wednesday, March 26, 2025
Central Valley Board Room
3:30 p.m.

Board Members Present:

Chair Debra Armstrong
Vice Chair Don Russell
Member Kim Galbraith
Member Keith Lord
Member Cheryle Hatch
Alternate Member Ben Ford
Member LeAnne Huff

Granger-Hunter Improvement District
Taylorsville-Bennion Improvement District
Cottonwood Improvement District
Mt Olympus Improvement District
Kearns Improvement District
Murray City
City of South Salt Lake

Staff Members Present:

Phil Heck
Brandon Heidelberger
Justin Zollinger
Graham Gilbert
Jake Crookston
Cindie Foote
Bryan Mansell
Sharon Burton
Chris Reilley
Navneet Prasad
Mike Lee
LeAnn Dipo
Brad Woodhouse
Talena Walton
Christi Priest
Eric Price
Nicholas Begay
Halima Yarow

General Manager
Assistant General Manager
Chief Financial Officer
Legal Counsel
IT Services Manager
Employee Services Manager/Board Secretary
Chief Engineer
Facility Superintendent
Maintenance Manager
Electrical Controls Engineer
Controller
Human Resource Manager
Pretreatment Manager
Pretreatment Coordinator
Pretreatment Coordinator
Pretreatment Acting Coordinator
Pretreatment Specialist Trainee
Pretreatment Specialist

Member Entity Representatives Present:

Greg Neff
Spencer Evans
Giles Demke
Stephen Rowher
Jason Helm
Greg Anderson
James Woodruff
Craig Giles

Cottonwood Improvement District
Cottonwood Improvement District
Mt Olympus Improvement District
Mt Olympus Improvement District
Granger Hunter Improvement District
Kearns Improvement District
Kearns Improvement District
City of South Salt Lake

Member Entity Representatives Present Electronically:

Mark Chalk

Taylorsville-Bennion Improvement District

Visitors Present:

Neil Kunz

Brown and Caldwell

Ryan Overman

Brown and Caldwell

Nathaniel Corry

Keddington & Christensen CPAs

Visitors Present Electronically:

Skyler Davies

Division of Water Quality

Dan Griffin

Division of Water Quality

A complete copy of each exhibit referred to in these minutes is filed in the official Central Valley Water Reclamation Facility Board Book. Chair Debra Armstrong conducted the meeting. LeAnne Huff led the Pledge of Allegiance.

APPROVAL OF MINUTES

Don Russell made a motion to approve the minutes of both the Strategy Session and regular Board meeting held February 26, 2025 as presented.

MOTION: Don Russell

SECOND: Kim Galbraith

The motion passed with the following individuals voting in the affirmative: Debra Armstrong, Don Russell, Keith Lord, Ben Ford, LeAnne Huff, Kim Galbraith, and Cheryle Hatch.

PUBLIC COMMENTS

No comments were received.

GENERAL MANAGER COMMENTS

1. Due to the annual WEAU conference next month, the Board Meeting will be held Thursday, April 17th. Several staff members will be giving presentations at the conference. We will also have a team participating in the Operator's Challenge event.

CVWRF DEPARTMENT UPDATE - PRETREATMENT

Mr. Brad Woodhouse introduced the staff members in the department and gave a PowerPoint presentation, a copy of which is included in the minutes of the meeting and incorporated by this reference. The subjects covered in the PowerPoint were: Why We Do Pretreatment; Pretreatment Positions; Permitting; Inspecting; Sampling; Other Duties.

CAPITAL PROJECTS UPDATE

Kevin Gallagher presented a drone video of the following projects:

BNR Basins Project
Blower Building Project
Thickening and Straining Building Project
Dewatering Building Upgrade Project

Mr. Brandon Heidelberger gave a construction projects summary overview. We have begun start-up and commissioning of portions of the nutrient removal project. The main structures including the buildings, basins, and pump stations have been constructed with the majority of the equipment installed. The critical path to commissioning the main BNR process is getting the blowers up and running for supplying air to the new aeration basins/diffusers. In the interim, we will be initiating start-up of the primary effluent pumping station (PEPS), the basin and channel mixers, the RAS selector basin and associated pumps. Initial plant start-up should be completed by this Fall with the main BNR process fully commissioned by next Spring.

Mr. Heidelberger gave a PowerPoint presentation, which is incorporated into the minutes by this reference, outlining the construction summary and project review. The upcoming Asset Management Projects discussed were:

Digester 1,2, and 5 Rehabilitation Covers and Mixing
Egg Digester Insulation/Sheathing
Building Systems (Roofing and HVAC)

2024 AUDIT REPORT PRESENTATION

Mr. Justin Zollinger introduced Mr. Nathaniel Corry from Keddington and Christensen Certified Public Accountants, the Facility's auditors.

Mr. Corry discussed the process of the audit and the resulting findings. It is the opinion of the auditors that the Financial Statements present the Facility's financial position fairly in all material respects. This is an unmodified opinion and is as clean of an opinion as an entity can receive. He recommended reading the Management Discussion and analysis (MD&A), which gives an excellent description of the operations of the Facility and changes that have occurred in 2024.

The Government Auditing Standards Report is separated into two sections; Internal Controls over Financial Reporting – the process and procedures of tracking money coming in and expenditure process; Compliance and Other Matters. The audit does not give an opinion, however, if there were weaknesses in these controls or compliance it would be reported in this section. According to their tests, there were no weaknesses or deficiencies in the internal controls or in compliance.

There were no questions regarding the audit presentation.

Mr. Justin Zollinger presented the annual financial statement highlights. They are:

- The Facility invested significant resources in CIP during 2024, with \$60,187,290 going into facility upgrades.
- The Facility put \$43,518,381 in capital assets into service in 2024.
- In 2024 management identified a need for additional digester capacity to treat an increase in biosolids from the new BNR Process. These projects were included in the \$85,780,000 bond.
- The Facility issued the last bond of \$85,780,000 for the completion of the construction projects.
- The Facility's net position increased by \$13,381,017 due primarily to revenue received for future capital and bond payments.
- The Facility canceled the ground lease agreement that was signed in 2022 for the golf course property. No development is expected to occur with this property in the near future.

The Facility's balance sheet was discussed which shows year end 2024 as compared to year end 2023. Assets exceeded liabilities by \$184,373,995 as of December 31, 2024. The largest portion of the Facility's net position, \$146,265,877, reflects its net investment in capital assets.

Mr. Zollinger explained the schedule of statements of revenues, expenses, and changes in net position for the Facility. In 2023, the Facility earned interest on bonds issued but not yet expended, in the amount of \$6.3M. CVWRF hit the interest threshold of earned interest and in turn had to pay arbitrage fees to the IRS thereby decreasing the non-operating revenues to \$385K. CVWRF has moved the bond proceeds over to State Local Government Securities (SLGS) which will preclude arbitrage payments in the future. The net position at the beginning of the year was \$170,994,978 and at year end it was \$184,373,995.

Member Entity ownership changed very slightly and is reflected in the financial statements.

Keith Lord made a motion to accept the 2024 Financial Audit as presented.

MOTION: Keith Lord

SECOND: Kim Galbraith

The motion passed with the following individuals voting in the affirmative: Debra Armstrong, Don Russell, Keith Lord, Ben Ford, LeAnne Huff, Kim Galbraith, and Cheryle Hatch.

ANNUAL RETIREMENT COMMITTEE REPORT

Mr. Zollinger reported on the annual Retirement Committee meeting which was held March 13, 2025. The board representative on this committee is Don Russell who attended the meeting.

The items discussed were changes to the investment line up, business planning, new tools from Fidelity for account management, and self-directed purchase of individual securities.

No changes were made to the investment line up. All funds are performing as expected, and those funds current on the watch list remained on watch. The two funds that remain on the watch list are AF American Mutual Fund and PIF Small Cap.

For business planning, CVWRF is investigating the possibility of allowing employees to opt in and opt out of social security on an annual basis. This would allow CVWRF employees the opportunity to gain the required 10-year “in the system” eligibility to receive payments from social security. If this change is possible, there would not be additional cost to the Facility. The contribution to the 401a would be reduced by the amount paid into social security and be a net zero cost. The committee supported investigating the possibility of this change.

Fidelity has built a new tool for their website and app that helps employees do future planning and help in projecting savings and spending. It is a free tool, and the committee voted to include this tool on the employees’ portal. Fidelity has also built a Medicare solution tool to help employees who are becoming retire ready to research different plans. This also has been added to the portal.

The option of allowing self-directed purchase of individual securities was not passed by the committee. More research needs to be done before CVWRF would consider this.

LEGISLATIVE UPDATE – SENATE BILL 36 – WATER QUALITY BOARD AMENDMENTS

Dr. Heck stated that the Wasatch Front Water Quality Council, along with the group’s lobbyist Holland and Hart, was able to pass Senate Bill 36. A copy of the enrolled bill is included in the board book. The bill establishes a process for members of the Water Quality Board to conduct a mediated settlement conference between the Division of Water Quality and a party in alleged violation of the Utah Water Quality Act and authorizes members of the Utah Water Quality Board to recommend a reasonable penalty amount to the Director.

INFORMATIONAL ITEMS

Debra Armstrong stated that the financial and performance/flow monitoring reports are included in the board packet.

Mr. Keith Lord referenced the performance/flow monitoring report and asked about the January results. The flow is down, but the cost to treat is up. Dr. Heck explained that there are many upfront costs that occur in the month of January that cover the entire year, such as insurance costs and contributions to HSA. They drive up the cost in January and normalize over the year.

There were no other comments or questions.

ADJOURNMENT

LeAnne Huff made a motion to adjourn.

MOTION: LeAnne Huff

SECOND: Don Russell

The motion passed with the following individuals voting in the affirmative: Debra Armstrong, Don Russell, Keith Lord, Ben Ford, LeAnne Huff, Kim Galbraith, and Cheryle Hatch.

The meeting adjourned at 5:06 p.m.

Cindie Foote
Board Secretary



Central Valley Water Reclamation Facility

TO: Phillp Heck, General Manager

FROM: Brandon Heidelberger, Assistant General Manager *B.H.*

DATE: April 9, 2025

SUBJECT: Selection of HVAC Professional Engineering Consultant Services

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This memorandum documents the procurement process undertaken by CVWRF staff in selecting an HVAC consultant for help in evaluating, design and construction of needed HVAC improvements primarily in, but not exclusive to, the Power Generation Building. The Power Generation Building consists of three levels (basement, main floor and upper floor) comprising approximately 40,000 sf of floor space. The building houses the cogeneration engines and heat recovery systems, backup boilers, aeration blowers, plant air compressors, chillers, plant-wide hot and chilled water circulation pumping systems, electrical switchgear and motor control centers, office and break area, and the treatment facility's main control room. The Power Generation Building is connected to a plant-wide tunnel system at the basement level and to the new Blower Building (nearing construction completion in mid-2025) directly to the North on all three levels. The Power Generation Building was constructed in the early to mid-1980s with much of the original HVAC equipment still in service and needing replacement. There have been significant changes in the cogeneration, chiller, blower, and air compressor equipment housed in the building since it was originally constructed which have increased the heat load in the facility. These changes need to be accounted for when designing replacement HVAC systems. Other facilities that may be considered for HVAC replacement projects in the future include the Administration/Laboratory Building and the UV Disinfection Building.



Figure 1 – Power Generation Building (shaded blue)

The work will include evaluation of the existing building's HVAC system, recommendations for reconfiguration and upgrades, preliminary and final design for replacement, and engineering support during construction.

In March, 2025 CVWRF prepared a request for qualifications (RFQ) to solicit interested HVAC engineering consultants to submit statements of qualifications (SOQs). The RFQ required interested firms to submit the following information (with associated maximum points available):

- **Section 1 – Company Information (5 points).** Provide general information such as description of company and services provided, number of offices, number of local staff, and years in business.
- **Section 2 – Staff (25 points).** Provide list of names, licensing, experience, etc. and resumes of key local staff who will be assigned to CVWRF projects.
- **Section 3 – Firm Experience (40 points).** Provide lists and/or descriptions of at least five projects between 2015-2025 that highlight HVAC experience in an industrial setting. Experience at wastewater treatment facilities with HVAC equipment in use at CVWRF including hot water and chilled water loops, cogeneration engines/heat recovery, NG fueled boilers, centrifugal and absorption chillers, heating and cooling air handling units, air conditioning units, evaporative coolers, air filtration systems, and laboratory ventilation systems will be evaluated more favorably.
- **Section 4 – Design Approach/Tools (20 points).** Provide information, experience, or discussion of your firm's design approach and tools, QA/QC process, and change management process.
- **Section 5 – Rate Schedule (10 points).** Provide in a separate sealed envelope a rate schedule. The rate schedule will be opened following initial scoring of the qualifications and will be used as a basis for contract negotiations.

Five (5) SOQs from interested firms were received on April 1, 2025. CVWRF convened a review committee consisting of six personnel from the Operations, Maintenance, Engineering and Administration Departments to review and score the SOQs. An average of each reviewer's scoring was used to develop an overall summary table (see below).





REQUEST FOR QUALIFICATIONS (RFQ) FOR HVAC ENGINEERING CONSULTANTS -  
POWER GENERATION BUILDING  
CENTRAL VALLEY WATER RECLAMATION FACILITY

Reviewed by: Compilation/Summary

Date: 4/8/2025

| Firm                                                            | Millcreek Engineering                                        | Resolut (formerly VBFA) | Allen Mechanical Engineering | WHW Engineering LLC | Spectrum Engineering |
|-----------------------------------------------------------------|--------------------------------------------------------------|-------------------------|------------------------------|---------------------|----------------------|
| Submittal Meets RFQ Format                                      | yes                                                          | yes                     | yes                          | yes                 | yes                  |
| Sealed Rate Proposal Included                                   | yes                                                          | yes, not sealed         | yes                          | yes                 | yes                  |
| Insurance Certificate Included                                  | yes                                                          | no                      | yes                          | yes                 | yes                  |
| <b>Scoring Summary</b>                                          |                                                              |                         |                              |                     |                      |
| <b>Section 1 - Company Information</b><br>(5 Points Maximum)    | 4                                                            | 5                       | 4                            | 5                   | 5                    |
| <b>Section 2 - Staff</b><br>(25 Points Maximum)                 | 23                                                           | 21                      | 17                           | 21                  | 20                   |
| <b>Section 3 - Firm Experience</b><br>(40 Points Maximum)       | 30                                                           | 33                      | 27                           | 33                  | 30                   |
| <b>Section 4 - Design Approach/Tools</b><br>(20 Points Maximum) | 16                                                           | 16                      | 14                           | 19                  | 15                   |
| <b>Subtotal Points</b>                                          | 72                                                           | 75                      | 62                           | 77                  | 70                   |
| <i>Initial Rank</i>                                             | 3                                                            | 2                       | 5                            | 1                   | 4                    |
| <b>Section 5 - Rate Schedule</b><br>(10 points Maximum)         | Review Rates as a Group After Technical Scoring is Completed |                         |                              |                     |                      |
|                                                                 | 6                                                            | 7                       | 10                           | 8                   | 9                    |
| <b>Total Points</b>                                             | 78                                                           | 82                      | 72                           | 85                  | 79                   |
| <i>Final Rank</i>                                               | 4                                                            | 2                       | 5                            | 1                   | 3                    |

After the initial scoring for Section 1 through Section 4 was completed, the rate schedules (Section 5) were opened and scored based on the average cost per hour for both a project engineer and designer. A score of ten was given to the lowest average hourly cost and a score of six to the highest average hourly cost. Based on the results of the initial and final scoring, WHW Engineering was the top ranked firm with a high score of 85 points out of 100 possible points.

After the scoring process was completed, three of WHW Engineering's project references were checked for overall experience including project delivery, changes during construction, project manager and team experience, and desire to hire the firm again. All three references returned positive remarks. Based on the results of the procurement process above and subsequent reference checks, CVWRF recommends proceeding with negotiation on a master services agreement including a scope of work and fee (based on the rate schedule provided) with WHW Engineering for the Power Generation Building HVAC Upgrades.



**Central Valley Water Reclamation Facility**  
**Monthly Cost Summary**  
**March 31, 2025**

| Description        | Monthly Costs    | O & M Monthly    |           |           |                |
|--------------------|------------------|------------------|-----------|-----------|----------------|
|                    |                  | Member Entity    | Capital % | Average % | Pretreatment % |
| Facility Operation | 1,665,781        | Cottonwood       | 15.0980%  | 15.1140%  | 0.52%          |
| Pretreatment Field | 73,608           | Mt Olympus       | 25.5929%  | 25.5476%  | 16.70%         |
| Entity Lab Work    | 10,432           | Granger-Hunter   | 26.8464%  | 26.2977%  | 47.84%         |
| Net Lab Costs      | 90,419           | Kearns           | 11.2632%  | 11.7154%  | 9.06%          |
| Bond Trust Payment | 2,142,683        | Murray           | 7.3036%   | 7.4833%   | 6.21%          |
| Bond/Cash Capital  | 3,046,283        | South Salt Lake  | 4.5184%   | 4.3438%   | 17.73%         |
| Pay-as-you-go CIP  | 196,830          | Taylorsville-Ben | 9.3775%   | 9.4982%   | 1.94%          |
|                    | <b>7,226,036</b> |                  | 100.0000% | 100.0000% | 100.0000%      |

| Calculation                 | Description                          | Cottonwood        | Mount Olympus     | Granger-Hunter      | Kearns            | Murray            | South Salt Lake   | Taylorsville-Bennion | Total               |
|-----------------------------|--------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|----------------------|---------------------|
| Monthly flows % (Table 3)   | Facility Operation                   | 251,766.14        | 425,567.07        | 438,062.09          | 195,152.91        | 124,655.39        | 72,358.20         | 158,219.21           | 1,665,781.01        |
| Directly reimbursable costs | Pretreatment Field                   | 382.76            | 12,292.54         | 35,214.07           | 6,668.88          | 4,571.06          | 13,050.70         | 1,428.00             | 73,608.01           |
| Directly reimbursable costs | Entity Lab Work                      | 30.00             | 2,021.00          | 3,846.00            | 105.00            | -                 | 15.00             | 4,415.00             | 10,432.00           |
| Monthly flows % (Table 3)   | Net Lab Costs                        | 13,665.93         | 23,099.88         | 23,778.12           | 10,592.95         | 6,766.33          | 3,927.62          | 8,588.15             | 90,418.98           |
|                             | Total O & M                          | 265,844.83        | 462,980.49        | 500,900.28          | 212,519.74        | 135,992.78        | 89,351.52         | 172,650.36           | 1,840,240.00        |
|                             | 2024A Bond Entity Draws (Do not pay) | 459,927.81        | 779,632.16        | 817,817.32          | -                 | 222,488.33        | 137,643.25        | 285,665.19           | 2,703,174.06        |
|                             | Cash Entity Capital                  | -                 | -                 | -                   | 343,108.95        | -                 | -                 | -                    | 343,108.95          |
|                             | Monthly CIP (pay-as-you-go)          | 29,717.39         | 50,374.51         | 52,841.77           | 22,169.36         | 14,375.68         | 8,893.57          | 18,457.71            | 196,829.99          |
|                             | 2017 A & B Bond Trust Payments       | 52,134.07         | -                 | 92,702.01           | -                 | 25,219.60         | 15,602.33         | -                    | 185,658.01          |
|                             | 2019A Bond Trust Payments            | 56,668.51         | -                 | 100,764.73          | 42,274.94         | 27,412.82         | -                 | -                    | 227,121.00          |
|                             | 2020A Loan DS Payments               | 49,960.23         | 84,687.77         | 88,835.28           | 37,270.33         | 24,167.80         | -                 | 31,030.59            | 315,952.00          |
|                             | 2021A Bank of Utah                   | 19,016.23         | 32,234.77         | 33,813.58           | 14,186.23         | 9,199.03          | 5,691.02          | 11,811.15            | 125,952.01          |
|                             | 2021B Bond Trust Payments            | 20,608.17         | 34,933.28         | 36,644.26           | 15,373.82         | 9,969.12          | 6,167.44          | 12,799.91            | 136,496.00          |
|                             | 2021C Bond Trust Payments            | 108,154.81        | 183,334.80        | 192,314.13          | 80,684.00         | 52,319.23         | -                 | 67,176.02            | 683,982.99          |
|                             | 2024A Bond Trust Payments            | 79,544.96         | 134,839.60        | 141,444.27          | -                 | 38,479.78         | 23,805.70         | 49,406.68            | 467,520.99          |
|                             | <b>Total Entity Bill for Month</b>   | <b>681,649.20</b> | <b>983,385.22</b> | <b>1,240,260.31</b> | <b>767,587.37</b> | <b>337,135.84</b> | <b>149,511.58</b> | <b>363,332.42</b>    | <b>4,522,861.94</b> |

| Member Entity    | 2017A Bond % | 2017B Bond % | 2019A Bond % | 2020A Loan % | 2021A Bond % | 2021B Bond % | 2021C Bond % | 2024A Bond % |
|------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Cottonwood       | 28.0807%     | 0.00%        | 24.9508%     | 15.8126%     | 15.0980%     | 15.0980%     | 15.8125%     | 17.0142%     |
| Mt Olympus       | 0.00%        | 0.00%        | 0.0000%      | 26.8040%     | 25.5929%     | 25.5929%     | 26.8040%     | 28.8414%     |
| Granger-Hunter   | 49.9316%     | 0.00%        | 44.3661%     | 28.1167%     | 26.8464%     | 26.8464%     | 28.1168%     | 30.2541%     |
| Kearns           | 0.00%        | 100.00%      | 18.6134%     | 11.7962%     | 11.2632%     | 11.2632%     | 11.7962%     | 0.0000%      |
| Murray           | 13.5839%     | 0.00%        | 12.0697%     | 7.6492%      | 7.3036%      | 7.3036%      | 7.6492%      | 8.2306%      |
| South Salt Lake  | 8.4038%      | 0.00%        | 0.0000%      | 0.0000%      | 4.5184%      | 4.5184%      | 0.0000%      | 5.0919%      |
| Taylorsville-Ben | 0.00%        | 0.00%        | 0.0000%      | 9.8213%      | 9.3775%      | 9.3775%      | 9.8213%      | 10.5678%     |
|                  | 100.0000%    | 100.00%      | 100.0000%    | 100.0000%    | 100.0000%    | 100.0000%    | 100.0000%    | 100.0000%    |

**Table 3**  
**Mar 2024 thru Feb 2025**  
**Summary of Loadings to Central Valley Plant**  
**Based on Data from Previous 12 Months**

| ENTITY               | FLOW<br>MGD | BOD<br>mg/L | BOD<br>Lbs/day | TSS<br>mg/L | TSS<br>Lbs/day |
|----------------------|-------------|-------------|----------------|-------------|----------------|
| COTTONWOOD           | 6.28        | 263.86      | 13814.91       | 257.07      | 13459.20       |
| MOUNT OLYMPUS        | 13.90       | 205.99      | 23882.22       | 167.09      | 19371.59       |
| GRANGER-HUNTER       | 13.12       | 245.30      | 26846.12       | 179.35      | 19629.15       |
| KEARNS               | 3.40        | 456.16      | 12915.80       | 367.98      | 10419.12       |
| MURRAY               | 3.67        | 236.26      | 7236.29        | 192.44      | 5894.17        |
| SOUTH SALT LAKE      | 2.25        | 260.77      | 4884.48        | 154.23      | 2888.95        |
| TAYLORSVILLE-BENNION | 4.19        | 274.14      | 9587.45        | 219.13      | 7663.65        |
| TOTALS               | 46.81       | 254.02      | 99167.28       | 203.20      | 79325.83       |

**Table 5**  
**Mar 2024 thru Feb 2025**  
**Entities Share of O&M Cost**

| ENTITY               | % Based on<br>Flow<br>% | % Based on<br>BOD<br>% | % Based on<br>TSS<br>% | Total % of<br>O&M Cost<br>% |
|----------------------|-------------------------|------------------------|------------------------|-----------------------------|
| COTTONWOOD           | 3.15                    | 4.67                   | 7.29                   | 15.1140                     |
| MOUNT OLYMPUS        | 6.98                    | 8.07                   | 10.50                  | 25.5476                     |
| GRANGER-HUNTER       | 6.59                    | 9.07                   | 10.64                  | 26.2977                     |
| KEARNS               | 1.70                    | 4.36                   | 5.65                   | 11.7154                     |
| MURRAY               | 1.84                    | 2.45                   | 3.19                   | 7.4833                      |
| SOUTH SALT LAKE      | 1.13                    | 1.65                   | 1.57                   | 4.3438                      |
| TAYLORSVILLE-BENNION | 2.11                    | 3.24                   | 4.15                   | 9.4982                      |
| TOTALS               | 23.50                   | 33.51                  | 42.99                  | 100.00                      |

**Central Valley Water Reclamation Facility**  
**Balance Sheet (unaudited)**  
**March 31, 2025**

| <b>Current Assets</b>                        | <b>2025</b>           | <b>2024</b>           |
|----------------------------------------------|-----------------------|-----------------------|
| Cash & Equivalents                           | \$ 13,082,072         | \$ 15,679,531         |
| Accounts Receivable, Net                     |                       |                       |
| Member Entity Receivables                    | 4,522,862             | 4,698,758             |
| Other Receivables                            | 28,742                | 106,271               |
| Inventory                                    | 509,211               | 530,776               |
| Prepaid Expenses                             | 33,598                | 28,485                |
| Total Current Assets                         | <u>18,176,485</u>     | <u>21,043,821</u>     |
| <b>Noncurrent Assets</b>                     |                       |                       |
| Restricted Cash                              |                       |                       |
| 2021A Bank of Utah                           | -                     | 255,365               |
| 2021B Bond Construction Funds                | 247,278               | 238,893               |
| 2021C Bond Construction Funds                | 6,568,052             | 51,147,303            |
| 2024A Bond Construction Funds                | 85,445,434            | -                     |
| Debt Service Reserves                        | 22,120,235            | 16,373,642            |
| Bond Payment                                 | 4,826,483             | 4,773,872             |
| Bond - Due from Member                       | 120,000               | 596,250               |
| Capital assets                               |                       |                       |
| Land                                         | 10,147,897            | 10,147,897            |
| Construction in Progress                     | 275,688,359           | 264,505,401           |
| Facility                                     | 201,115,470           | 173,758,581           |
| Facility Equipment                           | 113,471,979           | 97,128,543            |
| Interceptor Lines                            | 30,945,615            | 30,945,615            |
| Vehicle & Equipment                          | 12,277,386            | 11,707,352            |
| Golf Course                                  | 5,601,756             | 5,601,756             |
| Accumulated Depreciation                     | (190,716,975)         | (180,060,365)         |
| Total Non-Current Assets                     | <u>577,858,969</u>    | <u>487,120,105</u>    |
| Total Assets                                 | <u>\$ 596,035,454</u> | <u>\$ 508,163,926</u> |
| <b>Current Liabilities</b>                   |                       |                       |
| Accounts Payable                             | 3,168,758             | 7,588,053             |
| Retainage                                    | 8,704,319             | 7,469,878             |
| Accrued Liabilities                          | 4,199,195             | 486,138               |
| Compensated Absences                         | 2,048,537             | 1,577,810             |
| Interest Payable                             | 3,611,206             | 3,434,036             |
| Bonds Payable                                | 12,865,000            | 11,091,000            |
| Total Current Liabilities                    | <u>34,597,015</u>     | <u>31,646,915</u>     |
| <b>Noncurrent Liabilities</b>                |                       |                       |
| Bonds Payable                                | 336,877,000           | 266,727,000           |
| Bond Premiums                                | 38,580,237            | 35,569,952            |
| Total Non-Current Liabilities                | <u>375,457,237</u>    | <u>302,296,952</u>    |
| Total Liabilities                            | <u>410,054,252</u>    | <u>333,943,867</u>    |
| <b>Member Equity</b>                         |                       |                       |
| Cottonwood Improvement District              | 27,598,267            | 27,598,267            |
| Mt Olympus Improvement District              | 41,534,194            | 41,534,194            |
| Granger-Hunter Improvement District          | 42,030,071            | 42,030,071            |
| Kearns Improvement District                  | 18,843,426            | 18,843,426            |
| Murray City                                  | 13,525,545            | 13,525,545            |
| South Salt Lake City                         | 8,686,443             | 8,686,443             |
| Taylorsville-Bennion Improvement District    | 18,775,029            | 18,775,029            |
| Retained Earnings                            | 14,988,227            | 3,227,084             |
| Total Member Entity's Equity                 | <u>185,981,202</u>    | <u>174,220,059</u>    |
| Total Liabilities and Member Entity's Equity | <u>\$ 596,035,454</u> | <u>\$ 508,163,926</u> |

**Central Valley Water Reclamation Facility**  
**Income Statement (unaudited)**  
**March 31, 2025**

|                                           | <b>Current Period</b> | <b>2025</b>  | <b>2024</b>  |
|-------------------------------------------|-----------------------|--------------|--------------|
| <b>Revenue</b>                            |                       |              |              |
| Cottonwood Improvement District           | \$ 681,649            | \$ 2,352,241 | \$ 2,205,534 |
| Mt Olympus Improvement District           | 983,385               | 3,342,073    | 3,085,158    |
| Granger-Hunter Improvement District       | 1,240,260             | 4,237,184    | 3,927,503    |
| Kearns Improvement District               | 767,587               | 1,970,386    | 1,659,330    |
| Murray City                               | 337,136               | 1,163,380    | 1,073,937    |
| South Salt Lake City                      | 149,512               | 825,424      | 1,178,692    |
| Taylorsville-Bennion Improvement District | 363,332               | 1,228,492    | 1,216,845    |
| Septage                                   | 26,008                | 57,837       | 104,071      |
| Compost                                   | 25,019                | 33,325       | 32,955       |
| Wood Chips                                | 1,931                 | 2,251        | 110          |
| Rent                                      | 7,842                 | 25,470       | 25,227       |
| Sale of Capital Assets                    | -                     | -            | 32,700       |
| Other Income                              | 2,994                 | 21,941       | 173,373      |
| Total Member Entity Revenue               | 4,586,655             | 15,260,004   | 14,715,435   |
| <b>Operating Expenses:</b>                |                       |              |              |
| Operations                                | 1,223,384             | 4,824,948    | 4,400,471    |
| Administration                            | 348,840               | 1,213,548    | 1,189,329    |
| Laboratory                                | 100,851               | 364,903      | 357,285      |
| Board                                     | 2,834                 | 8,202        | 8,352        |
| Pretreatment                              | 73,608                | 264,706      | 252,927      |
| Engineering & Safety                      | 90,723                | 530,167      | 499,375      |
| Depreciation                              | 832,087               | 2,496,261    | 1,649,326    |
| Total Operating Expenses                  | 2,672,327             | 9,702,735    | 8,357,065    |
| Operating Income (Loss)                   | 1,914,328             | 5,557,269    | 6,358,370    |
| <b>Other Income/(Expense):</b>            |                       |              |              |
| Interest Income                           | 18,142                | 47,026       | 79,317       |
| Restricted Interest Income                | 397,684               | 1,223,759    | 1,244,871    |
| Fiscal Charges                            | (5,215,688)           | (5,220,846)  | (4,455,474)  |
| Total Other Income/(Expense)              | (4,799,862)           | (3,950,061)  | (3,131,286)  |
| Net Income (Loss)                         | \$ (2,885,534)        | \$ 1,607,208 | \$ 3,227,084 |

**Central Valley Water Reclamation  
Operations  
March 31, 2025**

|                        | <b>Actual</b>       | <b>Annual Budget</b> | <b>Variance</b>      | <b>% Used</b> | <b>Target %</b> |
|------------------------|---------------------|----------------------|----------------------|---------------|-----------------|
| Wages                  | \$ 1,558,269        | \$ 6,344,394         | \$ 4,786,125         | 25%           | 27%             |
| Benefits               | 930,446             | 3,385,171            | 2,454,725            | 27%           | 27%             |
| Insurance              | 938,334             | 968,510              | 30,176               | 97%           | 25%             |
| Utilities              |                     |                      |                      |               |                 |
| Power                  | 221,840             | 1,361,050            | 1,139,210            | 16%           | 25%             |
| Water                  | 2,324               | 34,800               | 32,476               | 7%            | 25%             |
| Natural Gas            | 205,423             | 709,640              | 504,217              | 29%           | 25%             |
| Telephone              | 5,120               | 25,461               | 20,341               | 20%           | 25%             |
| Supplies               | 34,159              | 255,173              | 221,014              | 13%           | 25%             |
| Fuel                   | 23,199              | 239,700              | 216,501              | 10%           | 25%             |
| Chemicals              |                     |                      |                      |               |                 |
| Polymer                | 79,921              | 340,620              | 260,699              | 23%           | 25%             |
| Hypo Chlorite          | 22,096              | 135,830              | 113,734              | 16%           | 25%             |
| Ferric Sulfate         | 58,272              | 358,840              | 300,568              | 16%           | 25%             |
| Supplemental Chemicals | 0                   | 25,000               | 25,000               | 0%            | 25%             |
| Maintenance            |                     |                      |                      |               |                 |
| Operations             | 44,672              | 455,595              | 410,923              | 10%           | 25%             |
| Mechanics              | 165,284             | 973,220              | 807,936              | 17%           | 25%             |
| Electrical             | 94,317              | 605,000              | 510,683              | 16%           | 25%             |
| Grounds                | 21,406              | 69,970               | 48,564               | 31%           | 25%             |
| Compost                | 68,634              | 279,132              | 210,498              | 25%           | 25%             |
| Energy Management      | 92,638              | 628,650              | 536,012              | 15%           | 25%             |
| Uniforms               | 16,771              | 93,484               | 76,713               | 18%           | 25%             |
| Tipping Fees           | 28,473              | 523,844              | 495,371              | 5%            | 25%             |
| Samples                | 0                   | 4,000                | 4,000                | 0%            | 25%             |
| Travel & Training      | 22,600              | 198,950              | 176,350              | 11%           | 25%             |
| Contract Service       | 186,568             | 1,094,040            | 907,472              | 17%           | 25%             |
| Memberships            | 4,182               | 24,735               | 20,553               | 17%           | 25%             |
| <b>Total Expenses</b>  | <b>\$ 4,824,948</b> | <b>\$ 19,134,809</b> | <b>\$ 14,309,861</b> | <b>25%</b>    |                 |

**Central Valley Water Reclamation  
Administration  
March 31, 2025**

|                       | <b>Actual</b>       | <b>Annual Budget</b> | <b>Variance</b>     | <b>% Used</b> | <b>Target %</b> |
|-----------------------|---------------------|----------------------|---------------------|---------------|-----------------|
| Wages                 | \$ 718,512          | \$ 2,982,496         | \$ 2,263,984        | 24%           | 27%             |
| Benefits              | 339,043             | 1,311,418            | 972,375             | 26%           | 27%             |
| Insurance             | 24,405              | 24,425               | 20                  | 100%          | 25%             |
| Telephone             | 2,832               | 23,040               | 20,208              | 12%           | 25%             |
| Supplies              | 1,390               | 9,750                | 8,360               | 14%           | 25%             |
| Postage               | 755                 | 4,500                | 3,745               | 17%           | 25%             |
| Travel & Training     | 12,910              | 86,050               | 73,140              | 15%           | 25%             |
| Memberships           | 522                 | 5,650                | 5,128               | 9%            | 25%             |
| Public Notice         | 0                   | 0                    | 0                   | 0%            | 25%             |
| Maintenance           | 69,499              | 796,025              | 726,526             | 9%            | 25%             |
| Uniforms              | 1,000               | 3,750                | 2,750               | 27%           | 25%             |
| Professional Fees     | 28,295              | 282,835              | 254,540             | 10%           | 25%             |
| Legislative Issues    | 11,250              | 45,000               | 33,750              | 25%           | 25%             |
| Misc/Employee Awards  | 3,135               | 105,750              | 102,615             | 3%            | 25%             |
| <b>Total Expenses</b> | <b>\$ 1,213,548</b> | <b>\$ 5,680,689</b>  | <b>\$ 4,467,141</b> | <b>21%</b>    |                 |
| Contingency           | 0                   | 400,000              | 400,000             | 0%            | 25%             |

**Central Valley Water Reclamation  
Lab  
March 31, 2025**

|                       | <b>Actual</b>     | <b>Annual Budget</b> | <b>Variance</b>     | <b>% Used</b> | <b>Target %</b> |
|-----------------------|-------------------|----------------------|---------------------|---------------|-----------------|
| Wages                 | \$ 150,588        | \$ 589,723           | \$ 439,135          | 26%           | 27%             |
| Benefits              | 89,616            | 314,875              | 225,259             | 28%           | 27%             |
| Insurance             | 4,767             | 4,780                | 13                  | 100%          | 25%             |
| Telephone             | 381               | 1,620                | 1,239               | 24%           | 25%             |
| Supplies              | 23,204            | 75,000               | 51,796              | 31%           | 25%             |
| Postage               | 338               | 2,300                | 1,962               | 15%           | 25%             |
| Chemicals             | 27,769            | 91,000               | 63,231              | 31%           | 25%             |
| Uniform               | 768               | 4,275                | 3,507               | 18%           | 25%             |
| Lab Service           | 37,226            | 225,000              | 187,774             | 17%           | 25%             |
| Travel & Training     | 8,755             | 17,000               | 8,245               | 52%           | 25%             |
| Memberships           | 347               | 1,670                | 1,323               | 21%           | 25%             |
| Maintenance           | 21,144            | 90,000               | 68,856              | 23%           | 25%             |
| <b>Total Expenses</b> | <b>\$ 364,903</b> | <b>\$ 1,417,243</b>  | <b>\$ 1,052,340</b> | <b>26%</b>    |                 |

**Central Valley Water Reclamation  
Board  
March 31, 2025**

|                       | <b>Actual</b>   | <b>Annual Budget</b> | <b>Variance</b>  | <b>% Used</b> | <b>Target %</b> |
|-----------------------|-----------------|----------------------|------------------|---------------|-----------------|
| Wages                 | \$ 8,202        | \$ 43,285            | \$ 35,083        | 19%           | 27%             |
| Insurance             | 0               | 0                    | 0                | 0%            | 27%             |
| Travel & Training     | 0               | 5,000                | 5,000            | 0%            | 25%             |
| Miscellaneous         | 0               | 13,500               | 13,500           | 0%            | 25%             |
| <b>Total Expenses</b> | <b>\$ 8,202</b> | <b>\$ 61,785</b>     | <b>\$ 53,583</b> | <b>13%</b>    |                 |

**Central Valley Water Reclamation  
Pretreatment  
March 31, 2025**

|                       | <b>Actual</b>     | <b>Annual Budget</b> | <b>Variance</b>   | <b>% Used</b> | <b>Target %</b> |
|-----------------------|-------------------|----------------------|-------------------|---------------|-----------------|
| Wages                 | \$ 164,554        | \$ 673,962           | \$ 509,408        | 24%           | 27%             |
| Benefits              | 91,982            | 337,329              | 245,347           | 27%           | 27%             |
| Insurance             | 1,474             | 1,480                | 6                 | 100%          | 25%             |
| Telephone             | 2,983             | 10,980               | 7,997             | 27%           | 25%             |
| Office Supplies       | 0                 | 3,900                | 3,900             | 0%            | 25%             |
| Uniforms              | 242               | 3,985                | 3,743             | 6%            | 25%             |
| Travel & Training     | 1,195             | 21,270               | 20,075            | 6%            | 25%             |
| Memberships           | 97                | 700                  | 603               | 14%           | 25%             |
| Maintenance           | 612               | 10,655               | 10,043            | 6%            | 25%             |
| Professional Fees     | 1,567             | 6,000                | 4,433             | 26%           | 25%             |
| <b>Total Expenses</b> | <b>\$ 264,706</b> | <b>\$ 1,070,261</b>  | <b>\$ 805,555</b> | <b>25%</b>    |                 |

**Central Valley Water Reclamation  
Engineering & Safety  
March 31, 2025**

|                       | <b>Actual</b>     | <b>Annual Budget</b> | <b>Variance</b>     | <b>% Used</b> | <b>Target %</b> |
|-----------------------|-------------------|----------------------|---------------------|---------------|-----------------|
| Wages                 | \$ 184,119        | \$ 714,400           | \$ 530,281          | 26%           | 27%             |
| Benefits              | 88,064            | 307,366              | 219,302             | 29%           | 27%             |
| Insurance             | 48,782            | 52,000               | 3,218               | 94%           | 25%             |
| Telephone             | 839               | 4,140                | 3,301               | 20%           | 25%             |
| Office Supplies       | 765               | 2,450                | 1,685               | 31%           | 25%             |
| Uniforms              | 0                 | 1,530                | 1,530               | 0%            | 25%             |
| Travel & Training     | 7,040             | 32,750               | 25,710              | 21%           | 25%             |
| Memberships           | 1,114             | 4,305                | 3,191               | 26%           | 25%             |
| Maintenance           | 28,754            | 466,990              | 438,236             | 6%            | 25%             |
| Professional Fees     | 169,838           | 590,000              | 420,162             | 29%           | 25%             |
| Physicals & Testing   | 852               | 7,000                | 6,148               | 12%           | 25%             |
| <b>Total Expenses</b> | <b>\$ 530,167</b> | <b>\$ 2,182,931</b>  | <b>\$ 1,652,764</b> | <b>24%</b>    |                 |

Reporting Period

March 31, 2025

Public Bond/Cash Capital Budget Progress Report

| Project Description                      | Current Period   | YTD Actual       | Budget            | Remaining Budget  | % Used     |
|------------------------------------------|------------------|------------------|-------------------|-------------------|------------|
| Digester Lids Rehab                      | -                | -                | 6,000,000         | 6,000,000         | 0%         |
| Digester 5 Cover and Thermophilic Design | 28,652           | 226,938          | 9,075,000         | 8,848,062         | 3%         |
| Site Restoration                         | 31,766           | 33,698           | 2,000,000         | 1,966,302         | 2%         |
| BNR Basins Public Bonds/Cash             | 730,963          | 1,915,011        | 12,723,987        | 10,808,976        | 15%        |
| Dewatering Facility Upgrades             | 1,525,539        | 3,508,776        | 22,904,500        | 19,395,724        | 15%        |
| Blower Building                          | 221,638          | 790,915          | 1,115,000         | 324,085           | 71%        |
| Thickening Building                      | 496,289          | 2,683,717        | 8,209,925         | 5,526,208         | 33%        |
| Sidestream Nitrogen                      | 11,436           | 28,556           | 1,092,957         | 1,064,401         | 3%         |
| Construction Contingency                 | -                | -                | -                 | -                 | 0%         |
| <b>Total</b>                             | <b>3,046,283</b> | <b>9,187,611</b> | <b>63,121,369</b> | <b>53,933,758</b> | <b>15%</b> |

Pay-As-You-Go CIP

| Project Description | Current Period | YTD Actual       | Budget           | Remaining Budget | % Used     |
|---------------------|----------------|------------------|------------------|------------------|------------|
| Operations          | -              | -                | 50,000           | 50,000           | 0%         |
| Maintenance         | 130,373        | 439,427          | 2,127,144        | 1,687,717        | 21%        |
| Compost/Bio-solids  | -              | 232,104          | 519,170          | 287,066          | 45%        |
| Engineering         | 66,457         | 183,569          | 4,721,040        | 4,537,471        | 4%         |
| Lab                 | -              | 57,734           | 111,462          | 53,728           | 52%        |
| Administration (IT) | -              | 144,250          | 515,000          | 370,750          | 28%        |
| <b>Total</b>        | <b>196,830</b> | <b>1,057,084</b> | <b>8,043,816</b> | <b>6,986,732</b> | <b>13%</b> |

**Total Capital Spent YTD 10,244,695**

| Bond Trust Payments                             | Current Period   | YTD Actual       |
|-------------------------------------------------|------------------|------------------|
| 2017A Bonds (CW, GH, MC, SSL)                   | 185,658          | 515,543          |
| 2017B Bonds (K)                                 | -                | 81,897           |
| 2019A Bonds (CW, GH, K, MC)                     | 227,121          | 966,978          |
| 2020A State Loan DS (CW, MO, GH, K, MC, TB)     | 315,952          | 947,855          |
| 2021A Bank of Utah (CW, MO, GH, K, MC, SSL, TB) | 125,952          | 348,141          |
| 2021B Bonds (CW, MO, GH, K, MC, SSL, TB)        | 136,496          | 390,262          |
| 2021C Bonds (CW, MO, GH, K, MC, TB)             | 683,983          | 1,930,356        |
| 2024A Bond (CW, MO, GH, MC, SSL, TB)            | 467,521          | 1,053,986        |
|                                                 | <b>2,142,683</b> | <b>6,235,018</b> |

## CVWRF Monthly Plant Performance Parameters

| Parameter                                                         | 2023 Monthly Average | 2024 Monthly Average | 12-Month Rolling Average | Feb-25     |
|-------------------------------------------------------------------|----------------------|----------------------|--------------------------|------------|
| MGD                                                               | 53.2                 | 52.0                 | 51.1                     | 49.4       |
| MGD Capacity                                                      | 75                   | 75                   | 75                       | 75         |
| Number of Employees                                               | 98                   | 97                   | 98                       | 96         |
| Overtime Man-Hours                                                | 221                  | 338                  | 345                      | 341        |
| Cost per MG                                                       | \$275                | \$293                | \$303                    | \$285      |
| Cost to Treat a Ton of BOD                                        | \$337                | \$361                | \$363                    | \$325      |
| Cost to Treat a Ton of Suspended Solids                           | \$524                | \$579                | \$596                    | \$578      |
| Kwh Used                                                          | 2,972,149            | 2,962,534            | 2,960,784                | 2,701,874  |
| Kwh Purchased                                                     | 779,308              | 675,246              | 666,758                  | 507,754    |
| Decatherms Purchased                                              | 8,092                | 9,739                | 9,928                    | 10,161     |
| Cost per Kwh<br>(incl. engine generated)                          | \$0.056              | \$0.060              | \$0.063                  | \$0.062    |
| Net Disposal Cost of Dried Sludge per Ton                         | \$194                | \$211                | \$220                    | \$227      |
| Cubic Feet of Digester Gas Produced                               | 22,982,131           | 22,628,009           | 22,537,458               | 21,147,137 |
| Pounds of Polymer per Ton of Processed Sludge                     | 17.3                 | 20.0                 | 19.9                     | 20.3       |
| Pounds of Ammonia Removed by Side-Stream N Removal Process        | 21,782               | 30,462               | 30,751                   | 31,304     |
| Pounds of Orthophosphate Removed by Side-Stream P Removal Process | No Data              | 1,731.2              | 1578.8                   | 1265.6     |

# CVWRF PLANT PERFORMANCE REPORT

|                                         |                                                                                  |                                                                                                          |
|-----------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>Reporting Period: February, 2025</b> |  | <b>Monthly Avg.<br/>Plant Flow:</b> <b>49.07 MGD</b><br><br><b>Peak Plant<br/>Flow:</b> <b>69.72 MGD</b> |
|-----------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

| Parameter                                |                  | Influent (mg/L)  | Effluent (mg/L)  | Effluent Limit (mg/L) | Number of Exceedances |
|------------------------------------------|------------------|------------------|------------------|-----------------------|-----------------------|
| Total BOD (Monthly Avg.)                 |                  | 300              | 14.8             | No Limit              | N/A                   |
| Carbonaceous BOD (Monthly Avg.)          |                  | 199              | 5.6              | 20                    | 0                     |
| Total Suspended Solids (Monthly Avg.)    |                  | 216              | 14.5             | 25                    | 0                     |
| Total Suspended Solids (Max Weekly Avg.) |                  | N/A              | 15.4             | 35                    | 0                     |
| E. Coli. (Max. Weekly GeoMean)           |                  | N/A              | 16.5             | 157 #100/MPN          | 0                     |
| E. Coli. (Monthly GeoMean)               |                  | N/A              | 14.8             | 126 #100/MPN          | 0                     |
| Ammonia (Monthly Avg.) (Note 2)          |                  | 30               | 3.47             | 5.8                   | 0                     |
| Dissolved Oxygen (Min.)                  |                  | N/A              | 7.03             | 5                     | 0                     |
| Oil and Grease (Daily Max.) (Note 5)     |                  | N/A              |                  | 10                    | 0                     |
| Copper (Monthly Average)                 |                  | N/A              | 0.008            | 0.0233                | 0                     |
| Total Phosphorus (Note 1) (Monthly Avg)  |                  | 5.45             | 3.34             | 4                     | 0                     |
| Ortho Phosphorus                         |                  | 1.41             | 2.28             | No Limit              | N/A                   |
| Nitrite (Note 2)                         |                  | 0.45             | 1.43             | No Limit              | N/A                   |
| Nitrate (Note 2)                         |                  | 0.05             | 18.0             | No Limit              | N/A                   |
| Total Inorganic Nitrogen (TIN) (Note 2)  |                  | 30.2             | 22.9             | No Limit              | N/A                   |
| Total Kjeldahl Nitrogen (TKN) (Note 3)   |                  | 45               | 3.4              | No Limit              | N/A                   |
| Total Organic Nitrogen (Note 4)          |                  | 14.9             | -0.1             | No Limit              | N/A                   |
| Parameter                                | Influent Minimum | Influent Maximum | Effluent Minimum | Effluent Maximum      | Number of Exceedances |
| pH (6.5 to 9.0)                          | 7.42             | 8.16             | 7.01             | 7.18                  | 0                     |

1 Total Phosphorus limit is an annual average limit and reduces to 1.0 mg/L starting July 1, 2026.

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

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

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

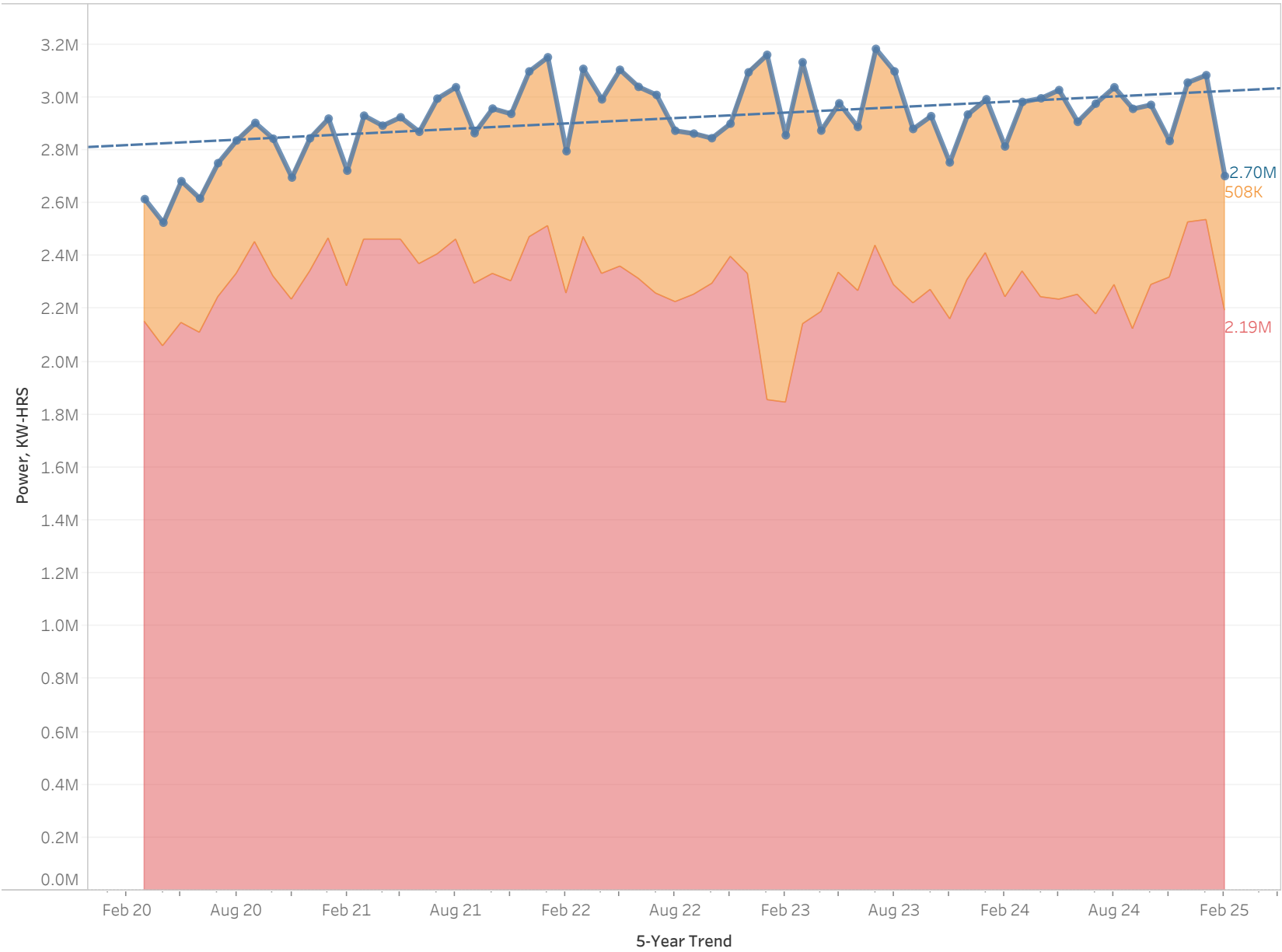
5 Oil and Grease pulled quarterly and when sheen is observed. Empty Cell indicates no sample pulled.

| Parameter                            | Removal Percentage | Minimum Limit Removal Percentage | Number of Exceedances |
|--------------------------------------|--------------------|----------------------------------|-----------------------|
| Total BOD (TBOD)                     | 95.0               | No Limit                         | N/A                   |
| Carbonaceous BOD (CBOD)              | 97.1               | 85                               | 0                     |
| Total Suspended Solids (TSS)         | 93.3               | 85                               | 0                     |
| Ammonia (NH <sub>3</sub> N) (Note 1) | 85.7               | No Limit                         | N/A                   |
| Total Inorganic Nitrogen (TIN)       | 24.3               | No Limit                         | N/A                   |
| Total Phosphorus (TP)                | 38.9               | No Limit                         | N/A                   |

## Foot Notes

1 Ammonia removal percentage using composite values

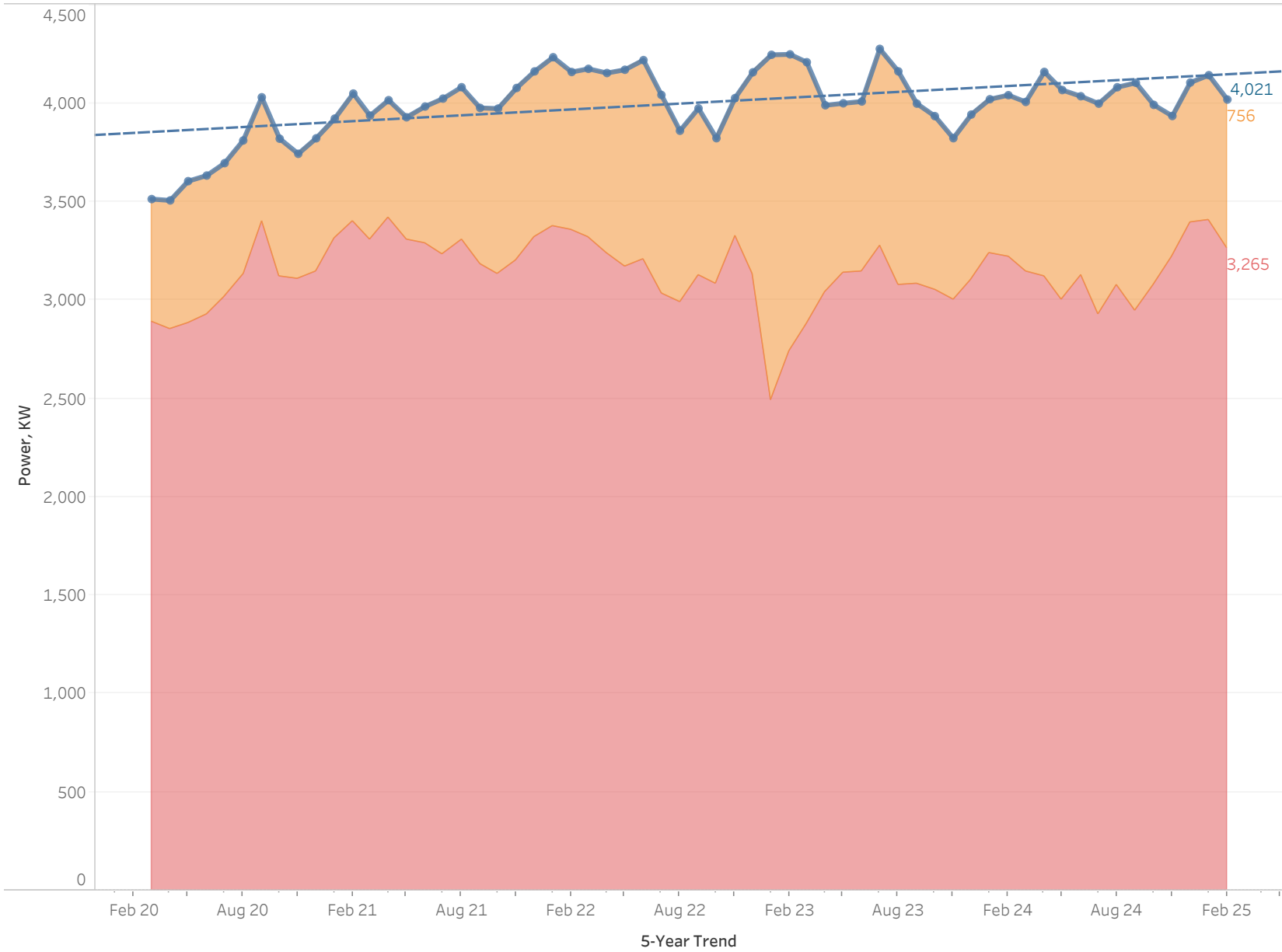
Power Production and Usage



Measure Names

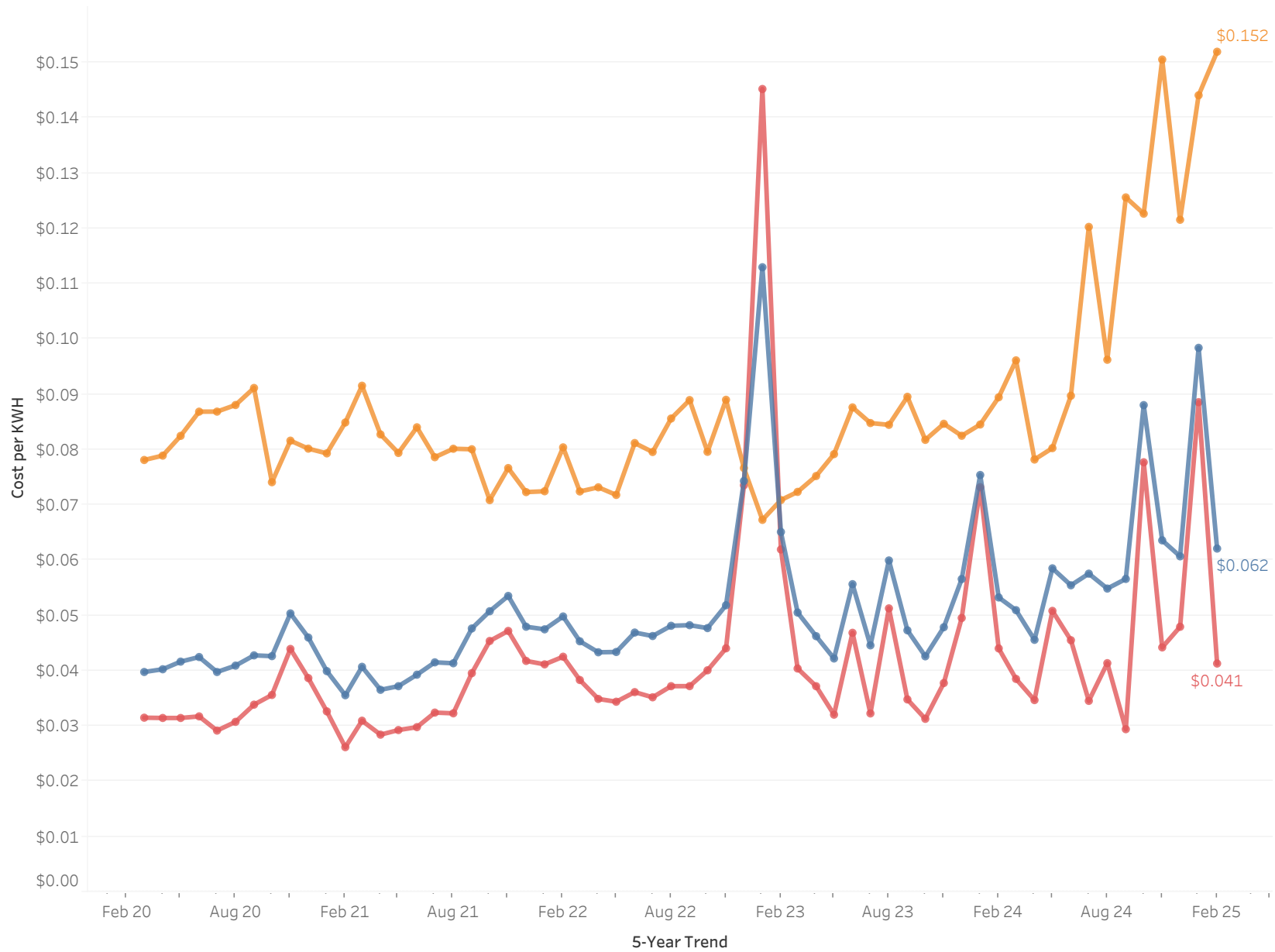
- Total Power Used
- Rocky Mountain Power
- Power Produced On-site

Average Power Production and Demand



- Measure Names
- Avg Purchased Power Demand, KW
  - Avg On-Site Power Generation, KW
  - Avg Total Power Demand, KW

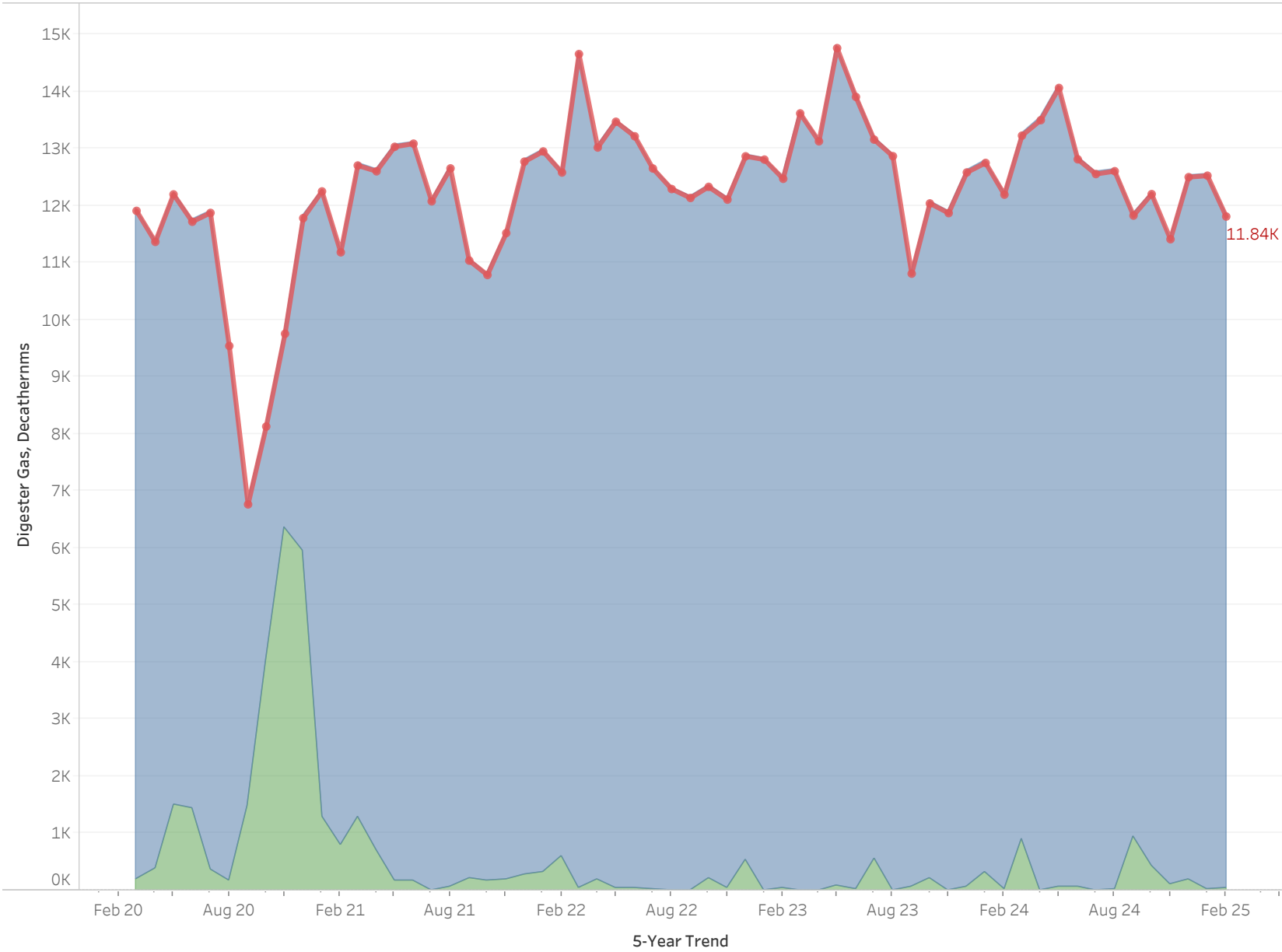
## Power Costs per KWH



### Measure Names

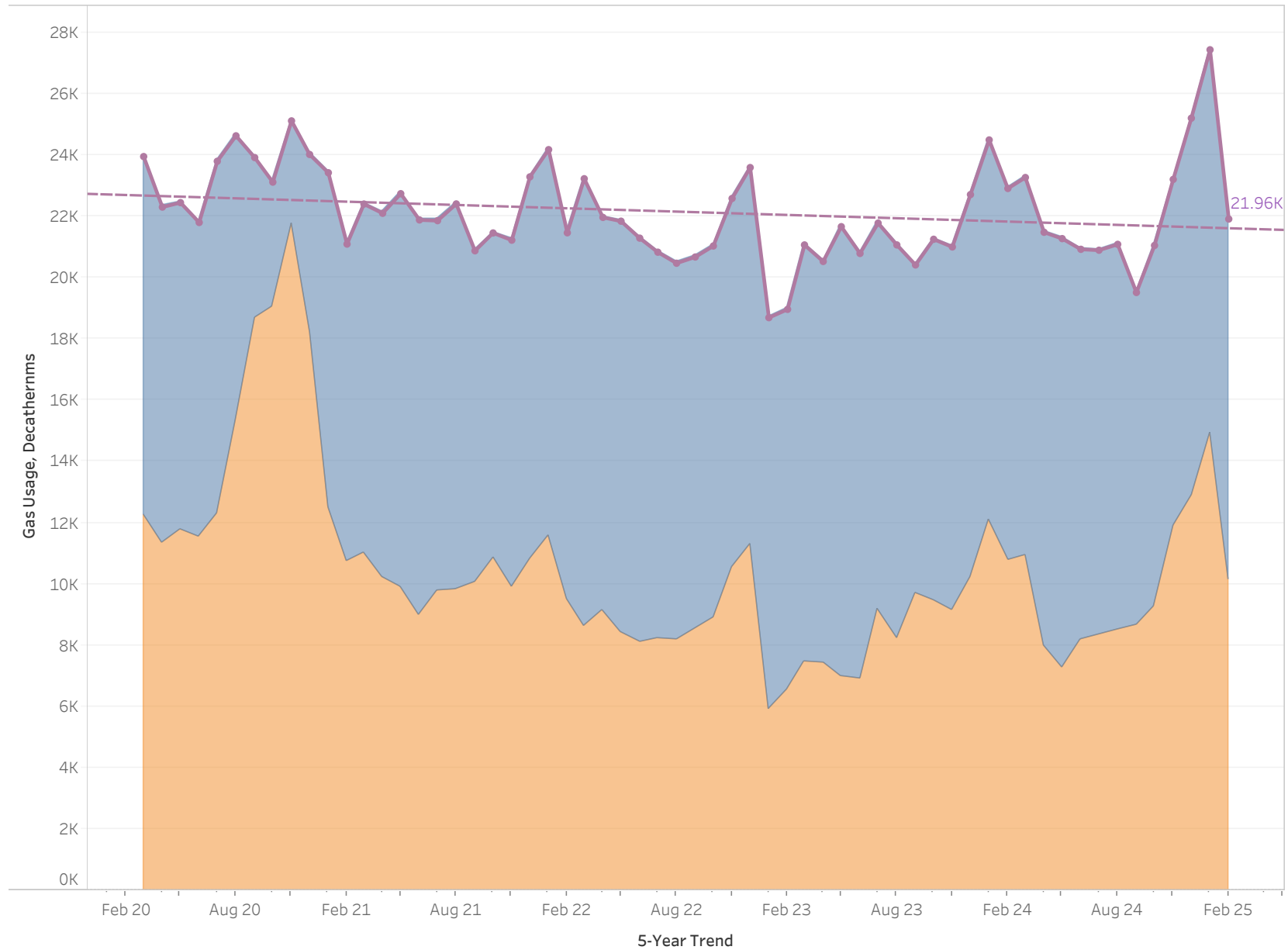
- Overall Cost per KWH
- RMP Cost per KWH
- Cogen Cost per KWH

Digester Gas Production and Usage



- Measure Names
- Digester Gas Produced
  - Digester Gas Used
  - Digester Gas Flared

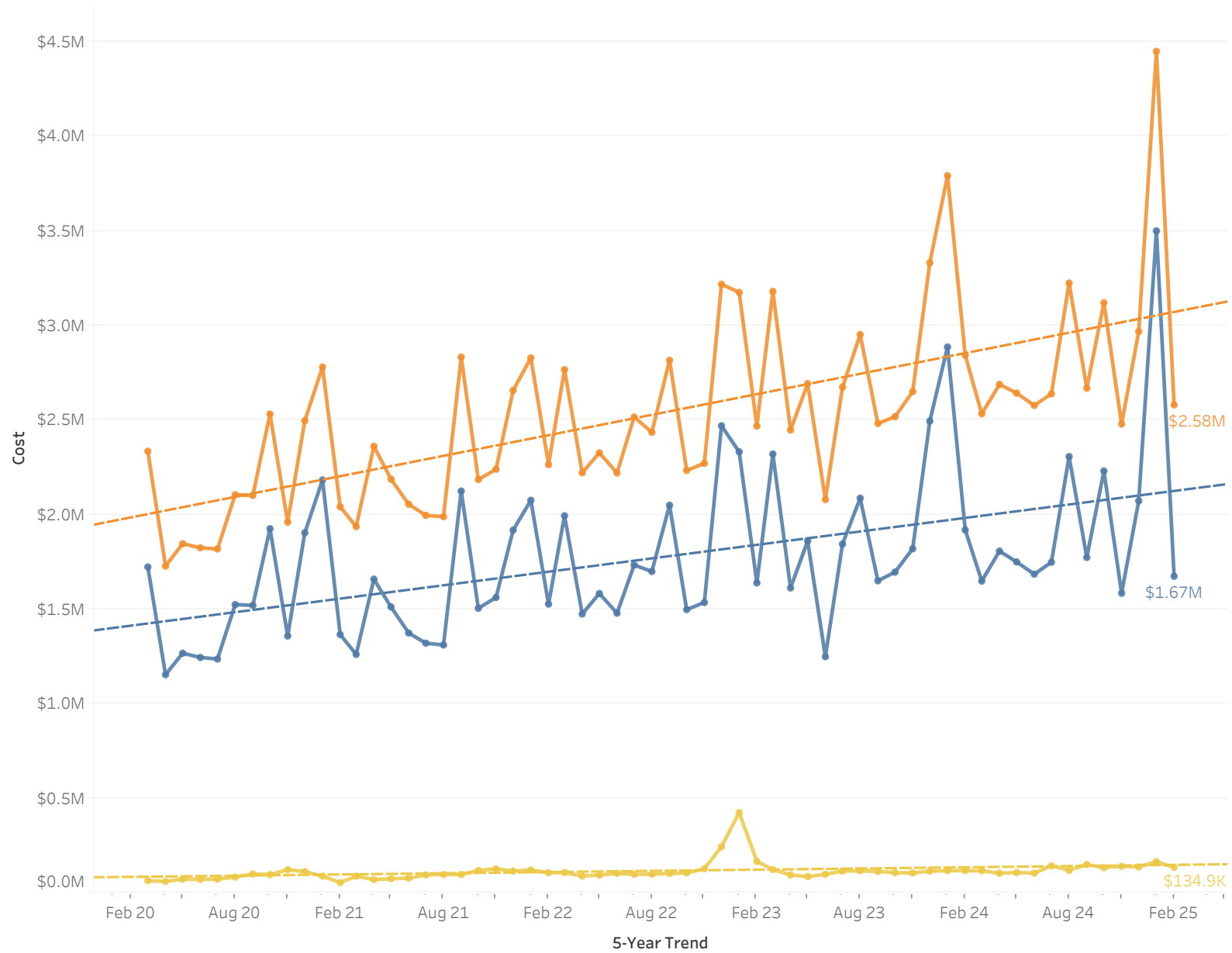
## Overall Gas Usage



### Measure Names

- Total Gas Used
- Digester Gas Used
- Natural Gas Purchased

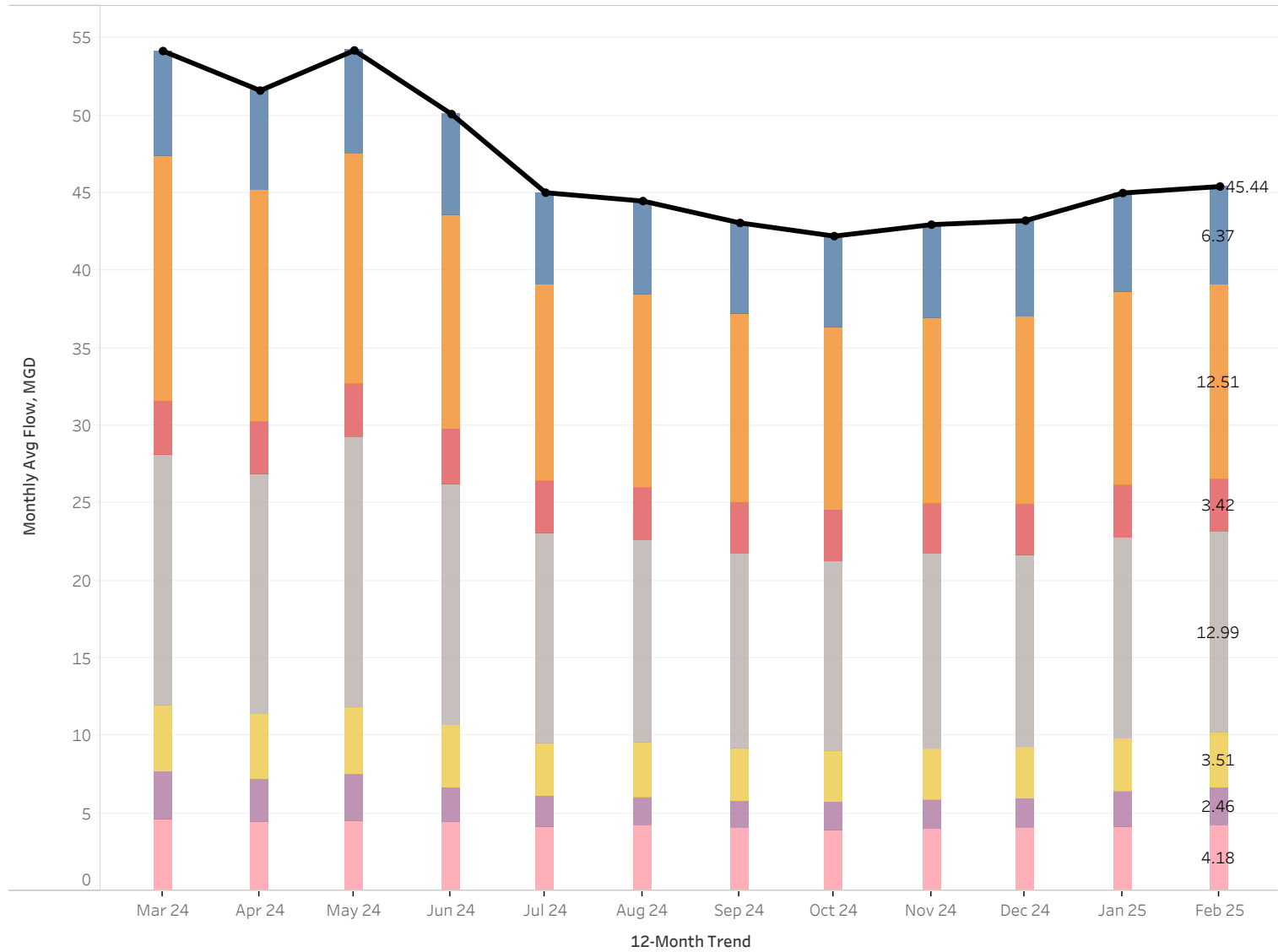
## Operating Cost



### Measure Names

- Operating Cost incl. Depreciation & Pretreatment
- Operating Cost
- Utility Power and NG Cost

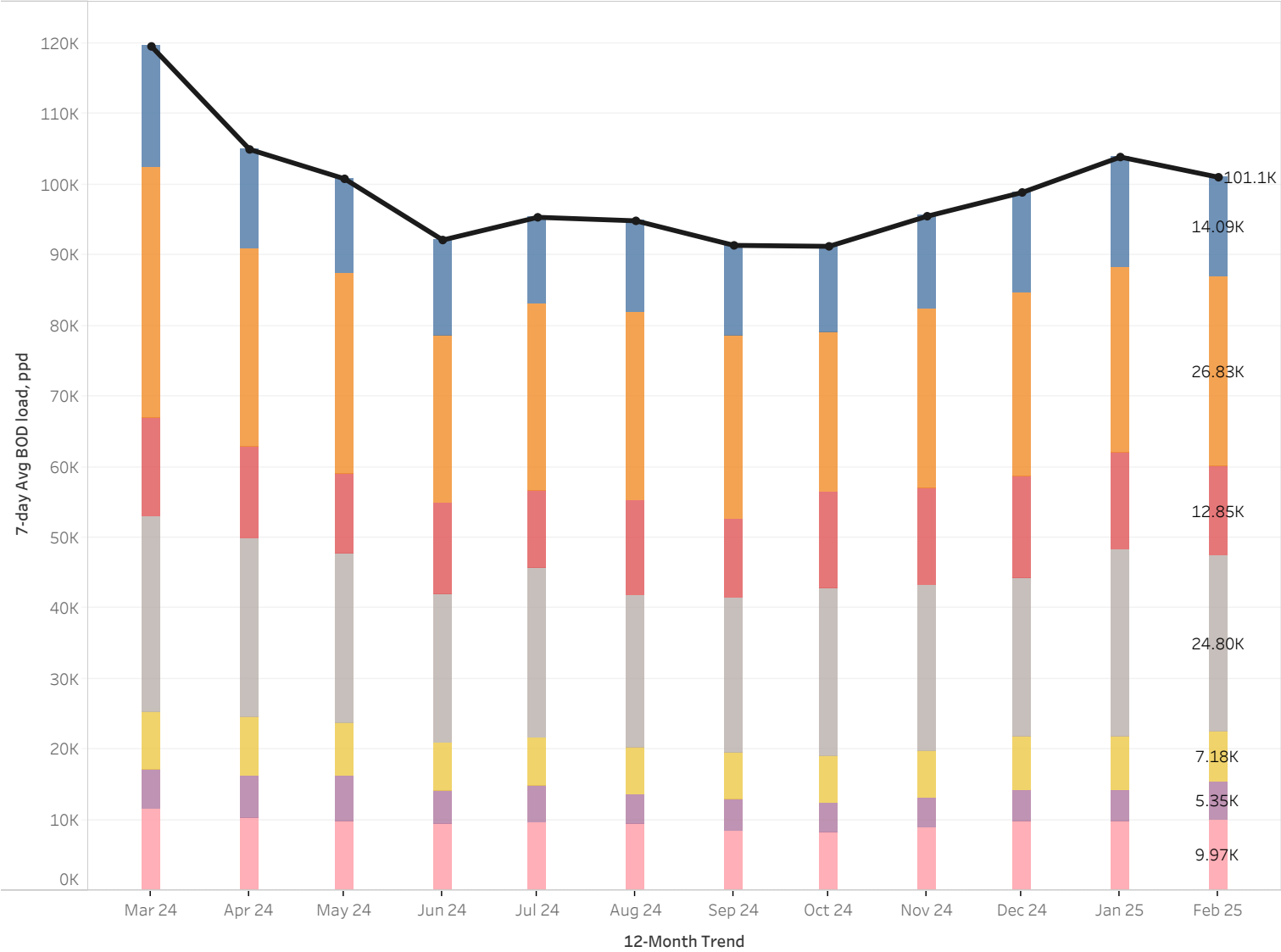
Member Entity Flow Contribution



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

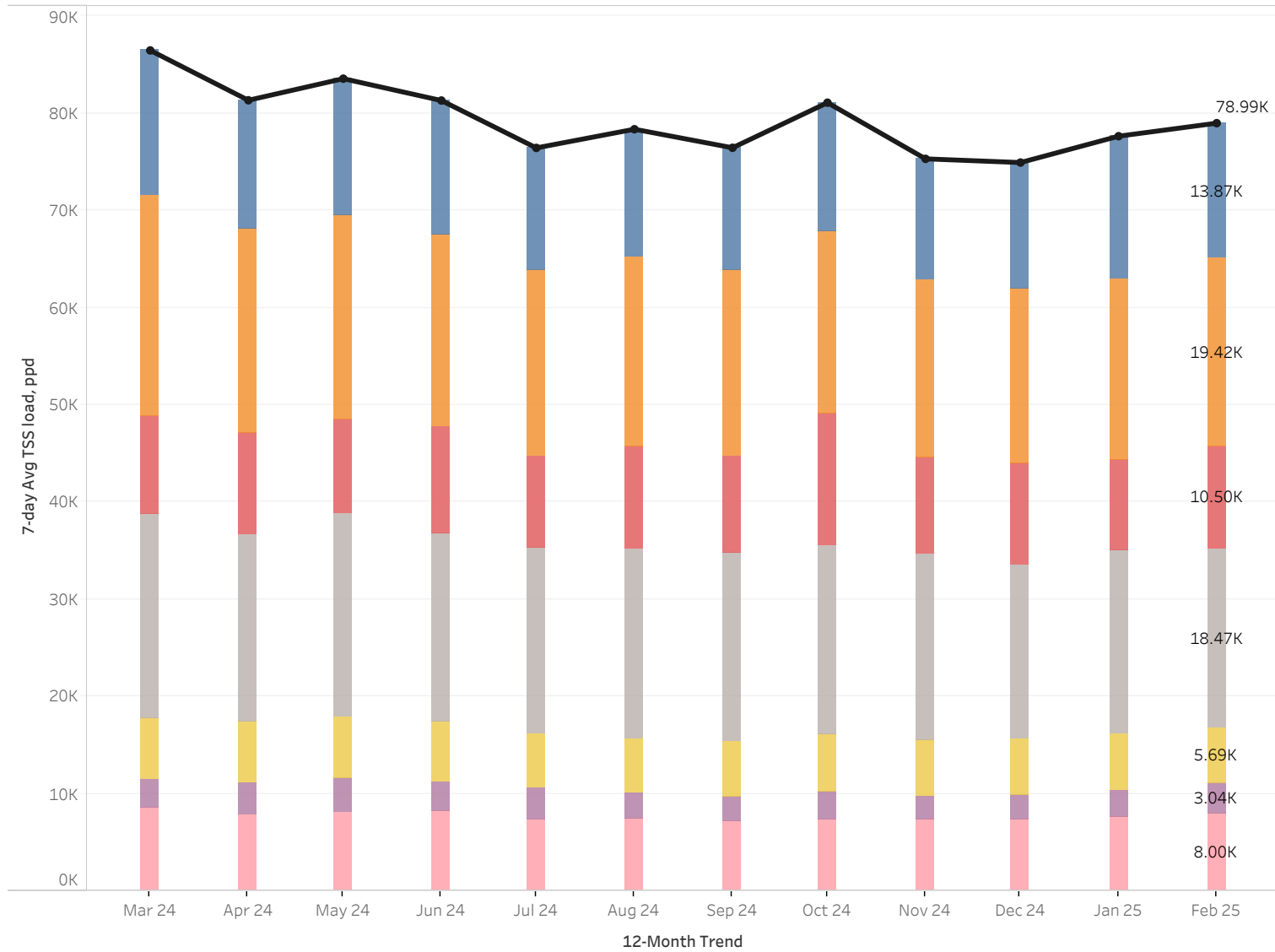
| Member Entity Total vs Effluent Flow Comparison |               |            |          |           |           |                |                   |                 |                  |                  |                 |                  |
|-------------------------------------------------|---------------|------------|----------|-----------|-----------|----------------|-------------------|-----------------|------------------|------------------|-----------------|------------------|
|                                                 | March<br>2024 | April 2024 | May 2024 | June 2024 | July 2024 | August<br>2024 | September<br>2024 | October<br>2024 | November<br>2024 | December<br>2024 | January<br>2025 | February<br>2025 |
| Sum of Monthly<br>Avg Entity Flows              | 54.20         | 51.64      | 54.22    | 50.12     | 45.04     | 44.49          | 43.08             | 42.25           | 42.98            | 43.24            | 45.02           | 45.43            |
| Effluent Flow<br>MGD                            | 59.50         | 56.90      | 59.53    | 54.55     | 48.90     | 48.71          | 47.03             | 46.25           | 46.67            | 46.90            | 49.05           | 49.35            |
| % Difference                                    | -9.77%        | -10.19%    | -9.79%   | -8.83%    | -8.57%    | -9.48%         | -9.17%            | -9.47%          | -8.60%           | -8.46%           | -8.95%          | -8.64%           |

Member Entity BOD Load Contribution



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

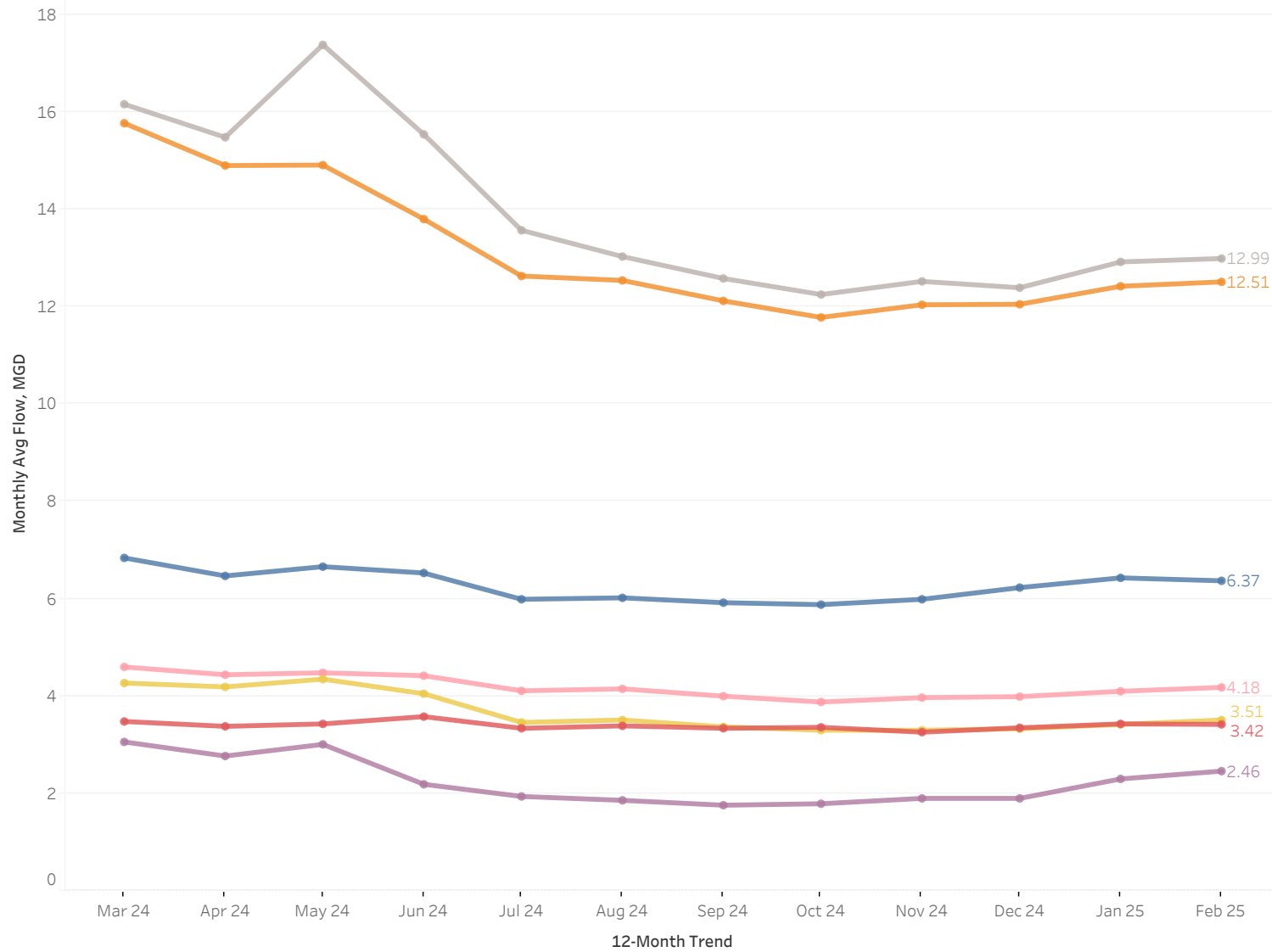
Member Entity TSS Load Contribution



Entity

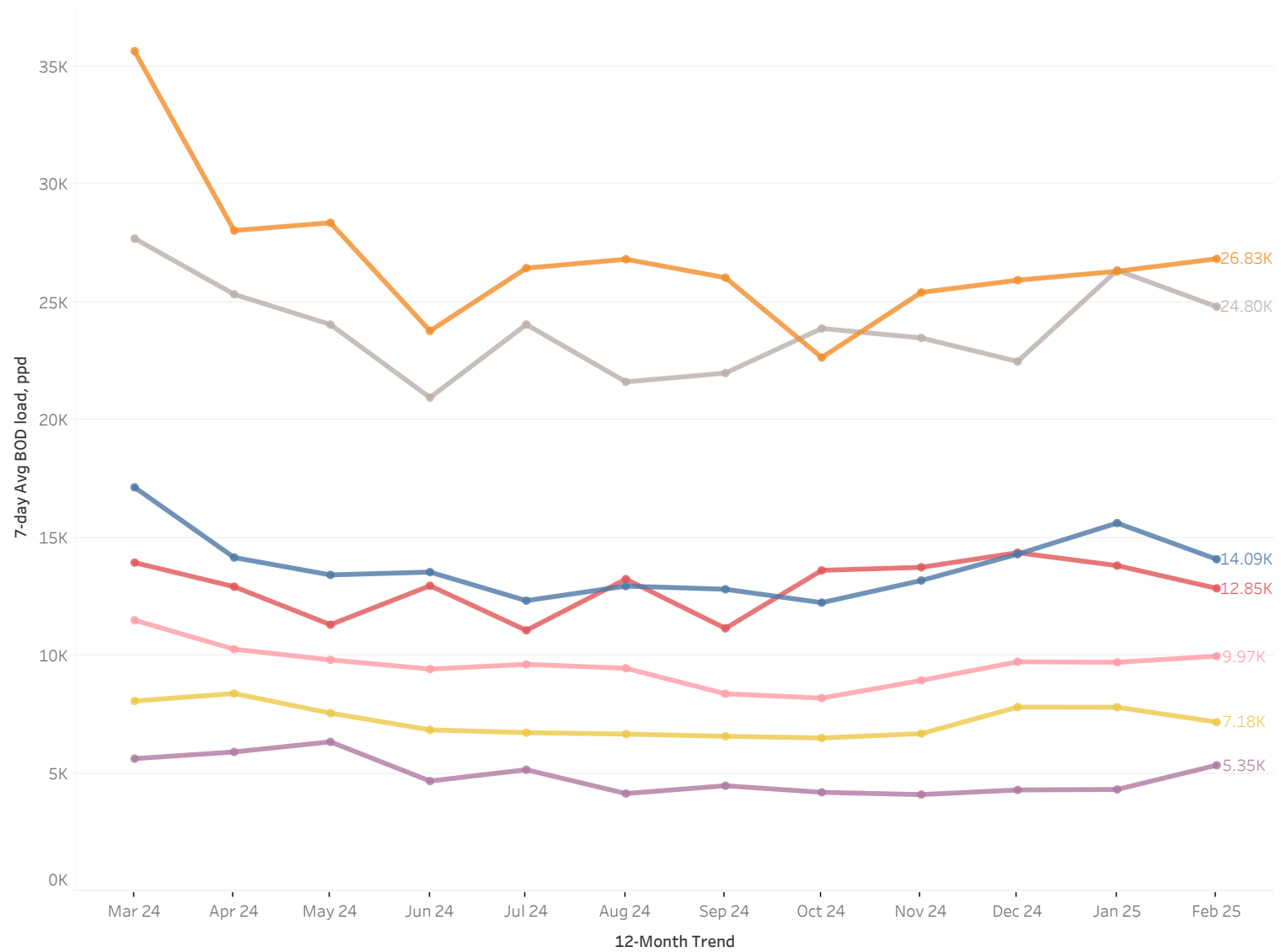
- Cottonwood
- Granger-Hunter
- Kearns
- Mount Olympus
- Murray
- South Salt Lake
- Taylorville-Bennion

Member Entity Flow Comparison



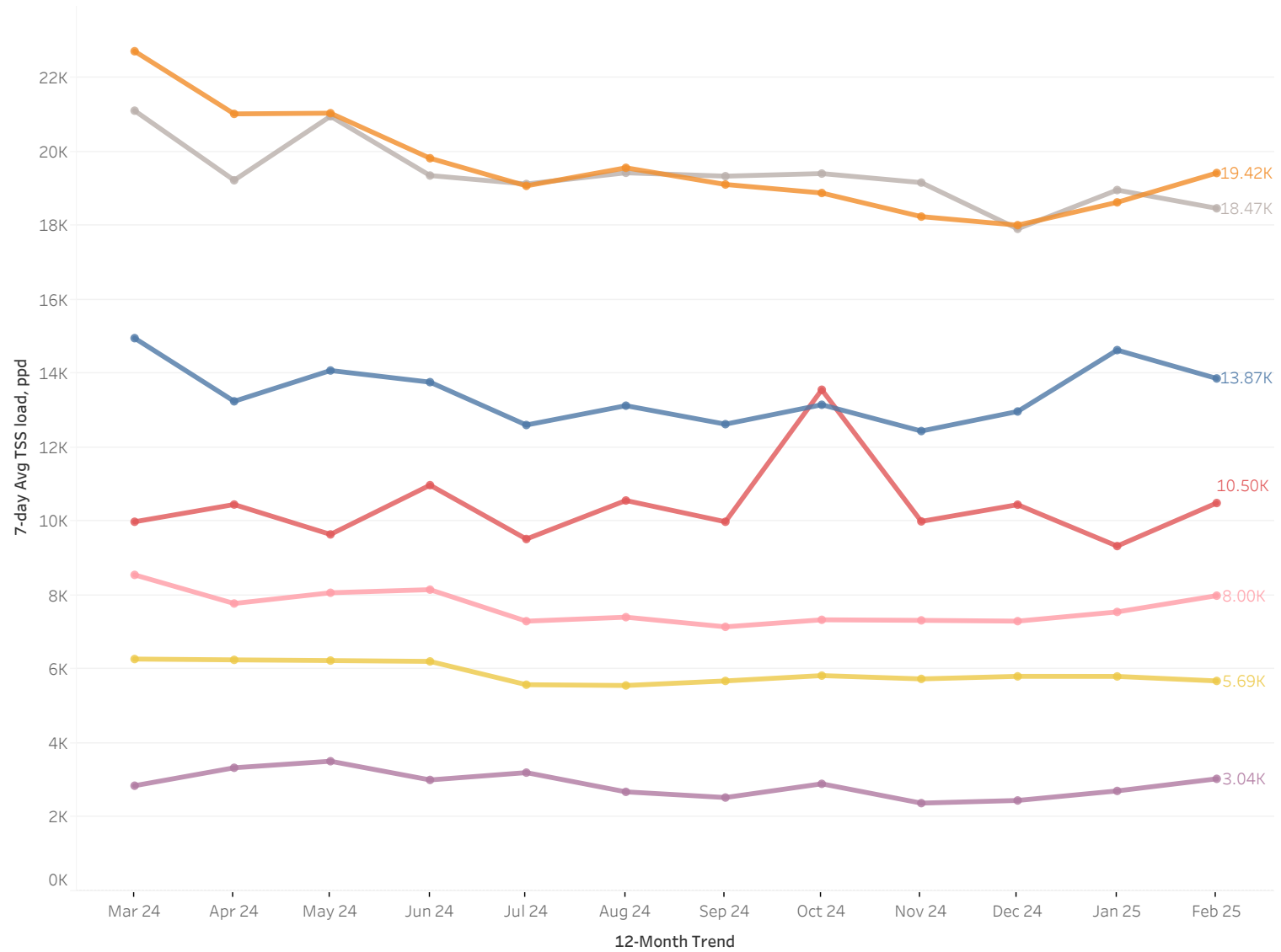
- Entity
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

Member Entity BOD Load Comparison



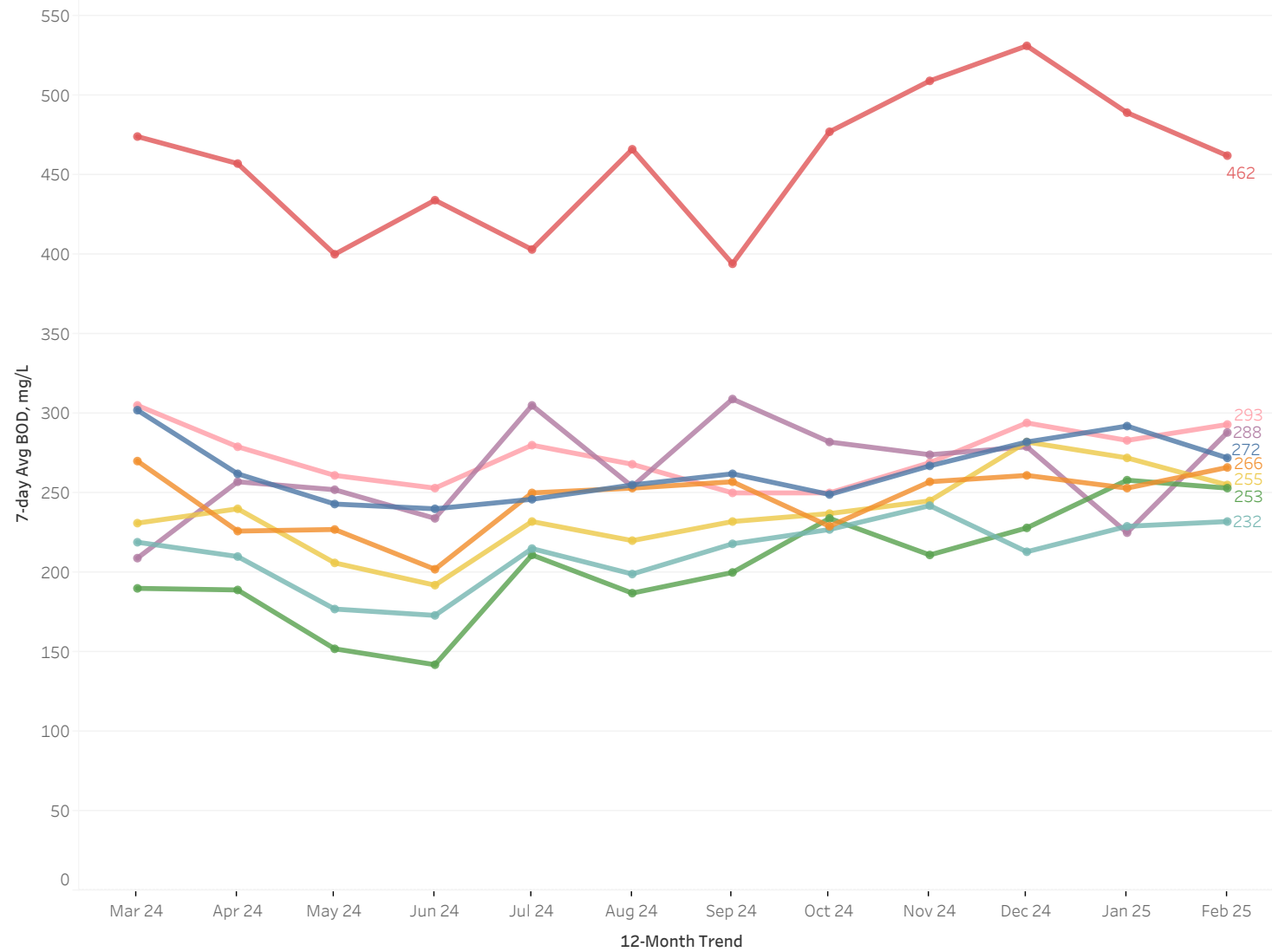
- Entity**
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

Member Entity TSS Load Comparison



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

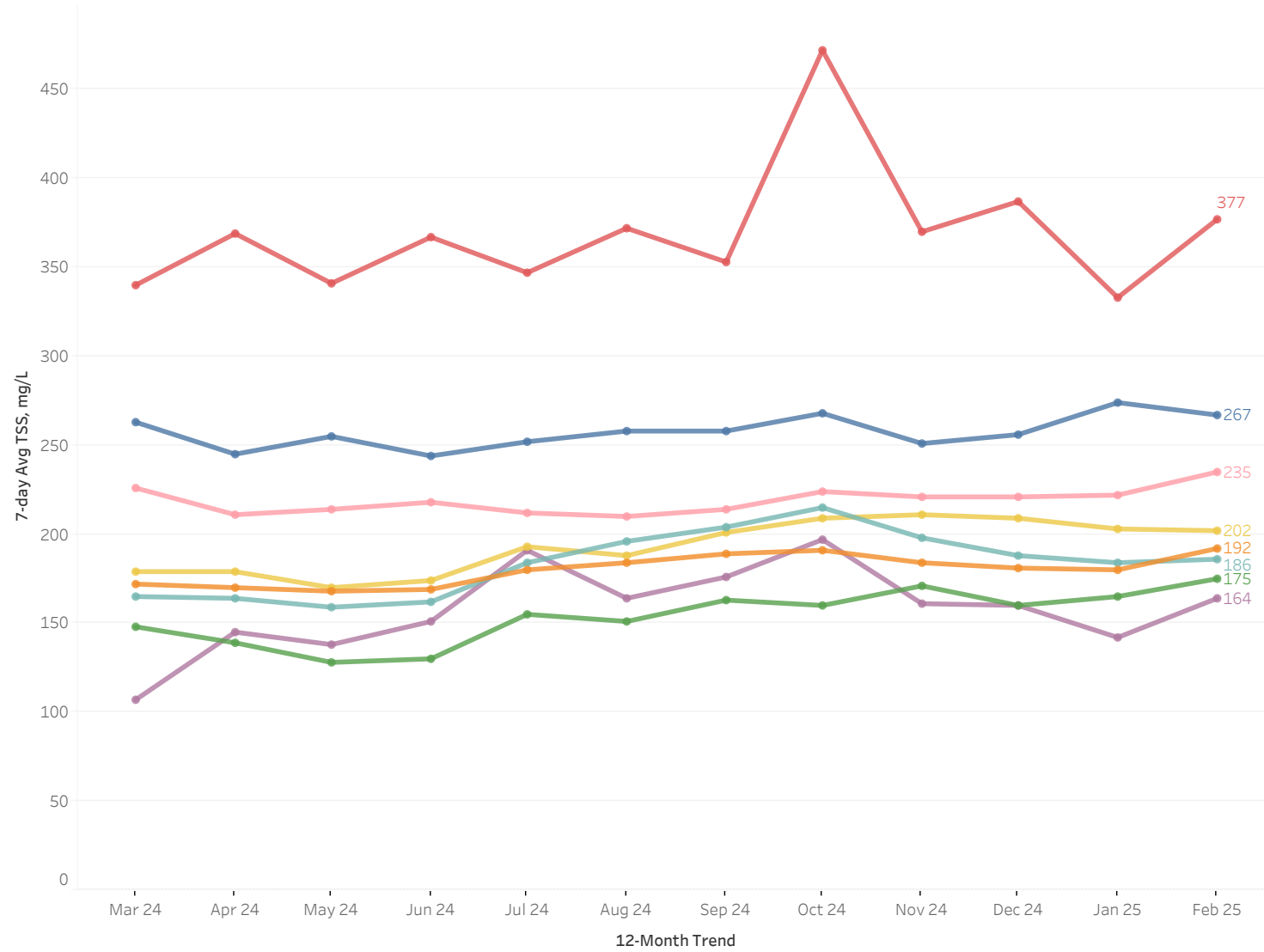
# Member Entity BOD Concentration Comparison



## Entity

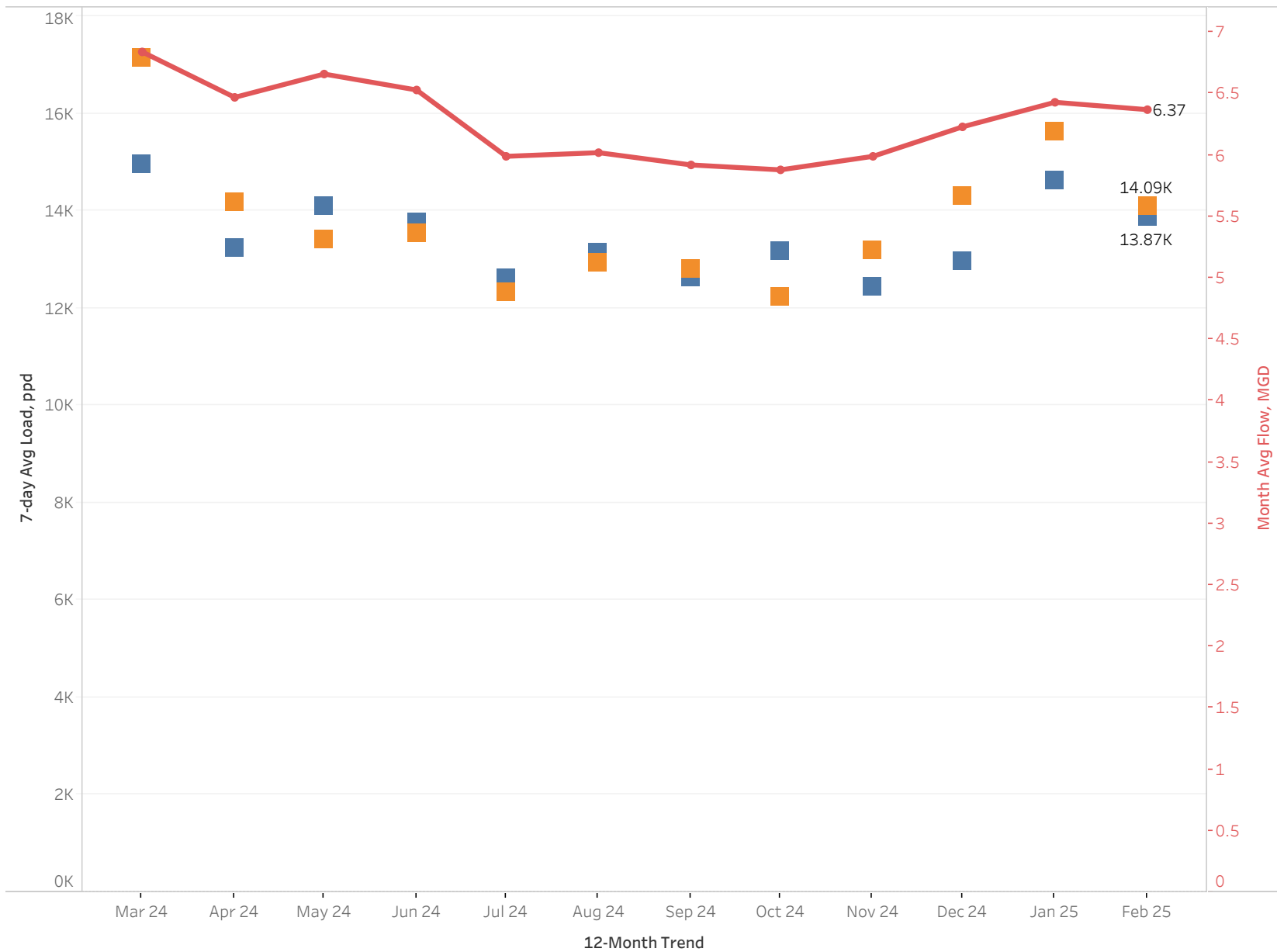
- Cottonwood
- Granger-Hunter
- Kearns
- Mount Olympus East
- Mount Olympus South
- Murray
- South Salt Lake
- Taylorville-Bennion

Member Entity TSS Concentration Comparison



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

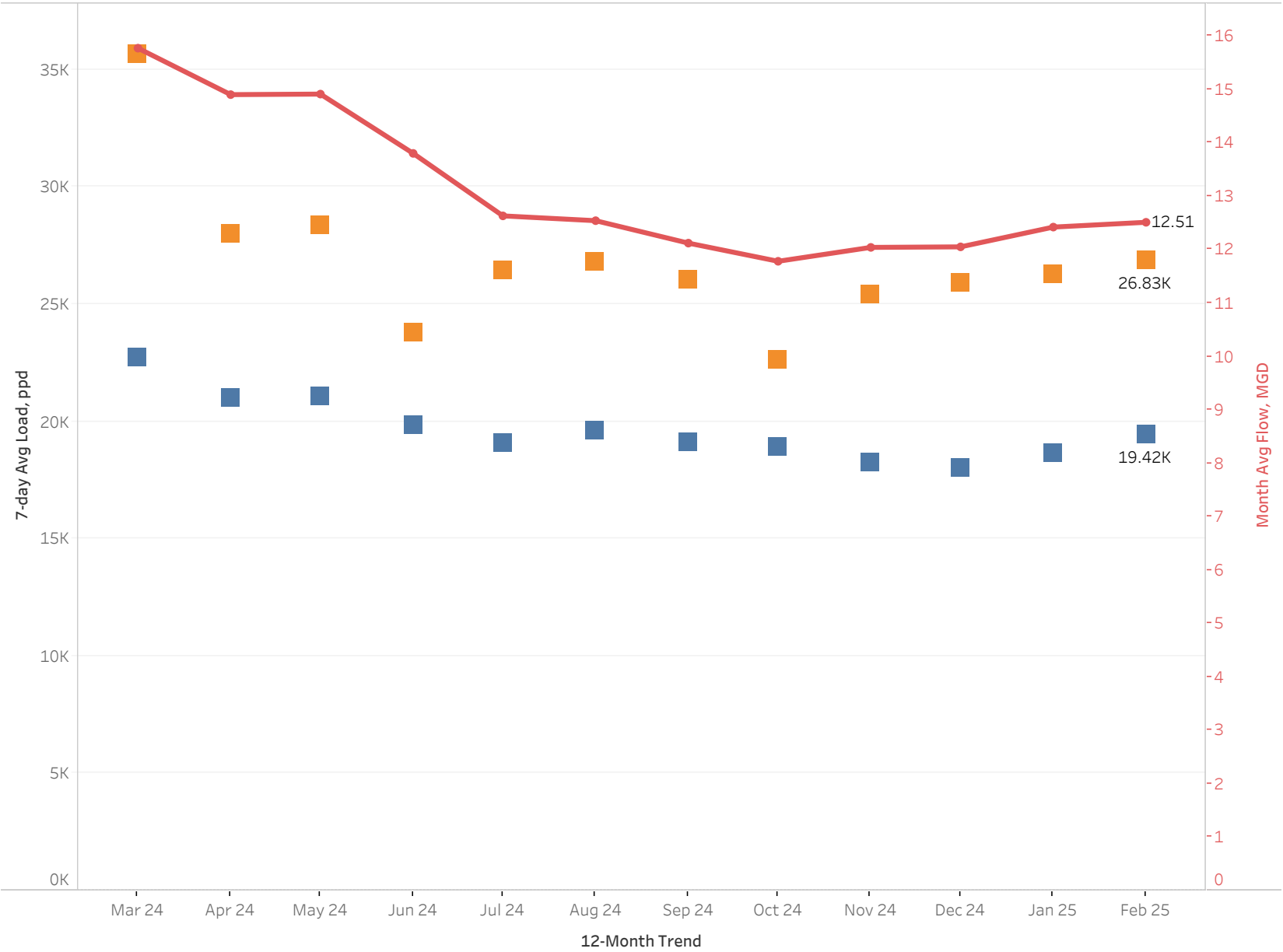
# Cottonwood Monthly Flow and Load



## Measure Names

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

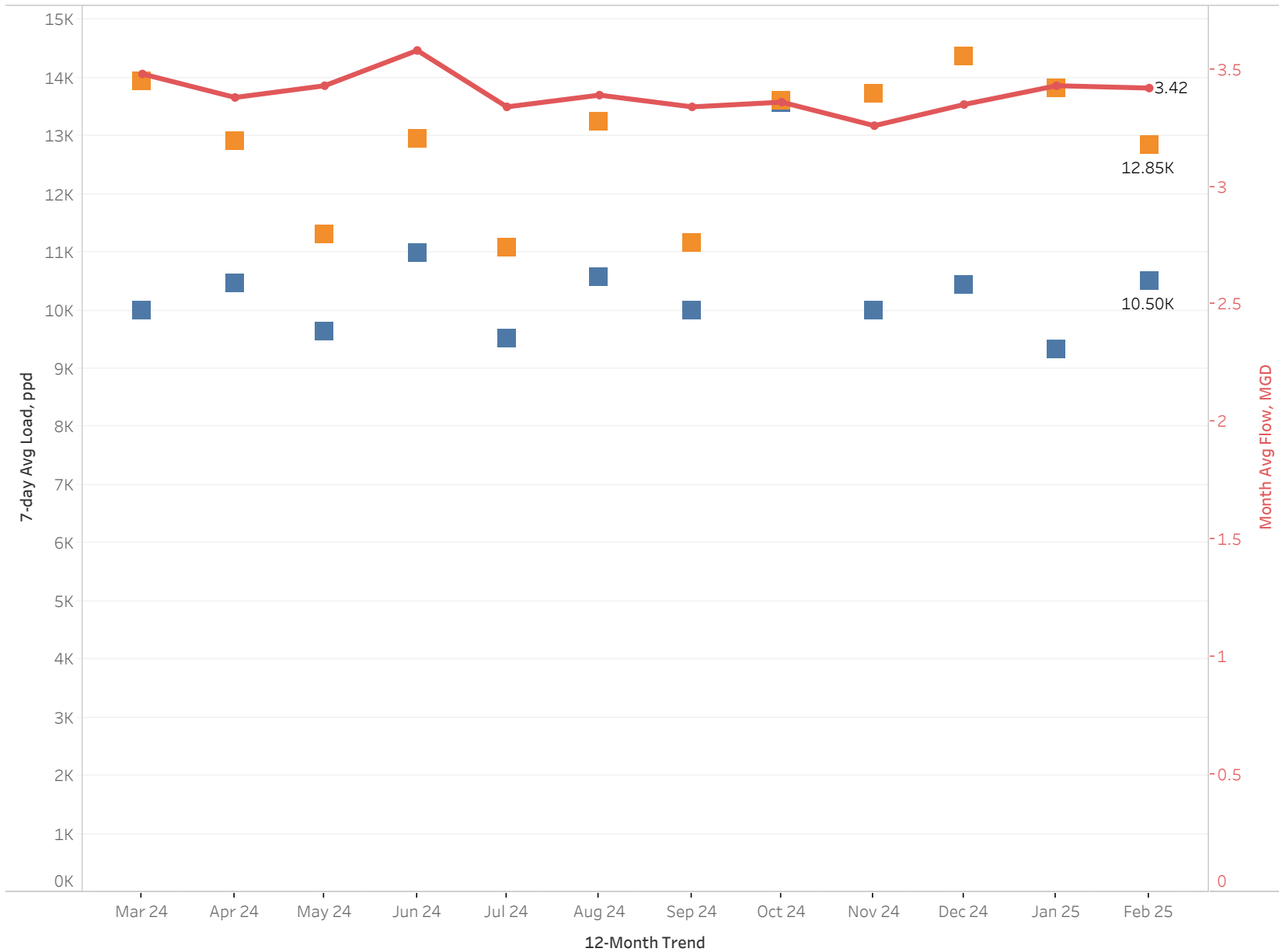
Granger-Hunter Monthly Flow and Load



Measure Names

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

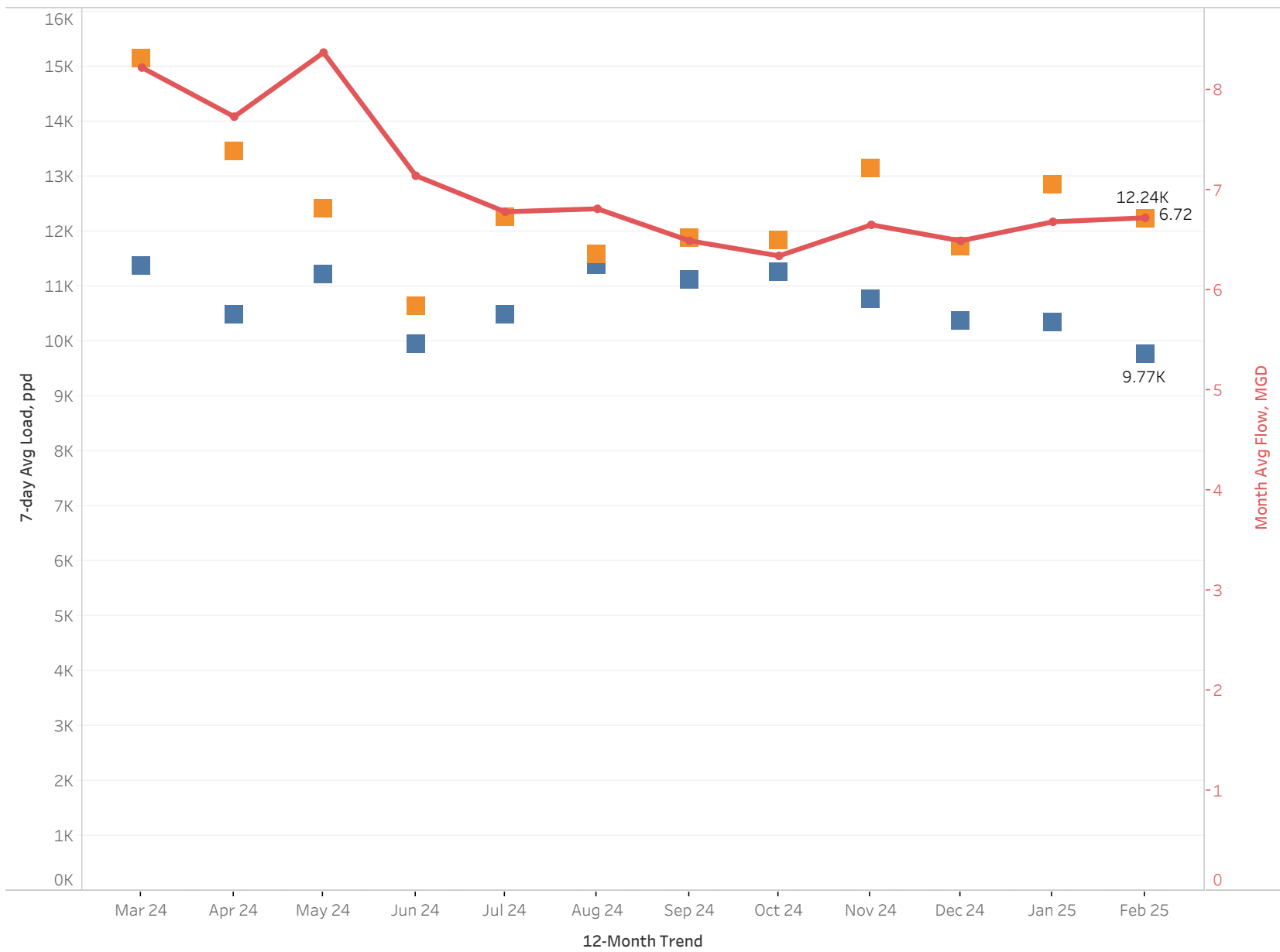
Kearns Monthly Flow and Load



Measure Names

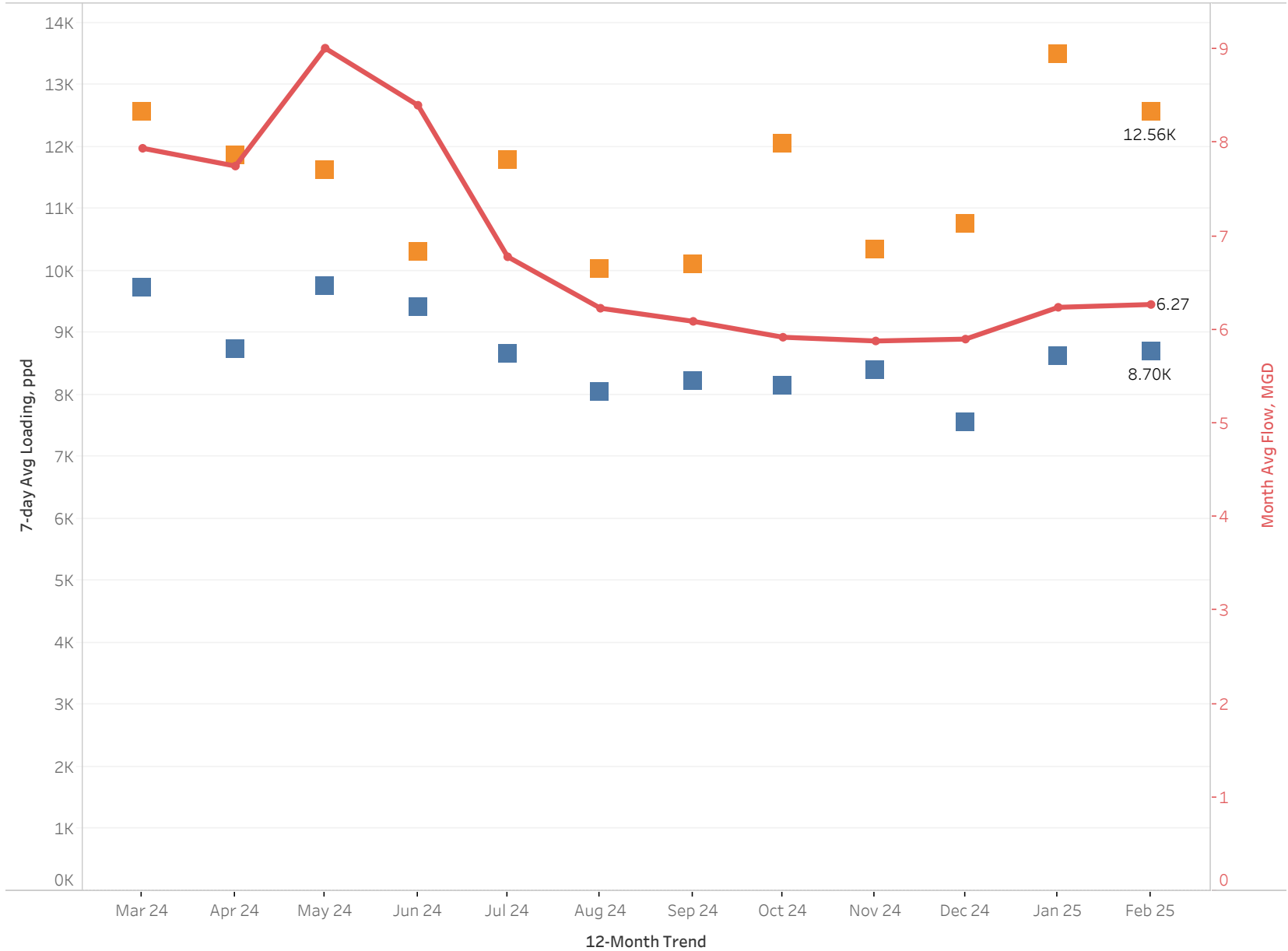
- Sum of Monthly Avg Entity Flows
- 7-day Avg BOD load
- 7-day Avg TSS load

Mount Olympus East Monthly Flow and Load



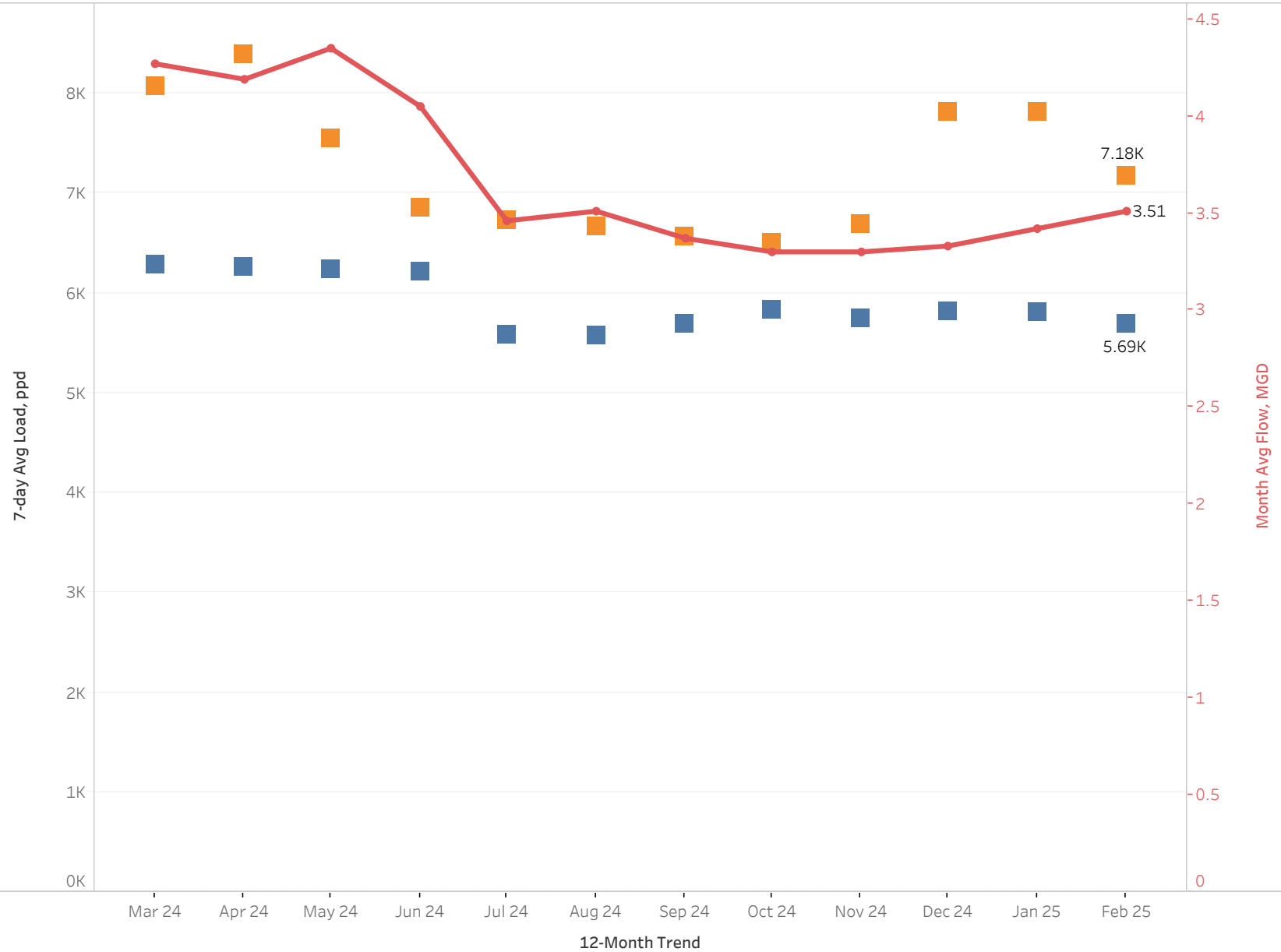
- Measure Names
- Sum of Monthly Avg Entity Flows
  - 7-day Avg BOD load
  - 7-day Avg TSS load

Mount Olympus South Monthly Flow and Load



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

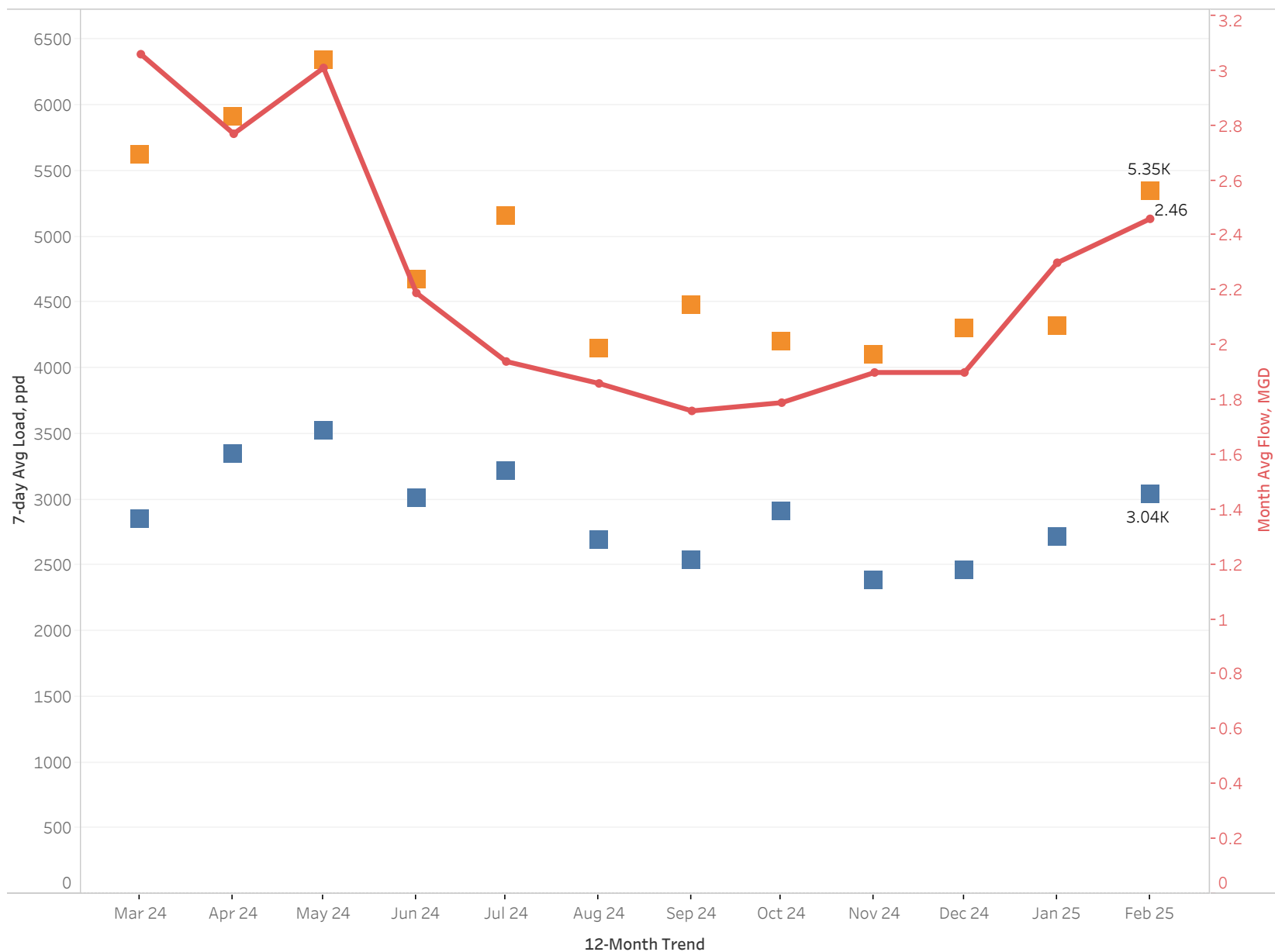
Murray Monthly Flow and Load



Measure Names

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

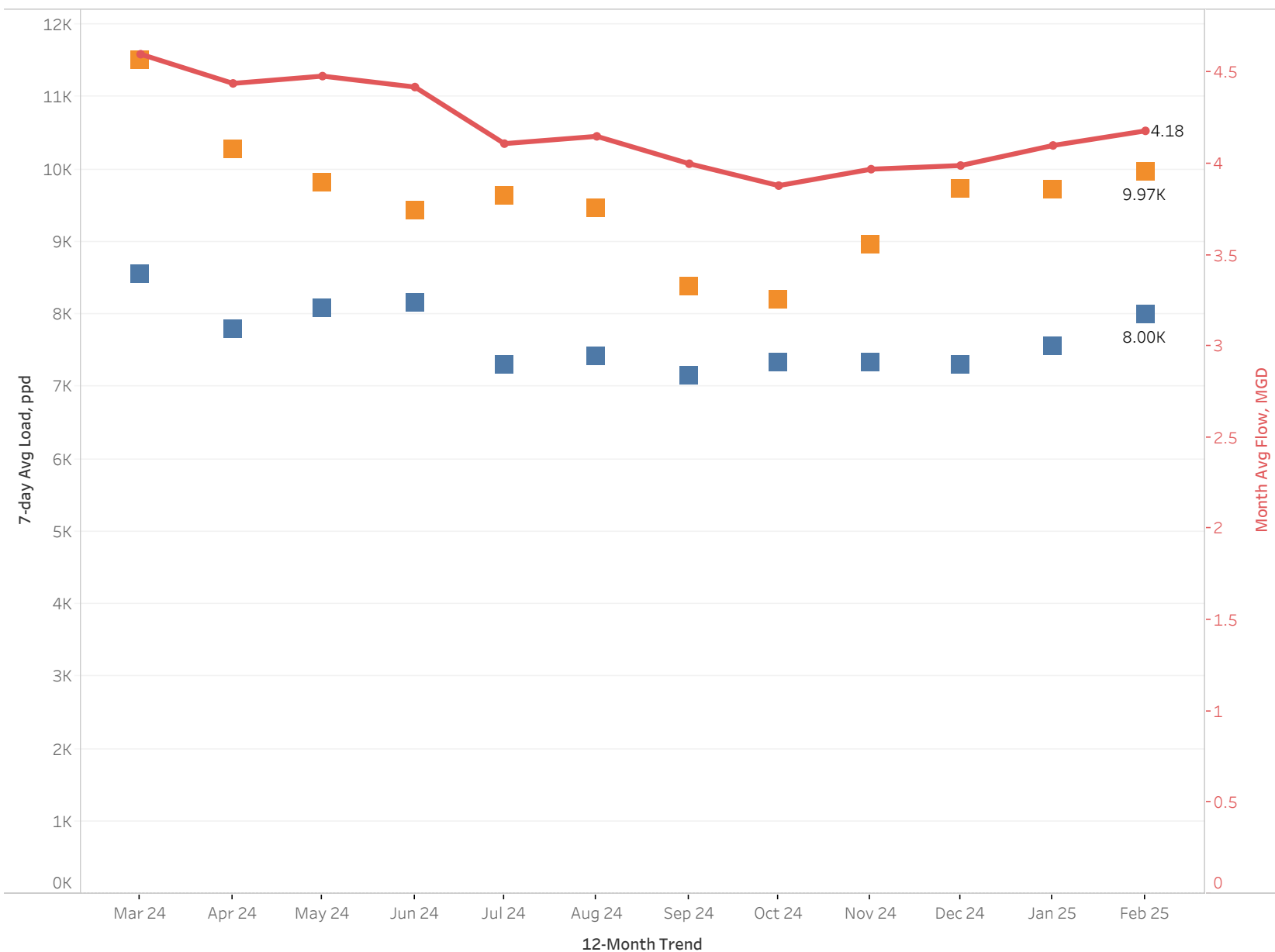
## South Salt Lake Monthly Flow and Load



### Measure Names

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

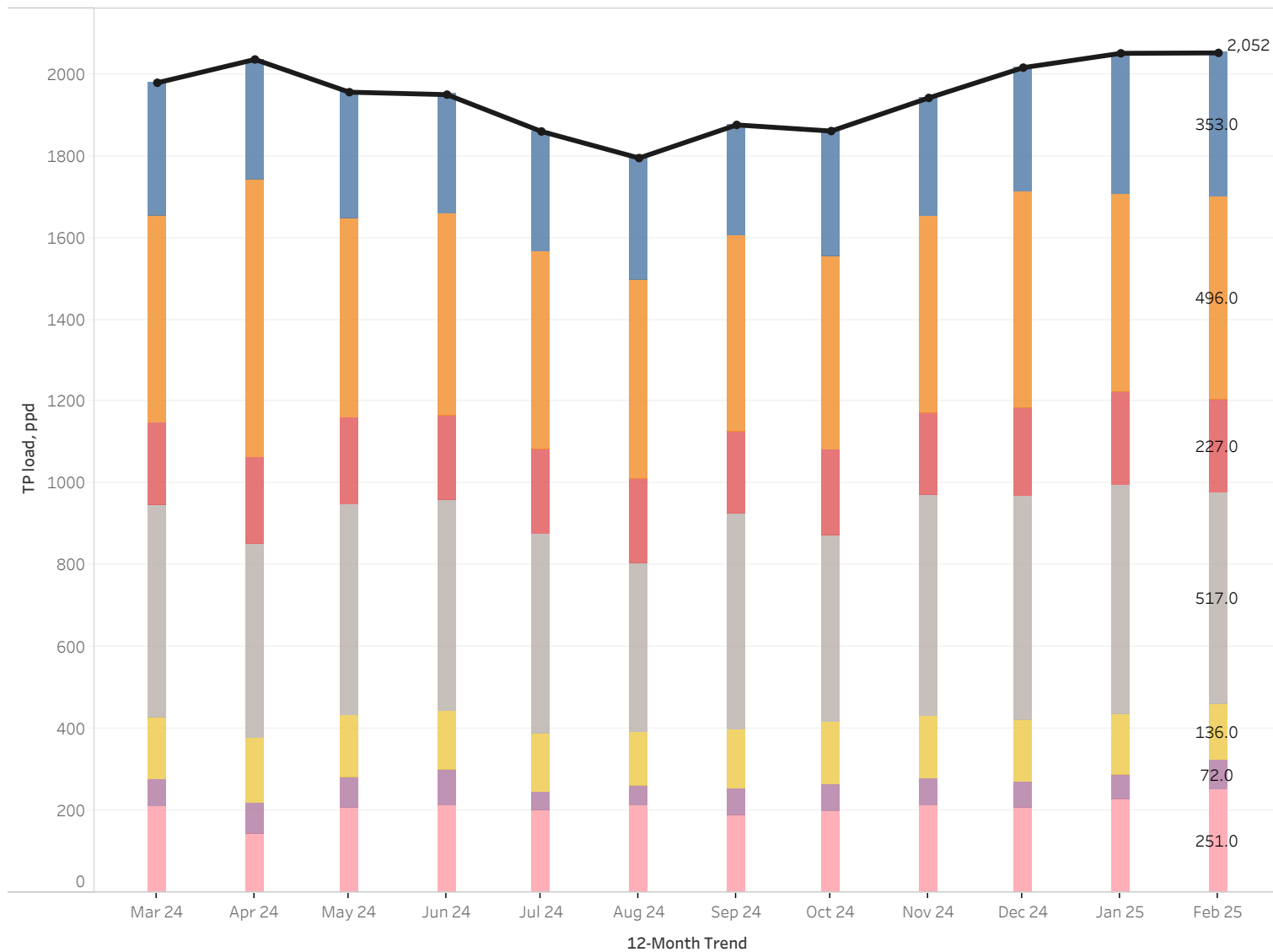
# Taylorville-Bennion Monthly Flow and Load



## Measure Names

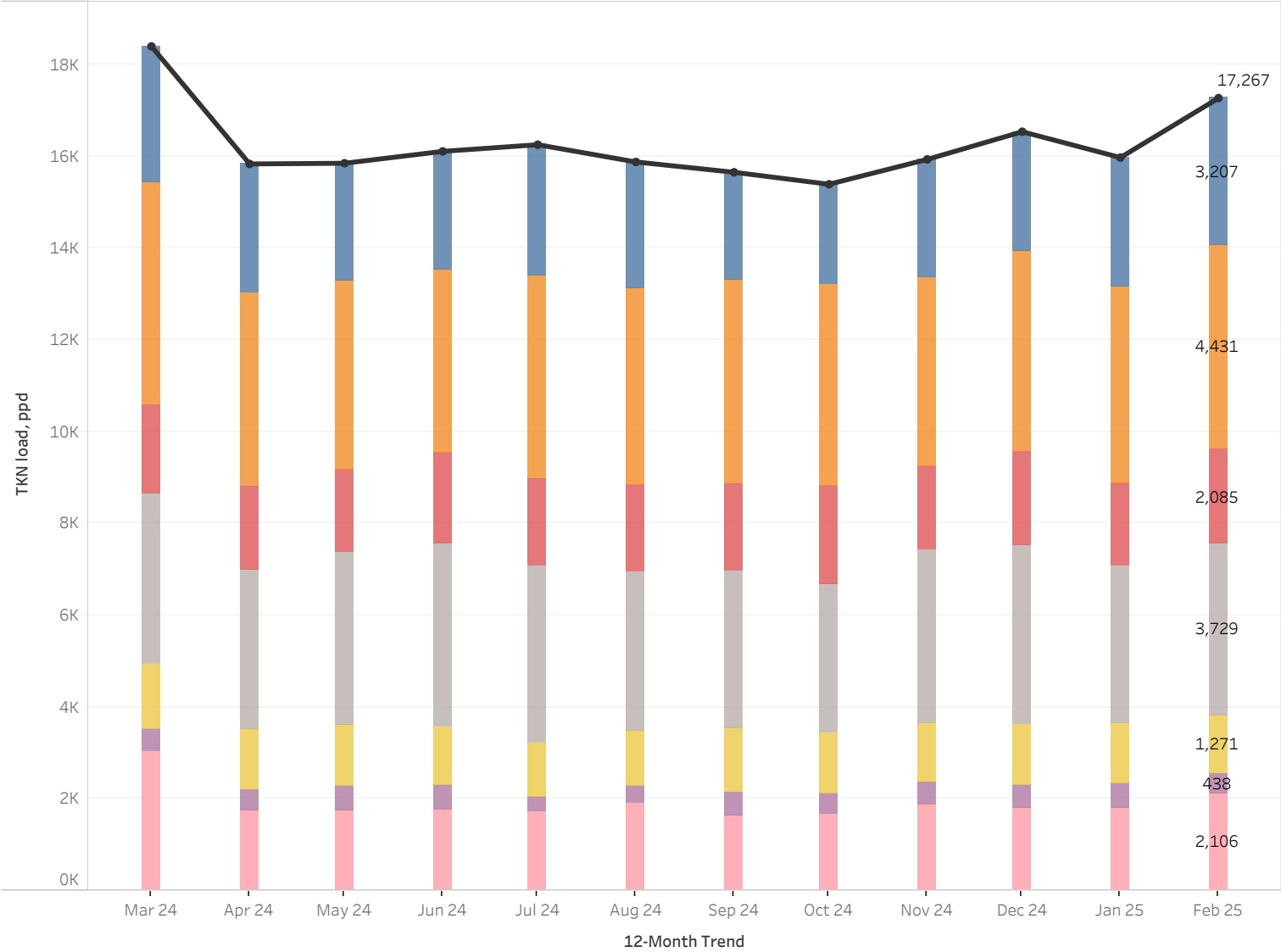
- Sum of Monthly Avg Entity Flows
- 7-day Avg BOD load
- 7-day Avg TSS load

# Member Entity Monthly TP Load Contribution



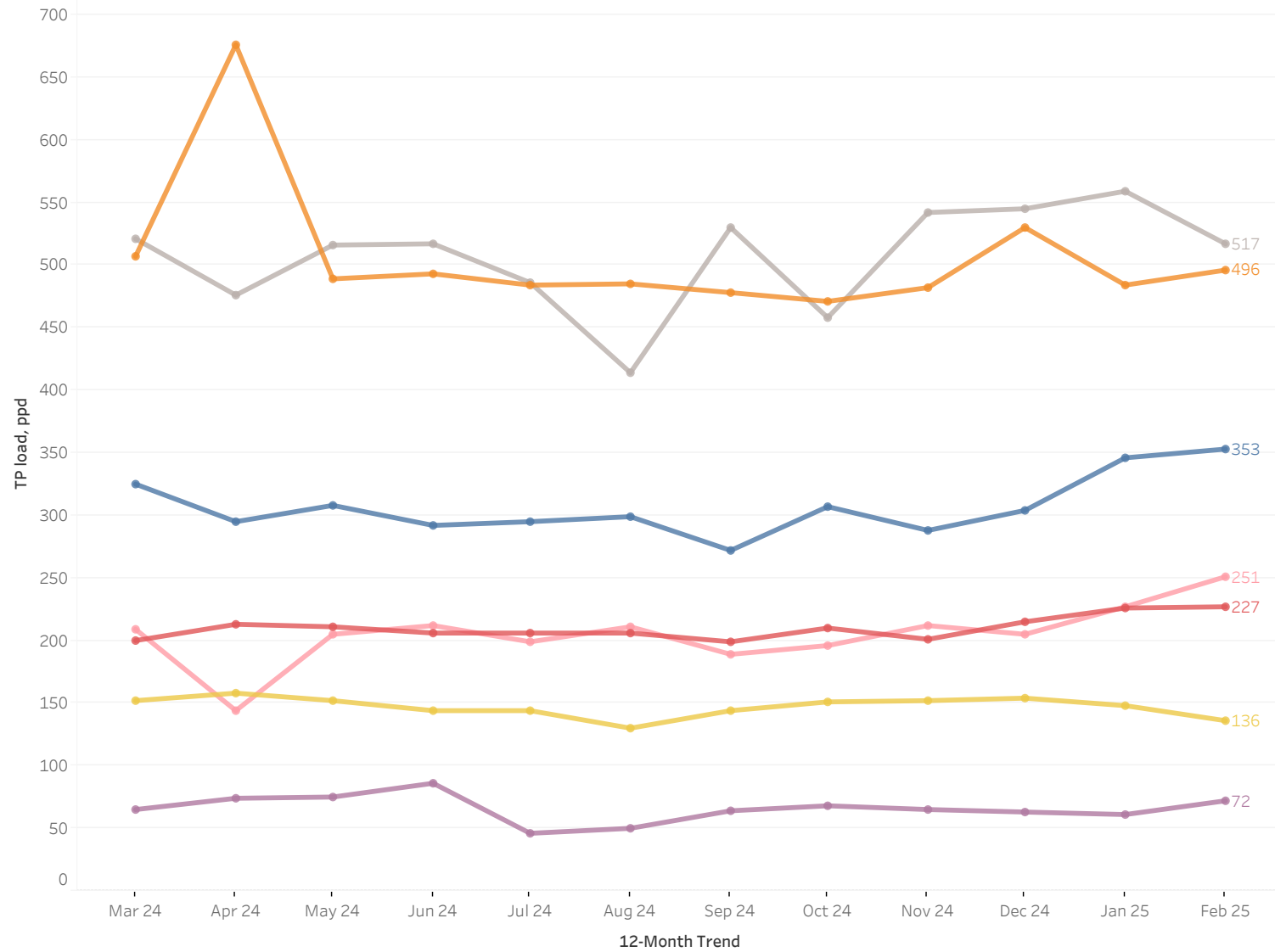
- Entity**
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

Member Entity Monthly TKN Load Contribution



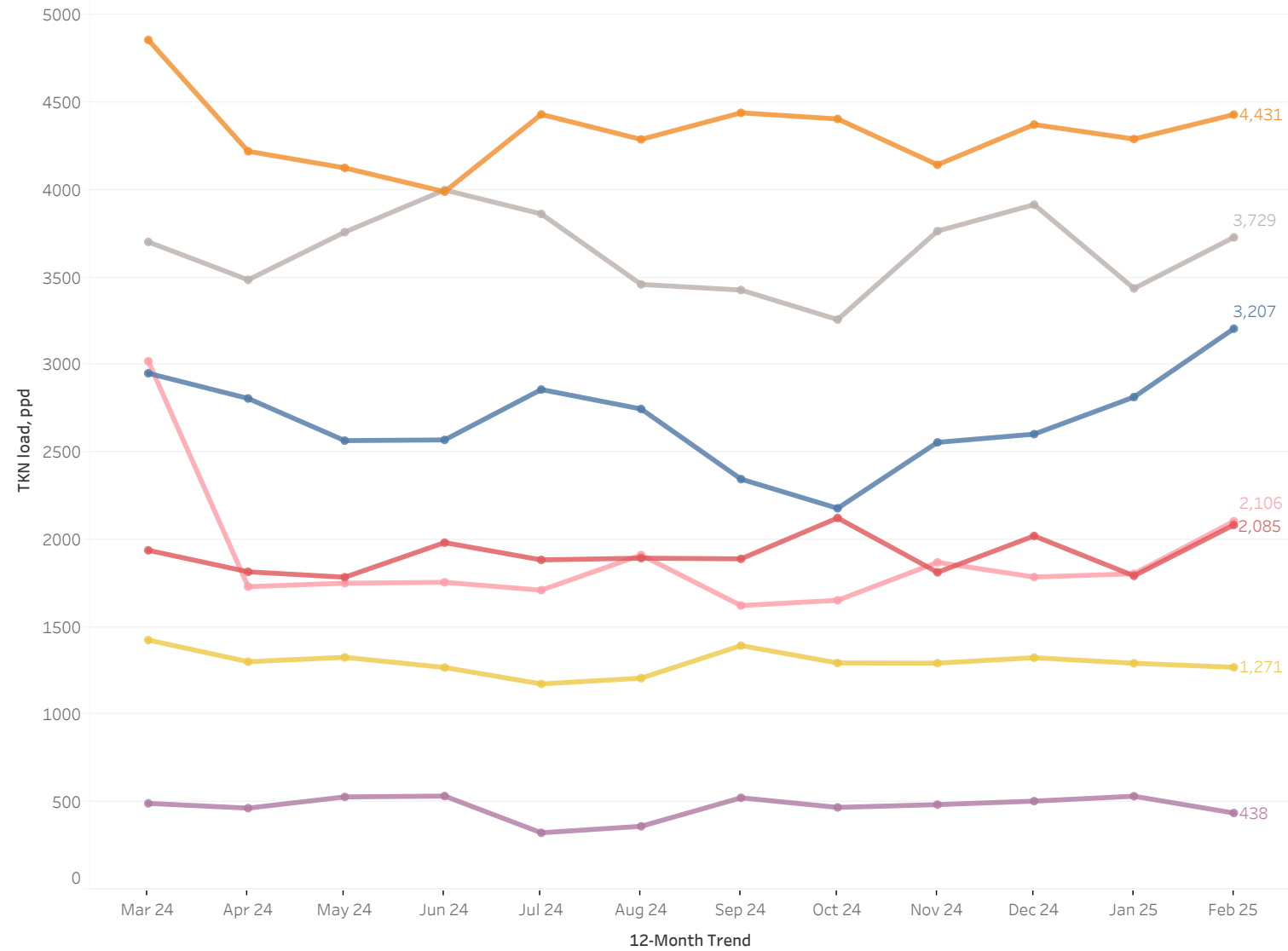
- Entity
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

Member Entity TP Load Comparison



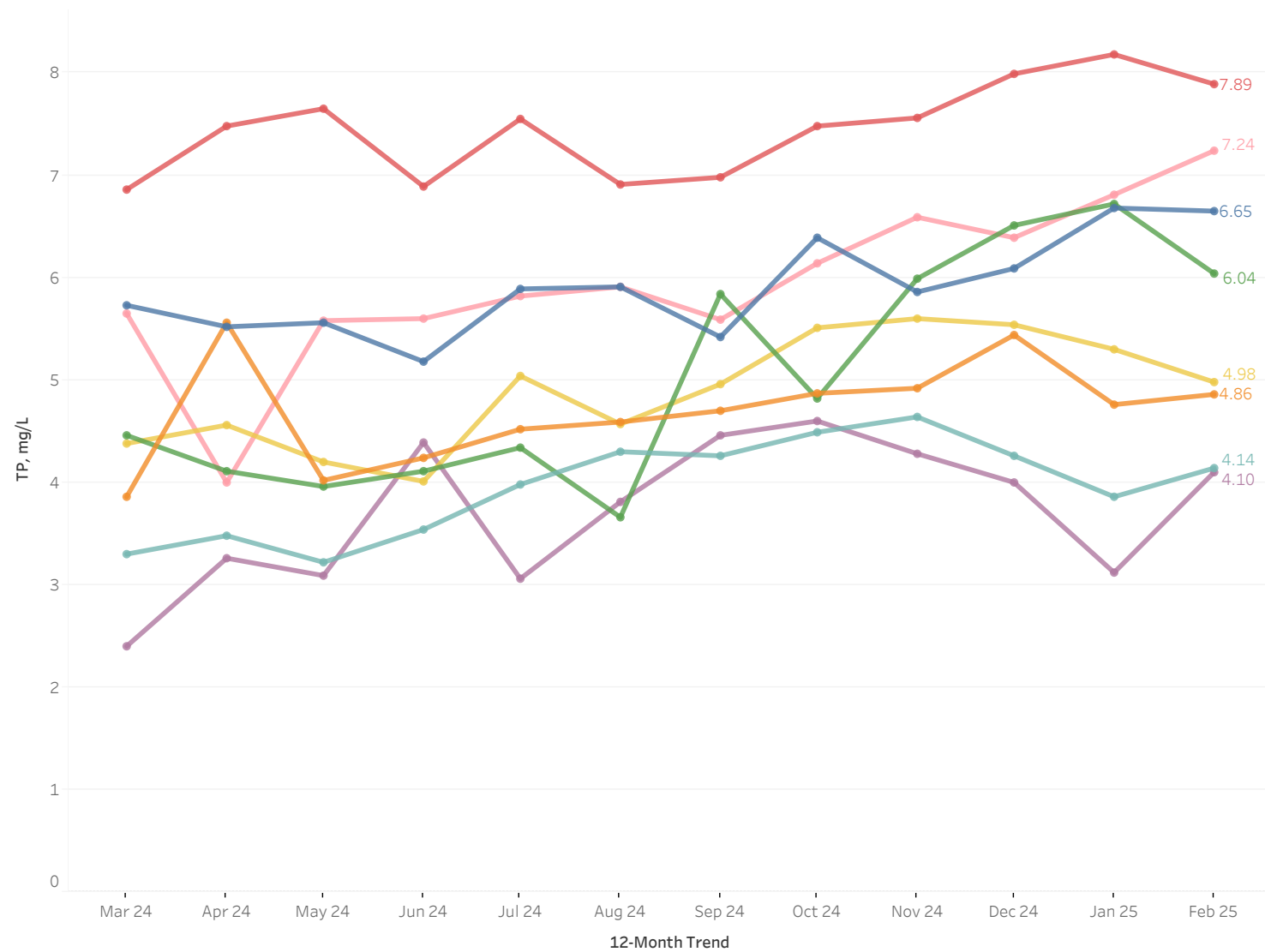
- Entity
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

Member Entity TKN Load Comparison



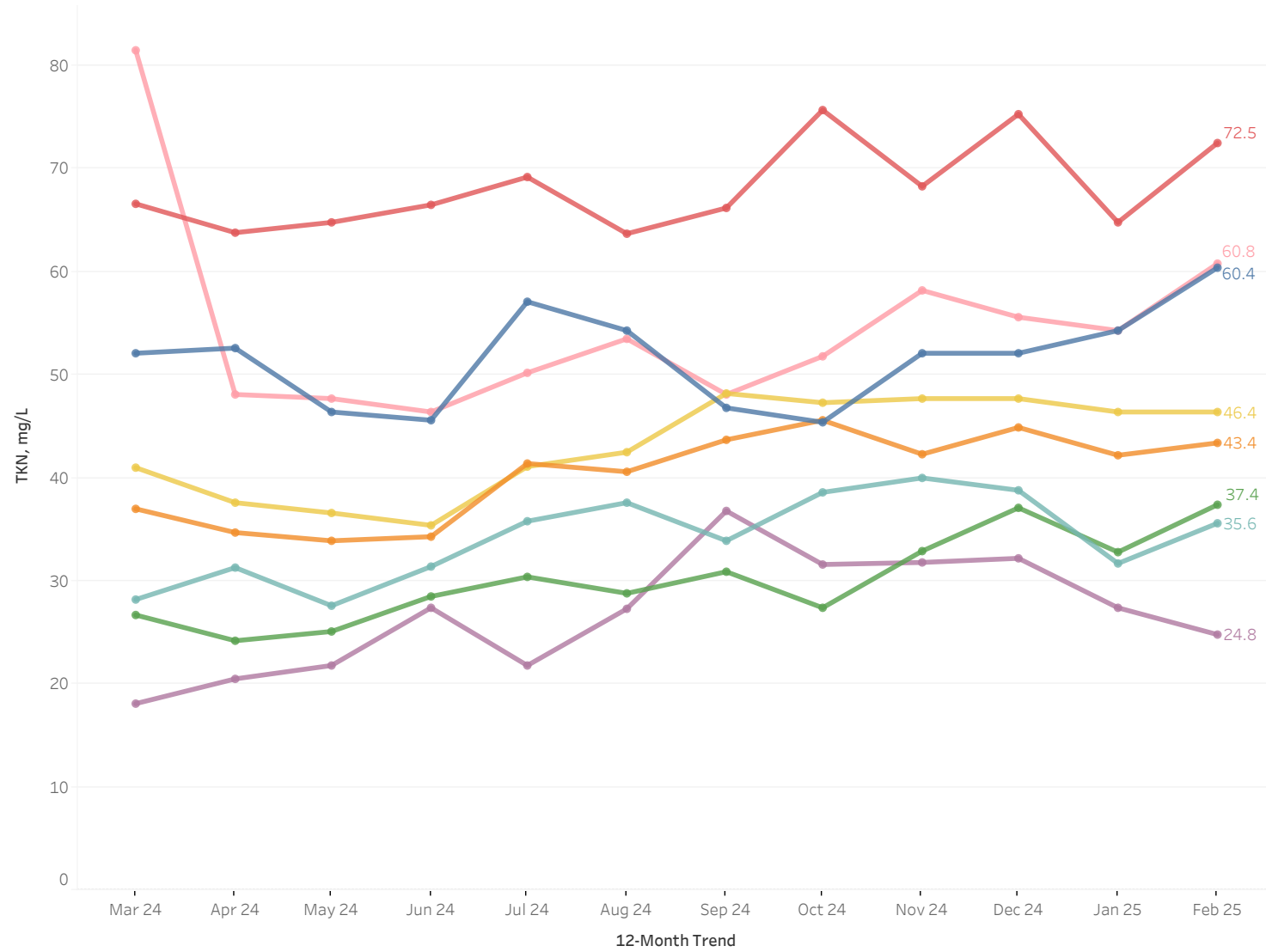
- Entity**
- Cottonwood
  - Granger-Hunter
  - Kearns
  - Mount Olympus
  - Murray
  - South Salt Lake
  - Taylorville-Bennion

# Member Entity TP Concentration Comparison



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

# Member Entity TKN Concentration Comparison



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

# Summary of Construction Contract Completion

| CVWRF Project            | Contract Value | Earned to Date | % Complete as of 03/31/2025 | % Time Elapsed        | Contract Date of Final Completion |
|--------------------------|----------------|----------------|-----------------------------|-----------------------|-----------------------------------|
| Blower Building          | \$52,085,100   | \$51,630,898   | 99.12%                      | 225.7% <sup>(1)</sup> | 11/30/2023                        |
| BNR /PEPS/RAS            | \$126,636,438  | \$115,358,340  | 91.09%                      | 71.7%                 | 6/1/2026                          |
| Fire Alarm               | \$3,262,774    | \$2,362,172    | 72.4%                       | 101.6%                | 12/8/2024                         |
| Sidestream Nitrogen      | \$22,322,406   | \$21,033,937   | 94.2%                       | 225.9% <sup>(1)</sup> | 4/7/2023                          |
| Thickening and Straining | \$47,092,482   | \$41,385,982   | 87.88%                      | 138.8% <sup>(2)</sup> | 5/26/2024                         |
| Dewatering               | \$56,295,163   | \$11,502,971   | 20.43%                      | 36.1%                 | 3/1/2027                          |
| Cathodic Protection      | \$968,192      | \$550,175      | 55.88%                      | 89.7%                 | 9/4/2025                          |

## Schedule Notes

- (1) The Blower Building and Sidestream Nitrogen project have been significantly delayed by multiple factors outside of the Contractor's control including the remediation of residual radioactive material from the Blower building excavation (April 2020 through November 2020), material shortages of stainless steel (due the war in Ukraine), piping, concrete, and PVC materials (affected by the freezing of polyethylene plants in Texas in 2021). Covid-19 compounded these material shortages, including the acquisition of electrical gear which experienced lead times up to 200+ weeks.
- (2) The Thickening and Straining project has been significantly delayed by multiple factors outside of the Contractor's control. During excavation in June of 2022, remnants of the original District No.1 plant were discovered, the required demolition of these structures resulted in approximately four months of delays before excavation could continue. The project has also been substantially delayed by acquisition of electrical gear required for equipment sequencing and start-up.



Central Valley Water Reclamation Facility,

# Detail Report Account Detail

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                    |            |                                          |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------|------------|------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| Fund: 10 - Operational Fund |               |                         |            |                                          |                                        |                   |                |                 |
| <a href="#">10-401-4001</a> |               | Operations Wages        |            |                                          |                                        | 744,136.39        | 204,783.24     | 948,919.63      |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 102,443.55     | 846,579.94      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 102,339.69     | 948,919.63      |
| <a href="#">10-401-4002</a> |               | Operations Overtime     |            |                                          |                                        | 30,738.67         | 9,288.51       | 40,027.18       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 4,117.63       | 34,856.30       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 5,170.88       | 40,027.18       |
| <a href="#">10-401-4003</a> |               | Operations Retirement   |            |                                          |                                        | 193,719.01        | 53,517.98      | 247,236.99      |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 26,640.32      | 220,359.33      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 26,877.66      | 247,236.99      |
| <a href="#">10-401-4004</a> |               | Operations Benefits     |            |                                          |                                        | 277,718.05        | 71,038.18      | 348,756.23      |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...     | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 147.06         | 277,865.11      |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 36,867.14      | 314,732.25      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 34,023.98      | 348,756.23      |
| <a href="#">10-401-4021</a> |               | Operations Uniforms     |            |                                          |                                        | 7,212.20          | 9,066.59       | 16,278.79       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14121    | INV0019527              | DFT0002492 | B000056BMP Maglite holster               | 0784 - US BANK                         |                   | 17.60          | 7,229.80        |
| 04/01/2025                  | POPKT14121    | INV0019530              | DFT0002492 | B003Y2RZAO Steel toe rubber boots Size.. | 0784 - US BANK                         |                   | 33.07          | 7,262.87        |
| 04/01/2025                  | POPKT14121    | INV0019531              | DFT0002492 | B0D327QWW4 Carhartt Men's Fleece 2-...   | 0784 - US BANK                         |                   | 33.79          | 7,296.66        |
| 04/02/2025                  | APPKT03346    | 4225991653              | 105133     | UNIFORMS - OPERATIONS DEPT.              | 0136 - CINTAS                          |                   | 374.59         | 7,671.25        |
| 04/07/2025                  | APPKT03346    | 04072025                | 3968       | BOOTS REIMBURSEMENT - FY 2025            | VEN01512 - LARSEN, JEREMY S.           |                   | 215.00         | 7,886.25        |
| 04/07/2025                  | POPKT14098    | 21345                   | 105003     | Safety Award Jacket-All Employees        | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 6,082.82       | 13,969.07       |
| 04/09/2025                  | POPKT14098    | 21199                   | 105003     | Ops challenge hats                       | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 86.60          | 14,055.67       |
| 04/09/2025                  | POPKT14098    | 21199                   | 105003     | Ops challenge jersey embroidery          | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 128.65         | 14,184.32       |
| 04/09/2025                  | APPKT03368    | 4226763309              | 105105     | UNIFORMS - OPERATION DEPT.               | 0136 - CINTAS                          |                   | 383.55         | 14,567.87       |
| 04/16/2025                  | APPKT03368    | 4227581376              | 105105     | UNIFORMS - OPERATION DEPT.               | 0136 - CINTAS                          |                   | 370.85         | 14,938.72       |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SPORTSMANS WAREHOUSE 114 4 JEANS         |                                        |                   | 284.21         | 15,222.93       |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | OSSINE SHOES Boots for Colinrae Gonza... |                                        |                   | 158.00         | 15,380.93       |
| 04/23/2025                  | APPKT03390    | 4228246173              | 105157     | UNIFORMS - OPERATION DEPT.               | 0136 - CINTAS                          |                   | 379.80         | 15,760.73       |
| 04/30/2025                  | APPKT03397    | 4229000250              | 105187     | UNIFORMS - OPERATION DEPT.               | 0136 - CINTAS                          |                   | 518.06         | 16,278.79       |

## Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                           |            |                                           |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------------|------------|-------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-401-4022</a> |               | Operations Travel and Learning |            |                                           |                                        | 11,366.11         | 7,565.27       | 18,931.38       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                       | 4001       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...    | VEN0390 - JONATHAN PORTER              |                   | 628.60         | 11,994.71       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3987       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...    | VEN0181 - DARIN MORRIS                 |                   | 628.60         | 12,623.31       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 4018       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...    | VEN0681 - SHAWN GROBERG                |                   | 696.60         | 13,319.91       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3981       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...    | VEN0067 - AUSTIN C. PETERSEN           |                   | 295.00         | 13,614.91       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3989       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...    | VEN01333 - DE LA TORRE PADILLA, RAFAEL |                   | 628.60         | 14,243.51       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3994       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...    | VEN01439 - GLOOR, DUSTIN               |                   | 628.60         | 14,872.11       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 4017       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...    | VEN0679 - SHARON BURTON                |                   | 1,321.10       | 16,193.21       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3980       | WEAU 4/22/25 TO 4/25/25; ST. GEORGE...    | VEN0010 - AARON BRITTON                |                   | 628.60         | 16,821.81       |
| 04/15/2025                  | APPKT03362    | 04112025                       | 3998       | WEAU 4/22/25 TO 4/25/25; ST. GEORGE...    | VEN01355 - JEFF BULLOCK                |                   | 628.60         | 17,450.41       |
| 04/22/2025                  | POPKT14121    | INV0019538                     | DFT0002492 | Rigging Pocket Guide                      | 0784 - US BANK                         |                   | 357.00         | 17,807.41       |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | WEAU Lab training- Stephanie P.; Jeremy.. |                                        |                   | 105.00         | 17,912.41       |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | AMERICAN WATER COLLEG Enroll - Jaso...    |                                        |                   | 259.00         | 18,171.41       |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | WEAU pretreatment training - Stephanie..  |                                        |                   | 105.00         | 18,276.41       |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | DELTA AIR Flight ticket - Jonathan P.     |                                        |                   | 816.37         | 19,092.78       |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | WEF REG Registration transferred from ... |                                        |                   | 95.00          | 19,187.78       |
| 04/29/2025                  | APPKT03390    | 04292025                       | 4043       | WEF - RESIDULS AND BIOSOLIDS 5/5/25 ...   | VEN0390 - JONATHAN PORTER              |                   | 1,064.70       | 20,252.48       |
| 04/30/2025                  | GLPKT07214    | JN06421                        |            | sharon travel reimb.                      |                                        |                   | -1,321.10      | 18,931.38       |
| <a href="#">10-401-4027</a> |               | Operations Supplies            |            |                                           |                                        | 11,783.58         | 6,922.46       | 18,706.04       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | POPKT14121    | INV0019526                     | DFT0002492 | B0000AXNO5 Simple green                   | 0784 - US BANK                         |                   | 15.15          | 11,798.73       |
| 04/15/2025                  | POPKT14127    | 9473943778                     | 4025       | PARKER Hydraulic Quick Connect Hose ...   | 0827 - GRAINGER                        |                   | 380.85         | 12,179.58       |
| 04/15/2025                  | POPKT14127    | 9473943778                     | 4025       | PARKER Hydraulic Quick Connect Hose ...   | 0827 - GRAINGER                        |                   | 1,437.90       | 13,617.48       |
| 04/15/2025                  | POPKT14127    | 9473943778                     | 4025       | PARKER Hydraulic Quick Connect Hose ...   | 0827 - GRAINGER                        |                   | 910.05         | 14,527.53       |
| 04/15/2025                  | POPKT14127    | 9473943778                     | 4025       | PARKER Hydraulic Quick Connect Hose ...   | 0827 - GRAINGER                        |                   | 697.95         | 15,225.48       |
| 04/15/2025                  | POPKT14162    | 9473576842                     | 4041       | CAMPBELL Barbed Hose Fitting              | 0827 - GRAINGER                        |                   | 507.00         | 15,732.48       |
| 04/15/2025                  | POPKT14162    | 9473576842                     | 4041       | CAMPBELL Barbed Hose Fitting              | 0827 - GRAINGER                        |                   | 378.30         | 16,110.78       |
| 04/17/2025                  | POPKT14162    | 9476563151                     | 4041       | HONEYWELL Detector Tube                   | 0827 - GRAINGER                        |                   | 380.88         | 16,491.66       |
| 04/22/2025                  | POPKT14121    | INV0019532                     | DFT0002492 | Chemical Guys Car wash soap.              | 0784 - US BANK                         |                   | 46.98          | 16,538.64       |
| 04/22/2025                  | POPKT14121    | INV0019534                     | DFT0002492 | Microfiber towels                         | 0784 - US BANK                         |                   | 109.47         | 16,648.11       |
| 04/22/2025                  | POPKT14121    | INV0019535                     | DFT0002492 | Rigging Pocket Guide Book                 | 0784 - US BANK                         |                   | 230.40         | 16,878.51       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B0711KTX4N Wash Mitts                     | 0784 - US BANK                         |                   | 16.06          | 16,894.57       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B005KDD360 Scrub brushes                  | 0784 - US BANK                         |                   | 39.76          | 16,934.33       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B01CJEBEKO Foam Soap                      | 0784 - US BANK                         |                   | 19.98          | 16,954.31       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B0D95JFX4J Nozzles & Extension            | 0784 - US BANK                         |                   | 28.99          | 16,983.30       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B086T5JTQ1 Pump Sprayers                  | 0784 - US BANK                         |                   | 20.57          | 17,003.87       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B0CZNV2VLK Extension pole                 | 0784 - US BANK                         |                   | 119.96         | 17,123.83       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B0DQB1X226 Foam Cannon                    | 0784 - US BANK                         |                   | 39.99          | 17,163.82       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B0CJWYCHJT Brush heads                    | 0784 - US BANK                         |                   | 40.99          | 17,204.81       |
| 04/22/2025                  | POPKT14121    | INV0019537                     | DFT0002492 | B096Q77G3Z Scrub Brush                    | 0784 - US BANK                         |                   | 15.98          | 17,220.79       |
| 04/22/2025                  | POPKT14121    | INV0019542                     | DFT0002492 | H2S gas detection tubes 50-800 ppmv       | 0784 - US BANK                         |                   | 1,485.25       | 18,706.04       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                                                        |               |                    |            |                                            |                                         | Beginning Balance | Total Activity | Ending Balance  |
|----------------------------------------------------------------|---------------|--------------------|------------|--------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-401-4300</a> Operations Telephone               |               |                    |            |                                            |                                         | 1,340.11          | 255.44         | 1,595.55        |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/07/2025                                                     | APPKT03346    | 320000066320       | 105062     | OPERATION DEPT.                            | 0817 - VERIZON WIRELESS                 |                   | 46.03          | 1,386.14        |
| 04/12/2025                                                     | APPKT03368    | 732495453          | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...     | 0124 - CENTURYLINK                      |                   | 209.41         | 1,595.55        |
| <a href="#">10-401-4600</a> Operations Water                   |               |                    |            |                                            |                                         | 2,323.92          | 1,110.96       | 3,434.88        |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/01/2025                                                     | APPKT03355    | .5940.01 04012025  | 105010     | ACCT#.5940.01, WATER USAGE 479             | 0138 - CITY OF SOUTH SALT LAKE          |                   | 866.00         | 3,189.92        |
| 04/01/2025                                                     | APPKT03355    | .6230.01 04012025  | 105010     | ACCT#.6230.01; WATER USAGE 0               | 0138 - CITY OF SOUTH SALT LAKE          |                   | 244.96         | 3,434.88        |
| <a href="#">10-401-5200</a> Operations Hypo Chlorite           |               |                    |            |                                            |                                         | 19,917.94         | 9,897.86       | 29,815.80       |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/30/2025                                                     | POPKT14197    | 2025100105510      | 4059       | Sodium Hypochlorite                        | 0742 - THATCHER CHEMICAL COMPANY        |                   | 9,575.27       | 29,493.21       |
| 04/30/2025                                                     | POPKT14197    | 2025100105510      | 4059       | THE PRICE IS HIGHER THAN BUDGETED          | 0742 - THATCHER CHEMICAL COMPANY        |                   | 322.59         | 29,815.80       |
| <a href="#">10-401-5300</a> Operations Ferric Sulfate          |               |                    |            |                                            |                                         | 58,272.24         | 28,701.68      | 86,973.92       |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/01/2025                                                     | POPKT14098    | 2025100104429      | 3977       | Ferric Sulfate for the plant               | 0742 - THATCHER CHEMICAL COMPANY        |                   | 9,609.96       | 67,882.20       |
| 04/30/2025                                                     | POPKT14197    | 2025100105086      | 4059       | Ferric Sulfate for the plant               | 0742 - THATCHER CHEMICAL COMPANY        |                   | 9,454.20       | 77,336.40       |
| 04/30/2025                                                     | POPKT14197    | 2025100105427      | 4059       | ROUNDING NUMBER ISSUE                      | 0742 - THATCHER CHEMICAL COMPANY        |                   | 0.03           | 77,336.43       |
| 04/30/2025                                                     | POPKT14197    | 2025100105427      | 4059       | Ferric Sulfate for the plant               | 0742 - THATCHER CHEMICAL COMPANY        |                   | 9,637.49       | 86,973.92       |
| <a href="#">10-401-6200</a> Operations Tools & Small Equipment |               |                    |            |                                            |                                         | 7,222.42          | 5,779.77       | 13,002.19       |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                                                     | POPKT14111    | INV322656          | 105079     | Aqua Troll 400 with rugged Android devi... | VEN01400 - FRONTIER PRECISION, INC      |                   | 4,182.50       | 11,404.92       |
| 04/15/2025                                                     | POPKT14122    | 9473446160         | 3995       | DEWALT Abrasive Cut-Off Wheel              | 0827 - GRAINGER                         |                   | 36.10          | 11,441.02       |
| 04/15/2025                                                     | POPKT14122    | 9473446178         | 3995       | DEWALT Depressed Center Grinding Wh...     | 0827 - GRAINGER                         |                   | 17.10          | 11,458.12       |
| 04/15/2025                                                     | POPKT14127    | 9473446152         | 4025       | Dewalt Cordless grinder                    | 0827 - GRAINGER                         |                   | 248.67         | 11,706.79       |
| 04/15/2025                                                     | POPKT14127    | 9473943786         | 4025       | APPROVED VENDOR Wire Wheel Brush           | 0827 - GRAINGER                         |                   | 45.48          | 11,752.27       |
| 04/15/2025                                                     | POPKT14127    | 9474970952         | 4025       | GRAINGER Trash Can: Round, Gray, 55 g...   | 0827 - GRAINGER                         |                   | 1,197.40       | 12,949.67       |
| 04/28/2025                                                     | POPKT14197    | 9487446594         | 4053       | TOUGH GUY Broom Handle: Tapered, W...      | 0827 - GRAINGER                         |                   | 52.52          | 13,002.19       |
| <a href="#">10-401-6400</a> Operations Maintenance             |               |                    |            |                                            |                                         | 37,449.39         | 58,850.04      | 96,299.43       |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/08/2025                                                     | APPKT03360    | EA1534317          | 105084     | CONTROL ROOM PRINTER                       | 0425 - LES OLSON COMPANY                |                   | 44.86          | 37,494.25       |
| 04/09/2025                                                     | POPKT14127    | 903193920          | 105125     | NUT,ACME, SPLIT, DELRIN AF, UV 3X, HI...   | VEN01489 - VEOLIA WATER TECHNOLOGIES... |                   | 3,276.07       | 40,770.32       |
| 04/22/2025                                                     | GLPKT07177    | JN06411            |            | JIMS - RIVERTON Leadership training lun... |                                         |                   | 145.41         | 40,915.73       |
| 04/30/2025                                                     | POPKT14197    | 903205220          | 105208     | LAMP, COMPLETE ASSY, UV 3X, 400W, L...     | VEN01489 - VEOLIA WATER TECHNOLOGIES... |                   | 55,383.70      | 96,299.43       |
| <a href="#">10-401-6700</a> Operations Fuel                    |               |                    |            |                                            |                                         | 23,198.82         | 3,537.11       | 26,735.93       |
| Post Date                                                      | Packet Number | Source Transaction | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/08/2025                                                     | POPKT14096    | 1177023-IN         | 3974       | Unleaded Fuel                              | 0175 - REBEL OIL COMPANY                |                   | 3,537.11       | 26,735.93       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                          |            |                                          |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------------|------------|------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-402-4001</a> |               | Mechanics Wages               |            |                                          |                                        | 307,776.74        | 88,766.08      | 396,542.82      |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...       |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 44,378.03      | 352,154.77      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 44,388.05      | 396,542.82      |
| <a href="#">10-402-4002</a> |               | Mechanics Overtime            |            |                                          |                                        | 1,038.30          | 464.31         | 1,502.61        |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 464.31         | 1,502.61        |
| <a href="#">10-402-4003</a> |               | Mechanics Retirement          |            |                                          |                                        | 77,203.76         | 22,307.61      | 99,511.37       |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...       |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 11,094.51      | 88,298.27       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 11,213.10      | 99,511.37       |
| <a href="#">10-402-4004</a> |               | Mechanics Benefits            |            |                                          |                                        | 104,917.20        | 24,717.00      | 129,634.20      |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                    | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...     | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 53.78          | 104,970.98      |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...       |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                        |                   | 12,326.72      | 117,297.70      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                        |                   | 12,336.50      | 129,634.20      |
| <a href="#">10-402-4021</a> |               | Mechanics Uniforms            |            |                                          |                                        | 4,090.54          | 1,570.18       | 5,660.72        |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991604                    | 105133     | UNIFORMS - MECHANIC DEPT.                | 0136 - CINTAS                          |                   | 246.01         | 4,336.55        |
| 04/07/2025                  | APPKT03346    | 04072025                      | 3966       | BOOTS REIMBURSEMENT - 2025               | VEN0369 - JAMES MAGILL                 |                   | 215.00         | 4,551.55        |
| 04/09/2025                  | APPKT03368    | 4226763221                    | 105105     | UNIFORMS - MECHANICS DEPT.               | 0136 - CINTAS                          |                   | 275.22         | 4,826.77        |
| 04/15/2025                  | APPKT03390    | 21467                         | 105154     | MAINT.                                   | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 40.21          | 4,866.98        |
| 04/16/2025                  | APPKT03368    | 4227581058                    | 105105     | UNIFORMS - MECHANICS DEPT.               | 0136 - CINTAS                          |                   | 246.01         | 5,112.99        |
| 04/22/2025                  | GLPKT07177    | JN06411                       |            | BRIGHTPOINT CREATIVE traditional coat .. |                                        |                   | 26.50          | 5,139.49        |
| 04/23/2025                  | APPKT03390    | 4228246072                    | 105157     | UNIFORMS - MECHANIC DEPT.                | 0136 - CINTAS                          |                   | 275.22         | 5,414.71        |
| 04/30/2025                  | APPKT03397    | 4228999806                    | 105187     | UNIFORMS - MECHANIC DEPT.                | 0136 - CINTAS                          |                   | 246.01         | 5,660.72        |
| <a href="#">10-402-4022</a> |               | Mechanics Travel and Learning |            |                                          |                                        | 6,363.41          | 3,881.95       | 10,245.36       |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                              | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                      | 4016       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...   | VEN0637 - ROGER ORULLIAN               |                   | 628.60         | 6,992.01        |
| 04/15/2025                  | APPKT03362    | 04112025                      | 3983       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...   | VEN0101 - BROCK THOMPSON               |                   | 628.60         | 7,620.61        |
| 04/15/2025                  | APPKT03362    | 04112025                      | 3996       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...   | VEN0369 - JAMES MAGILL                 |                   | 741.60         | 8,362.21        |
| 04/15/2025                  | APPKT03362    | 04112025                      | 3997       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...   | VEN0370 - JARED O'BRIEN                |                   | 696.60         | 9,058.81        |
| 04/15/2025                  | APPKT03362    | 04112025                      | 3986       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...   | VEN0131 - CHRIS REILLEY                |                   | 826.55         | 9,885.36        |
| 04/16/2025                  | APPKT03368    | 04162025                      | 4027       | FINAL RECONCILIATION - WEFMAX            | VEN0369 - JAMES MAGILL                 |                   | 110.51         | 9,995.87        |
| 04/28/2025                  | APPKT03390    | 04282025                      | 4042       | FINAL RECONCILIATION FOR WEFMAX          | VEN0369 - JAMES MAGILL                 |                   | 249.49         | 10,245.36       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                              |            |                                               |                                    | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------------|------------|-----------------------------------------------|------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-402-4100</a> |               | Mechanics Contract Services       |            |                                               |                                    | 107,831.54        | 41,969.15      | 149,800.69      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                   | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/08/2025                  | APPKT03368    | SLC2027520                        | 105116     | W/O118072, REPAIR, FUEL FILTER, SERV...       | 0646 - ROYCE INDUSTRIES, L.C.      |                   | 568.00         | 108,399.54      |
| 04/18/2025                  | POPKT14162    | 33958                             | 105150     | Fab and install stainless sheet metal lab ... | 0007 - A-J SHEET METAL             |                   | 16,433.00      | 124,832.54      |
| 04/22/2025                  | POPKT14121    | INV0019547                        | DFT0002492 | Murray Glass Window Replacement               | 0784 - US BANK                     |                   | 869.40         | 125,701.94      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #7 lower draw tubes       | 0600 - R & S GUNN, INC.            |                   | 4,350.00       | 130,051.94      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Primary Clarifier #2 set weir/scrapers        | 0600 - R & S GUNN, INC.            |                   | 650.00         | 130,701.94      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #7 lower draw tubes       | 0600 - R & S GUNN, INC.            |                   | 1,940.00       | 132,641.94      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | U.V. bollards fabricate and install           | 0600 - R & S GUNN, INC.            |                   | 432.50         | 133,074.44      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | side stream Phosphorus removal catwalk        | 0600 - R & S GUNN, INC.            |                   | 5,175.00       | 138,249.44      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #7 lower draw tubes       | 0600 - R & S GUNN, INC.            |                   | 2,535.00       | 140,784.44      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | side stream Phosphorus removal catwalk        | 0600 - R & S GUNN, INC.            |                   | 3,157.25       | 143,941.69      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Primary Clarifier #2 set weir/scrapers        | 0600 - R & S GUNN, INC.            |                   | 605.50         | 144,547.19      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | side stream Phosphorus removal catwalk        | 0600 - R & S GUNN, INC.            |                   | 4,257.50       | 148,804.69      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | U.V. bollards fabricate and install           | 0600 - R & S GUNN, INC.            |                   | 650.00         | 149,454.69      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #7 lower draw tubes       | 0600 - R & S GUNN, INC.            |                   | 346.00         | 149,800.69      |
| <a href="#">10-402-4300</a> |               | Mechanics Telephone               |            |                                               |                                    | 1,147.86          | 389.07         | 1,536.93        |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                   | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/07/2025                  | APPKT03346    | 320000066320                      | 105062     | MECHANIC DEPT.                                | 0817 - VERIZON WIRELESS            |                   | 230.13         | 1,377.99        |
| 04/12/2025                  | APPKT03368    | 732495453                         | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...        | 0124 - CENTURYLINK                 |                   | 158.94         | 1,536.93        |
| <a href="#">10-402-6200</a> |               | Mechanics Tools & Small Equipment |            |                                               |                                    | 1,994.15          | 154.47         | 2,148.62        |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                   | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/30/2025                  | POPKT14197    | S106958173.001                    | 105197     | 6" gripper plug                               | 0472 - MOUNTAINLAND SUPPLY COMPANY |                   | 154.47         | 2,148.62        |
| <a href="#">10-402-6300</a> |               | Mechanics Vehicles Maintenance    |            |                                               |                                    | 1,463.17          | 1,871.48       | 3,334.65        |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                   | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | POPKT14098    | 861125                            | 105020     | napa oil 5w-20 synthetic part# NOL 755...     | 0282 - GENUINE PARTS CO.           |                   | 13.47          | 1,476.64        |
| 04/02/2025                  | POPKT14098    | 861125                            | 105020     | Oil filter part# Bk HP 2010                   | 0282 - GENUINE PARTS CO.           |                   | 16.49          | 1,493.13        |
| 04/02/2025                  | POPKT14098    | 861125                            | 105020     | Air filter part# FIL 9883                     | 0282 - GENUINE PARTS CO.           |                   | 31.99          | 1,525.12        |
| 04/02/2025                  | POPKT14098    | 861125                            | 105020     | cabin air filter part# FIL 9883               | 0282 - GENUINE PARTS CO.           |                   | 31.99          | 1,557.11        |
| 04/02/2025                  | POPKT14098    | 861125                            | 105020     | napa oil 5w-20 synthetic part# NOL 755...     | 0282 - GENUINE PARTS CO.           |                   | 21.99          | 1,579.10        |
| 04/09/2025                  | POPKT14098    | 851637                            | 105020     | 1799 Napa filter                              | 0282 - GENUINE PARTS CO.           |                   | 113.08         | 1,692.18        |
| 04/09/2025                  | POPKT14098    | 851637                            | 105020     | 3403 Napa filter                              | 0282 - GENUINE PARTS CO.           |                   | 32.99          | 1,725.17        |
| 04/09/2025                  | POPKT14098    | 851637                            | 105020     | 4206 Napa filter                              | 0282 - GENUINE PARTS CO.           |                   | 87.88          | 1,813.05        |
| 04/17/2025                  | POPKT14127    | 6621773                           | 105101     | Battery 264763 grp 58 E1                      | 0075 - BATTERY SYSTEMS             |                   | 54.94          | 1,867.99        |
| 04/22/2025                  | POPKT14121    | INV0019548                        | DFT0002492 | ops dodge bower motor repair                  | 0784 - US BANK                     |                   | 781.80         | 2,649.79        |
| 04/22/2025                  | GLPKT07177    | JN06411                           |            | SALT LAKE VALLEY DODGE Replaced po...         |                                    |                   | 684.86         | 3,334.65        |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                  |            |                                            |                                       | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------|------------|--------------------------------------------|---------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-402-6400</a> |               | Mechanics Maintenance |            |                                            |                                       | 161,826.84        | 61,462.34      | 223,289.18      |
| Post Date                   | Packet Number | Source Transaction    | Pmt Number | Description                                | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14086    | 252685                | 105058     | 20' PRE-GALV SOLID CHANNEL                 | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 648.00         | 162,474.84      |
| 04/01/2025                  | POPKT14086    | 419522                | 104989     | 824-021 Detection hose                     | 0013 - ABEL PUMPS LP                  |                   | 121.89         | 162,596.73      |
| 04/01/2025                  | POPKT14086    | 6484538               | 105130     | 6ea. 8v Golf Cart Battery Samples #96      | 0075 - BATTERY SYSTEMS                |                   | 1,024.08       | 163,620.81      |
| 04/01/2025                  | POPKT14121    | INV0019550            | DFT0002492 | #SDX/SDXL424 4' ceiling grid white         | 0784 - US BANK                        |                   | 42.80          | 163,663.61      |
| 04/01/2025                  | POPKT14121    | INV0019550            | DFT0002492 | SDX/SDXL216 2' ceiling grid white          | 0784 - US BANK                        |                   | 31.92          | 163,695.53      |
| 04/01/2025                  | POPKT14127    | 005018                | 105115     | PP-100X0831E 10X8 231/EE SGL ARCH E...     | 0632 - ROCKY MOUNTAIN VALVE & AUTO... |                   | 990.00         | 164,685.53      |
| 04/01/2025                  | POPKT14127    | 005018                | 105115     | PP-RNG4811000STYLE 481 10. IN 150LB...     | 0632 - ROCKY MOUNTAIN VALVE & AUTO... |                   | 174.29         | 164,859.82      |
| 04/02/2025                  | POPKT14086    | 251635                | 105052     | Hinged Skimmer, Ss Rsg00124 RSG-1163       | VEN01466 - SENTRY EQUIPMENT CORP.     |                   | 516.30         | 165,376.12      |
| 04/02/2025                  | POPKT14086    | 251635                | 105052     | Hinged Skimmer Support, Ss RSG-1164        | VEN01466 - SENTRY EQUIPMENT CORP.     |                   | 437.40         | 165,813.52      |
| 04/02/2025                  | POPKT14086    | 251635                | 105052     | Bottom Wiper, 4'-0" Skimmer, RSG-1360      | VEN01466 - SENTRY EQUIPMENT CORP.     |                   | 166.60         | 165,980.12      |
| 04/02/2025                  | POPKT14086    | P29131                | 105141     | Filter Cab Air (Bobcat) pt#7222791 (MINI.. | 0346 - INTERMOUNTAIN BOBCAT           |                   | 35.56          | 166,015.68      |
| 04/02/2025                  | POPKT14086    | P29131                | 105141     | Hydraulic Filter #6668819                  | 0346 - INTERMOUNTAIN BOBCAT           |                   | 152.56         | 166,168.24      |
| 04/02/2025                  | POPKT14086    | P29131                | 105141     | Secondary Air Filter #7020361              | 0346 - INTERMOUNTAIN BOBCAT           |                   | 94.02          | 166,262.26      |
| 04/02/2025                  | POPKT14086    | SLC097975             | 105049     | Landa pump part#8.921-712.0                | 0646 - ROYCE INDUSTRIES, L.C.         |                   | 1,387.50       | 167,649.76      |
| 04/03/2025                  | POPKT14086    | 154829                | 105140     | LIBERTY SUMP PUMP 1.5                      | 0327 - HOUSE OF PUMPS                 |                   | 232.00         | 167,881.76      |
| 04/03/2025                  | POPKT14086    | 229226                | 105040     | Oil Pads 100 per bag (WHITE                | 0496 - NUTECH SPECIALTIES, INC        |                   | 396.78         | 168,278.54      |
| 04/03/2025                  | POPKT14086    | 229226                | 105040     | parts cleaner                              | 0496 - NUTECH SPECIALTIES, INC        |                   | 59.76          | 168,338.30      |
| 04/03/2025                  | POPKT14086    | 229226                | 105040     | Hand Cleaner Wipes (knock out)             | 0496 - NUTECH SPECIALTIES, INC        |                   | 166.32         | 168,504.62      |
| 04/03/2025                  | POPKT14086    | 76382                 | 105023     | Aluminum Grating                           | 0298 - GRATING SYSTEMS INC.           |                   | 8,948.00       | 177,452.62      |
| 04/03/2025                  | POPKT14086    | 9457087410            | 3963       | V-Belt - B95 (5X478                        | 0827 - GRAINGER                       |                   | 61.28          | 177,513.90      |
| 04/03/2025                  | POPKT14086    | 9460982169            | 3963       | V-Belt - B95 (5X478                        | 0827 - GRAINGER                       |                   | 61.28          | 177,575.18      |
| 04/03/2025                  | POPKT14086    | PS-INV111612          | 105138     | Thermowell P/N# 3-4F2                      | 0302 - GRITTON & ASSOCIATES           |                   | 6.75           | 177,581.93      |
| 04/03/2025                  | POPKT14086    | PS-INV111612          | 105138     | Temperature gauge P/N# BX9140307           | 0302 - GRITTON & ASSOCIATES           |                   | 40.50          | 177,622.43      |
| 04/03/2025                  | POPKT14086    | S106869340.001        | 105039     | 0887795 WATTS 2IN 009M2 REPAIR KIT         | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 694.41         | 178,316.84      |
| 04/03/2025                  | APPKT03368    | 9159834766            | 4022       | ARGON INDUSTRIAL 200 CGA                   | 0024 - AIRGAS USA, LLC                |                   | 99.21          | 178,416.05      |
| 04/04/2025                  | POPKT14086    | 189468 02             | 3976       | 3" FLG METAL EXP JOINT                     | 0663 - SALT LAKE WINDUSTRIAL CO.      |                   | 4,496.84       | 182,912.89      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 1/4" X 1 1/2" SS HWH TEK SCREWS            | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 17.50          | 182,930.39      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 1 1/2 ZP LOCK WASHER                       | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 15.00          | 182,945.39      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 3/4" SS NC HEX NUT                         | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 13.50          | 182,958.89      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 7/16" ZP LOCK WASHER                       | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 8.00           | 182,966.89      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 5/16" X 2" SS NC CAP SCREW                 | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 14.00          | 182,980.89      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 5/8" ZP NC HEX NUT                         | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 7.00           | 182,987.89      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 5/16" X 2" ROLL PIN                        | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 14.60          | 183,002.49      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 3/4" X 2 1/2" SS NC CAP SCREW              | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 39.75          | 183,042.24      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 3/4" X 2 1/2" ZP GR 5 NC CAP SCREW         | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 42.00          | 183,084.24      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 1/2" SS NC HVY HX NUT                      | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 50.00          | 183,134.24      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 1/4" X 1 1/2" ZP PHIL PAN M/S              | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 5.00           | 183,139.24      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 5/16" X 3" SS NC CAP SCREW                 | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 11.25          | 183,150.49      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 1/2" SS NC HEX NUTS                        | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 18.75          | 183,169.24      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | 3/8" X 1 1/4" SS NC CAP SCREW              | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 7.50           | 183,176.74      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | M8 X 35MM ZP 8.8 HEX SCREW                 | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 14.00          | 183,190.74      |
| 04/04/2025                  | POPKT14086    | 252863                | 105058     | M12 ZP FLAT WASHER                         | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 10.00          | 183,200.74      |

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Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                              |            |                                            |                                   | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------------|------------|--------------------------------------------|-----------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-402-6400</a> |               | Mechanics Maintenance - Continued |            |                                            |                                   | 161,826.84        | 61,462.34      | 223,289.18      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                | Vendor                            | Project Account   | Amount         | Running Balance |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/4" X 4" ZP GR 5 NC CAP SCREW             | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 28.50          | 183,229.24      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/16" X 1 1/2" ZP COTTER PIN               | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 5.75           | 183,234.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/8" SS NC HEX NUT                         | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 13.00          | 183,247.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 1/4" X 2" ZP COTTER PIN                    | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 4.00           | 183,251.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/8" SS FLAT WASHER                        | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 20.00          | 183,271.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 1/4" X 1" SS HWH TEK SCREWS                | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 13.50          | 183,285.49      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/4" ZP NC HEX NUT                         | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 7.50           | 183,292.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 3/8" X 1" SS NC CAP SCREW                  | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 12.00          | 183,304.99      |
| 04/04/2025                  | POPKT14086    | 252863                            | 105058     | 62 ALU / ALU POP RIVET                     | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 40.00          | 183,344.99      |
| 04/07/2025                  | POPKT14086    | 401056793                         | 105004     | Ball V355BN                                | 0109 - C H SPENCER LLC            |                   | 260.04         | 183,605.03      |
| 04/07/2025                  | POPKT14086    | 401056793                         | 105004     | Ball V356BN                                | 0109 - C H SPENCER LLC            |                   | 182.13         | 183,787.16      |
| 04/07/2025                  | POPKT14086    | INVUT-25-0518                     | 105121     | 98996013 SUBMERSIBLE MIXER                 | 0735 - TECH FLOW                  |                   | 17,480.26      | 201,267.42      |
| 04/08/2025                  | POPKT14096    | 252484                            | 105058     | SS nut M8 X 1.25                           | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 5.00           | 201,272.42      |
| 04/08/2025                  | POPKT14096    | 252484                            | 105058     | SS bolt M8 X 1.25-25 MM                    | 0770 - UINTAH FASTENERS & SUPPLY  |                   | 15.00          | 201,287.42      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3" mnpt x 3" male camlock aluminum         | 0529 - PIPE VALVE AND FITTING CO. |                   | 17.77          | 201,305.19      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3"x 3" x3/4" galv tee                      | 0529 - PIPE VALVE AND FITTING CO. |                   | 85.29          | 201,390.48      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3/4" male npt x quick connect male         | 0529 - PIPE VALVE AND FITTING CO. |                   | 13.15          | 201,403.63      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3" X 3/4" GALV BUSHING                     | 0529 - PIPE VALVE AND FITTING CO. |                   | 13.68          | 201,417.31      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3" male pipe x 3" camlock female alumi...  | 0529 - PIPE VALVE AND FITTING CO. |                   | 24.77          | 201,442.08      |
| 04/08/2025                  | POPKT14096    | S4-25-38                          | 3972       | 3/4" female npt x 3/4" female quick con... | 0529 - PIPE VALVE AND FITTING CO. |                   | 13.15          | 201,455.23      |
| 04/08/2025                  | POPKT14096    | SLC097900                         | 105049     | Quick coupling M #980217000 3/8"           | 0646 - ROYCE INDUSTRIES, L.C.     |                   | 100.20         | 201,555.43      |
| 04/08/2025                  | POPKT14096    | SLC097900                         | 105049     | wall mount #891994370                      | 0646 - ROYCE INDUSTRIES, L.C.     |                   | 173.79         | 201,729.22      |
| 04/08/2025                  | POPKT14096    | SLC097900                         | 105049     | Quick coupling F #98021660 3/8"            | 0646 - ROYCE INDUSTRIES, L.C.     |                   | 99.60          | 201,828.82      |
| 04/09/2025                  | POPKT14098    | 851537                            | 105020     | SAE 30W OIL CONVENTIONAL                   | 0282 - GENUINE PARTS CO.          |                   | 71.88          | 201,900.70      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | McCluskey Napa Gold filter 6761            | 0282 - GENUINE PARTS CO.          |                   | 98.53          | 201,999.23      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | Fuel Filter (CAT) Napa 3076                | 0282 - GENUINE PARTS CO.          |                   | 55.99          | 202,055.22      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | OIL FILTER NAPA 1551                       | 0282 - GENUINE PARTS CO.          |                   | 15.57          | 202,070.79      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | Hyd-Filters Peterson 1663                  | 0282 - GENUINE PARTS CO.          |                   | 21.30          | 202,092.09      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | (Inner) NAPA # FIL 6766                    | 0282 - GENUINE PARTS CO.          |                   | 53.33          | 202,145.42      |
| 04/09/2025                  | POPKT14098    | 854519                            | 105020     | Fuel/Water Separator (CAT) Napa 6010...    | 0282 - GENUINE PARTS CO.          |                   | 74.99          | 202,220.41      |
| 04/09/2025                  | POPKT14098    | 854520                            | 105020     | OIL (CAT) Napa 7325                        | 0282 - GENUINE PARTS CO.          |                   | 24.75          | 202,245.16      |
| 04/09/2025                  | POPKT14098    | 854591                            | 105020     | Roto Mix Hyd-Filter 1759                   | 0282 - GENUINE PARTS CO.          |                   | 37.79          | 202,282.95      |
| 04/09/2025                  | POPKT14098    | 854928                            | 105020     | 0073398 NAPA Non-Detergent Motor Oil..     | 0282 - GENUINE PARTS CO.          |                   | 143.76         | 202,426.71      |
| 04/09/2025                  | POPKT14098    | 858501                            | 105020     | NOS 34611 rear main oil seal pt#34611      | 0282 - GENUINE PARTS CO.          |                   | 23.43          | 202,450.14      |
| 04/09/2025                  | POPKT14111    | 251446                            | 105087     | 200-0920 2 in NPT Check Valve              | VEN01394 - REPUBLIC MANUFACTURING |                   | 702.23         | 203,152.37      |
| 04/10/2025                  | APPKT03368    | 997489                            | 105102     | 5 PIN STANDARD                             | 0091 - BOB'S LOCK, SAFE & KEY     |                   | 23.96          | 203,176.33      |
| 04/11/2025                  | POPKT14127    | 419579                            | 105097     | 48588 Valve ball D 120, PU, black          | 0013 - ABEL PUMPS LP              |                   | 1,466.37       | 204,642.70      |
| 04/11/2025                  | POPKT14127    | 875622                            | 105114     | touch up paint                             | 0626 - ROBERT MERRILL CO.         |                   | 60.00          | 204,702.70      |
| 04/11/2025                  | POPKT14127    | 875622                            | 105114     | Kit Wall Hung Screen #600429               | 0626 - ROBERT MERRILL CO.         |                   | 48.00          | 204,750.70      |
| 04/11/2025                  | POPKT14127    | 875622                            | 105114     | 24"x48" grey portions for urinals          | 0626 - ROBERT MERRILL CO.         |                   | 450.00         | 205,200.70      |
| 04/11/2025                  | POPKT14127    | 875622                            | 105114     | Driver Bit TR27 620027                     | 0626 - ROBERT MERRILL CO.         |                   | 1.05           | 205,201.75      |
| 04/15/2025                  | POPKT14121    | INV0019528                        | DFT0002492 | tractor Starter switch amazon asin# B0...  | 0784 - US BANK                    |                   | 18.50          | 205,220.25      |

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| Account                     |               | Name                              |            |                                             |                                       | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------------|------------|---------------------------------------------|---------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-402-6400</a> |               | Mechanics Maintenance - Continued |            |                                             |                                       | 161,826.84        | 61,462.34      | 223,289.18      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                 | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/16/2025                  | POPKT14122    | 178503                            | 105083     | 852873-001 8" VAC/PR seat gasket N80...     | 0412 - L&J TECHNOLOGIES               |                   | 249.69         | 205,469.94      |
| 04/16/2025                  | POPKT14122    | 178503                            | 105083     | 9411-10611 8" Diaphragm .010" Teflon        | 0412 - L&J TECHNOLOGIES               |                   | 752.00         | 206,221.94      |
| 04/16/2025                  | POPKT14127    | 02050821                          | 105109     | TUBING 1/4" CLEAR                           | 0325 - HOSE & RUBBER SUPPLY           |                   | 30.00          | 206,251.94      |
| 04/16/2025                  | POPKT14127    | S106922964.001                    | 105112     | 6" MJ Fitting with restraints               | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 226.79         | 206,478.73      |
| 04/16/2025                  | APPKT03390    | INV-00138                         | 105174     | PROCO PENETRATION SEALS                     | 0632 - ROCKY MOUNTAIN VALVE & AUTO... |                   | 74.20          | 206,552.93      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | abs glue                                    | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 24.37          | 206,577.30      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4" abs wye                                  | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 86.54          | 206,663.84      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 3" abs 20ft                                 | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 108.64         | 206,772.48      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4" abs 20ft                                 | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 256.26         | 207,028.74      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4" no hub coupler                           | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 61.08          | 207,089.82      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4" abs San tee                              | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 45.38          | 207,135.20      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4"x4"x3" abs wye                            | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 74.71          | 207,209.91      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 2" abs 20ft                                 | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 80.00          | 207,289.91      |
| 04/17/2025                  | POPKT14127    | S106925155.001                    | 105112     | 4" x 2" bushing                             | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 39.45          | 207,329.36      |
| 04/17/2025                  | POPKT14162    | 020E9371                          | 105164     | 3" sch 80 pvc ball check valve 1210030      | 0312 - HARRINGTON INDUSTRIAL PLASTICS |                   | 635.14         | 207,964.50      |
| 04/22/2025                  | POPKT14121    | INV0019533                        | DFT0002492 | BOBFN6PJWQ Steering Gear Box Rack a...      | 0784 - US BANK                        |                   | 81.90          | 208,046.40      |
| 04/22/2025                  | POPKT14121    | INV0019536                        | DFT0002492 | ASIN:B082855R5C MODZ Max48 15 AMP..         | 0784 - US BANK                        |                   | 259.95         | 208,306.35      |
| 04/22/2025                  | POPKT14121    | INV0019541                        | DFT0002492 | 10 in. Flat Free Tire 4.10/3.50-4 set of 2  | 0784 - US BANK                        |                   | 128.96         | 208,435.31      |
| 04/22/2025                  | POPKT14121    | INV0019553                        | DFT0002492 | fuel hose reel 1"x33' amazon asin#B0CF...   | 0784 - US BANK                        |                   | 522.48         | 208,957.79      |
| 04/22/2025                  | POPKT14121    | INV0019556                        | DFT0002492 | wet r dri roof cement 1 gallon              | 0784 - US BANK                        |                   | 13.28          | 208,971.07      |
| 04/22/2025                  | POPKT14121    | INV0019556                        | DFT0002492 | 6"x10 ft aluminum. Flashing                 | 0784 - US BANK                        |                   | 11.20          | 208,982.27      |
| 04/22/2025                  | GLPKT07177    | JN06411                           |            | WATER SPECIALTIES, 5 gallon water purif..   |                                       |                   | 20.86          | 209,003.13      |
| 04/22/2025                  | GLPKT07177    | JN06411                           |            | BOLT & NUT SUPPLY SLC 20 unit 1.25 Ny...    |                                       |                   | 23.89          | 209,027.02      |
| 04/22/2025                  | APPKT03390    | 49283028                          | 4044       | IND HIGH PRESSURE                           | 0541 - LINDE GAS & EQUIPMENT INC.     |                   | 368.61         | 209,395.63      |
| 04/22/2025                  | APPKT03390    | 49296737                          | 4044       | CYLINDER RENTAL                             | 0541 - LINDE GAS & EQUIPMENT INC.     |                   | 1,001.88       | 210,397.51      |
| 04/23/2025                  | POPKT14156    | 253390                            | 105122     | 5/16"X1.5" self-tapping bolt P/N# FHHZ...   | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 25.00          | 210,422.51      |
| 04/23/2025                  | POPKT14156    | 253390                            | 105122     | 3/8"X1.5" self-tapping bolt P/N# FHHZN...   | 0770 - UINTAH FASTENERS & SUPPLY      |                   | 36.00          | 210,458.51      |
| 04/23/2025                  | POPKT14162    | 93004250                          | 105170     | 361C719G02 PUMP ASSEMBLY                    | VEN01575 - NUTTALL GEAR, LLC          |                   | 5,122.25       | 215,580.76      |
| 04/25/2025                  | POPKT14197    | 1499460                           | 105204     | Plungers for hydrants 818RKY1 Kit           | 0723 - STEVE REAGAN COMPANY           |                   | 147.00         | 215,727.76      |
| 04/28/2025                  | POPKT14197    | 9487814197                        | 4053       | V-Belt - AX-51                              | 0827 - GRAINGER                       |                   | 27.96          | 215,755.72      |
| 04/28/2025                  | POPKT14197    | S4-25-165                         | 4057       | 1/2" COPPER SWEAT 90 DEG ELL                | 0529 - PIPE VALVE AND FITTING CO.     |                   | 20.00          | 215,775.72      |
| 04/29/2025                  | POPKT14197    | 900351671                         | 105190     | 7022180 ring gear                           | 0305 - H & E EQUIPMENT SERVICES LLC   |                   | 234.80         | 216,010.52      |
| 04/30/2025                  | POPKT14197    | 258497                            | 105209     | FILTER ELEMENT INF, PUMPS                   | 0851 - WEBSTER ASSOC                  |                   | 1,253.36       | 217,263.88      |
| 04/30/2025                  | POPKT14197    | 6484490                           | 105184     | 6ea 8 volt golf cart batteries Cart 104     | 0075 - BATTERY SYSTEMS                |                   | 1,024.08       | 218,287.96      |
| 04/30/2025                  | POPKT14197    | 9312432950                        | 105195     | Stainless drill bit 7/32" P37338            | 0419 - LAWSON PRODUCTS, INC.          |                   | 16.14          | 218,304.10      |
| 04/30/2025                  | POPKT14197    | 9312432950                        | 105195     | Hose Clamp with Hex Head Screw Item#...     | 0419 - LAWSON PRODUCTS, INC.          |                   | 88.99          | 218,393.09      |
| 04/30/2025                  | POPKT14197    | 9312432950                        | 105195     | Stainless drill bit 13/32" P37484           | 0419 - LAWSON PRODUCTS, INC.          |                   | 32.40          | 218,425.49      |
| 04/30/2025                  | POPKT14197    | 9312432950                        | 105195     | Carbon drill bit 27/64" P37523              | 0419 - LAWSON PRODUCTS, INC.          |                   | 35.56          | 218,461.05      |
| 04/30/2025                  | POPKT14197    | 9312432950                        | 105195     | HOSE BARB P34534                            | 0419 - LAWSON PRODUCTS, INC.          |                   | 36.80          | 218,497.85      |
| 04/30/2025                  | POPKT14197    | INV-00072                         | 105200     | Singer PRV 106-PR with a 9 1/2" lay leng... | 0632 - ROCKY MOUNTAIN VALVE & AUTO... |                   | 4,133.12       | 222,630.97      |
| 04/30/2025                  | POPKT14197    | S 199063                          | 105199     | Brake Can Type 3030 FOR STOCK               | 0673 - READING TRUCK EQUIPMENT LLC    |                   | 180.00         | 222,810.97      |
| 04/30/2025                  | POPKT14197    | S106831943.002                    | 105197     | Wo 54932 Hydrate 6' bury                    | 0472 - MOUNTAINLAND SUPPLY COMPANY    |                   | 250.65         | 223,061.62      |

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| Account                     |               | Name                              |            |                                            |                                        | Beginning Balance        | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------------|------------|--------------------------------------------|----------------------------------------|--------------------------|----------------|-----------------|
| <a href="#">10-402-6400</a> |               | Mechanics Maintenance - Continued |            |                                            |                                        | 161,826.84               | 61,462.34      | 223,289.18      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                | Vendor                                 | Project Account          | Amount         | Running Balance |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 3/4" X 2" GALV NIPPLE                      | 0529 - PIPE VALVE AND FITTING CO.      |                          | 6.16           | 223,067.78      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1-1/4" X CL 316 SS NIPPLE                  | 0529 - PIPE VALVE AND FITTING CO.      |                          | 23.52          | 223,091.30      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 2-1/2" X 2" SPEARS # 437-292 SCH 40 P...   | 0529 - PIPE VALVE AND FITTING CO.      |                          | 5.56           | 223,096.86      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1-1/4" X 2-1/2" 316 SS NIPPLE              | 0529 - PIPE VALVE AND FITTING CO.      |                          | 8.47           | 223,105.33      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 2" SPEARS # 406-020 SCH 40 PVC SLIP 90     | 0529 - PIPE VALVE AND FITTING CO.      |                          | 5.40           | 223,110.73      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1" X 1-1/2" GALV NIPPLE                    | 0529 - PIPE VALVE AND FITTING CO.      |                          | 15.36          | 223,126.09      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1" 150# THRD 316 SS THRD 90 DEG ELL        | 0529 - PIPE VALVE AND FITTING CO.      |                          | 19.66          | 223,145.75      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 2" SPEARS # 829-020 SCH 80 PVC SLIP C...   | 0529 - PIPE VALVE AND FITTING CO.      |                          | 23.82          | 223,169.57      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1/2" X 3/8" SPEARS # 839-073 SCH 80 P...   | 0529 - PIPE VALVE AND FITTING CO.      |                          | 58.59          | 223,228.16      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 3/4" X 1-1/2" GALV NIPPLE                  | 0529 - PIPE VALVE AND FITTING CO.      |                          | 3.08           | 223,231.24      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 3/4" X 3" GALV NIPPLE                      | 0529 - PIPE VALVE AND FITTING CO.      |                          | 3.40           | 223,234.64      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1" X 2" 316 SS NIPPLE                      | 0529 - PIPE VALVE AND FITTING CO.      |                          | 21.88          | 223,256.52      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1-1/4" X 3-1/2" 316 SS NIPPLE              | 0529 - PIPE VALVE AND FITTING CO.      |                          | 11.45          | 223,267.97      |
| 04/30/2025                  | POPKT14197    | S4-25-167                         | 4057       | 1-1/4" X 2" 316 SS NIPPLE                  | 0529 - PIPE VALVE AND FITTING CO.      |                          | 21.21          | 223,289.18      |
| <a href="#">10-402-7070</a> |               | Mechanics Pay-As-You-Go           |            |                                            |                                        | 439,427.45               | 73,828.75      | 513,256.20      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                | Vendor                                 | Project Account          | Amount         | Running Balance |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | Traveling Water Screen                     | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | 17,696.30      | 457,123.75      |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | SS304 Spray Containment Hood               | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | 1,942.10       | 459,065.85      |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | SS304 2-1/2" Pillow Blocks Bearings (two.. | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | 397.30         | 459,463.15      |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | PARTIAL CREDIT APPLIED                     | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | -800.00        | 458,663.15      |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | SS316 Cable/Thimbles/Screw pins            | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | 941.50         | 459,604.65      |
| 04/08/2025                  | POPKT14096    | Z-1833-1                          | 105032     | Shipping                                   | VEN01579 - INTERNATIONAL WATER SCRE... | UV Building Screen Re... | 315.00         | 459,919.65      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Primary Clarifier #3                       | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 2,619.00       | 462,538.65      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Primary Clarifier #3                       | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 2,897.75       | 465,436.40      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Primary Clarifier #3                       | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 7,280.00       | 472,716.40      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #3                     | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 21,872.50      | 494,588.90      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #3                     | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 1,309.50       | 495,898.40      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | stainless steel rod                        | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 3,193.42       | 499,091.82      |
| 04/30/2025                  | POPKT14197    | 452                               | 4058       | Secondary Clarifier #3                     | 0600 - R & S GUNN, INC.                | Primary & Secondary C..  | 14,164.38      | 513,256.20      |
| <a href="#">10-403-4001</a> |               | Electrical Wages                  |            |                                            |                                        | 146,497.92               | 46,217.95      | 192,715.87      |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                | Vendor                                 | Project Account          | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...           |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                        |                          | 23,418.87      | 169,916.79      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...           |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                        |                          | 22,799.08      | 192,715.87      |
| <a href="#">10-403-4002</a> |               | Electrical Overtime               |            |                                            |                                        | 3,363.32                 | 1,330.10       | 4,693.42        |
| Post Date                   | Packet Number | Source Transaction                | Pmt Number | Description                                | Vendor                                 | Project Account          | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...           |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                        |                          | 93.12          | 3,456.44        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...           |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                        |                          | 1,236.98       | 4,693.42        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                           |            |                                            |                                         | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------------|------------|--------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-403-4003</a> |               | Electrical Retirement          |            |                                            |                                         | 37,404.44         | 11,887.04      | 49,291.48       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...        |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                         |                   | 5,878.01       | 43,282.45       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...        |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                         |                   | 6,009.03       | 49,291.48       |
| <a href="#">10-403-4004</a> |               | Electrical Benefits            |            |                                            |                                         | 43,464.69         | 15,509.19      | 58,973.88       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                     | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...       | 0086 - BLOMQUIST HALE CONSULTING, INC.  |                   | 29.51          | 43,494.20       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...        |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                         |                   | 9,133.56       | 52,627.76       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...        |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                         |                   | 6,346.12       | 58,973.88       |
| <a href="#">10-403-4021</a> |               | Electrical Uniforms            |            |                                            |                                         | 1,563.25          | 1,113.90       | 2,677.15        |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991431                     | 105133     | UNIFORMS - ELECTRIC DEPT.                  | 0136 - CINTAS                           |                   | 128.90         | 1,692.15        |
| 04/09/2025                  | APPKT03368    | 4226763216                     | 105105     | UNIFORMS - ELECTRICAL DEPT.                | 0136 - CINTAS                           |                   | 128.90         | 1,821.05        |
| 04/16/2025                  | APPKT03368    | 4227580886                     | 105105     | UNIFORMS - ELECTRICAL DEPT.                | 0136 - CINTAS                           |                   | 128.90         | 1,949.95        |
| 04/23/2025                  | APPKT03390    | 4228245891                     | 105157     | UNIFORMS - ELECTRICAL DEPT.                | 0136 - CINTAS                           |                   | 128.90         | 2,078.85        |
| 04/28/2025                  | APPKT03390    | 04282025                       | 4047       | BOOTS REIMBURSEMENT - 2025                 | VEN01294 - NOWELL, JAY                  |                   | 215.00         | 2,293.85        |
| 04/30/2025                  | APPKT03397    | 04302025                       | 4056       | BOOTS REIMBURSEMENT                        | VEN01491 - MIKLAUTSCH, HENRY            |                   | 215.00         | 2,508.85        |
| 04/30/2025                  | APPKT03397    | 4228999595                     | 105187     | UNIFORMS - ELECTRICAL DEPT.                | 0136 - CINTAS                           |                   | 168.30         | 2,677.15        |
| <a href="#">10-403-4022</a> |               | Electrical Travel and Learning |            |                                            |                                         | 1,467.86          | 4,076.04       | 5,543.90        |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                       | 4013       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...     | VEN01430 - OMAN, ZACHARY                |                   | 628.60         | 2,096.46        |
| 04/15/2025                  | APPKT03362    | 04112025                       | 4012       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...     | VEN01294 - NOWELL, JAY                  |                   | 628.60         | 2,725.06        |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | AMERICAN WATER COLLEG Enroll - Den...      |                                         |                   | 259.00         | 2,984.06        |
| 04/22/2025                  | GLPKT07177    | JN06411                        |            | 2025 UTAH CHAPTER IAEI registration - ...  |                                         |                   | 855.00         | 3,839.06        |
| 04/29/2025                  | APPKT03390    | 04292025                       | 4035       | IAEI, 5/4/25 TO 5/6/25                     | VEN01580 - ANDERSON, THOMAS             |                   | 568.28         | 4,407.34        |
| 04/29/2025                  | APPKT03390    | 04292025                       | 4039       | IAEI, 05/04/25 TO 05/06/25                 | VEN0192 - DENNY STOCK                   |                   | 568.28         | 4,975.62        |
| 04/29/2025                  | APPKT03390    | 04292025                       | 4050       | IAEI, 5/4/25 TO 5/6/25                     | VEN0814 - VAN BILLS                     |                   | 568.28         | 5,543.90        |
| <a href="#">10-403-4100</a> |               | Electrical Contract Services   |            |                                            |                                         | 69,544.52         | 6,355.81       | 75,900.33       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/07/2025                  | POPKT14096    | 10231                          | 105035     | Remove Motor on Egg Digester Elevator      | VEN01583 - METRO ELEVATOR UTAH, INC.    |                   | 2,625.00       | 72,169.52       |
| 04/08/2025                  | APPKT03368    | SLC2027521                     | 105116     | W/O 118009, REPAIR, SERVICE CALL           | 0646 - ROYCE INDUSTRIES, L.C.           |                   | 661.40         | 72,830.92       |
| 04/29/2025                  | POPKT14197    | CD99173337                     | 105182     | TOOK MORE LONGER THAN WE BUDGE...          | VEN01584 - APPLIED CONTROL EQUIPMENT... |                   | 836.00         | 73,666.92       |
| 04/29/2025                  | POPKT14197    | CD99173337                     | 105182     | Reinstall DVC Controller with the new b... | VEN01584 - APPLIED CONTROL EQUIPMENT... |                   | 835.00         | 74,501.92       |
| 04/30/2025                  | POPKT14197    | 2025-4                         | 4052       | Miscellaneous plant prints                 | 0090 - BOB RENWICK                      |                   | 857.09         | 75,359.01       |
| 04/30/2025                  | POPKT14197    | 2025-4                         | 4052       | Various Modicon power supplies modifi...   | 0090 - BOB RENWICK                      |                   | 541.32         | 75,900.33       |
| <a href="#">10-403-4300</a> |               | Electrical Telephone           |            |                                            |                                         | 556.78            | 150.55         | 707.33          |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/12/2025                  | APPKT03368    | 732495453                      | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...     | 0124 - CENTURYLINK                      |                   | 150.55         | 707.33          |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                               |            |                               |                                          | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|------------------------------------|------------|-------------------------------|------------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-403-6200</a> |               | Electrical Tools & Small Equipment |            |                               |                                          | 3,011.56          | 678.08         | 3,689.64        |
| Post Date                   | Packet Number | Source Transaction                 | Pmt Number | Description                   | Vendor                                   | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | POPKT14086    | 9457332238                         | 3963       | 54TM66 Socket bit set metric  | 0827 - GRAINGER                          |                   | 52.28          | 3,063.84        |
| 04/03/2025                  | POPKT14086    | 9457332238                         | 3963       | 54TM26 Socket bit set SAE     | 0827 - GRAINGER                          |                   | 39.24          | 3,103.08        |
| 04/03/2025                  | POPKT14086    | 9457332238                         | 3963       | 5MZ77 Magnetic number set     | 0827 - GRAINGER                          |                   | 177.91         | 3,280.99        |
| 04/21/2025                  | POPKT14127    | 9480207845                         | 4025       | 45JW98 Utility knife          | 0827 - GRAINGER                          |                   | 95.00          | 3,375.99        |
| 04/22/2025                  | POPKT14162    | 9482319994                         | 4041       | 36LJ05 dustpan                | 0827 - GRAINGER                          |                   | 23.18          | 3,399.17        |
| 04/22/2025                  | POPKT14162    | 9482319994                         | 4041       | 1VAC4 Broom                   | 0827 - GRAINGER                          |                   | 27.40          | 3,426.57        |
| 04/22/2025                  | POPKT14162    | S513180127.001                     | 105159     | 136068 butt splices 14/16 AWG | VEN01544 - CRESCENT ELECTRIC SUPPLY C... |                   | 73.95          | 3,500.52        |
| 04/25/2025                  | POPKT14162    | 9Z46774                            | 105171     | 1597317 3005CR crimper        | 0534 - PLATT ELECTRIC SUPPLY             |                   | 29.25          | 3,529.77        |
| 04/25/2025                  | POPKT14162    | 9Z46774                            | 105171     | 0065104 Utility blades        | 0534 - PLATT ELECTRIC SUPPLY             |                   | 24.66          | 3,554.43        |
| 04/25/2025                  | POPKT14162    | 9Z46774                            | 105171     | 2137288 62800BP backpack      | 0534 - PLATT ELECTRIC SUPPLY             |                   | 117.79         | 3,672.22        |
| 04/28/2025                  | POPKT14197    | 9487446602                         | 4053       | 9/16 Nut Driver               | 0827 - GRAINGER                          |                   | 17.42          | 3,689.64        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                     |            |                                             |                                         | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------|------------|---------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-403-6400</a> |               | Electrical Maintenance   |            |                                             |                                         | 91,305.68         | 36,702.41      | 128,008.09      |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                 | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | POPKT14086    | 9227914                  | 105146     | Item#152851 220v 20a outlet Cat #: 582...   | 0534 - PLATT ELECTRIC SUPPLY            |                   | 23.15          | 91,328.83       |
| 04/04/2025                  | POPKT14086    | 6695-1100496             | 105048     | 120V Lighting Panel                         | 0645 - ROYAL WHOLESALE ELECTRIC         |                   | 1,143.04       | 92,471.87       |
| 04/04/2025                  | POPKT14086    | 6695-1100498             | 105048     | PHXCT 2904602 Power supply                  | 0645 - ROYAL WHOLESALE ELECTRIC         |                   | 2,658.66       | 95,130.53       |
| 04/04/2025                  | POPKT14086    | 6695-1100498             | 105048     | PHXCT 2320186 Power supply                  | 0645 - ROYAL WHOLESALE ELECTRIC         |                   | 545.80         | 95,676.33       |
| 04/07/2025                  | POPKT14086    | 859429                   | 105025     | W/O 0071938 Radar check the MCC floo...     | 0900 - GROUND PENETRATING RADAR SYST... |                   | 625.00         | 96,301.33       |
| 04/07/2025                  | POPKT14086    | S009044199.001           | 105011     | ATLAS 500-SLMPMPRA Round pole adap...       | 0146 - CODALE ELECTRIC SUPPLY, INC.     |                   | 197.85         | 96,499.18       |
| 04/07/2025                  | POPKT14086    | S009044199.001           | 105011     | ATLAS SLMP30LT345K Light fixture            | 0146 - CODALE ELECTRIC SUPPLY, INC.     |                   | 7,500.00       | 103,999.18      |
| 04/07/2025                  | POPKT14162    | 42526                    | 105177     | CORE DRILL CONCRETE                         | 0831 - WALSH CONCRETE CUTTING SPEC.     |                   | 284.99         | 104,284.17      |
| 04/07/2025                  | POPKT14162    | 42526                    | 105177     | 1 1/2" hole drilled in floor for ups power  | 0831 - WALSH CONCRETE CUTTING SPEC.     |                   | 0.01           | 104,284.18      |
| 04/08/2025                  | POPKT14098    | 6695-1101711             | 105048     | PHXCT 2320186 Power supply                  | 0645 - ROYAL WHOLESALE ELECTRIC         |                   | 272.90         | 104,557.08      |
| 04/08/2025                  | POPKT14098    | 9226739                  | 105146     | 0721051 1" LB gasket                        | 0534 - PLATT ELECTRIC SUPPLY            |                   | 8.94           | 104,566.02      |
| 04/08/2025                  | POPKT14098    | 9226739                  | 105146     | 0721050 1" LB cover                         | 0534 - PLATT ELECTRIC SUPPLY            |                   | 28.08          | 104,594.10      |
| 04/09/2025                  | POPKT14111    | 9467762861               | 3995       | Cheap electrical tape roll (61CF49          | 0827 - GRAINGER                         |                   | 27.24          | 104,621.34      |
| 04/10/2025                  | POPKT14111    | 9234719                  | 105086     | 1/2" SPRING NUT                             | 0534 - PLATT ELECTRIC SUPPLY            |                   | 143.94         | 104,765.28      |
| 04/16/2025                  | POPKT14127    | 3042602                  | 105111     | 9F61BNW750 Fuse holder                      | 0350 - INTERMOUNTAIN FUSE               |                   | 526.18         | 105,291.46      |
| 04/16/2025                  | POPKT14127    | RI-2550                  | 105119     | replace motor bearings and rebuild for e... | VEN01232 - SIDEWINDERS LLC              |                   | 2,703.60       | 107,995.06      |
| 04/16/2025                  | POPKT14162    | 9475721438               | 4041       | Item#783WY0: little giant sump pump         | 0827 - GRAINGER                         |                   | 412.87         | 108,407.93      |
| 04/17/2025                  | POPKT14127    | 9477086541               | 4025       | 2A551 Madison Stainless Float Switch        | 0827 - GRAINGER                         |                   | 68.83          | 108,476.76      |
| 04/17/2025                  | POPKT14127    | 9477086541               | 4025       | 1LUN6 3/4" Male - 1/4" Stainless Steel ...  | 0827 - GRAINGER                         |                   | 6.20           | 108,482.96      |
| 04/17/2025                  | POPKT14162    | 331440                   | 105163     | Methane gas detector MSA                    | VEN01365 - GK TECHSTAR, LLC             |                   | 4,454.63       | 112,937.59      |
| 04/22/2025                  | POPKT14121    | INV0019540               | DFT0002492 | TE 70-ATC/AVR Rotary hammer HAMM...         | 0784 - US BANK                          |                   | 1,871.47       | 114,809.06      |
| 04/22/2025                  | POPKT14121    | INV0019549               | DFT0002492 | SEA2036670 seagullsindustrial.com           | 0784 - US BANK                          |                   | 1,218.65       | 116,027.71      |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | APPLIED CONTROL EQUIPMT FM Fisher, ...      |                                         |                   | 4,762.16       | 120,789.87      |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | FEDEX OFFIC SHIPPING COST                   |                                         |                   | 108.73         | 120,898.60      |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | THE HOME DEPOT #4403 Shoulder doll ...      |                                         |                   | 44.98          | 120,943.58      |
| 04/22/2025                  | POPKT14162    | 9240532                  | 105171     | Item#0412379                                | 0534 - PLATT ELECTRIC SUPPLY            |                   | 71.59          | 121,015.17      |
| 04/22/2025                  | POPKT14162    | 9240552                  | 105171     | item# 63404 16 - 14                         | 0534 - PLATT ELECTRIC SUPPLY            |                   | 263.16         | 121,278.33      |
| 04/22/2025                  | POPKT14162    | 9240552                  | 105171     | item# 553049 22 - 18                        | 0534 - PLATT ELECTRIC SUPPLY            |                   | 482.98         | 121,761.31      |
| 04/22/2025                  | POPKT14162    | 9241433                  | 105171     | Item# 26916 J-box 12x12x6. Nema 12          | 0534 - PLATT ELECTRIC SUPPLY            |                   | 213.12         | 121,974.43      |
| 04/23/2025                  | APPKT03390    | 108973                   | 105153     | PO#14213 (FY2024), AUMA ACTUATOR ...        | 0065 - ATSCO SALES & SERVICE            |                   | 4,584.79       | 126,559.22      |
| 04/23/2025                  | POPKT14162    | 10752                    | 105162     | WO#0069262 Two new PPE blankets to ...      | 0241 - EPG TESTING & SAFETY TRAINING    |                   | 0.02           | 126,559.24      |
| 04/23/2025                  | POPKT14162    | 10752                    | 105162     | SERVICE - BLANKET TESTING                   | 0241 - EPG TESTING & SAFETY TRAINING    |                   | 50.48          | 126,609.72      |
| 04/24/2025                  | POPKT14162    | 6695-1102658             | 105175     | 150 feet, THHN-4/0-BLK-19STR                | 0645 - ROYAL WHOLESALE ELECTRIC         |                   | 931.37         | 127,541.09      |
| 04/30/2025                  | POPKT14197    | 14468412                 | 105191     | calibration gas                             | 0308 - HACH COMPANY                     |                   | 467.00         | 128,008.09      |
| <a href="#">10-404-4001</a> |               | Building & Grounds Wages |            |                                             |                                         | 53,604.12         | 14,990.73      | 68,594.85       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                 | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                         |                   | 6,789.02       | 60,393.14       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                         |                   | 8,179.56       | 68,572.70       |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                         |                   | 22.15          | 68,594.85       |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                                   |            |                                           |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|----------------------------------------|------------|-------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-404-4002</a> |               | Building & Grounds Overtime            |            |                                           |                                        | 2,144.27          | 1,188.00       | 3,332.27        |
| Post Date                   | Packet Number | Source Transaction                     | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...                |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 748.00         | 2,892.27        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...                |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...   |                                        |                   | 440.00         | 3,332.27        |
| <a href="#">10-404-4003</a> |               | Building & Grounds Retirement          |            |                                           |                                        | 12,383.79         | 3,088.66       | 15,472.45       |
| Post Date                   | Packet Number | Source Transaction                     | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...                |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 1,425.47       | 13,809.26       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...                |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...   |                                        |                   | 1,663.19       | 15,472.45       |
| <a href="#">10-404-4004</a> |               | Building & Grounds Benefits            |            |                                           |                                        | 20,381.46         | 4,829.69       | 25,211.15       |
| Post Date                   | Packet Number | Source Transaction                     | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                             | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...      | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 19.51          | 20,400.97       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...                |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 2,173.79       | 22,574.76       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...                |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...   |                                        |                   | 2,636.39       | 25,211.15       |
| <a href="#">10-404-4021</a> |               | Building & Grounds Uniforms            |            |                                           |                                        | 1,332.61          | 498.19         | 1,830.80        |
| Post Date                   | Packet Number | Source Transaction                     | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991604                             | 105133     | UNIFORMS - MECHANIC DEPT.                 | 0136 - CINTAS                          |                   | 95.39          | 1,428.00        |
| 04/09/2025                  | APPKT03368    | 4226763221                             | 105105     | UNIFORMS - MECHANICS DEPT.                | 0136 - CINTAS                          |                   | 106.01         | 1,534.01        |
| 04/16/2025                  | APPKT03368    | 4227581058                             | 105105     | UNIFORMS - MECHANICS DEPT.                | 0136 - CINTAS                          |                   | 95.39          | 1,629.40        |
| 04/23/2025                  | APPKT03390    | 4228246072                             | 105157     | UNIFORMS - MECHANIC DEPT.                 | 0136 - CINTAS                          |                   | 106.01         | 1,735.41        |
| 04/30/2025                  | APPKT03397    | 4228999806                             | 105187     | UNIFORMS - MECHANIC DEPT.                 | 0136 - CINTAS                          |                   | 95.39          | 1,830.80        |
| <a href="#">10-404-4022</a> |               | Building & Grounds Travel and Learning |            |                                           |                                        | 0.00              | 259.00         | 259.00          |
| Post Date                   | Packet Number | Source Transaction                     | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/30/2025                  | GLPKT07211    | JN06419                                |            | Correct mis-coding american water coll... |                                        |                   | 259.00         | 259.00          |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                              |               |                         |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|--------------------------------------|---------------|-------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-404-4025</a>          |               |                         |            |                                         |                                        | 20,960.75         | 9,426.85       | 30,387.60       |
| Building & Grounds Janitorial        |               |                         |            |                                         |                                        |                   |                |                 |
| Post Date                            | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | vinyl polish Nutech Specialties 1 qt    | 0496 - NUTECH SPECIALTIES, INC         |                   | 147.12         | 21,107.87       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | Nutech Clean Streak                     | 0496 - NUTECH SPECIALTIES, INC         |                   | 111.84         | 21,219.71       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | Toilet Paper (80Per CS                  | 0496 - NUTECH SPECIALTIES, INC         |                   | 417.85         | 21,637.56       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | Glass cleaner 20 oz                     | 0496 - NUTECH SPECIALTIES, INC         |                   | 112.32         | 21,749.88       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | FUEL CHARGE                             | 0496 - NUTECH SPECIALTIES, INC         |                   | 10.00          | 21,759.88       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | KITCHEN PAPER TOWEL (24 Per CS)         | 0496 - NUTECH SPECIALTIES, INC         |                   | 164.49         | 21,924.37       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | Multi-Fold Towels (16Per CS)            | 0496 - NUTECH SPECIALTIES, INC         |                   | 273.60         | 22,197.97       |
| 04/03/2025                           | POPKT14086    | 229226                  | 105040     | Roll Towels (Dispenser ) (12 per CS)    | 0496 - NUTECH SPECIALTIES, INC         |                   | 845.95         | 23,043.92       |
| 04/09/2025                           | POPKT14111    | 9467762861              | 3995       | Super glue (3EHP3                       | 0827 - GRAINGER                        |                   | 9.01           | 23,052.93       |
| 04/09/2025                           | POPKT14111    | 9467762861              | 3995       | Gloves - Leather - Large (3ZL50         | 0827 - GRAINGER                        |                   | 83.52          | 23,136.45       |
| 04/14/2025                           | POPKT14122    | 9472090423              | 3995       | Battery - AAA (5LE25                    | 0827 - GRAINGER                        |                   | 31.26          | 23,167.71       |
| 04/14/2025                           | POPKT14122    | 9472090423              | 3995       | Battery - AA (5LE23                     | 0827 - GRAINGER                        |                   | 30.56          | 23,198.27       |
| 04/14/2025                           | POPKT14122    | 9472090423              | 3995       | 55 gal Garbage Bags Trash (# 31DK61     | 0827 - GRAINGER                        |                   | 225.85         | 23,424.12       |
| 04/14/2025                           | POPKT14122    | 9472090423              | 3995       | 10/15gal 50 per Box TRASH BAGS (31DK... | 0827 - GRAINGER                        |                   | 175.92         | 23,600.04       |
| 04/16/2025                           | POPKT14122    | INV16027288             | 105095     | BETCO HAND WASH BET1121900              | 0883 - ZORO                            |                   | 339.80         | 23,939.84       |
| 04/28/2025                           | APPKT03390    | 721002                  | 105152     | JANITORIAL SERVICE                      | 0355 - AMERICAN MAINTENANCE            |                   | 6,171.50       | 30,111.34       |
| 04/28/2025                           | POPKT14197    | 9488400426              | 4053       | Battery - 9 Volt (21EK79                | 0827 - GRAINGER                        |                   | 148.74         | 30,260.08       |
| 04/28/2025                           | POPKT14197    | 9488684094              | 4053       | 56 gal Garbage Bags Trash (# 4YPA9      | 0827 - GRAINGER                        |                   | 127.52         | 30,387.60       |
| <a href="#">10-404-4100</a>          |               |                         |            |                                         |                                        | 6,134.59          | 9,854.70       | 15,989.29       |
| Building & Grounds Contract Services |               |                         |            |                                         |                                        |                   |                |                 |
| Post Date                            | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/12/2025                           | APPKT03368    | 0395                    | 105117     | MAINTENANCE                             | VEN01525 - RZ CLEANING SERVICES        |                   | 1,400.00       | 7,534.59        |
| 04/23/2025                           | APPKT03390    | 853912                  | 105149     | ACCT#7034, TRASH SERVICE - 04/02/25 ... | 0016 - ACE DISPOSAL INC                |                   | 1,259.70       | 8,794.29        |
| 04/28/2025                           | APPKT03397    | 0406                    | 105201     | CLEANING SERVICE 4/14 TO 4/24           | VEN01525 - RZ CLEANING SERVICES        |                   | 2,800.00       | 11,594.29       |
| 04/30/2025                           | APPKT03397    | 25-27945                | 105178     | APRIL LANDSCAPE MAINTENANCE             | 0020 - AEROSCAPE PROPERTY MAINTENAN... |                   | 4,395.00       | 15,989.29       |
| <a href="#">10-404-4300</a>          |               |                         |            |                                         |                                        | 205.03            | 38.82          | 243.85          |
| Building & Grounds Telephone         |               |                         |            |                                         |                                        |                   |                |                 |
| Post Date                            | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                           | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 22.15          | 227.18          |
| 04/12/2025                           | APPKT03368    | 732495453               | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...  | 0124 - CENTURYLINK                     |                   | 16.67          | 243.85          |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                           |            |                                             |                                    | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------------|------------|---------------------------------------------|------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-404-6400</a> |               | Building & Grounds Maintenance |            |                                             |                                    | 21,406.49         | 9,964.82       | 31,371.31       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                 | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14086    | 80365                          | 105037     | WO#0073049Moen Male Faucet Aerator..        | 0432 - M-ONE SPECIALTIES, INC.     |                   | 134.00         | 21,540.49       |
| 04/08/2025                  | POPKT14111    | 1492609                        | 105092     | Weed Sterilant Pramitol Pellets             | 0723 - STEVE REAGAN COMPANY        |                   | 3,803.20       | 25,343.69       |
| 04/09/2025                  | POPKT14111    | 9467762861                     | 3995       | Filter - 20x20x2 (6B937                     | 0827 - GRAINGER                    |                   | 403.68         | 25,747.37       |
| 04/09/2025                  | POPKT14111    | 9467762861                     | 3995       | Filter - 24x24x2 (6B924                     | 0827 - GRAINGER                    |                   | 518.40         | 26,265.77       |
| 04/09/2025                  | POPKT14111    | 9467762861                     | 3995       | Filter - 20x25x2 (2W233                     | 0827 - GRAINGER                    |                   | 586.80         | 26,852.57       |
| 04/10/2025                  | POPKT14111    | 1493583                        | 105092     | 25lb bags of Pramitol                       | 0723 - STEVE REAGAN COMPANY        |                   | 1,901.60       | 28,754.17       |
| 04/14/2025                  | POPKT14122    | 9472090415                     | 3995       | Filter - 24x24x2 (6B924                     | 0827 - GRAINGER                    |                   | 103.68         | 28,857.85       |
| 04/14/2025                  | POPKT14122    | 9472090431                     | 3995       | Item 2XE88 FLOJET Electric Sprayer Pum...   | 0827 - GRAINGER                    |                   | 164.16         | 29,022.01       |
| 04/14/2025                  | POPKT14122    | 9472090456                     | 3995       | BB-R Marking flags.(red,blue or yellow)     | 0827 - GRAINGER                    |                   | 12.18          | 29,034.19       |
| 04/15/2025                  | POPKT14121    | INV0019525                     | DFT0002492 | 4877RF-8pack                                | 0784 - US BANK                     |                   | 56.60          | 29,090.79       |
| 04/16/2025                  | POPKT14162    | 25662778                       | 105169     | 2" brushes                                  | 0480 - NATIONAL COATING & SUPPLIES |                   | 39.03          | 29,129.82       |
| 04/16/2025                  | POPKT14162    | 25662778                       | 105169     | 9"rollers                                   | 0480 - NATIONAL COATING & SUPPLIES |                   | 15.30          | 29,145.12       |
| 04/16/2025                  | POPKT14162    | 25662778                       | 105169     | 1/2" brushes                                | 0480 - NATIONAL COATING & SUPPLIES |                   | 41.37          | 29,186.49       |
| 04/22/2025                  | POPKT14121    | INV0019546                     | DFT0002492 | Item #5135006 Oxygenics PowerFlow 5-...     | 0784 - US BANK                     |                   | 85.92          | 29,272.41       |
| 04/25/2025                  | POPKT14197    | 1499376                        | 105204     | 10 ea 2.5 gal. super concentrated Killz-all | 0723 - STEVE REAGAN COMPANY        |                   | 785.00         | 30,057.41       |
| 04/28/2025                  | APPKT03390    | 9334073179                     | 4041       | PO#14584(FY2024), GRIGID CELL AIR FIL...    | 0827 - GRAINGER                    |                   | 127.12         | 30,184.53       |
| 04/28/2025                  | POPKT14197    | 9488684094                     | 4053       | 24x24x4 (Grainger 2W239                     | 0827 - GRAINGER                    |                   | 366.30         | 30,550.83       |
| 04/28/2025                  | POPKT14197    | 9488684094                     | 4053       | Filter Air 16x25x4 Merv13 (11C884           | 0827 - GRAINGER                    |                   | 409.20         | 30,960.03       |
| 04/30/2025                  | POPKT14197    | 25718995                       | 105198     | Dtm primer white                            | 0480 - NATIONAL COATING & SUPPLIES |                   | 318.12         | 31,278.15       |
| 04/30/2025                  | POPKT14197    | 25718995                       | 105198     | 5qt plastic bucket                          | 0480 - NATIONAL COATING & SUPPLIES |                   | 3.18           | 31,281.33       |
| 04/30/2025                  | POPKT14197    | 25718995                       | 105198     | paint pail hook                             | 0480 - NATIONAL COATING & SUPPLIES |                   | 3.71           | 31,285.04       |
| 04/30/2025                  | POPKT14197    | 25718995                       | 105198     | Spray paint                                 | 0480 - NATIONAL COATING & SUPPLIES |                   | 77.76          | 31,362.80       |
| 04/30/2025                  | POPKT14197    | 25718995                       | 105198     | 2" blue tape                                | 0480 - NATIONAL COATING & SUPPLIES |                   | 8.51           | 31,371.31       |
| <a href="#">10-405-4001</a> |               | Biosolids & Compost Wages      |            |                                             |                                    | 126,141.82        | 41,082.01      | 167,223.83      |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                 | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...        |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                    |                   | 20,529.92      | 146,671.74      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...        |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                    |                   | 20,529.94      | 167,201.68      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                    |                   | 22.15          | 167,223.83      |
| <a href="#">10-405-4002</a> |               | Biosolids & Compost Overtime   |            |                                             |                                    | 6,603.98          | 4,889.42       | 11,493.40       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                 | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...        |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                    |                   | 3,005.38       | 9,609.36        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...        |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                    |                   | 1,884.04       | 11,493.40       |
| <a href="#">10-405-4003</a> |               | Biosolids & Compost Retirement |            |                                             |                                    | 32,305.55         | 10,074.86      | 42,380.41       |
| Post Date                   | Packet Number | Source Transaction             | Pmt Number | Description                                 | Vendor                             | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...        |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                    |                   | 5,177.59       | 37,483.14       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...        |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                    |                   | 4,897.27       | 42,380.41       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                                    |            |                                              |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------------------|------------|----------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-405-4004</a> |               | Biosolids & Compost Benefits            |            |                                              |                                        | 50,426.08         | 14,989.56      | 65,415.64       |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...         | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 29.51          | 50,455.59       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...                 |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...      |                                        |                   | 8,446.92       | 58,902.51       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...                 |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...      |                                        |                   | 6,513.13       | 65,415.64       |
| <a href="#">10-405-4021</a> |               | Biosolids & Compost Uniforms            |            |                                              |                                        | 1,284.32          | 908.01         | 2,192.33        |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991555                              | 105133     | UNIFORMS - BIO SOLID DEPT.                   | 0136 - CINTAS                          |                   | 92.88          | 1,377.20        |
| 04/02/2025                  | APPKT03346    | 4225991653                              | 105133     | UNIFORMS - OPERATIONS DEPT.                  | 0136 - CINTAS                          |                   | 11.93          | 1,389.13        |
| 04/09/2025                  | APPKT03368    | 4226763197                              | 105105     | UNIFORMS - BIO SOLID DEPT.                   | 0136 - CINTAS                          |                   | 103.37         | 1,492.50        |
| 04/09/2025                  | APPKT03368    | 4226763309                              | 105105     | UNIFORMS - OPERATION DEPT.                   | 0136 - CINTAS                          |                   | 12.22          | 1,504.72        |
| 04/15/2025                  | APPKT03390    | 21467                                   | 105154     | BIO SOLID                                    | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 129.21         | 1,633.93        |
| 04/15/2025                  | APPKT03390    | 21467                                   | 105154     | BIO SOLID                                    | VEN01440 - BRIGHTPOINT CREATIVE LLC    |                   | 75.21          | 1,709.14        |
| 04/16/2025                  | APPKT03368    | 4227581012                              | 105105     | UNIFORMS - BIO SOLID DEPT.                   | 0136 - CINTAS                          |                   | 92.88          | 1,802.02        |
| 04/16/2025                  | APPKT03368    | 4227581376                              | 105105     | UNIFORMS - OPERATION DEPT.                   | 0136 - CINTAS                          |                   | 11.90          | 1,813.92        |
| 04/22/2025                  | GLPKT07177    | JN06411                                 |            | OSSINE SHOES Boots for Tony Knudson          |                                        |                   | 158.00         | 1,971.92        |
| 04/23/2025                  | APPKT03390    | 4228246002                              | 105157     | UNIFORMS - BIO SOLID DEPT.                   | 0136 - CINTAS                          |                   | 103.37         | 2,075.29        |
| 04/23/2025                  | APPKT03390    | 4228246173                              | 105157     | UNIFORMS - OPERATION DEPT.                   | 0136 - CINTAS                          |                   | 12.19          | 2,087.48        |
| 04/30/2025                  | APPKT03397    | 4228999499                              | 105187     | UNIFORMS - BIO SOLID DEPT.                   | 0136 - CINTAS                          |                   | 92.88          | 2,180.36        |
| 04/30/2025                  | APPKT03397    | 4229000250                              | 105187     | UNIFORMS - OPERATION DEPT.                   | 0136 - CINTAS                          |                   | 11.97          | 2,192.33        |
| <a href="#">10-405-4022</a> |               | Biosolids & Compost Travel and Learning |            |                                              |                                        | 3,203.22          | 2,350.12       | 5,553.34        |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                                | 4007       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...       | VEN0449 - MICHAEL EARL                 |                   | 628.60         | 3,831.82        |
| 04/15/2025                  | APPKT03362    | 04112025                                | 4009       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...       | VEN01451 - NAU, MATER N.               |                   | 628.60         | 4,460.42        |
| 04/22/2025                  | GLPKT07177    | JN06411                                 |            | AMERICAN WATER COLLEG Enroll - Ome...        |                                        |                   | 259.00         | 4,719.42        |
| 04/29/2025                  | APPKT03390    | 04292025                                | 4045       | WEF-RESIDUALS AND BIOSOLIDS 5/5/25 ..        | VEN0449 - MICHAEL EARL                 |                   | 1,092.92       | 5,812.34        |
| 04/30/2025                  | GLPKT07211    | JN06419                                 |            | Correct mis-coding american water coll...    |                                        |                   | -259.00        | 5,553.34        |
| <a href="#">10-405-4023</a> |               | Biosolids & Compost Memberships         |            |                                              |                                        | 0.00              | 540.00         | 540.00          |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/21/2025                  | APPKT03368    | 300007642                               | 4032       | BRONZE SOILBUILDER 2025                      | 0785 - US COMPOSTING COUNCIL           |                   | 540.00         | 540.00          |
| <a href="#">10-405-4024</a> |               | Biosolids & Compost Credit Card Fees    |            |                                              |                                        | 3,056.24          | 1,395.71       | 4,451.95        |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | BRPKT00082    | Checking Acctcc fees                    |            | cc fees                                      |                                        |                   | 687.81         | 3,744.05        |
| 04/11/2025                  | BRPKT00082    | Checking Acctcc fees                    |            | cc fees                                      |                                        |                   | 214.63         | 3,958.68        |
| 04/21/2025                  | BRPKT00082    | Checking AcctBank fees                  |            | Bank fees                                    |                                        |                   | 468.27         | 4,426.95        |
| 04/23/2025                  | APPKT03381    | 19659                                   | 105104     | RETURN CHECK FEE - CAUSED BY MICR ...        | VEN01132 - CHEMTECH-FORD, INC.         |                   | 25.00          | 4,451.95        |
| <a href="#">10-405-4027</a> |               | Biosolids & Compost Supplies            |            |                                              |                                        | 0.00              | 23.13          | 23.13           |
| Post Date                   | Packet Number | Source Transaction                      | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | POPKT14121    | INV0019529                              | DFT0002492 | gearlight s100 white light flashlight B07... | 0784 - US BANK                         |                   | 23.13          | 23.13           |

**Detail Report**

**Date Range: 04/01/2025 - 04/30/2025**

| Account                     |               | Name                             |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|----------------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-405-4300</a> |               | Biosolids & Compost Telephone    |            |                                         |                                        | 1,714.54          | 719.97         | 2,434.51        |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/04/2025                  | APPKT03355    | 011636                           | 105099     | ACCT#CVW100, CONNECT PLUS SYSTEM...     | VEN01224 - ALPHA COMMUNICATION SITES.. |                   | 133.00         | 1,847.54        |
| 04/07/2025                  | APPKT03346    | 320000066320                     | 105062     | BIO SOLID DEPT.                         | 0817 - VERIZON WIRELESS                |                   | 506.28         | 2,353.82        |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...          |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 22.15          | 2,375.97        |
| 04/12/2025                  | APPKT03368    | 732495453                        | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...  | 0124 - CENTURYLINK                     |                   | 58.54          | 2,434.51        |
| <a href="#">10-405-5800</a> |               | Biosolids & Compost Samples      |            |                                         |                                        | 0.00              | 590.61         | 590.61          |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/11/2025                  | APPKT03360    | 5030341                          | 105091     | COMPOST REPORT                          | 0704 - SOIL CONTROL LAB                |                   | 399.00         | 399.00          |
| 04/14/2025                  | APPKT03360    | 8-811-83134                      | 105077     | BIO SOLID DEPT. SAMPLE SHIPPING COST    | 0256 - FEDEX FREIGHT                   |                   | 191.61         | 590.61          |
| <a href="#">10-405-6100</a> |               | Biosolids & Compost Tipping Fees |            |                                         |                                        | 28,473.45         | 28,969.68      | 57,443.13       |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03360    | 212                              | 105094     | BIO SOLID TIPPING FEE FOR MARCH 2025    | 0859 - WESTERN BASIN LAND & LIVESTOCK  |                   | 13,947.35      | 42,420.80       |
| 04/10/2025                  | APPKT03360    | 208                              | 105094     | BIO SOLID TIPPING FEE - FEB. 2025       | 0859 - WESTERN BASIN LAND & LIVESTOCK  |                   | 8,807.82       | 51,228.62       |
| 04/23/2025                  | APPKT03390    | 14598                            | 105176     | LANDFILL SERVICE - MARCH 2025           | 0652 - S L VALLEY SOLID WASTE FACILIT  |                   | 6,214.51       | 57,443.13       |

**Detail Report**

**Date Range: 04/01/2025 - 04/30/2025**

| Account                     |               | Name                            |            |                                              |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|---------------------------------|------------|----------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-405-6400</a> |               | Biosolids & Compost Maintenance |            |                                              |                                        | 67,764.13         | 21,364.12      | 89,128.25       |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                  | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | POPKT14086    | S106879385.001                  | 105039     | 1 INCH POLY PIPE                             | 0472 - MOUNTAINLAND SUPPLY COMPANY     |                   | 1,854.46       | 69,618.59       |
| 04/07/2025                  | APPKT03352    | 768538                          | 105042     | PO#14307, 6" WHEEL PT#5.00006.649.7          | VEN01587 - ONEMONROE                   |                   | 146.63         | 69,765.22       |
| 04/07/2025                  | APPKT03360    | 1007                            | 105068     | DOUBLE SIDES A FRAME                         | 0003 - A&H SIGN                        |                   | 450.00         | 70,215.22       |
| 04/08/2025                  | POPKT14096    | S3-25-119                       | 3972       | 3" x 2 1/2" Bell reducer                     | 0529 - PIPE VALVE AND FITTING CO.      |                   | 66.34          | 70,281.56       |
| 04/08/2025                  | POPKT14096    | S3-25-119                       | 3972       | 2 1/2" x 2 1/2" nipple                       | 0529 - PIPE VALVE AND FITTING CO.      |                   | 23.86          | 70,305.42       |
| 04/09/2025                  | POPKT14098    | 851657                          | 105020     | NAPA Heavy Duty Antifreeze Part #: NAF...    | 0282 - GENUINE PARTS CO.               |                   | 150.78         | 70,456.20       |
| 04/09/2025                  | POPKT14098    | 856837                          | 105020     | NAPA Heavy Duty Antifreeze Part #: NAF...    | 0282 - GENUINE PARTS CO.               |                   | 107.70         | 70,563.90       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Filter Fuel #3699                            | 0282 - GENUINE PARTS CO.               |                   | 130.99         | 70,694.89       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Filter Inner Air napa (2848                  | 0282 - GENUINE PARTS CO.               |                   | 138.69         | 70,833.58       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Scarab Coolant Filter 4112 Napa              | 0282 - GENUINE PARTS CO.               |                   | 107.73         | 70,941.31       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Filter Outer Air Napa (2847                  | 0282 - GENUINE PARTS CO.               |                   | 214.53         | 71,155.84       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Fuel filter Scarab #3488                     | 0282 - GENUINE PARTS CO.               |                   | 94.99          | 71,250.83       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Scarab Hyd-Filter 1451 Napa                  | 0282 - GENUINE PARTS CO.               |                   | 89.73          | 71,340.56       |
| 04/09/2025                  | POPKT14098    | 856931                          | 105020     | Oil filter Scarab #7745XD                    | 0282 - GENUINE PARTS CO.               |                   | 119.02         | 71,459.58       |
| 04/14/2025                  | APPKT03360    | 280104492                       | 4015       | TRUCK - 206292EX- EMERG FLEET SERVI...       | 0556 - PURCELL TIRE AND SERVICE CENTER |                   | 1,517.44       | 72,977.02       |
| 04/14/2025                  | APPKT03360    | 280104760                       | 4015       | BIO SOLID - PETERBILT FLAT REPAIR            | 0556 - PURCELL TIRE AND SERVICE CENTER |                   | 286.76         | 73,263.78       |
| 04/15/2025                  | POPKT14122    | 9474470524                      | 3995       | Coded master locks                           | 0827 - GRAINGER                        |                   | 78.36          | 73,342.14       |
| 04/17/2025                  | POPKT14162    | 9477086558                      | 4041       | Item # 814LN5, Model# L8306FZ, 75' (3/...    | 0827 - GRAINGER                        |                   | 283.38         | 73,625.52       |
| 04/21/2025                  | POPKT14127    | 65875                           | 105123     | w/o 73847 # 74 state inspection emissi...    | 0772 - UNITED DIESEL SERVICE           |                   | 4,156.56       | 77,782.08       |
| 04/22/2025                  | POPKT14121    | INV0019552                      | DFT0002492 | 1 in. Barb Insert Blue Twister Coupling 5... | 0784 - US BANK                         |                   | 14.34          | 77,796.42       |
| 04/22/2025                  | POPKT14121    | INV0019554                      | DFT0002492 | Batteries For Portable Power Pack B01J...    | 0784 - US BANK                         |                   | 114.88         | 77,911.30       |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | TITAN DISTRIBUTORS INC heavy hitch pi...     |                                        |                   | 449.99         | 78,361.29       |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | IFA SALT LAKE CITY Stock Tank, round         |                                        |                   | 499.99         | 78,861.28       |
| 04/22/2025                  | POPKT14162    | P29574                          | 105166     | Door Shock Gas Strut Spring Part# 7414...    | 0346 - INTERMOUNTAIN BOBCAT            |                   | 90.36          | 78,951.64       |
| 04/22/2025                  | POPKT14162    | P35318R2                        | 105172     | Hydraulic Line Part #AT467440                | 0324 - RDO EQUIPMENT                   |                   | 437.34         | 79,388.98       |
| 04/23/2025                  | APPKT03385    | 04232025                        | 4034       | REIMBURSEMENT FOR HYDRL OIL - VEHI...        | VEN01225 - ARTHUR BRIDGEWATER          |                   | 24.66          | 79,413.64       |
| 04/28/2025                  | APPKT03390    | 42757                           | 105155     | TOWING SERVICE ON 09/10/2024                 | 0107 - BULLOCKS TOWING INC.            |                   | 342.00         | 79,755.64       |
| 04/28/2025                  | POPKT14197    | 02055317                        | 105192     | 1 Hydraulic hose                             | 0325 - HOSE & RUBBER SUPPLY            |                   | 94.09          | 79,849.73       |
| 04/28/2025                  | POPKT14197    | 9487967318                      | 4053       | 8- Well nuts and bolts 5NNN6                 | 0827 - GRAINGER                        |                   | 9.20           | 79,858.93       |
| 04/29/2025                  | POPKT14197    | 02055947                        | 105192     | 2 of each of the hoses (4 total).            | 0325 - HOSE & RUBBER SUPPLY            |                   | 90.48          | 79,949.41       |
| 04/29/2025                  | POPKT14197    | 02055947                        | 105192     | 2 of each of the hoses (4 total).            | 0325 - HOSE & RUBBER SUPPLY            |                   | 87.96          | 80,037.37       |
| 04/30/2025                  | POPKT14197    | 02055179                        | 105192     | Two of each Hydr line 4G1-G-4MP-4FJX...      | 0325 - HOSE & RUBBER SUPPLY            |                   | 77.24          | 80,114.61       |
| 04/30/2025                  | POPKT14197    | 02055179                        | 105192     | Two of each Hydr line 4G1-G-4MP-15.5         | 0325 - HOSE & RUBBER SUPPLY            |                   | 73.24          | 80,187.85       |
| 04/30/2025                  | POPKT14197    | 452                             | 4058       | Screen plant catwalk modify                  | 0600 - R & S GUNN, INC.                |                   | 2,175.00       | 82,362.85       |
| 04/30/2025                  | POPKT14197    | 452                             | 4058       | Screen plant catwalk modify                  | 0600 - R & S GUNN, INC.                |                   | 1,903.00       | 84,265.85       |
| 04/30/2025                  | POPKT14197    | 452                             | 4058       | Compost screen plant catwalk                 | 0600 - R & S GUNN, INC.                |                   | 1,917.50       | 86,183.35       |
| 04/30/2025                  | POPKT14197    | 452                             | 4058       | Compost screen plant catwalk                 | 0600 - R & S GUNN, INC.                |                   | 1,455.00       | 87,638.35       |
| 04/30/2025                  | POPKT14197    | 992436                          | 105185     | Bobcat keys                                  | 0091 - BOB'S LOCK, SAFE & KEY          |                   | 89.90          | 87,728.25       |
| 04/30/2025                  | APPKT03397    | 4148111                         | 105194     | WARRANTY FOR PO#12296 (FY2024)               | 0346 - INTERMOUNTAIN BOBCAT            |                   | 1,400.00       | 89,128.25       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                                  |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|---------------------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-406-4001</a> |               | Energy Management Wages               |            |                                         |                                        | 131,745.50        | 37,568.39      | 169,313.89      |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...               |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 18,773.12      | 150,518.62      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...               |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 18,773.12      | 169,291.74      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho...              |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 22.15          | 169,313.89      |
| <a href="#">10-406-4002</a> |               | Energy Management Overtime            |            |                                         |                                        | 4,478.13          | 208.59         | 4,686.72        |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...               |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 208.59         | 4,686.72        |
| <a href="#">10-406-4003</a> |               | Energy Management Retirement          |            |                                         |                                        | 34,055.92         | 9,438.73       | 43,494.65       |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...               |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 4,693.29       | 38,749.21       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...               |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 4,745.44       | 43,494.65       |
| <a href="#">10-406-4004</a> |               | Energy Management Benefits            |            |                                         |                                        | 46,465.59         | 10,883.90      | 57,349.49       |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                            | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...    | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 24.75          | 46,490.34       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...               |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 5,427.37       | 51,917.71       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...               |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 5,431.78       | 57,349.49       |
| <a href="#">10-406-4021</a> |               | Energy Management Uniforms            |            |                                         |                                        | 1,288.10          | 604.60         | 1,892.70        |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991653                            | 105133     | UNIFORMS - OPERATIONS DEPT.             | 0136 - CINTAS                          |                   | 77.59          | 1,365.69        |
| 04/09/2025                  | APPKT03368    | 4226763309                            | 105105     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 78.46          | 1,444.15        |
| 04/16/2025                  | APPKT03368    | 04162025                              | 4029       | BOOTS REIMBURSEMENT - 2025              | VEN01458 - MASCARENAS, ANTHONY         |                   | 215.00         | 1,659.15        |
| 04/16/2025                  | APPKT03368    | 4227581376                            | 105105     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 77.49          | 1,736.64        |
| 04/23/2025                  | APPKT03390    | 4228246173                            | 105157     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 78.36          | 1,815.00        |
| 04/30/2025                  | APPKT03397    | 4229000250                            | 105187     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 77.70          | 1,892.70        |
| <a href="#">10-406-4022</a> |               | Energy Management Travel and Learning |            |                                         |                                        | 200.00            | 4,011.75       | 4,211.75        |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/14/2025                  | APPKT03360    | 04172025                              | 3988       | JENNBACHER TRAINING 4/22-4/26 MIA...    | VEN01387 - DARWIN TERRY                |                   | 1,516.58       | 1,716.58        |
| 04/14/2025                  | APPKT03360    | 04172025                              | 4006       | JENNBACHER TRAINING, 4/22-4/27, MI...   | VEN01458 - MASCARENAS, ANTHONY         |                   | 1,516.58       | 3,233.16        |
| 04/22/2025                  | GLPKT07177    | JN06411                               |            | UNITED Flight ticket - Darwin Terry.    |                                        |                   | 388.37         | 3,621.53        |
| 04/22/2025                  | GLPKT07177    | JN06411                               |            | UNITED Flight ticket - Tony Mascarenas  |                                        |                   | 590.22         | 4,211.75        |
| <a href="#">10-406-4023</a> |               | Energy Management Memberships         |            |                                         |                                        | 422.30            | 97.00          | 519.30          |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/16/2025                  | APPKT03368    | ANTHONY M. 2025                       | 105127     | MEMBERSHIP RENEW - ANTHONY MAS...       | 0841 - WATER ENVIRONMENT FEDERATION    |                   | 97.00          | 519.30          |
| <a href="#">10-406-4300</a> |               | Energy Management Telephone           |            |                                         |                                        | 155.05            | 22.15          | 177.20          |
| Post Date                   | Packet Number | Source Transaction                    | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...               |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 22.15          | 177.20          |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                                                   |               |                        |            |                                         |                              | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------------------------------------|---------------|------------------------|------------|-----------------------------------------|------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-406-4400</a> Energy Management Natural Gas |               |                        |            |                                         |                              | 205,423.34        | 34,471.04      | 239,894.38      |
| Post Date                                                 | Packet Number | Source Transaction     | Pmt Number | Description                             | Vendor                       | Project Account   | Amount         | Running Balance |
| 04/03/2025                                                | APPKT03360    | 7424610000 04032025    | 105075     | ACCT#7424610000; SERVICE MARCH 20...    | 0209 - ENBRIDGE GAS          |                   | 7,293.54       | 212,716.88      |
| 04/16/2025                                                | APPKT03393    | 21406335               | 4036       | GAS SERVICE - MARCH 2025                | 0095 - BP ENERGY COMPANY     |                   | 27,177.50      | 239,894.38      |
| <a href="#">10-406-4500</a> Energy Management Power       |               |                        |            |                                         |                              | 221,840.12        | 424.32         | 222,264.44      |
| Post Date                                                 | Packet Number | Source Transaction     | Pmt Number | Description                             | Vendor                       | Project Account   | Amount         | Running Balance |
| 04/07/2025                                                | APPKT03362    | 42872 04072025         | 105085     | ACCT#42872-1043419; SERVICE 2/25/25...  | 0477 - MURRAY CITY UTILITIES |                   | 33.50          | 221,873.62      |
| 04/07/2025                                                | APPKT03362    | 444 04072025           | 105085     | ACCT#444-1043419; SERVICE 2/25/25 T...  | 0477 - MURRAY CITY UTILITIES |                   | 31.56          | 221,905.18      |
| 04/09/2025                                                | APPKT03360    | 22213486-001 4 0402... | 105089     | ACCT#22213486-001 4; SERVICE 3/3/25 ... | 0628 - ROCKY MOUNTAIN POWER  |                   | 167.22         | 222,072.40      |
| 04/09/2025                                                | APPKT03360    | 22213486-002 2 0402... | 105088     | ACCT# 22213486-002 2; SERVICE 03/03/... | 0628 - ROCKY MOUNTAIN POWER  |                   | 169.28         | 222,241.68      |
| 04/17/2025                                                | APPKT03393    | 25963806-001 4 0417... | 105173     | ACCT#25963806-001 4; SERVICE 3/18/25..  | 0628 - ROCKY MOUNTAIN POWER  |                   | 22.76          | 222,264.44      |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                          |            |                                            |                                           | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------------|------------|--------------------------------------------|-------------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-406-6400</a> |               | Energy Management Maintenance |            |                                            |                                           | 92,637.95         | 33,697.38      | 126,335.33      |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                                | Vendor                                    | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14086    | 20251600445                   | 3964       | elbow fitting                              | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 129.27         | 92,767.22       |
| 04/01/2025                  | POPKT14086    | 20251600445                   | 3964       | sealing ring                               | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 4.96           | 92,772.18       |
| 04/03/2025                  | POPKT14086    | 9460982151                    | 3963       | 0073872                                    | 0827 - GRAINGER                           |                   | 46.72          | 92,818.90       |
| 04/07/2025                  | APPKT03346    | INV5520                       | 105006     | PO#14695(FY2024 VOID), AIR STARTER ...     | VEN01373 - CARDINAL VALLEY INDUSTRIAL ... |                   | 2,974.90       | 95,793.80       |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 1,470.96       | 97,264.76       |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 4,297.24       | 101,562.00      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 658.80         | 102,220.80      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 632.88         | 102,853.68      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 2,916.00       | 105,769.68      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 53.68          | 105,823.36      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 265.44         | 106,088.80      |
| 04/12/2025                  | POPKT14127    | 20251600516                   | 4026       | 0074499                                    | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 5.10           | 106,093.90      |
| 04/16/2025                  | POPKT14127    | 9476253647                    | 4025       | 1/2 cordless impact w/ batteries and ch... | 0827 - GRAINGER                           |                   | 499.00         | 106,592.90      |
| 04/16/2025                  | POPKT14162    | STS-25007                     | 4048       | HX replacement plate pack                  | VEN01434 - SKYE TECHNICAL SOLUTIONS, L... |                   | 8,724.95       | 115,317.85      |
| 04/17/2025                  | POPKT14127    | 20251600543                   | 4026       | 251144                                     | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 7,066.85       | 122,384.70      |
| 04/17/2025                  | POPKT14127    | 20251600543                   | 4026       | 304035                                     | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 207.18         | 122,591.88      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 178.80         | 122,770.68      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 159.36         | 122,930.04      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 62.41          | 122,992.45      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 1,551.36       | 124,543.81      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 152.94         | 124,696.75      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 162.72         | 124,859.47      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 191.04         | 125,050.51      |
| 04/17/2025                  | POPKT14127    | 20251600544                   | 4026       | #0074499                                   | VEN01233 - INNIO JENBACHER NORTH AM...    |                   | 441.60         | 125,492.11      |
| 04/17/2025                  | POPKT14127    | 9477086533                    | 4025       | 3/8 cordless impact                        | 0827 - GRAINGER                           |                   | 264.76         | 125,756.87      |
| 04/22/2025                  | POPKT14121    | INV0019539                    | DFT0002492 | Internet # 202308959 Model # 0613          | 0784 - US BANK                            |                   | 411.60         | 126,168.47      |
| 04/22/2025                  | POPKT14121    | INV0019545                    | DFT0002492 | Internet # 202308959 Model # 0613          | 0784 - US BANK                            |                   | 29.98          | 126,198.45      |
| 04/22/2025                  | POPKT14121    | INV0019555                    | DFT0002492 | Internet # 202308959 Model # 0613          | 0784 - US BANK                            |                   | 29.96          | 126,228.41      |
| 04/22/2025                  | POPKT14121    | INV0019555                    | DFT0002492 | Internet # 202308959 Model # 0613          | 0784 - US BANK                            |                   | 33.96          | 126,262.37      |
| 04/29/2025                  | POPKT14197    | 9489137225                    | 4053       | #0074499                                   | 0827 - GRAINGER                           |                   | 72.96          | 126,335.33      |
| <a href="#">10-501-4001</a> |               | Lab Wages                     |            |                                            |                                           | 147,904.94        | 42,550.41      | 190,455.35      |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                                | Vendor                                    | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...       |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                           |                   | 21,264.12      | 169,169.06      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                           |                   | 21,264.14      | 190,433.20      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho...      |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                           |                   | 22.15          | 190,455.35      |
| <a href="#">10-501-4002</a> |               | Lab Overtime                  |            |                                            |                                           | 2,683.51          | 1,117.39       | 3,800.90        |
| Post Date                   | Packet Number | Source Transaction            | Pmt Number | Description                                | Vendor                                    | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...       |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                           |                   | 408.06         | 3,091.57        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...       |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...    |                                           |                   | 709.33         | 3,800.90        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                    |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-501-4003</a> |               | Lab Retirement          |            |                                         |                                        | 37,647.16         | 10,911.42      | 48,558.58       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 5,418.05       | 43,065.21       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 5,493.37       | 48,558.58       |
| <a href="#">10-501-4004</a> |               | Lab Benefits            |            |                                         |                                        | 51,968.52         | 12,257.60      | 64,226.12       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...    | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 24.75          | 51,993.27       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 6,113.19       | 58,106.46       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 6,119.66       | 64,226.12       |
| <a href="#">10-501-4021</a> |               | Lab Uniforms            |            |                                         |                                        | 768.42            | 309.23         | 1,077.65        |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | APPKT03346    | LSAL2969891             | 104993     | TOWEL, UNIFORMS CLEANNING SERVICE..     | 0035 - ALSCO                           |                   | 72.53          | 840.95          |
| 04/08/2025                  | APPKT03352    | LSAL2967617             | 104993     | TOWEL, UNIFORS CLEANNING SERVICE- ...   | 0035 - ALSCO                           |                   | 71.76          | 912.71          |
| 04/10/2025                  | APPKT03360    | LSAL2972196             | 105069     | TOWEL, UNIFORMS CLEANING SERVICE -...   | 0035 - ALSCO                           |                   | 22.58          | 935.29          |
| 04/17/2025                  | APPKT03368    | LSAL2974460             | 105100     | UNIFORM AND TOWEL CLEANNING SER...      | 0035 - ALSCO                           |                   | 74.78          | 1,010.07        |
| 04/24/2025                  | APPKT03390    | LSAL2976764             | 105151     | UNIFORMS AND TOWEL CLEANNING SE...      | 0035 - ALSCO                           |                   | 67.58          | 1,077.65        |
| <a href="#">10-501-4022</a> |               | Lab Travel and Learning |            |                                         |                                        | 8,754.92          | 2,373.45       | 11,128.37       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                | 4011       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...  | VEN01361 - NICHOLAS S. MABEY           |                   | 529.02         | 9,283.94        |
| 04/15/2025                  | APPKT03362    | 04112025                | 3992       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...  | VEN0213 - DWAIN FUNK                   |                   | 696.60         | 9,980.54        |
| 04/15/2025                  | APPKT03362    | 04112025                | 4019       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...  | VEN01463 - SWAIN, PORCHA SHAY          |                   | 278.00         | 10,258.54       |
| 04/16/2025                  | APPKT03368    | 04082025                | 4030       | BASIC ASSESSOR TRAINING                 | VEN0443 - MELISSA WILLES               |                   | 550.00         | 10,808.54       |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | THE NELAC INSTITUTE Training            |                                        |                   | 190.00         | 10,998.54       |
| 04/29/2025                  | APPKT03390    | 04282025                | 4046       | FINAL RECONCILIATION - WEAU             | VEN01361 - NICHOLAS S. MABEY           |                   | 27.01          | 11,025.55       |
| 04/29/2025                  | APPKT03390    | 04282025                | 4049       | FINAL RECONCILIATION - WEAU             | VEN01463 - SWAIN, PORCHA SHAY          |                   | 102.82         | 11,128.37       |

## Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                    |            |                                            |                                          | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------|------------|--------------------------------------------|------------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-501-4027</a> |               | Lab Supplies            |            |                                            |                                          | 23,203.91         | 5,712.98       | 28,916.89       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                | Vendor                                   | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14086    | 86863129                | 105142     | Plastic Two-piece Syringe 20 mL with Lu... | VEN01274 - LIFE TECHNOLOGIES CORPORAT..  |                   | 799.60         | 24,003.51       |
| 04/01/2025                  | POPKT14086    | 9848097                 | 105136     | Media Gloves                               | 0262 - FISHER SCIENTIFIC                 |                   | 449.40         | 24,452.91       |
| 04/02/2025                  | POPKT14086    | 1000820999              | 105016     | Disposable Plastic Watch Glass for 50 mL.. | 0239 - ENVIRONMENTAL EXPRESS             |                   | 406.05         | 24,858.96       |
| 04/02/2025                  | POPKT14086    | 9915577                 | 105136     | NC1748988 DPD Total Chlorine Dispens...    | 0262 - FISHER SCIENTIFIC                 |                   | 297.00         | 25,155.96       |
| 04/08/2025                  | POPKT14096    | 9371929                 | 105136     | 50-754-1228 Large White Weigh Boat         | 0262 - FISHER SCIENTIFIC                 |                   | 204.14         | 25,360.10       |
| 04/09/2025                  | POPKT14111    | 0176630                 | 105078     | 33mm Syringe filter (used in IC)           | 0262 - FISHER SCIENTIFIC                 |                   | 1,533.18       | 26,893.28       |
| 04/09/2025                  | POPKT14111    | 20068775                | 105073     | 47 mm Filter for Oil and Grease            | 0164 - CPI INTERNATIONAL                 |                   | 1,239.21       | 28,132.49       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | 1 pt Dairy Bottle                          | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 158.40         | 28,290.89       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | 500 mL Round Plastic Bottle Lids           | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 25.92          | 28,316.81       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | Bottle 1 L Round Clear                     | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 277.60         | 28,594.41       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | Lid for 1 pt Dairy                         | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 28.80          | 28,623.21       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | Bottle 1 L Round Clear Lids                | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 53.20          | 28,676.41       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | Oil and Grease 1 L Glass Bottle            | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 64.80          | 28,741.21       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | Lid for Oil and Grease Bottle Lids         | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 20.16          | 28,761.37       |
| 04/09/2025                  | POPKT14127    | 314480                  | 105110     | 500 mL Round Plastic Bottle                | 0338 - INDUSTRIAL CONTAINER AND SUPPL... |                   | 155.52         | 28,916.89       |
| <a href="#">10-501-4040</a> |               | Lab Professional Fees   |            |                                            |                                          | 37,226.35         | 16,071.00      | 53,297.35       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                | Vendor                                   | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 2522950                 | 104997     | QA MANAGEMENT SUPPORT - MARCH ...          | 0057 - AQS, INC.                         |                   | 5,500.00       | 42,726.35       |
| 04/02/2025                  | APPKT03346    | 25C1766                 | 105104     | LAB PROFESSIONAL TEST - MON&TUES ...       | VEN01132 - CHEMTECH-FORD, INC.           |                   | 574.00         | 43,300.35       |
| 04/07/2025                  | APPKT03352    | 25D0036                 | 105104     | LAB PROFESSIONAL SERVICE - DI H2O T...     | VEN01132 - CHEMTECH-FORD, INC.           |                   | 40.00          | 43,340.35       |
| 04/08/2025                  | APPKT03352    | 25D0045                 | 105104     | LAB PROFESSIONAL TEST - MON&TUES ...       | VEN01132 - CHEMTECH-FORD, INC.           |                   | 574.00         | 43,914.35       |
| 04/08/2025                  | APPKT03352    | 5297                    | 3979       | CHRONIC 2 SPECIES TEST                     | VEN01170 - W.E.T. INC.                   |                   | 6,050.00       | 49,964.35       |
| 04/14/2025                  | APPKT03360    | 25D0261                 | 105072     | LAB PROFESSIONAL TEST - GH07               | VEN01132 - CHEMTECH-FORD, INC.           |                   | 703.00         | 50,667.35       |
| 04/15/2025                  | APPKT03362    | 25D0714                 | 105072     | LAB PROFESSIONAL TEST - M005               | VEN01132 - CHEMTECH-FORD, INC.           |                   | 53.00          | 50,720.35       |
| 04/15/2025                  | APPKT03362    | 25D0715                 | 105072     | LAB PROFESSIONAL TEST - MON&TUES ...       | VEN01132 - CHEMTECH-FORD, INC.           |                   | 574.00         | 51,294.35       |
| 04/15/2025                  | APPKT03362    | 25D0941                 | 105072     | LAB PROFEESIONAL TEST - CYANIDE SM...      | VEN01132 - CHEMTECH-FORD, INC.           |                   | 106.00         | 51,400.35       |
| 04/16/2025                  | APPKT03368    | 25D0944                 | 105104     | LAB PROFESSIONAL TEST - CVWRF HG S...      | VEN01132 - CHEMTECH-FORD, INC.           |                   | 438.00         | 51,838.35       |
| 04/17/2025                  | APPKT03368    | 25D0943                 | 105104     | LAB PROFESSIONAL TEST - GHBU               | VEN01132 - CHEMTECH-FORD, INC.           |                   | 306.00         | 52,144.35       |
| 04/18/2025                  | APPKT03368    | 25D1200                 | 105104     | LAB PROFESSIONAL TEST - MON&TUES ...       | VEN01132 - CHEMTECH-FORD, INC.           |                   | 574.00         | 52,718.35       |
| 04/22/2025                  | APPKT03390    | 25D1479                 | 105156     | LAB PROFESSIONAL TEST - SL 11              | VEN01132 - CHEMTECH-FORD, INC.           |                   | 53.00          | 52,771.35       |
| 04/22/2025                  | APPKT03390    | 25D1572                 | 105156     | LAB PROFESSIONAL SERVICE - DI H2O N...     | VEN01132 - CHEMTECH-FORD, INC.           |                   | 60.00          | 52,831.35       |
| 04/23/2025                  | APPKT03390    | 25D1478                 | 105156     | LAB PROFESSIONAL TEST - GH06               | VEN01132 - CHEMTECH-FORD, INC.           |                   | 126.00         | 52,957.35       |
| 04/28/2025                  | APPKT03392    | 25D1745                 | 105156     | LAB PROFESSIONAL TEST - CYANIDE            | VEN01132 - CHEMTECH-FORD, INC.           |                   | 53.00          | 53,010.35       |
| 04/28/2025                  | APPKT03392    | 25D1747                 | 105156     | MON&TUES SAMPLES                           | VEN01132 - CHEMTECH-FORD, INC.           |                   | 287.00         | 53,297.35       |
| <a href="#">10-501-4300</a> |               | Lab Telephone           |            |                                            |                                          | 380.83            | 97.47          | 478.30          |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                | Vendor                                   | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...    |                                          |                   | 22.15          | 402.98          |
| 04/12/2025                  | APPKT03368    | 732495453               | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...     | 0124 - CENTURYLINK                       |                   | 75.32          | 478.30          |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                     |            |                                          |                                         | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------|------------|------------------------------------------|-----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-501-5700</a> |               | Lab Chemicals            |            |                                          |                                         | 27,768.77         | 7,637.21       | 35,405.98       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | APPKT03346    | 49021220                 | 3969       | ARGON RENT                               | 0541 - LINDE GAS & EQUIPMENT INC.       |                   | 771.90         | 28,540.67       |
| 04/04/2025                  | POPKT14111    | 0336424-IN               | 105081     | Iron 10,000 mg/L standard                | 0344 - INORGANIC VENTURES               |                   | 121.70         | 28,662.37       |
| 04/08/2025                  | POPKT14111    | 0139992                  | 105078     | Methanol one case containing 4 bottles   | 0262 - FISHER SCIENTIFIC                |                   | 98.16          | 28,760.53       |
| 04/09/2025                  | POPKT14127    | 0176629                  | 105106     | Ammonia-Nitrogen Standard for Ion Chr... | 0262 - FISHER SCIENTIFIC                |                   | 103.91         | 28,864.44       |
| 04/14/2025                  | POPKT14111    | 106915                   | 105076     | ERA PT WS 345 (00249809)                 | 0240 - ENVIRONMENTAL RESOURCE ASSC E... |                   | 2,773.28       | 31,637.72       |
| 04/15/2025                  | POPKT14162    | 20068825                 | 105158     | Secondary Fe standard from CPI           | 0164 - CPI INTERNATIONAL                |                   | 128.30         | 31,766.02       |
| 04/17/2025                  | POPKT14162    | 20068874                 | 105158     | Second 10,000 mg/L Fe standard source    | 0164 - CPI INTERNATIONAL                |                   | 169.30         | 31,935.32       |
| 04/18/2025                  | APPKT03368    | 49208682                 | 4028       | ARGON - LOAB                             | 0541 - LINDE GAS & EQUIPMENT INC.       |                   | 519.19         | 32,454.51       |
| 04/21/2025                  | POPKT14162    | 109976                   | 105161     | ERA PT SOIL 130 (00242889)               | 0240 - ENVIRONMENTAL RESOURCE ASSC E... |                   | 2,011.85       | 34,466.36       |
| 04/22/2025                  | APPKT03390    | 49331842                 | 4044       | ARGON - TANK RENTAL                      | 0541 - LINDE GAS & EQUIPMENT INC.       |                   | 451.22         | 34,917.58       |
| 04/24/2025                  | POPKT14197    | 0529245                  | 105189     | 50-199-5461 HACH COD High Range Vials    | 0262 - FISHER SCIENTIFIC                |                   | 488.40         | 35,405.98       |
| <a href="#">10-501-6400</a> |               | Lab Maintenance          |            |                                          |                                         | 14,806.41         | 571.65         | 15,378.06       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/08/2025                  | APPKT03360    | 2022490                  | 4000       | REBUILD KIT LABOR - LAB DEPT.            | 0388 - JOHNSON'S MEDICAL INC.           |                   | 571.65         | 15,378.06       |
| <a href="#">10-502-4001</a> |               | Pretreatment Wages       |            |                                          |                                         | 163,351.12        | 47,264.39      | 210,615.51      |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                         |                   | 23,582.62      | 186,933.74      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                         |                   | 23,659.62      | 210,593.36      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                         |                   | 22.15          | 210,615.51      |
| <a href="#">10-502-4002</a> |               | Pretreatment Overtime    |            |                                          |                                         | 1,203.20          | 419.26         | 1,622.46        |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                         |                   | 118.65         | 1,321.85        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                         |                   | 300.61         | 1,622.46        |
| <a href="#">10-502-4003</a> |               | Pretreatment Retirement  |            |                                          |                                         | 40,928.61         | 11,885.39      | 52,814.00       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                         |                   | 5,895.33       | 46,823.94       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                         |                   | 5,990.06       | 52,814.00       |
| <a href="#">10-502-4004</a> |               | Pretreatment Benefits    |            |                                          |                                         | 51,052.99         | 11,950.90      | 63,003.89       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                              | Vendor                                  | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538               | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...     | 0086 - BLOMQUIST HALE CONSULTING, INC.  |                   | 34.27          | 51,087.26       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...  |                                         |                   | 5,952.53       | 57,039.79       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...  |                                         |                   | 5,964.10       | 63,003.89       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                             |            |                                         |                                | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|----------------------------------|------------|-----------------------------------------|--------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-502-4021</a> |               | Pretreatment Uniforms            |            |                                         |                                | 242.29            | 102.65         | 344.94          |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991604                       | 105133     | UNIFORMS - MECHANIC DEPT.               | 0136 - CINTAS                  |                   | 19.47          | 261.76          |
| 04/09/2025                  | APPKT03368    | 4226763221                       | 105105     | UNIFORMS - MECHANICS DEPT.              | 0136 - CINTAS                  |                   | 22.12          | 283.88          |
| 04/16/2025                  | APPKT03368    | 4227581058                       | 105105     | UNIFORMS - MECHANICS DEPT.              | 0136 - CINTAS                  |                   | 19.47          | 303.35          |
| 04/23/2025                  | APPKT03390    | 4228246072                       | 105157     | UNIFORMS - MECHANIC DEPT.               | 0136 - CINTAS                  |                   | 22.12          | 325.47          |
| 04/30/2025                  | APPKT03397    | 4228999806                       | 105187     | UNIFORMS - MECHANIC DEPT.               | 0136 - CINTAS                  |                   | 19.47          | 344.94          |
| <a href="#">10-502-4022</a> |               | Pretreatment Travel and Learning |            |                                         |                                | 1,195.00          | 2,769.78       | 3,964.78        |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/21/2025                  | APPKT03368    | 04152025                         | 4024       | PRE TREATMENT 1 CERTIFICATION           | VEN01529 - BEGAY, NICHOLAS     |                   | 75.00          | 1,270.00        |
| 04/22/2025                  | GLPKT07177    | JN06411                          |            | AMERICAN WATER COLLEG Enroll - Nich...  |                                |                   | 259.00         | 1,529.00        |
| 04/22/2025                  | GLPKT07177    | JN06411                          |            | AMERICAN WATER COLLEG Enroll - Hali...  |                                |                   | 259.00         | 1,788.00        |
| 04/29/2025                  | APPKT03390    | 04292025                         | 4037       | REGION 8 PRETREATMENT 5/5/25 -5/9/...   | VEN0098 - BRADLEY T. WOODHOUSE |                   | 956.72         | 2,744.72        |
| 04/29/2025                  | APPKT03390    | 04292025                         | 4040       | REGION 8 PRETREATMENT 5/5/25 - 5/9...   | VEN0243 - ERIC PRICE           |                   | 1,220.06       | 3,964.78        |
| <a href="#">10-502-4027</a> |               | Pretreatment Supplies            |            |                                         |                                | 0.00              | 14.42          | 14.42           |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/22/2025                  | GLPKT07177    | JN06411                          |            | GRAINGER wash bottle                    |                                |                   | 14.42          | 14.42           |
| <a href="#">10-502-4300</a> |               | Pretreatment Telephone           |            |                                         |                                | 2,982.53          | 845.04         | 3,827.57        |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/07/2025                  | APPKT03346    | 320000066320                     | 105062     | PRE TREATMENT DEPT.                     | 0817 - VERIZON WIRELESS        |                   | 276.15         | 3,258.68        |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...          |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                |                   | 22.15          | 3,280.83        |
| 04/11/2025                  | APPKT03362    | 287310660504X04112...            | 105071     | ACCT#287310660504, SERVICE 3/4/25 ...   | VEN01383 - AT&T MOBILITY       |                   | 421.26         | 3,702.09        |
| 04/12/2025                  | APPKT03368    | 732495453                        | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...  | 0124 - CENTURYLINK             |                   | 125.48         | 3,827.57        |
| <a href="#">10-502-6400</a> |               | Pretreatment Maintenance         |            |                                         |                                | 612.45            | 380.00         | 992.45          |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/03/2025                  | APPKT03346    | LSAL2969889                      | 104993     | MAT CLEANNING SERVICE - PRE TREAT...    | 0035 - ALSCO                   |                   | 25.19          | 637.64          |
| 04/17/2025                  | APPKT03368    | LSAL2974458                      | 105100     | MAT CLEANNING SERVICE - PRE TREAT...    | 0035 - ALSCO                   |                   | 25.19          | 662.83          |
| 04/22/2025                  | GLPKT07177    | JN06411                          |            | GRAINGER Replaced Electrode sensor      |                                |                   | 329.62         | 992.45          |
| <a href="#">10-600-4001</a> |               | Board Wages                      |            |                                         |                                | 8,202.00          | 2,684.00       | 10,886.00       |
| Post Date                   | Packet Number | Source Transaction               | Pmt Number | Description                             | Vendor                         | Project Account   | Amount         | Running Balance |
| 04/14/2025                  | APPKT03360    | 04172025                         | 4008       | BOARD MEETING ON 04/17/2025             | 0476 - MURRAY CITY CORPORATION |                   | 375.00         | 8,577.00        |
| 04/14/2025                  | APPKT03360    | 04172025                         | 4004       | BOARD MEETING ON 04/17/2025             | VEN01226 - KIM R. GALBRAITH    |                   | 375.00         | 8,952.00        |
| 04/14/2025                  | APPKT03360    | 04172025                         | 3991       | BOARD MEETING ON 04/17/2025             | VEN01141 - DONALD RUSSELL      |                   | 375.00         | 9,327.00        |
| 04/14/2025                  | APPKT03360    | 04172025                         | 3985       | BOARD MEETING ON 04/17/2025             | VEN01230 - CHERYLE ANN HATCH   |                   | 375.00         | 9,702.00        |
| 04/14/2025                  | APPKT03360    | 04172025                         | 4005       | BOARD MEETING ON 04/17/2025             | VEN01484 - LEANNE HUFF         |                   | 375.00         | 10,077.00       |
| 04/14/2025                  | APPKT03360    | 04172025                         | 4002       | BOARD MEETING ON 04/17/2025             | VEN01493 - KEITH LORD          |                   | 375.00         | 10,452.00       |
| 04/17/2025                  | APPKT03360    | 04172025                         | 3990       | BOARD MEETING ON 4/17/2025              | 0188 - DEBRA K. ARMSTRONG      |                   | 434.00         | 10,886.00       |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                    |            |                                             |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------|------------|---------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-601-4001</a> |               | GM Wages                |            |                                             |                                        | 144,824.69        | 41,701.36      | 186,526.05      |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                        |                   | 20,850.68      | 165,675.37      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                        |                   | 20,312.22      | 185,987.59      |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                        |                   | 538.46         | 186,526.05      |
| <a href="#">10-601-4003</a> |               | GM Retirement           |            |                                             |                                        | 35,263.87         | 10,156.12      | 45,419.99       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                        |                   | 5,078.06       | 40,341.93       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                        |                   | 5,078.06       | 45,419.99       |
| <a href="#">10-601-4004</a> |               | GM Benefits             |            |                                             |                                        | 21,902.05         | 5,470.23       | 27,372.28       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...        | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 9.99           | 21,912.04       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                        |                   | 2,726.75       | 24,638.79       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                        |                   | 2,725.68       | 27,364.47       |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...     |                                        |                   | 7.81           | 27,372.28       |
| <a href="#">10-601-4021</a> |               | GM Uniforms             |            |                                             |                                        | 0.00              | 118.18         | 118.18          |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | AMAZON Boots                                |                                        |                   | 96.69          | 96.69           |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | AMAZON Orthotic footbed correct plus        |                                        |                   | 21.49          | 118.18          |
| <a href="#">10-601-4022</a> |               | GM Travel and Learning  |            |                                             |                                        | 1,165.00          | 2,763.58       | 3,928.58        |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                | 3982       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...      | VEN01188 - BRANDON HEIDELBERGER        |                   | 1,321.10       | 2,486.10        |
| 04/15/2025                  | APPKT03362    | 04112025                | 4014       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...      | VEN0524 - PHIL HECK                    |                   | 1,321.10       | 3,807.20        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAS AIRLINE travel to Denmark, airline s... |                                        |                   | 31.69          | 3,838.89        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAS AIRLINE travel to Denmark, airline s... |                                        |                   | 29.00          | 3,867.89        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAS AIRLINE travel to Denmark, airline s... |                                        |                   | 31.69          | 3,899.58        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAS AIRLINE travel to Denmark, airline s... |                                        |                   | 29.00          | 3,928.58        |
| <a href="#">10-601-4026</a> |               | GM Postage              |            |                                             |                                        | 754.98            | 200.00         | 954.98          |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/11/2025                  | BRPKT00082    | Checking Acctpostalia   |            | postalia                                    |                                        |                   | 200.00         | 954.98          |
| <a href="#">10-601-4027</a> |               | GM Supplies             |            |                                             |                                        | 1,370.68          | 408.25         | 1,778.93        |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                                 | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/07/2025                  | APPKT03352    | 2671                    | 105033     | MAINTENANCE POSTABASE 5/15/25 TO ...        | 0374 - JBM MAILING LLC                 |                   | 160.00         | 1,530.68        |
| 04/08/2025                  | APPKT03352    | 413530419001            | 105041     | PAPER                                       | 0499 - OFFICE DEPOT                    |                   | 118.74         | 1,649.42        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAMSClub Office supplies                    |                                        |                   | 53.32          | 1,702.74        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | SAMSClub Paper plats, coffee cream, c...    |                                        |                   | 76.19          | 1,778.93        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                     |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-601-4029</a> |               | GM Miscellaneous         |            |                                         |                                        | 671.49            |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | MANO THAI DINER Chris R. Bday           |                                        |                   | 57.80          | 729.29          |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | PHO HAO Mike Earl Bday                  |                                        |                   | 45.00          | 774.29          |
| <a href="#">10-601-4032</a> |               | GM Legislative Issues    |            |                                         |                                        | 11,250.00         |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APRIL 2025               | 105005     | GOVERNMENT SERVICE - APRIL 2025         | VEN01386 - CAPSTONE STRATEGIES, LLC    |                   | 3,750.00       | 15,000.00       |
| <a href="#">10-601-4040</a> |               | GM Professional Fees     |            |                                         |                                        | 1,744.50          |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/08/2025                  | APPKT03352    | 1685991                  | 105145     | JAN. 2025                               | 0510 - PARSONS BEHLE & LATIMER         |                   | 3,698.50       | 5,443.00        |
| 04/08/2025                  | APPKT03352    | 1685991                  | 105145     | FEB. 2025                               | 0510 - PARSONS BEHLE & LATIMER         |                   | 8,778.00       | 14,221.00       |
| 04/08/2025                  | APPKT03352    | 1685992                  | 105145     | #007, DOKOTA-PROFESSIONAL SERVICE -..   | 0510 - PARSONS BEHLE & LATIMER         |                   | 1,529.00       | 15,750.00       |
| 04/15/2025                  | APPKT03368    | 25-03-156A               | 105128     | PROPORTIONAL SHARE - JAN - MARCH 2...   | 0866 - WILKINSON FERRARI & CO.         |                   | 332.50         | 16,082.50       |
| <a href="#">10-601-4300</a> |               | GM Telephone             |            |                                         |                                        | 791.27            |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/12/2025                  | APPKT03368    | 732495453                | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...  | 0124 - CENTURYLINK                     |                   | 158.94         | 950.21          |
| <a href="#">10-601-6400</a> |               | GM Maintenance           |            |                                         |                                        | 967.74            |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | 5071189851               | 105047     | ACCT#28134461, COLOR PRINTER (ADM...    | 0624 - RICOH USA, INC                  |                   | 256.97         | 1,224.71        |
| 04/03/2025                  | APPKT03346    | LSAL2969890              | 104993     | MAT CLEANING SERVICE - ADMIN            | 0035 - ALSCO                           |                   | 20.00          | 1,244.71        |
| 04/17/2025                  | APPKT03368    | LSAL2974459              | 105100     | MAT CLEANING SERVICE - ADMIN            | 0035 - ALSCO                           |                   | 20.00          | 1,264.71        |
| <a href="#">10-602-4001</a> |               | HR Wages                 |            |                                         |                                        | 109,555.90        |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 15,766.38      | 125,322.28      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 15,455.62      | 140,777.90      |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 310.77         | 141,088.67      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 22.15          | 141,110.82      |
| <a href="#">10-602-4003</a> |               | HR Retirement            |            |                                         |                                        | 26,845.16         |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 3,863.91       | 30,709.07       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 3,863.91       | 34,572.98       |
| <a href="#">10-602-4004</a> |               | HR Benefits              |            |                                         |                                        | 20,142.34         |                |                 |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538               | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...    | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 14.75          | 20,157.09       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 2,234.70       | 22,391.79       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 2,226.82       | 24,618.61       |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 4.51           | 24,623.12       |

## Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                        |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-----------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-602-4022</a> |               | HR Travel and Learning      |            |                                         |                                        | 1,001.17          | 113.60         | 1,114.77        |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | SAMSClub Office supplies                |                                        |                   | 94.12          | 1,095.29        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | WORLD OF BOOKS purchase arbiger bo...   |                                        |                   | 19.48          | 1,114.77        |
| <a href="#">10-602-4029</a> |               | HR Miscellaneous            |            |                                         |                                        | 2,463.87          | 784.71         | 3,248.58        |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | GLPKT07177    | JN06411                     |            | JIMMY JOHNS Admin meeting lunch for...  |                                        |                   | 39.18          | 2,503.05        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | LUCKY Quarterly Lunch                   |                                        |                   | 81.67          | 2,584.72        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | HARMONS Plants for Weina's family       |                                        |                   | 86.86          | 2,671.58        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | SAMSClub.COM quarterly lunch            |                                        |                   | 577.00         | 3,248.58        |
| <a href="#">10-602-4040</a> |               | HR Professional Fees        |            |                                         |                                        | 1,257.50          | 576.74         | 1,834.24        |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | 1350                        | 3970       | EMPLOYEE W/ CRIMINAL CHARGES PEN...     | VEN01443 - MODERN AGE EMPLOYMENT L...  |                   | 400.00         | 1,657.50        |
| 04/03/2025                  | APPKT03346    | 12673                       | 105015     | 2ND QUARTER OF 2025 - UNEMPLOYM...      | 0232 - EMPLOYER ADVOCATES LLC          |                   | 165.50         | 1,823.00        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | W2,1099,1095 EFILING ACA REPORTING...   |                                        |                   | 5.62           | 1,828.62        |
| 04/22/2025                  | GLPKT07177    | JN06411                     |            | W2,1099,1095 EFILING ACA REPORTING...   |                                        |                   | 5.62           | 1,834.24        |
| <a href="#">10-602-4300</a> |               | HR Telephone                |            |                                         |                                        | 385.97            | 22.15          | 408.12          |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...     |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 22.15          | 408.12          |
| <a href="#">10-603-4001</a> |               | Finance Wages               |            |                                         |                                        | 178,823.20        | 52,514.52      | 231,337.72      |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...     |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 25,857.27      | 204,680.47      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...     |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 26,428.34      | 231,108.81      |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...     |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 184.61         | 231,293.42      |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho...    |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 44.30          | 231,337.72      |
| <a href="#">10-603-4003</a> |               | Finance Retirement          |            |                                         |                                        | 42,588.81         | 12,473.22      | 55,062.03       |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...     |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 6,142.86       | 48,731.67       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...     |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 6,330.36       | 55,062.03       |
| <a href="#">10-603-4004</a> |               | Finance Benefits            |            |                                         |                                        | 47,944.34         | 11,455.61      | 59,399.95       |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                  | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...    | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 29.51          | 47,973.85       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...     |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 5,707.91       | 53,681.76       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...     |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 5,715.51       | 59,397.27       |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...     |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 2.68           | 59,399.95       |
| <a href="#">10-603-4022</a> |               | Finance Travel and Learning |            |                                         |                                        | 3,797.17          | 713.60         | 4,510.77        |
| Post Date                   | Packet Number | Source Transaction          | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                    | 3999       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...  | VEN0380 - JEREMY DEPPE                 |                   | 713.60         | 4,510.77        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                    |            |                                         |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|-------------------------|------------|-----------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-603-4300</a> |               | Finance Telephone       |            |                                         |                                        | 616.48            | 34.30          | 650.78          |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 39.30          | 655.78          |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | -5.00          | 650.78          |
| <a href="#">10-604-4001</a> |               | IT Wages                |            |                                         |                                        | 266,113.42        | 85,941.13      | 352,054.55      |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 42,871.51      | 308,984.93      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 42,894.62      | 351,879.55      |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 175.00         | 352,054.55      |
| <a href="#">10-604-4002</a> |               | IT Overtime             |            |                                         |                                        | 18,743.91         | 7,109.83       | 25,853.74       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 4,028.19       | 22,772.10       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 3,081.64       | 25,853.74       |
| <a href="#">10-604-4003</a> |               | IT Retirement           |            |                                         |                                        | 70,879.05         | 23,175.25      | 94,054.30       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 11,681.18      | 82,560.23       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 11,494.07      | 94,054.30       |
| <a href="#">10-604-4004</a> |               | IT Benefits             |            |                                         |                                        | 73,477.06         | 18,774.92      | 92,251.98       |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...    | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 34.27          | 73,511.33       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2... |                                        |                   | 9,442.84       | 82,954.17       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 9,295.27       | 92,249.44       |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2... |                                        |                   | 2.54           | 92,251.98       |
| <a href="#">10-604-4021</a> |               | IT Uniforms             |            |                                         |                                        | 1,000.12          | 65.67          | 1,065.79        |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/02/2025                  | APPKT03346    | 4225991653              | 105133     | UNIFORMS - OPERATIONS DEPT.             | 0136 - CINTAS                          |                   | 13.03          | 1,013.15        |
| 04/09/2025                  | APPKT03368    | 4226763309              | 105105     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 13.31          | 1,026.46        |
| 04/16/2025                  | APPKT03368    | 4227581376              | 105105     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 12.99          | 1,039.45        |
| 04/23/2025                  | APPKT03390    | 4228246173              | 105157     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 13.28          | 1,052.73        |
| 04/30/2025                  | APPKT03397    | 4229000250              | 105187     | UNIFORMS - OPERATION DEPT.              | 0136 - CINTAS                          |                   | 13.06          | 1,065.79        |
| <a href="#">10-604-4022</a> |               | IT Travel and Learning  |            |                                         |                                        | 6,947.42          | 1,498.97       | 8,446.39        |
| Post Date                   | Packet Number | Source Transaction      | Pmt Number | Description                             | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                | 4020       | WEAU, 04/23/25 TO 4/25/25, ST. GEOR...  | VEN01447 - WINGER, TRAVIS              |                   | 537.60         | 7,485.02        |
| 04/16/2025                  | APPKT03368    | 04162025                | 4031       | FINAL RECONCILIATION -AVEVA WORLD       | VEN01129 - NICHOLAS MCKINNEY           |                   | 202.91         | 7,687.93        |
| 04/21/2025                  | APPKT03368    | 04172025                | 4023       | FINAL RECONCILIATION - AVEVA            | VEN0050 - ANDREW LARSEN                |                   | 139.00         | 7,826.93        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | UNITED Flight ticket - Nick McKinney    |                                        |                   | 266.97         | 8,093.90        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | EXPEDIA 73071178274414 Booked hotel...  |                                        |                   | 85.52          | 8,179.42        |
| 04/22/2025                  | GLPKT07177    | JN06411                 |            | UNITED Flight ticket - Andrew L.        |                                        |                   | 266.97         | 8,446.39        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                     |            |                                              |                                       | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------|------------|----------------------------------------------|---------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-604-4300</a> |               | IT Telephone             |            |                                              |                                       | 1,039.00          | 55.32          | 1,094.32        |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                  | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...      |                                       |                   | -10.00         | 1,029.00        |
| 04/12/2025                  | APPKT03368    | 732495453                | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...       | 0124 - CENTURYLINK                    |                   | 75.32          | 1,104.32        |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...      |                                       |                   | -10.00         | 1,094.32        |
| <a href="#">10-604-6400</a> |               | IT Maintenance           |            |                                              |                                       | 14,294.12         | 20,053.92      | 34,348.04       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                  | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03352    | 25APR0437                | 105148     | MARCH                                        | VEN01264 - SYRINGA NETWORKS           |                   | 1,309.71       | 15,603.83       |
| 04/01/2025                  | APPKT03352    | 25APR0437                | 105148     | APRIL                                        | VEN01264 - SYRINGA NETWORKS           |                   | 1,249.00       | 16,852.83       |
| 04/08/2025                  | POPKT14096    | AD3VL2S                  | 3962       | Lenovo ThinkPad P16s Gen 3                   | 0123 - CDW GOVERNMENT INC.            |                   | 6,590.22       | 23,443.05       |
| 04/21/2025                  | POPKT14162    | AD7153Z                  | 4038       | Lenovo ThinkPad P16s Gen 3 - AI Ready -..    | 0123 - CDW GOVERNMENT INC.            |                   | 7,249.22       | 30,692.27       |
| 04/22/2025                  | POPKT14121    | INV0019551               | DFT0002492 | BRUTE 32 Gal TRASH CAN                       | 0784 - US BANK                        |                   | 81.94          | 30,774.21       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON asus dual GeForce, AI-Tech fan..      |                                       |                   | 339.63         | 31,113.84       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 5 units of self laminating cable      |                                       |                   | 504.60         | 31,618.44       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | JIMMY JOHNS Lunch for OT Server move..       |                                       |                   | 62.57          | 31,681.01       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 8 units of converged network ...      |                                       |                   | 644.00         | 32,325.01       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 5 pack snagless ethernet cable...     |                                       |                   | 93.80          | 32,418.81       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 3 units of converged network ...      |                                       |                   | 270.00         | 32,688.81       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 32 units of heavy duty c13 po...      |                                       |                   | 230.08         | 32,918.89       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON Monoprice screw for rack              |                                       |                   | 8.53           | 32,927.42       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON ASUS montherboard, core, m...         |                                       |                   | 797.57         | 33,724.99       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON cooler Mater Liquid                   |                                       |                   | 82.01          | 33,807.00       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | AMAZON 4 units rack mount fan                |                                       |                   | 500.52         | 34,307.52       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | JIMMY JOHNS Lunch for OT Server move..       |                                       |                   | 40.52          | 34,348.04       |
| <a href="#">10-604-6500</a> |               | IT Software Support      |            |                                              |                                       | 54,236.69         | 22,462.07      | 76,698.76       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                  | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | POPKT14096    | 9575                     | 105044     | Premium Plan - User Extension                | 0905 - PLANTLOG                       |                   | 2,880.00       | 57,116.69       |
| 04/01/2025                  | POPKT14096    | 9575                     | 105044     | PlantLog Premium Subscription (1 acco...     | 0905 - PLANTLOG                       |                   | 11,388.00      | 68,504.69       |
| 04/08/2025                  | POPKT14096    | 94924804                 | 105017     | ArcGIS Online Creator User Type Annual...    | 0906 - ESRI, INC                      |                   | 1,404.00       | 69,908.69       |
| 04/08/2025                  | POPKT14096    | 94924804                 | 105017     | ArcGIS Spatial Analyst for ArcGIS Online ... | 0906 - ESRI, INC                      |                   | 652.00         | 70,560.69       |
| 04/22/2025                  | GLPKT07177    | JN06411                  |            | WPMAILSMTP.COM Software license re...        |                                       |                   | 99.00          | 70,659.69       |
| 04/28/2025                  | POPKT14162    | 1101263904               | 105165     | SolarWinds Network Performance Moni...       | VEN01257 - INSIGHT PUBLIC SECTOR, INC |                   | 6,039.07       | 76,698.76       |
| <a href="#">10-605-4001</a> |               | Safety Wages             |            |                                              |                                       | 55,907.73         | 16,262.37      | 72,170.10       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                  | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...  |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...      |                                       |                   | 8,039.42       | 63,947.15       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...      |                                       |                   | 8,200.80       | 72,147.95       |
| 04/24/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...      |                                       |                   | 22.15          | 72,170.10       |
| <a href="#">10-605-4002</a> |               | Safety Overtime          |            |                                              |                                       | 28.80             | 14.69          | 43.49           |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                                  | Vendor                                | Project Account   | Amount         | Running Balance |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...  |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...      |                                       |                   | 14.69          | 43.49           |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                                                    |               |                         |            |                                           |                                        | Beginning Balance | Total Activity | Ending Balance  |
|------------------------------------------------------------|---------------|-------------------------|------------|-------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-605-4003</a> Safety Retirement              |               |                         |            |                                           |                                        | 13,984.16         | 4,063.73       | 18,047.89       |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                                                 | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 2,009.86       | 15,994.02       |
| 04/24/2025                                                 | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...   |                                        |                   | 2,053.87       | 18,047.89       |
| <a href="#">10-605-4004</a> Safety Benefits                |               |                         |            |                                           |                                        | 14,585.21         | 3,510.61       | 18,095.82       |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                                                 | APPKT03346    | APR25-8538              | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...      | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 9.99           | 14,595.20       |
| 04/10/2025                                                 | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 1,747.23       | 16,342.43       |
| 04/24/2025                                                 | PYPKT01351    | PYPKT01351 - 04/24/2... |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...   |                                        |                   | 1,753.39       | 18,095.82       |
| <a href="#">10-605-4023</a> Safety Memberships             |               |                         |            |                                           |                                        | 225.00            | 250.00         | 475.00          |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/14/2025                                                 | APPKT03360    | 40772                   | 105093     | MEMBERSHIP RENEWAL                        | 0801 - UTAH SAFETY COUNCIL             |                   | 250.00         | 475.00          |
| <a href="#">10-605-4100</a> Safety Physicals & Testing     |               |                         |            |                                           |                                        | 852.25            | 351.50         | 1,203.75        |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                                                 | APPKT03352    | 03-17-2025              | 105147     | SAFETY PHYSICALS TESTING                  | 0698 - SL COUNTY HEALTH DEPARTMENT     |                   | 130.00         | 982.25          |
| 04/01/2025                                                 | APPKT03352    | SL3593700               | 105031     | SAFETY PHYSICALS TESTING                  | 0357 - INTERMOUNTAIN WORKMED SLC       |                   | 126.00         | 1,108.25        |
| 04/07/2025                                                 | APPKT03352    | 78123                   | 105131     | SAFETY PHYSICAL TSTING                    | 0089 - BLUELINE HEALTH SERVICES        |                   | 95.50          | 1,203.75        |
| <a href="#">10-605-4300</a> Safety Telephone               |               |                         |            |                                           |                                        | 310.76            | 38.82          | 349.58          |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                                                 | PYPKT01341    | PYPKT01341 - 04/07/2... |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...   |                                        |                   | 22.15          | 332.91          |
| 04/12/2025                                                 | APPKT03368    | 732495453               | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...    | 0124 - CENTURYLINK                     |                   | 16.67          | 349.58          |
| <a href="#">10-605-6200</a> Safety Tools & Small Equipment |               |                         |            |                                           |                                        | 4,041.50          | 3,599.43       | 7,640.93        |
| Post Date                                                  | Packet Number | Source Transaction      | Pmt Number | Description                               | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/07/2025                                                 | APPKT03360    | INV-617600              | 105090     | SAFETY SMALL EQUIPMENT                    | VEN01549 - SAFERITE SOLUTIONS INC.     |                   | 3,159.00       | 7,200.50        |
| 04/22/2025                                                 | GLPKT07177    | JN06411                 |            | GLOBAL INDUSTRIAL Wheel lift accessor...  |                                        |                   | 214.94         | 7,415.44        |
| 04/22/2025                                                 | GLPKT07177    | JN06411                 |            | GLOBAL INDUSTRIAL Wheel lift kit for L... |                                        |                   | 225.49         | 7,640.93        |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                            |            |                                               |                                        | Beginning Balance | Total Activity | Ending Balance  |
|-----------------------------|---------------|---------------------------------|------------|-----------------------------------------------|----------------------------------------|-------------------|----------------|-----------------|
| <a href="#">10-605-6400</a> |               | Safety Maintenance              |            |                                               |                                        | 5,683.31          | 3,736.41       | 9,419.72        |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 252176                          | 105080     | PAD LOCK YELLOW SAFETY AND 10B C...           | 0288 - GLENS KEYS LOCKS AND SAFES      |                   | 518.80         | 6,202.11        |
| 04/16/2025                  | APPKT03368    | INV-620612                      | 105118     | GUARDIAN POLYDAC ROPE - ALL ANCH...           | VEN01549 - SAFERITE SOLUTIONS INC.     |                   | 376.56         | 6,578.67        |
| 04/21/2025                  | APPKT03368    | 12613658                        | 105120     | ACCT#B11526-MAINTENANCE BLDG - FI...          | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 6,713.67        |
| 04/21/2025                  | APPKT03368    | 12613661                        | 105120     | ACCT#B11527-HEADWORKS BLDG - FIRE...          | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 6,848.67        |
| 04/21/2025                  | APPKT03368    | 12613694                        | 105120     | ACCT#B11358-3W BLDG - FIRE ALARM ...          | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 6,983.67        |
| 04/21/2025                  | APPKT03368    | 12613739                        | 105120     | ACCT#B11465-RSS FIRE ALARM Q2 2025            | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 7,118.67        |
| 04/21/2025                  | APPKT03368    | 12613741                        | 105120     | ACCT#B11464-UV BLDG, FIRE ALARM Q2..          | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 7,253.67        |
| 04/21/2025                  | APPKT03368    | 12613923                        | 105120     | ACCT#B11016-ADMIN, FIRE ALARM Q2 ...          | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 7,388.67        |
| 04/21/2025                  | APPKT03368    | 12613924                        | 105120     | ACCT#B10117-DEWATERING, FIRE ALA...           | 0716 - STATE FIRE SALES AND SERVICE    |                   | 135.00         | 7,523.67        |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | DURAWEAR.COM disposable nitrile Glo...        |                                        |                   | 119.28         | 7,642.95        |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | RX SAFETY Prescription safety glasses for ... |                                        |                   | 306.84         | 7,949.79        |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | ENVIRO SAFETY Tyvek suits, hearing pro...     |                                        |                   | 1,469.93       | 9,419.72        |
| <a href="#">10-606-4001</a> |               | Engineering Wages               |            |                                               |                                        | 128,182.21        | 36,827.07      | 165,009.28      |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...         |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...       |                                        |                   | 18,340.19      | 146,522.40      |
| 04/23/2025                  | PYPKT01363    | PYPKT01363 - Cell Pho...        |            | PYPKT01361 - 4/24/2025 missing auto al...     |                                        |                   | 22.15          | 146,544.55      |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...         |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...       |                                        |                   | 18,141.65      | 164,686.20      |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...         |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...       |                                        |                   | 323.08         | 165,009.28      |
| <a href="#">10-606-4003</a> |               | Engineering Retirement          |            |                                               |                                        | 31,480.18         | 9,039.69       | 40,519.87       |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...         |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...       |                                        |                   | 4,504.28       | 35,984.46       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...         |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...       |                                        |                   | 4,535.41       | 40,519.87       |
| <a href="#">10-606-4004</a> |               | Engineering Benefits            |            |                                               |                                        | 28,014.36         | 6,533.58       | 34,547.94       |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/01/2025                  | APPKT03346    | APR25-8538                      | 3958       | EMPLOYEE ASSISTANCE COVERAGE - AP...          | 0086 - BLOMQUIST HALE CONSULTING, INC. |                   | 14.28          | 28,028.64       |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...         |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...       |                                        |                   | 3,258.93       | 31,287.57       |
| 04/24/2025                  | PYPKT01351    | PYPKT01351 - 04/24/2...         |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...       |                                        |                   | 3,255.69       | 34,543.26       |
| 04/24/2025                  | PYPKT01361    | PYPKT01361 - 4/24/20...         |            | PYPKT01351 - 04/24/2025 - Pay 4/24/2...       |                                        |                   | 4.68           | 34,547.94       |
| <a href="#">10-606-4021</a> |               | Engineering Uniforms            |            |                                               |                                        | 0.00              | 150.00         | 150.00          |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/09/2025                  | APPKT03360    | 04092025                        | 3984       | SAFETY SHOES - FY 2025                        | VEN0105 - BRYAN MANSELL                |                   | 150.00         | 150.00          |
| <a href="#">10-606-4022</a> |               | Engineering Travel and Learning |            |                                               |                                        | 4,973.16          | 3,378.57       | 8,351.73        |
| Post Date                   | Packet Number | Source Transaction              | Pmt Number | Description                                   | Vendor                                 | Project Account   | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 04112025                        | 4010       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...        | VEN01344 - NAVNEET PRASAD              |                   | 902.50         | 5,875.66        |
| 04/15/2025                  | APPKT03362    | 04112025                        | 4021       | WEAU, 04/22/25 TO 4/25/25, ST. GEOR...        | VEN0409 - KEVIN GALLAGHER              |                   | 1,096.97       | 6,972.63        |
| 04/15/2025                  | APPKT03362    | 04112025                        | 3984       | WEAU, 04/21/25 TO 4/25/25, ST. GEOR...        | VEN0105 - BRYAN MANSELL                |                   | 1,321.10       | 8,293.73        |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | SAS AIRLINE travel to Denmark, airline s...   |                                        |                   | 29.00          | 8,322.73        |
| 04/22/2025                  | GLPKT07177    | JN06411                         |            | SAS AIRLINE travel to Denmark, airline s...   |                                        |                   | 29.00          | 8,351.73        |

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Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                                         |            |                                             |                                         | Beginning Balance          | Total Activity | Ending Balance  |
|-----------------------------|---------------|----------------------------------------------|------------|---------------------------------------------|-----------------------------------------|----------------------------|----------------|-----------------|
| <a href="#">10-606-4040</a> |               | Engineering Professional Fees                |            |                                             |                                         | 169,837.75                 | 19,261.49      | 189,099.24      |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/03/2025                  | APPKT03352    | NA3238                                       | 105061     | 2025 NSR ANNUAL FEE                         | 0887 - UTAH DIVISION OF AIR QUALITY     |                            | 2,500.00       | 172,337.75      |
| 04/14/2025                  | APPKT03362    | D3952200-02                                  | 105082     | PROJECT#D3952200; SERVICE 2/22/25 ...       | VEN01582 - JACOBS ENGINEERING GROUP ... |                            | 11,371.25      | 183,709.00      |
| 04/16/2025                  | APPKT03368    | 54524                                        | 105108     | PROFESSIONAL SERVICE FOR MARCH 20...        | VEN01314 - HANSEN, ALLEN & LUCE, INC.   |                            | 5,390.24       | 189,099.24      |
| <a href="#">10-606-4300</a> |               | Engineering Telephone                        |            |                                             |                                         | 527.99                     | 84.85          | 612.84          |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/07/2025                  | APPKT03346    | 320000066320                                 | 105062     | ENGINEERING DEPT.                           | 0817 - VERIZON WIRELESS                 |                            | 46.03          | 574.02          |
| 04/10/2025                  | PYPKT01341    | PYPKT01341 - 04/07/2...                      |            | PYPKT01341 - 04/07/2025 - Pay 4/10/2...     |                                         |                            | 22.15          | 596.17          |
| 04/12/2025                  | APPKT03368    | 732495453                                    | 105103     | ACCT#90236455, SERVICE 3/12/25 TO 4...      | 0124 - CENTURYLINK                      |                            | 16.67          | 612.84          |
| <a href="#">10-606-6400</a> |               | Engineering Maintenance                      |            |                                             |                                         | 19,028.95                  | 308.07         | 19,337.02       |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/22/2025                  | GLPKT07177    | JN06411                                      |            | MANO THAI DINER Navneet & Bryon M. ...      |                                         |                            | 35.34          | 19,064.29       |
| 04/22/2025                  | GLPKT07177    | JN06411                                      |            | UNITED SLICE TOOELE fairfield day lunch...  |                                         |                            | 29.11          | 19,093.40       |
| 04/22/2025                  | GLPKT07177    | JN06411                                      |            | AMAZON 2 of pop up pod - privacy sho...     |                                         |                            | 63.64          | 19,157.04       |
| 04/22/2025                  | GLPKT07177    | JN06411                                      |            | AMAZON 2 of 5.3 gallon camping toilet (...) |                                         |                            | 179.98         | 19,337.02       |
| <a href="#">10-606-7070</a> |               | Engineering Pay-As-You-Go                    |            |                                             |                                         | 183,569.41                 | 152,446.96     | 336,016.37      |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | FIRE ALARM FIELD                            | 0104 - BROWN AND CALDWELL               | Fire Protection System...  | 2,359.65       | 185,929.06      |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | FIRE ALARM OFFICE                           | 0104 - BROWN AND CALDWELL               | Fire Protection System...  | 1,991.43       | 187,920.49      |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | THICKENING OFFICE                           | 0104 - BROWN AND CALDWELL               | Thickening Building Off..  | 40,912.80      | 228,833.29      |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | THICKENING FIELD                            | 0104 - BROWN AND CALDWELL               | Thickening Building Fie..  | 40,764.72      | 269,598.01      |
| 04/30/2025                  | APPKT03401    | PAY APP 34 - FIRE ALA...                     |            | FIRE ALARM PROJECT - APRIL 2025             | 0695 - SKYLINE ELECTRIC COMPANY         | Fire Protection System...  | 63,097.44      | 332,695.45      |
| 04/30/2025                  | GLPKT07235    | JN06426                                      |            | Retainage April 2025                        |                                         | Fire Protection System...  | 3,320.92       | 336,016.37      |
| <a href="#">10-700-7001</a> |               | Capital Bond/Site Restoration & Demo         |            |                                             |                                         | 33,698.07                  | 5,016.73       | 38,714.80       |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | SITE CLEAN UP OFFICE                        | 0104 - BROWN AND CALDWELL               | Site Restoration Office... | 5,016.73       | 38,714.80       |
| <a href="#">10-700-7005</a> |               | Capital Bond/Cash BNR Public Bonds           |            |                                             |                                         | 1,915,010.65               | 879,477.63     | 2,794,488.28    |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/04/2025                  | APPKT03346    | 2025-0969                                    | 104991     | APS SECURITY GUARD 3/17/25 TO 3/27/...      | VEN01266 - ALL PRO SECURITY             | BNR Basins Constructi...   | 917.01         | 1,915,927.66    |
| 04/15/2025                  | APPKT03362    | 10603                                        | 105070     | BNR PROJECT - MARCH 2025                    | VEN01279 - APCO INC.                    | BNR Basins System Co...    | 4,095.00       | 1,920,022.66    |
| 04/18/2025                  | APPKT03368    | 2025-1427                                    | 105098     | APS SECURITY GUARD - 3/31/2025 TO 4...      | VEN01266 - ALL PRO SECURITY             | BNR Basins Constructi...   | 917.01         | 1,920,939.67    |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | BNR FIELD                                   | 0104 - BROWN AND CALDWELL               | BNR Basins CM Field 2...   | 51,457.85      | 1,972,397.52    |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | BNR OFFICE                                  | 0104 - BROWN AND CALDWELL               | BNR Basins CM Office ...   | 83,622.26      | 2,056,019.78    |
| 04/30/2025                  | APPKT03401    | PAY APP 65 - BNR                             |            | BNR PROJECT - 3/16/25 TO 4/19/25            | 0284 - GERBER CONSTRUCTION COMPANY      | BNR Basins Constructi...   | 738,468.50     | 2,794,488.28    |
| <a href="#">10-700-7007</a> |               | Capital Bond/Digester 5 Cover & Thermophilic |            |                                             |                                         | 226,938.24                 | 6,781.03       | 233,719.27      |
| Post Date                   | Packet Number | Source Transaction                           | Pmt Number | Description                                 | Vendor                                  | Project Account            | Amount         | Running Balance |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | DIGESTER 5 FIELD                            | 0104 - BROWN AND CALDWELL               | Digester 5 Rehabilitati... | 6,241.30       | 233,179.54      |
| 04/30/2025                  | APPKT03401    | 25562477                                     |            | DIGESTER 5 OFFICE                           | 0104 - BROWN AND CALDWELL               | Digester 5 Rehabilitati... | 539.73         | 233,719.27      |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                   |            |                                         |                                       | Beginning Balance         | Total Activity | Ending Balance  |
|-----------------------------|---------------|------------------------|------------|-----------------------------------------|---------------------------------------|---------------------------|----------------|-----------------|
| <a href="#">10-700-7010</a> |               | Dewatering             |            |                                         |                                       | 3,508,776.40              | 1,747,558.10   | 5,256,334.50    |
| Post Date                   | Packet Number | Source Transaction     | Pmt Number | Description                             | Vendor                                | Project Account           | Amount         | Running Balance |
| 04/04/2025                  | APPKT03346    | 2025-0969              | 104991     | APS SECURITY GUARD 3/17/25 TO 3/27/...  | VEN01266 - ALL PRO SECURITY           | Dewatering Constructi...  | 917.01         | 3,509,693.41    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXAMO0410                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 829.94         | 3,510,523.35    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXAMIO810                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 968.06         | 3,511,491.41    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMEP586040                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 26,736.00      | 3,538,227.41    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXDDI3202K                         | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 600.44         | 3,538,827.85    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMENUA0100                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 2,450.80       | 3,541,278.65    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXFTA300                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 108.06         | 3,541,386.71    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMENOC0311                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 5,235.80       | 3,546,622.51    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMEXBP1200                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 835.50         | 3,547,458.01    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXCPS4022                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 1,949.50       | 3,549,407.51    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD ABE7CPA21                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 553.28         | 3,549,960.79    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD ABE7CPA02                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 417.22         | 3,550,378.01    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXFCA300                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 139.26         | 3,550,517.27    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMENOC0321                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 3,453.40       | 3,553,970.67    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXRMS004GPF                        | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 1,002.60       | 3,554,973.27    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMXDDO3202K                         | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 707.40         | 3,555,680.67    |
| 04/04/2025                  | POPKT14086    | 6695-1100495           | 105048     | SQD BMECRA31210                         | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 6,823.25       | 3,562,503.92    |
| 04/07/2025                  | APPKT03352    | 61450078               | 105065     | DEWATERING BUILDING PROJECT - 2/24...   | VEN01239 - WESTERN TECHNOLOGIES INC.  | Dewatering Facility M...  | 631.00         | 3,563,134.92    |
| 04/15/2025                  | APPKT03362    | 10601                  | 105070     | DEWATERING BUILDING PROJECT - MA...     | VEN01279 - APCO INC.                  | Dewatering System C...    | 1,560.00       | 3,564,694.92    |
| 04/18/2025                  | APPKT03368    | 2025-1427              | 105098     | APS SECURITY GUARD - 3/31/2025 TO 4...  | VEN01266 - ALL PRO SECURITY           | Dewatering Constructi...  | 917.01         | 3,565,611.93    |
| 04/23/2025                  | POPKT14162    | 6695-1101712           | 105175     | SQD ABE7H16S21                          | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 1,160.96       | 3,566,772.89    |
| 04/23/2025                  | POPKT14162    | 6695-1101712           | 105175     | SQD ABE7P16T215                         | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 2,760.92       | 3,569,533.81    |
| 04/23/2025                  | POPKT14162    | 6695-1101712           | 105175     | SQD BMXFCC303                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 140.36         | 3,569,674.17    |
| 04/23/2025                  | POPKT14162    | 6695-1101712           | 105175     | SQD BMXFCC303                           | 0645 - ROYAL WHOLESALE ELECTRIC       | Dewatering System C...    | 140.36         | 3,569,814.53    |
| 04/30/2025                  | APPKT03401    | 25562477               |            | DEWATERING OFFICE                       | 0104 - BROWN AND CALDWELL             | Dewatering Office CM...   | 55,882.62      | 3,625,697.15    |
| 04/30/2025                  | APPKT03401    | 25562477               |            | DEWATERING FIELD                        | 0104 - BROWN AND CALDWELL             | Dewatering CM Field ...   | 39,687.35      | 3,665,384.50    |
| 04/30/2025                  | APPKT03401    | PAY APP 14 - DEWATE... |            | DEWATERING PROJECT - APRIL 2025         | 0284 - GERBER CONSTRUCTION COMPANY    | Dewatering Constructi...  | 1,511,402.50   | 5,176,787.00    |
| 04/30/2025                  | GLPKT07235    | JN06426                |            | Retainage April 2025                    |                                       | Dewatering Constructi...  | 79,547.50      | 5,256,334.50    |
| <a href="#">10-700-7014</a> |               | Blower Building        |            |                                         |                                       | 790,914.55                | 115,849.68     | 906,764.23      |
| Post Date                   | Packet Number | Source Transaction     | Pmt Number | Description                             | Vendor                                | Project Account           | Amount         | Running Balance |
| 04/03/2025                  | POPKT14096    | 71-328393              | 104998     | Camera Additions to Server Room Mater.. | 0069 - AVTEC                          | Blower Building Syste...  | 2,024.34       | 792,938.89      |
| 04/03/2025                  | POPKT14096    | 71-328393              | 104998     | Camera Additions to Server Room Labor   | 0069 - AVTEC                          | Blower Building Syste...  | 1,288.00       | 794,226.89      |
| 04/11/2025                  | APPKT03362    | 51100641               | 105074     | #1117102; BLOWER BUILDING PROJECT       | 0225 - ELECTRICAL RELIABILITY SERVICE | Blower Building Neta ...  | 5,100.00       | 799,326.89      |
| 04/15/2025                  | APPKT03362    | 10602                  | 105070     | BLOWER BUILDING PROJECT - MARCH 2...    | VEN01279 - APCO INC.                  | Blower Building Syste...  | 8,385.00       | 807,711.89      |
| 04/30/2025                  | APPKT03401    | 25562477               |            | BLOWER BUILDING FIELD                   | 0104 - BROWN AND CALDWELL             | Blower Building Field ... | 25,783.96      | 833,495.85      |
| 04/30/2025                  | APPKT03401    | 25562477               |            | BLOWER BUILDING OFFICE                  | 0104 - BROWN AND CALDWELL             | Blower Building Office... | 28,268.38      | 861,764.23      |
| 04/30/2025                  | APPKT03401    | PAY APP 62 - BLOWER    |            | BLOWER PROJECT - 3/28/25 TO 4/27/25     | 0026 - ALDER CONSTRUCTION             | Blower Building Const...  | 43,875.00      | 905,639.23      |
| 04/30/2025                  | GLPKT07235    | JN06426                |            | Retainage April 2025                    |                                       | Blower Building Const...  | 1,125.00       | 906,764.23      |

# Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                     |               | Name                     |            |                                        |                                        | Beginning Balance         | Total Activity | Ending Balance  |
|-----------------------------|---------------|--------------------------|------------|----------------------------------------|----------------------------------------|---------------------------|----------------|-----------------|
| <a href="#">10-700-7016</a> |               | Thickening Building      |            |                                        |                                        | 2,683,717.21              | 513,585.69     | 3,197,302.90    |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/04/2025                  | APPKT03346    | 2025-0969                | 104991     | APS SECURITY GUARD 3/17/25 TO 3/27/... | VEN01266 - ALL PRO SECURITY            | Thickening Building C...  | 917.02         | 2,684,634.23    |
| 04/07/2025                  | APPKT03352    | 61450102                 | 105065     | THICKENING AND STRAINING PROJECT ...   | VEN01239 - WESTERN TECHNOLOGIES INC.   | Thickening Building M...  | 408.00         | 2,685,042.23    |
| 04/15/2025                  | APPKT03362    | 10604                    | 105070     | THICKENING & STRAINING PROJECT - M...  | VEN01279 - APCO INC.                   | Thickening Building Sy... | 8,385.00       | 2,693,427.23    |
| 04/18/2025                  | APPKT03368    | 2025-1427                | 105098     | APS SECURITY GUARD - 3/31/2025 TO 4... | VEN01266 - ALL PRO SECURITY            | Thickening Building C...  | 917.02         | 2,694,344.25    |
| 04/30/2025                  | APPKT03401    | PAY APP 37 - THCKENI...  |            | THICKENING & STRAINING PROJECT - A...  | VEN01410 - ARCHER WESTERN CONSTRUCT... | Thickening Building C...  | 470,512.20     | 3,164,856.45    |
| 04/30/2025                  | GLPKT07235    | JN06426                  |            | Retainage April 2025                   |                                        | Thickening Building C...  | 32,446.45      | 3,197,302.90    |
| <a href="#">10-700-7017</a> |               | Sidestream Nitrogen      |            |                                        |                                        | 28,555.86                 | 44,852.35      | 73,408.21       |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/15/2025                  | APPKT03362    | 10605                    | 105070     | SIDESTREAM N. PROJECT - MARCH 2025     | VEN01279 - APCO INC.                   | Sidestream Nitrogen S...  | 4,680.00       | 33,235.86       |
| 04/30/2025                  | APPKT03401    | 25562477                 |            | SIDESTREAM N. OFFICE                   | 0104 - BROWN AND CALDWELL              | Sidestream Nitrogen O...  | 3,179.93       | 36,415.79       |
| 04/30/2025                  | APPKT03401    | 25562477                 |            | SIDESTREAM N. FIELD                    | 0104 - BROWN AND CALDWELL              | Sidestream Nitrogen F...  | 5,577.42       | 41,993.21       |
| 04/30/2025                  | APPKT03401    | PAY APP 42 - SIDESTR...  |            | SIDESTREAM N. PROJECT - APRIL 2025     | 0026 - ALDER CONSTRUCTION              | Sidestream Nitrogen C...  | 29,558.72      | 71,551.93       |
| 04/30/2025                  | GLPKT07235    | JN06426                  |            | Retainage April 2025                   |                                        | Sidestream Nitrogen C...  | 1,856.28       | 73,408.21       |
| <a href="#">10-850-8000</a> |               | Trust Payments 2017A     |            |                                        |                                        | 515,542.97                | 185,658.33     | 701,201.30      |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2017A                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 185,658.33     | 701,201.30      |
| <a href="#">10-852-8000</a> |               | Trust Payments 2019A     |            |                                        |                                        | 966,977.97                | 227,120.83     | 1,194,098.80    |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2019A                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 227,120.83     | 1,194,098.80    |
| <a href="#">10-853-8000</a> |               | Trust Payments 2020A SRF |            |                                        |                                        | 947,855.01                | 315,951.67     | 1,263,806.68    |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2020A                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 315,951.67     | 1,263,806.68    |
| <a href="#">10-854-8000</a> |               | Trust Payments 2021A     |            |                                        |                                        | 348,141.27                | 125,952.30     | 474,093.57      |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2021A                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 125,952.30     | 474,093.57      |
| <a href="#">10-855-8000</a> |               | Trust Payments 2021B     |            |                                        |                                        | 390,262.02                | 136,495.83     | 526,757.85      |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2021B                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 136,495.83     | 526,757.85      |
| <a href="#">10-856-8000</a> |               | Trust Payments 2021C     |            |                                        |                                        | 1,930,355.92              | 683,983.33     | 2,614,339.25    |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2021C                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 683,983.33     | 2,614,339.25    |
| <a href="#">10-857-8000</a> |               | Trust Payments 2024A     |            |                                        |                                        | 1,053,985.84              | 467,520.84     | 1,521,506.68    |
| Post Date                   | Packet Number | Source Transaction       | Pmt Number | Description                            | Vendor                                 | Project Account           | Amount         | Running Balance |
| 04/11/2025                  | APPKT03362    | 04112025                 | 4033       | 2024A                                  | 0882 - ZIONS FIRST NATIONAL BANK       |                           | 467,520.84     | 1,521,506.68    |

Detail Report

Date Range: 04/01/2025 - 04/30/2025

| Account                            |               |                    |            |                               |        | Beginning Balance                | Total Activity               | Ending Balance                |
|------------------------------------|---------------|--------------------|------------|-------------------------------|--------|----------------------------------|------------------------------|-------------------------------|
| <a href="#">10-900-4900</a>        |               |                    |            |                               |        | 2,496,260.88                     | 832,086.96                   | 3,328,347.84                  |
| Post Date                          | Packet Number | Source Transaction | Pmt Number | Description                   | Vendor | Project Account                  | Amount                       | Running Balance               |
| 04/30/2025                         | GLPKT07237    | JN06428            |            | Monthly Depreciation Estimate |        |                                  | 832,086.96                   | 3,328,347.84                  |
| Total Fund: 10 - Operational Fund: |               |                    |            |                               |        | Beginning Balance: 24,521,866.76 | Total Activity: 8,335,911.32 | Ending Balance: 32,857,778.08 |
| Grand Totals:                      |               |                    |            |                               |        | Beginning Balance: 24,521,866.76 | Total Activity: 8,335,911.32 | Ending Balance: 32,857,778.08 |

Fund Summary

| Fund                  | Beginning Balance | Total Activity | Ending Balance |
|-----------------------|-------------------|----------------|----------------|
| 10 - Operational Fund | 24,521,866.76     | 8,335,911.32   | 32,857,778.08  |
| Grand Total:          | 24,521,866.76     | 8,335,911.32   | 32,857,778.08  |

# ITEM 6

Management Report:

A) Ongoing Projects:

1. Office Security Enhancement
2. Project 4 - 900 East Sewer  
Line Upsize
3. Rehab 2025

# ITEM 7

## Board Report

# ITEM 8

## Information Items:

- A) Public Utility Easement Encroachment by Property Owner - Quail Valley #5 Subdivision, Lot 96 (2277 Zermatt Circle)
- B) Murray City Corp., Notice of Public Hearing - Preliminary Subdivision Approval; Conditional Use Permit for PUD, Located at 825-865, 787 East 4800 South
- C) City of Cottonwood Heights - Public Hearing, Notice of Intent to Annex, Located at 2704 E. Creek Road and 2703-2902 E. Water Vista Way

**Board of Trustees**

James Durrant  
Wesley Fisher  
R. Galbraith

**Cottonwood Improvement District**

8620 South Highland Drive  
Sandy, Utah 84093  
Telephone (801) 943-7671  
Fax (801) 943-1077

**General Manager**  
Gregory B. Neff

April 18, 2025

To Whom It May Concern:

The Cottonwood Improvement District consents to an encroachment, by the property owner, on the public utility easement located along the Northeast corner of Lot 96, of Quail Valley #5, (2277 Zermatt Circle).

Sincerely,



Gregory B. Neff  
General Manager

GBN/lh



## NOTICE OF PUBLIC HEARING

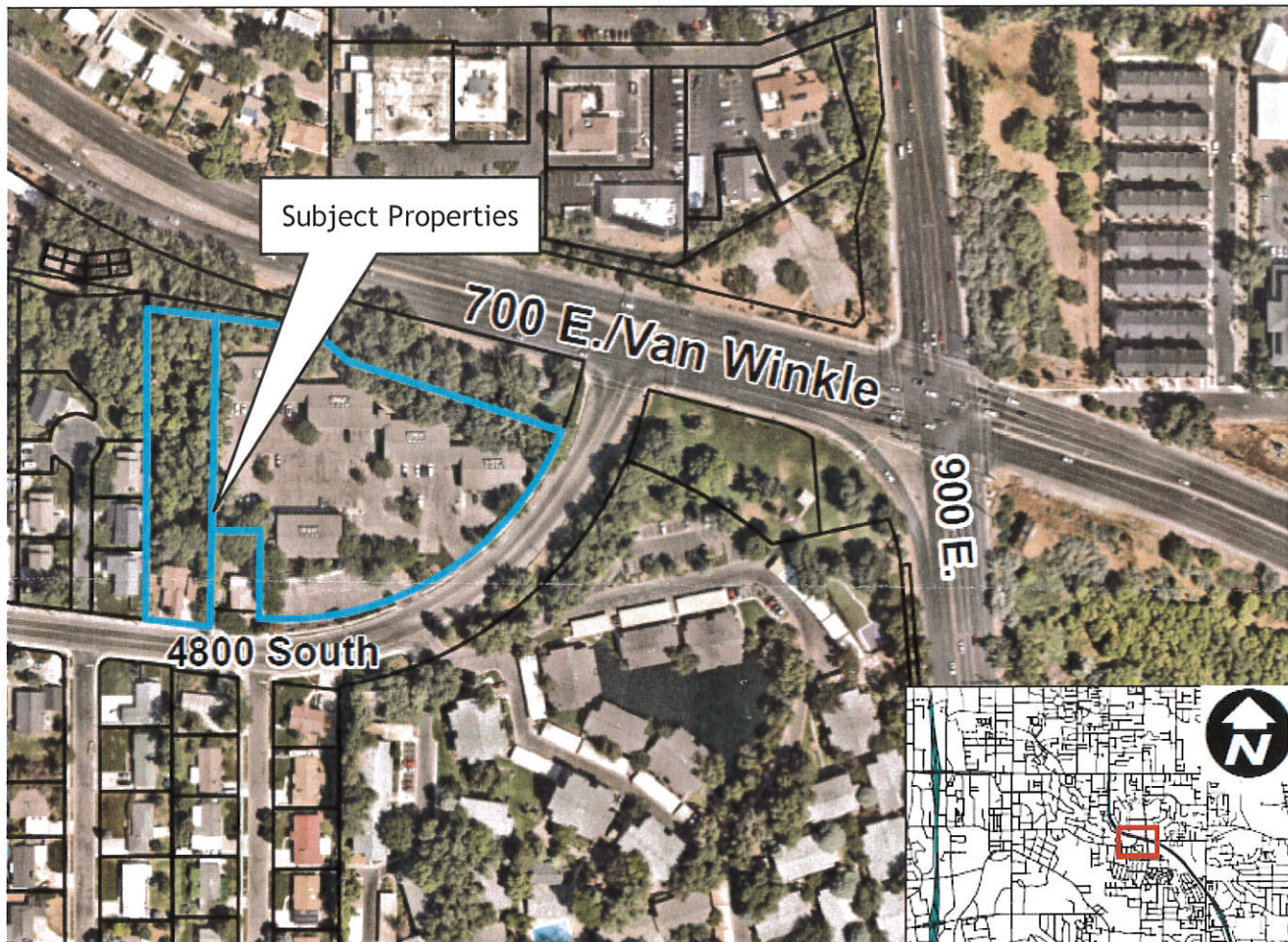
May 1st, 2025, 6:30 PM

The Murray City Planning Commission will hold a public hearing in the Murray City Municipal Council Chambers, located at 10 East 4800 South to receive public comment on the following applications made by **Brighton Homes Utah LLC** on the property generally addressed **825-865, 787 East 4800 South** (see attached plan):

- **Preliminary Subdivision approval for Cottonwood Creek Towns and,**
- **Conditional Use Permit for a Planned Unit Development of 64 townhomes, on 3.95-acres. See attached plan.**

To make comments regarding this proposal, the public may speak at the meeting, call the Murray City Planning Division at (801) 270-2430, or email [pc@murray.utah.gov](mailto:pc@murray.utah.gov). You have received this notice because you own property within 450 feet of the subject property.

The meeting will be streamed online, at [www.murraycitylive.com](http://www.murraycitylive.com) or [www.facebook.com/MurrayCityUtah/](http://www.facebook.com/MurrayCityUtah/).



Special accommodations for the hearing or visually impaired will be upon a request to the office of the Murray City Recorder (801-264-2660). We would appreciate notification two working days prior to the meeting. TTY is Relay Utah at #711.

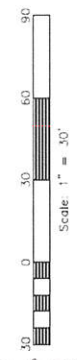
Public Notice Dated | April 18<sup>th</sup>, 2025

Murray City Hall | 10 East 4800 South | Murray | Utah | 84107

VAN WINKLE EXPRESSWAY



4800 SOUTH STREET



Know what's below.  
Call before you dig.



APN: 108-017  
4800 VJURAY, LLC

LOT 10

## NOTICE OF INTENT TO ANNEX AND OF PUBLIC HEARING ("WATER VISTA WAY" ANNEXATION)

Pursuant to UTAH CODE ANN. § 10-2-418, the city council (the "*Council*") of the city of Cottonwood Heights (the "*City*") gives the following notice:

1. On 15 April 2025 the Council enacted its Resolution 2025-26 indicating its intent to annex certain parcels of contiguous real property (the "*Annexation Area*") located at or near 2704 East Creek Road and 2703-2902 East Water Vista Way in unincorporated Salt Lake County.

2. On 20 May 2025, beginning at 7:00 p.m. or as soon thereafter as practicable, in the Council's chambers at 2277 East Bengal Blvd., Cottonwood Heights, UT, the Council will hold a public hearing regarding the proposed annexation of the Annexation Area.

3. The agenda for the Council's 20 May 2025 meeting will be published at least 24 hours before the beginning of the meeting and can be found at <https://www.cottonwoodheights.utah.gov/your-government/elected-officials/council-meeting-agendas-and-minutes>. If a citizen is unable to attend the meeting, they may (a) mail a written comment to the City Recorder at 2277 East Bengal Blvd., Cottonwood Heights, UT 84121, or (b) email a written comment to [tjanzen@ch.utah.gov](mailto:tjanzen@ch.utah.gov), provided that any such written comments must be received before 5:00 p.m. on the meeting date to be timely.

4. The Council will annex the Annexation Area unless written protests to the annexation are presented at the public hearing, or are filed by 5:00 p.m. on the hearing date with the City Recorder at 2277 East Bengal Blvd., Cottonwood Heights, UT, by the owners of private real property that:

- (a) Is located within the area proposed for annexation;
- (b) Covers a majority of the total private land area within the entire area proposed for annexation; and
- (c) Is equal in value to at least ½ the value of all private real property within the entire area proposed for annexation;

Provided, however, that pursuant to UTAH CODE ANN. 10-2-418(8)(b)(i) upon conclusion of the public hearing the City may adopt an ordinance approving the annexation of the area proposed for annexation without allowing or considering such protests if the owners of at least 75% of the total private land area within the entire area proposed for annexation, representing at least 75% of the value of the private real property within the entire area proposed for annexation, have consented in writing to the annexation.

5. The Annexation Area comprises approximately 16.141 acres. It is being proposed to annex these properties to the City with the following zoning designations: (a) 2704 Creek Road—R-1-10; and (b) all other properties--RR-1-21.

6. The legal description of the Annexation Area is as follows:

ALL OF WILLOW CREEK COUNTRY CLUB ESTATES (RECORDED AUGUST 31, 1984 AS #3987779 IN PLAG BOOK 84-8 PAGE 128 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY) TOGETHER WITH A PORTION OF CREEK ROAD, SALT LAKE

COUNTY PARCEL 22-35-328-007-4002, PARCEL 22-35-152-041-0000 AND PARCEL 22-34-284-001-0000;

SAID PROPERTY MORE PARTICULARLY DESCRIBED AS:

BEGINNING AT THE WEST  $\frac{1}{4}$  CORNER OF SECTION 35, TOWNSHIP 2 SOUTH RANGE 1 EAST, SALT LAKE BASE & MERIDIAN WHICH IS COINCIDENT WITH SOUTHWEST CORNER OF LOT 16 WILLOW CREEK COUNTRY CLUB ESTATES (RECORDED AUGUST 31, 1984 AS #3987779 IN PLAT BOOK 84-8 PAGE 128 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY) AND THE SOUTHEAST CORNER OF OAKCREEK ESTATES NO. 3 (RECORDED JULY 30, 1964 AS #2017230 IN PLAT BOOK BB PAGE 66 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY)

THENCE ALONG SAID LOT 16 AND THE EAST AND NORTHEAST BOUNDARY OF SAID OAKCREEK ESTATES NO. 3 THE FOLLOWING TWO (2) COURSES:

NORTH  $0^{\circ}12'55''$  WEST 144.61 FEET AND NORTH  $61^{\circ}05'00''$  WEST 180.84 FEET TO THE WESTERLY CORNER OF SAID LOT 16, AND SOUTHEAST CORNER OF SALT LAKE COUNTY PARCEL 22-34-284-001-0000 (PER SALT LAKE COUNTY RECORDER ENTRY #5119415 RECORDED AUGUST 30, 1991 IN BOOK 6351 PAGES 1293-1294);

CONTINUING ALONG THE NORTHEAST BOUNDARY OF SAID OAKCREEK ESTATES NO.3 AND ALONG SAID PARCEL 22-34-284-001-0000 NORTH  $34^{\circ}24'57''$  WEST 95.25 FEET MORE OR LESS (NORTH  $34^{\circ}25'06''$  WEST 95.24 CALCULATED) TO THE SOUTHERLY RIGHT OF WAY CREEK ROAD PER SAID WILLOW CREEK COUNTRY CLUB ESTATES;

THENCE NORTH  $38^{\circ}32'16''$  WEST 40.00 FEET TO THE CENTERLINE OF CREEK ROAD PER SAID WILLOW CREEK COUNTRY CLUB ESTATES, SAID POINT ALSO BEING COINCIDENT WITH THE EXISTING COTTONWOOD HEIGHTS CITY BOUNDARY PER CITY OF COTTONWOOD HEIGHTS INCORPORATION (RECORDED FEBRUARY 1, 2005 AS #9287827 IN PLAT BOOK 20005P PAGE 22 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY)

THENCE ALONG SAID CENTERLINE AND SAID CITY OF COTTONWOOD HEIGHTS INCORPORATION THE FOLLOWING FOUR (4) COURSES

A NON-TANGENT CURVE CONCAVE TO THE NORTHWEST SAID CURVE HAS A RADIUS OF 500.00 FEET, TO WHICH A RADIAL LINE BEARS NORTH  $38^{\circ}32'16''$  WEST, NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF  $8^{\circ}27'44''$  AN ARC DISTANCE OF 73.85 TO A POINT OF REVERSE CURVATURE, SAID REVERSE CURVE IS CONCAVE SOUTHEASTERLY AND HAS A RADIUS OF 500.00 FEET; NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF  $41^{\circ}00'00''$  AN ARC DISTANCE OF 357.79 FEET; THENCE NORTH  $84^{\circ}00'00''$  EAST 120.25 FEET TO A POINT OF CURVATURE , SAID CURVE IS CONCAVE TO THE NORTHWEST,

NORTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 28°22'33" AN ARC DISTANCE OF 247.63 FEET;

CONTINUING ALONG SAID CITY OF COTTONWOOD HEIGHTS INCORPORATION SOUTH 35°45'00" EAST 33.01 FEET (NON-RADIAL) TO THE NORTHERLY CORNER OF LOT 4 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES;

CONTINUING ALONG SAID CITY OF COTTONWOOD HEIGHTS INCORPORATION AND ALONG THE NORTH BOUNDARY OF SAID LOT 4 AND CONTINUING ALONG THE NORTHERLY BOUNDARY OF LOTS 5,6,7,8,9,10,11 & 12 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES THE FOLLOWING EIGHT (8) COURSES:

SOUTH 35°45'00" EAST 23.90 FEET TO THE BEGINNING OF A CURVE CONCAVE NORTHEASTERLY, SAID CURVE HAS A RADIUS OF 369.20 FEET; SOUTHEASTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 37°15'00" AN ARC DISTANCE OF 240.03 FEET, SOUTH 6°00'00" WEST 45.00 FEET, SOUTH 22°00'00" EAST 175.00 FEET, NORTH 87°00'00" EAST, 232.00 FEET, NORTH 31°30'00" EAST 80.00 FEET, SOUTH 68°30'00" EAST 167.02 FEET AND SOUTH 77°30'00" EAST 135.00 FEET TO THE NORTHEAST CORNER OF LOT 12 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES

CONTINUING SOUTH 77°30'00" EAST 6.24 FEET MORE OR LESS ALONG SAID EXISTING COTTONWOOD HEIGHTS CITY BOUNDARY TO THE WESTERLY BOUNDARY OF FINLANDIA SUBDIVISION (RECORDED JULY 16, 1976 AS #2835575 IN PLAT BOOK 76-7 PAGE 149 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY);

THENCE SOUTH 402.22 FEET ALONG SAID FINLANDIA SUBDIVISION, SAID CITY OF COTTONWOOD HEIGHTS INCORPORATION AND SALT LAKE COUNTY PARCEL #22-35-328-007-4002 (PER SALT LAKE COUNTY RECORDER ENTRY #14283345, RECORDED SEPTEMBER 3, 2024 IN BOOK 11515 PAGE 5059-5060); TO THE SOUTHEAST CORNER OF LOT 9 OF SAID FINLANDIA SUBDIVISION;

THENCE ALONG SAID PARCEL 22-34-284-001-0000 THE FOLLOWING THREE (3) COURSES:

WEST 6.36 FEET, SOUTH 35.12 FEET AND NORTH 68°21'00" WEST 71.06 TO A POINT ALONG THE WEST BOUNDARY OF LOT 12 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES;

THENCE SOUTH 7.56 FEET TO THE SOUTHEAST CORNER OF LOT 12 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES, COINCIDENT WITH THE NORTH BOUNDARY OF WILLOW CREEK SUBDIVISION NO.3 (RECORDED APRIL 7, 1961 AS #1770931 IN PLAT BOOK W PAGE 72 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY)

THENCE THE FOLLOWING SEVEN (7) COURSES ALONG THE SOUTH BOUNDARY OF

LOT 12, 11, 10, 9, 8, 13, 14, 15 & 16 OF SAID WILLOW CREEK COUNTRY CLUB ESTATES AND THE NORTH BOUNDARY OF SAID WILLOW CREEK SUBDIVISION NO.3 AND THE NORTH BOUNDARY OF WILLOW CREEK SUBDIVISION NO.2 (RECORDED APRIL 7, 1961 AS #1770930 IN PLAT BOOK W PAGE 71 AT THE OFFICE OF THE RECORDER OF SALT LAKE COUNTY)

NORTH 68°21'00" WEST 142.11 FEET, NORTH 76°03'00" WEST 115.04 FEET, NORTH 83°45'00" WEST 115.04 FEET, NORTH 88°45'00" WEST 102.50 FEET, NORTH 88°48'00" WEST 100.02 FEET, NORTH 75°36'54" WEST 314.67 FEET AND NORTH 89°59'24" WEST 394.41 FEET TO THE POINT OF BEGINNING

**THIS NOTICE IS PROVIDED PURSUANT TO UTAH CODE ANN. 10-2-418 BY ORDER OF THE COTTONWOOD HEIGHTS CITY COUNCIL.**

# ITEM 9

Closed Session -  
To Discuss Pending or  
Reasonably Imminent Litigation