



Taylorsville-Bennion Improvement District

1800 West 4700 South, Taylorsville, Utah 84129

**NOTICE OF REGULAR MEETING
OF THE BOARD OF TRUSTEES OF
TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT**

The meeting of the Board of Trustees of the Taylorsville-Bennion Improvement District will be held at the District Office, 1800 West 4700 South, on March 25, 2025 at 2:00 pm.

1. Call to order - Opening Prayer
2. Public Comments
3. Approval of Common Consent Items: Minutes for Board meeting held on February 21, 2025, calendar and upcoming events, trustees expense report, accounts payable report, electronic fund transfers report
4. Administrative Matters
 - a. JWCD Trustee Division Boundary Changes – Discussion with Corey Rushton, new District representative
 - b. Review of progress on 2025 goals
5. Engineering & Development Matters
 - a. Consider awarding the 2025 Sewer Improvement Project and authorizing the General Manager to enter into contract
 - b. Consider awarding the 2025 Fire Hydrant and Waterline Abandonment Project and authorizing the General Manager to enter into contract
 - c. Consider vacating an easement – Summit Vista property waterline
6. Finance & Information Matters
 - a. Presentation of the 2024 Financial Audit Report – Steve Rowley, Keddington & Christensen
 - b. 2025 Election Dates and Deadlines and Salt Lake County Elections information
 - c. Consider approval to enter into contract with Salt Lake County to provide election services for the 2025 election
7. Operation & Maintenance Matters
 - a. Consider approval of Resolution 25-04 – Municipal Wastewater Planning Program
 - b. Update on the Sanitary Survey conducted by the Division of Drinking Water
8. Risk & Asset Management Matters
 - a. Discuss Taylorsville Dayzz sponsorship and parade participation
9. Discussion and Reports
 - a. General Manager- Retirement of an employee, 2025 Employee appreciation event, JWCD annual Member Agency Meeting, Board Room update
 - b. Director of Engineering/Development - Project and development updates
 - c. Director of Finance/Information - February financials, EUM
 - d. Director of Operations/Maintenance – February water reports
 - e. Director of Risk/Asset Management – February customer water usage reports
 - f. Trustees – Any updates, discussion, or reports
10. Adjourn

Reasonable accommodation will be made for disabled persons needing assistance to attend or participate in this meeting. Please contact Dora Dominguez at 801- 968-9081 at least 48 hours before the meeting. Members of the Board and District staff may participate electronically.

MINUTES
TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
Board Meeting
February 21, 2025
Taylorsville-Bennion Board Room

Board Members Present

Don Russell	Board Chair
Matthew Swensen	Trustee
Kelton Kleinman	Trustee

Staff Members Present

Mark Chalk	General Manager/Clerk
Bruce Hicken	Director of Finance & Information/Treasurer
Tammy North	Director of Engineering & Development
Shawn Robinson	Director of Operations & Maintenance
Dan McDougal	Director of Risk & Asset Management
Dora Dominguez	Executive Assistant/Office Supervisor

Also Present

Rachel Anderson	Fabian VanCott
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The Board Chair opened the Board meeting at 2:01 p.m. and welcomed everyone. Tammy North offered the prayer.

Public Comments

There was no public present.

Approval of Common Consent Items

The Board Chair discussed the approval of common consent items including Minutes for the January 15, 2024 Board meeting, upcoming events, expense report, accounts payable, and electronic fund transfers report. The Board meeting was confirmed for March 25 at 2:00 p.m. The Board meeting for June was rescheduled for June 16 at 2:00 p.m.

The accounts payable report included in the board book contains construction, operation, and maintenance vouchers #23523-23682 for a total of 160 vouchers, with a dollar amount of \$2,177,051.18. The accounts payable report also includes electronic fund transfers with a dollar amount of \$514,553.47. The Board Chair asked for details on the purchase of graffiti remover. Mr. Robinson explained that the Pioneer Well was recently vandalized and that graffiti remover helps remove paint more easily.

The following motion was made by Trustee Swensen, seconded by Trustee Kleinman:

RESOLVED: To approve the common consent items. The motion passed unanimously with the following votes:

Trustee Russell	Yes
Trustee Swensen	Yes

Trustee Kleinman Yes

Administrative Matters

Discussion on the November Board meeting date and the required Canvass meeting

The General Manager explained that 2025 is an election year. A Canvass meeting is required to be held within two weeks after the election day. After discussion, it was decided to have the Board meeting and the Canvas meeting on November 18 at 2:00 p.m.

Consider preapproval to attend a substitute conference

The General Manager indicated that a request to attend the Water Expo Conference in Fort Lauderdale, FL had been made. He explained that this conference is not on the approved list of conferences that Board members can attend. The General Manager suggested temporarily approving the Water Expo Conference to be attended and then deciding if it should be permanently added to the policy. The following motion was made by Trustee Kleinman, seconded by Trustee Swensen:

RESOLVED: To temporarily approve attendance at the Water Expo Conference for the Board Members.

Trustee Russell Yes
Trustee Swensen Yes
Trustee Kleinman Yes

Discussions and Reports

General Manager – Review bills of interest, customer feedback

The General Manager did a Legislative update on many of the bills that could impact the District including HB81 Fluoride Amendments, HB180 Employee Compensation Amendments, HB250 Public Employee Gender-specific Language Requirements, HB285 Water Infrastructure Modifications, HB351 Election Day Amendments, HB475 Public Funds Reporting Amendments, SB20 URS Amendments, SB50 Limited Purpose Local Government Entities Board of Trustees Compensation Amendments, SB80 Drinking Water Amendments.

The General Manager remarked that the District often receives customer compliments. Customers appreciate staff working out in the field and answering their questions. Most of the time, staff can dissipate customer concerns when they call. The General Manager indicated that the Board will be notified when customer concerns escalate, which happens seldom.

Director of Engineering & Development – Projects and development updates

The Engineer reported on the following projects:

- Tank Park – Water and Sewer are completed.
- Summit Vista -- Contractor is starting the sewer today. They also, pothole TBID's water line, and the pipe is in great condition.
- PMI Manhole Projects – The project is out to bid.
- Tank Cleaning – Divers will start cleaning on 02/24/2025.
- Cypress Cove – Project underway.

Director of Finance & Information – January financials, EUM

Mr. Hicken remarked that interest rates were between 4.1-4.7% for the month. Operating revenue is 6% over budget. He reported that water sales were \$48,000 over budget. Sewer sales and impact fees are where they should be year-to-date. Operating expenses are within \$130,000 under budget.

Mr. Hicken explained that the Lift Station Operation in the EUM moved to yellow because the Barrington Lift Station pump was plugged with flushable wipes. Barrington Park Management and each resident received a letter with instructions on what not to flush.

The 2024 Financial Audit will begin on February 28, 2025. Mr. Hicken remarked that the audit might be presented to the Board in the April meeting.

Operations & Maintenance - January water reports

Mr. Robinson reported that there was no precipitation in January. Water pumped and purchased was 497-acre feet.

Trustee Kleinman asked how much the budget would be affected if the drought happened again this year. Mr. Hicken explained that drought usage was already considered during the last rate study three years ago, and District sales have not dropped that low. If a drought happened again, sales might go as low as it was expected previously.

Risk & Asset Management - January customer water usage reports

Mr. McDougal remarked that residential usage is as expected for the winter months. The conservation message is still being passed out.

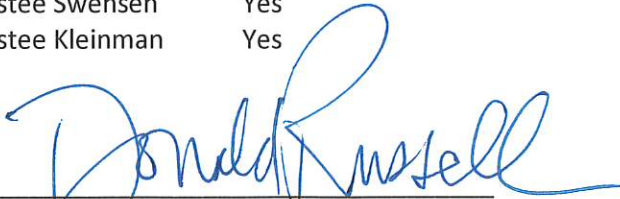
Trustees – Updates, discussion, reports

The Board Chair asked for highlights from the Utility Management Conference. Mr. Hicken indicated that some states are struggling with the labor market. There is a struggle to hire and maintain good talent. This is not an issue in Utah but something to be aware of. The General Manager indicated that in the past AWWA approached the Salt Lake Community College about setting up a training/mentorship program, but SLCC requires at least 25-30 guaranteed positions per year to set up the program.

Adjourn – The following motion was made by Trustee Swensen, seconded by Trustee Russell:

RESOLVED: To adjourn the Board meeting at 3:14 p.m. The motion passed unanimously with the following votes:

Trustee Russell	Yes
Trustee Swensen	Yes
Trustee Kleinman	Yes



Donald Russell, Chair of the Board of Trustees

Sun	Monday	Tuesday	Wednesday	Thursday	Friday	Sat
<h1>April 2025</h1>						
		1 ****	2 UGFOA	3 ****	4	5
6	7 ****	8 DC Fly In	9 J V Board Mtg 3:00 pm ****	10 District Anniversary Luncheon Noon	11	12
13	14	15 Josh Oliver's Retirement Luncheon 12:30 pm	16 TBID Board Mtg 2:00 pm	17 C V Board Mtg 3:30 pm	18	19
20	21	22 ****	23 WEAU	24 Conference	25 ****	26
27	28	29	30			



Taylorville-Bennion Improvement District

Chairman
Donald G. Russell

Trustee
Matthew G. Swensen

Trustee
Kelton L. Kleinman

General Manager
Mark E. Chalk

2025 Board Meeting Schedule

Wednesday, January 15 at 10:00 am

Friday, February 21 at 2:00 pm

Tuesday, March 25 at 2:00 pm

Wednesday, April 16 at 2:00 pm

Wednesday, May 21 at 2:00 pm

Monday, June 16 at 2:00 pm

Wednesday, July 16 at 2:00 pm

Wednesday, August 20 at 2:00 pm

Friday, September 12 at 2:00 pm

Budget and Strategic Planning Session
Friday, October 3 at 8:00 am

Tuesday, October 21 at 2:00 pm

Tuesday, November 18
Board Meeting at 3:30 pm
Public Hearing at 6:00 pm

Wednesday, December 17
Board meeting at 2:00 pm
Budget and Public Hearing 3:00 pm

2025 Conference and Meeting Schedule

Mode of Travel	Qualifies for Overnight Stay	Preapproved for Board Members	Conference	Brief Description	Dates	Location
			AWWA/WEF Utility Management Conference (UMC)	Water & Sewer	2/11 - 2/14	Dallas, TX
			Rural Water Association of Utah	Water	2/24 - 2/28	St George, UT
			Utah Water Users	Water, Water Law	3/17 - 3/19	St George, UT
			UGFOA	Accounting	4/1 - 4/3	St George, UT
			WEAU	Sewer	4/22-4/25	St George, UT
			AWWA National (ACE)	Water	6/8-6/11	Denver, CO
			UGIC	GIS	5/12-5/16	Logan, UT
			Water Expo	Water	8/20-8/21	Ft. Lauderdale, FL
			AWWA Water Infrastructure Conference (WIC)	Water & Sewer	09/14-09/17	Orlando, FL
			Water Environment Federation (WEFTEC)	Sewer	09/27-10/01	Chicago, IL
			AWWA-Intermountain Section (AWWA IMS)	Water	9/29 - 10/1	Vernal, UT
			Caselle	Billing Software	10/7-10/8	Salt Lake, UT
			Utah Association of Special Districts (UASD)	Management, Board Training, Law	11/6 - 11/8	Layton, UT
			AWWA North American Water Loss (NAWL)	Water	12/1-12/4	Louisville, KY



TRUSTEES ATTENDANCE AND EXPENSE REPORT

Board Meeting Attendance	Wednesday, January 15, 2025	Friday, February 21, 2025													Board Meetings Attended (Year-To-Date)
BOARD MEMBER															
Don Russell	1	1													2
Matt Swensen	1	1													2
Kelton Kleinman	1	1													2

Expenses Through February 2025

Meeting and Training Expenses														M&IE Occurrences (Maximum 12)	M&IE	Travel Expense Reimbursement: Hotel, Transportation, Parking, etc.	Total Monthly Expense
BOARD MEMBER																	
Don Russell														0			\$0.00
Matt Swensen														0			\$0.00
Kelton Kleinman														0			\$0.00
Trustees Monthly Expense Total																	\$0.00

Accounts Payable

Check Register Tuesday, March 18, 2025

Check No.	Issue Date	Name	Description	Amt	GL Acct
23683	2/25/2025	GRANT MACKAY CO	HYDRANT USE/PERMIT DEPOSIT REFUND	\$285.00	23120
				Total:	\$285.00
23684	2/25/2025	MCCARTY, TROY PAINTER & STAC	CLOSED ACCOUNT REFUND - 60289704	\$150.86	11159
				Total:	\$150.86
23685	2/27/2025	ALCO CONSTRUCTION	PROJECT THRU 1/31/25	\$29,743.02	58080
				Total:	\$29,743.02
23686	2/27/2025	AT&T MOBILITY	WIRELESS SERVICE/GPS 1/09/25-02/09/25-ACCT # 878306871	\$43.23	45145
				Total:	\$43.23
23687	2/27/2025	BLACKRIDGE ENTERPRISES LLC	UNIT 142 - NEW TV TRUCK SEAT COVERS	\$623.07	58035
				Total:	\$623.07
23688	2/27/2025	BOWEN COLLINS & ASSOCIATES	1130 WEST WATERLINE REPLACEMENT	\$171.00	58440
				Total:	\$171.00
23689	2/27/2025	BRUCE HICKEN	UMC CONF - M&IE - BRUCE HICKEN - DALLAS, TX - 02/12/25 TO 2/14/25	\$258.00	45120
	2/27/2025	BRUCE HICKEN	UMC CONF - HOTEL - BRUCE HICKEN - DALLAS, TX - 02/12/25 TO 2/14/25	\$735.48	45120
	2/27/2025	BRUCE HICKEN	UMC CONF - AIRPORT PARKING - BRUCE HICKEN - DALLAS, TX - 02/12/25 TO 2/14/25	\$43.00	45120
	2/27/2025	BRUCE HICKEN	UMC CONF - TRANSPORTATION - BRUCE HICKEN - DALLAS, TX - 02/11/25 TO 2/14/25	\$41.97	45120
	2/27/2025	BRUCE HICKEN	UMC CONF - BAGGAGE - BRUCE HICKEN - DALLAS, TX - 02/11/25 TO 2/14/25	\$70.00	45120
				Total:	\$1,148.45
23690	2/27/2025	C-A-L RANCH STORES	UNIFORM PURCHASE- RANDY CHAMBERS	\$39.95	25435
				Total:	\$39.95
23691	2/27/2025	CASH/DORA DOMINGUEZ	UNIFORM ALLOWANCE - RANDY CHAMBERS	\$73.96	25435
	2/27/2025	CASH/DORA DOMINGUEZ	KEYS	\$10.00	45110
				Total:	\$83.96
23692	2/27/2025	CENTRAL VALLEY WATER REC	FACILITY OPERATIONS	\$314,062.66	35420
	2/27/2025	CENTRAL VALLEY WATER REC	LOAN PAYMENT	\$163,589.08	35420
	2/27/2025	CENTRAL VALLEY WATER REC	PRETREATMENT FIELD	\$1,498.66	35055
	2/27/2025	CENTRAL VALLEY WATER REC	WATER SAMPLES (SUBDIVISION)	\$960.00	25455
	2/27/2025	CENTRAL VALLEY WATER REC	WATER SAMPLES (SYSTEM)	\$2,712.00	35480
	2/27/2025	CENTRAL VALLEY WATER REC	MONTHLY CIP	\$26,035.14	58875
	2/27/2025	CENTRAL VALLEY WATER REC	NET LAB COSTS	\$15,346.91	35060
				Total:	\$524,204.45
23693	2/27/2025	CENTURY LINK	TELEMETERING/39TH LIFT STATION ACCT # 509942165	\$125.98	25140
				Total:	\$125.98
23694	2/27/2025	CHEMTECH-FORD	FLUORIDE (IC)	\$25.00	25455
				Total:	\$25.00
23695	2/27/2025	DANIEL R. McDOUGAL	UMC CONF - AIRFARE - DAN MCDUGAL - DALLAS, TX - 02/11/25 TO 2/14/25	\$220.95	45120
	2/27/2025	DANIEL R. McDOUGAL	UMC CONF - MI&E - DAN MCDUGAL - DALLAS, TX - 02/12/25 TO 2/14/25	\$338.00	45120
	2/27/2025	DANIEL R. McDOUGAL	UMC CONF - LIGHT RAIL/UBER - DAN MCDUGAL - DALLAS, TX - 02/12/25 TO 2/14/25	\$47.95	45120

Check No.	Issue Date	Name	Description	Amt	GL Acct
				Total:	\$606.90
23696	2/27/2025	FABIAN VANCOTT	PROFESSIONAL SERVICES	\$4,055.00	45155
				Total:	\$4,055.00
23697	2/27/2025	FERGUSON WATERWORKS #1616	4" HYDRANT	\$7,360.00	25485
				Total:	\$7,360.00
23698	2/27/2025	GRANITE CONSTRUCTION CO	EZ-STREET	\$444.60	25485
				Total:	\$444.60
23699	2/27/2025	INDUSTRIAL SUPPLY COMPANY	UNIFORM PURCHASE - ALICIA SUGAR	\$50.16	25435
				Total:	\$50.16
23700	2/27/2025	INTERMOUNTAIN SALES OF DENV	VALVE TRUCK PARTS	\$882.02	25841
				Total:	\$882.02
23701	2/27/2025	JORDAN VALLEY W C DIST	WATER DELIVERIES FROM 01/1/25 - 01/31/25	\$221,744.18	25445
				Total:	\$221,744.18
23702	2/27/2025	MARK CHALK	UMC CONF - HOTEL - MARK CHALK - DALLAS, TX - 02/12/25 TO 2/14/25	\$723.75	45120
	2/27/2025	MARK CHALK	UMC CONF - M&IE - MARK CHALK - DALLAS, TX - 02/12/25 TO 2/14/25	\$258.00	45120
	2/27/2025	MARK CHALK	UMC CONF - TRANSPORTATION - MARK CHALK - DALLAS, TX - 02/12/25 TO 2/14/25	\$54.00	45120
				Total:	\$1,035.75
23703	2/27/2025	MURRAY CITY CORP UTILITY BILL	POWER ACCT #44292-1052697 01/03/25-01/31/25	\$207.27	25425
				Total:	\$207.27
23704	2/27/2025	NATIONAL COATINGS & SUPPLIES	PAINTING SUPPLIES	\$88.10	25485
				Total:	\$88.10
23705	2/27/2025	OPEN AIRE SCREEN PRINTING & E	UNIFORM PURCHASES	\$160.22	25435
	2/27/2025	OPEN AIRE SCREEN PRINTING & E	UNIFORM PURCHASES	\$174.34	35435
	2/27/2025	OPEN AIRE SCREEN PRINTING & E	UNIFORM PURCHASES	\$358.44	45435
				Total:	\$693.00
23706	2/27/2025	PEHP - HEALTH/DENTAL	EMPLOYEES HEALTH INSURANCE #1070	\$62,487.05	12251
				Total:	\$62,487.05
23707	2/27/2025	PEHP-LIFE & FSA	FSA - FEBRUARY 2025	\$125.00	12250
	2/27/2025	PEHP-LIFE & FSA	LIFE INS PREMIUMS	\$1,082.98	12251
				Total:	\$1,207.98
23708	2/27/2025	QUADIANT INC	STANDARD MAINTENANCE	\$117.00	45240
				Total:	\$117.00
23709	2/27/2025	REAMS FOODS #11	UNIFORM PURCHASE - BRIAN BARNES	\$74.97	25435
				Total:	\$74.97
23710	2/27/2025	SALT LAKE MAILING	JANUARY '25 STATEMENTS	\$8,712.42	45130
				Total:	\$8,712.42
23711	2/27/2025	SALT LAKE VALLEY SOLID WASTE	CLEAN UP-GREEN WASTE	\$16.14	25485
				Total:	\$16.14
23712	2/27/2025	SHAWN ROBINSON	UMC CONF - M&IE- SHAWN ROBINSON - DALLAS, TX - 02/12/25 TO 2/14/25	\$338.00	45120
	2/27/2025	SHAWN ROBINSON	UMC CONF - AIRPORT PARKING - SHAWN ROBINSON - DALLAS, TX - 02/12/25 TO 2/14/25	\$60.00	45120
	2/27/2025	SHAWN ROBINSON	UMC CONF - UBER - SHAWN ROBINSON - DALLAS, TX - 02/12/25 TO 2/14/25	\$114.13	45120

Check No.	Issue Date	Name	Description	Amt	GL Acct
				Total:	\$512.13
23713	2/27/2025	SMITH & EDWARDS CO OGDEN	UNIFORM PURCHASE - BRIAN BARNES	\$99.99	25435
				Total:	\$99.99
23714	2/27/2025	STUART ELECTRIC SUPPLY	ARB-120-ADA	\$112.23	35478
				Total:	\$112.23
23715	2/27/2025	TIRE WORLD	UNIT 103 - INSPECTION, LUB, TIRE ROTATION	\$318.90	25841
	2/27/2025	TIRE WORLD	UNIT 6 - OIL CHANGE, INSPECTION, TIRE ROTATION, EMISSIONS	\$506.94	25841
	2/27/2025	TIRE WORLD	WATER VACTOR TIRES	\$6,598.18	25851
				Total:	\$7,424.02
23716	2/27/2025	UPS STORE	CAMERA TRACKER TO PEARPOINT/REPAIR	\$140.04	35810
				Total:	\$140.04
23717	2/27/2025	UTAH STATE TAX COMMISSION	STATE TAX WITHHOLDING ID # 11923560-003-WTH	\$11,943.22	12225
				Total:	\$11,943.22
23718	2/27/2025	VANGUARD CLEANING SYSTEMS	LOBBY TILE CLEANING	\$400.00	45080
				Total:	\$400.00
23719	2/27/2025	VERIZON	ACCOUNT #242465846-00001 01/11/25 TO 02/10/25	\$871.68	25140
				Total:	\$871.68
23720	2/27/2025	WATER ENVIRONMENT FEDERATI	MEMBERSHIP #1793811/ RENEWAL/SHAWN ROBINSON- MAR 2025 TO FEB 2026	\$97.00	45125
	2/27/2025	WATER ENVIRONMENT FEDERATI	MEMBERSHIP #17849287/ RENEWAL/MARK CHALK- MAR 2025 TO FEB 2026	\$164.00	45125
	2/27/2025	WATER ENVIRONMENT FEDERATI	MEMBERSHIP #17996107 / BRUCE HICKEN -MAR 2025 TO FEB 2026	\$164.00	45125
	2/27/2025	WATER ENVIRONMENT FEDERATI	MEMBERSHIP #17995677/ RENEWAL/TAMMY NORTH- MAR 2025 TO FEB 2026	\$164.00	45125
				Total:	\$589.00
23721	2/27/2025	WINDRIVER INV L.C.	HAULING ASPHALT AND CONCRETE	\$90.00	25485
				Total:	\$90.00
23722	2/27/2025	ZFNB- UTAH CORPORATE TRUST	CORP TRUST TRUSTEE ADMIN FEE (AD) - ACCOUNT #8351354	\$2,000.00	45115
				Total:	\$2,000.00
23723	2/27/2025	ZIONS 1ST NATIONAL BANK	BOND PAYMENT	\$119,000.00	11170
				Total:	\$119,000.00
23724	3/5/2025	ST JOHN PROPERTIES	Refund - Development Fee Deposits / Beltway West	\$3,500.00	57260
				Total:	\$3,500.00
23725	3/6/2025	BOLT & NUT SUPPLY COMPAN	HYDRANT BOLTS	\$15.92	25485
				Total:	\$15.92
23726	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	(\$58.50)	45110
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - LANCE FISHER - ST GEORGE UTAH - 02/25 TO 03/01/25	\$669.44	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - SHAWN ROBINSON - ST GEORGE UTAH - 02/25 TO 03/01/25	(\$669.44)	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - SHAWN ROBINSON - ST GEORGE UTAH - 02/25 TO 03/01/25	\$669.44	45120
	3/6/2025	CITI CARDS	RRURAL WATER CONF - HOTEL - BRIAN BARNES - ST GEORGE UTAH - 02/25 TO 02/28/25	\$502.08	45120
	3/6/2025	CITI CARDS	RRURAL WATER CONF - HOTEL - BRIAN BARNES - ST GEORGE UTAH - 02/25 TO 02/28/25	(\$502.08)	45120

Check No.	Issue Date	Name	Description	Amt	GL Acct
23726	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - DAN MCDUGAL - ST GEORGE UTAH - 02/25 TO 02/28/25	(\$502.08)	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - DAN MCDUGAL - ST GEORGE UTAH - 02/25 TO 02/28/25	\$502.08	45120
	3/6/2025	CITI CARDS	TBID, KID & GHID NETWORK LUNCH	(\$72.71)	45110
	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	\$7.27	45110
	3/6/2025	CITI CARDS	ENGINEERING LICENSE RENEWAL - TAMARA NORTH	\$74.00	45110
	3/6/2025	CITI CARDS	ENGINEERING LICENSE RENEWAL - TAMARA NORTH	(\$74.00)	45110
	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	(\$7.27)	45110
	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	\$58.50	45110
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - DAN MCDUGAL - DALLAS, TX - 02/11/12 to 2/15/25	(\$968.91)	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - LANCE FISHER - ST GEORGE UTAH - 02/25 TO 03/01/25	(\$669.44)	45120
	3/6/2025	CITI CARDS	2025 LEGISLATIVE UPDATE AWWA IMS	(\$40.00)	45120
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - DAN MCDUGAL - DALLAS, TX - 02/11/12 to 2/15/25	\$968.91	45120
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - SHAWN ROBINSON - DALLAS, TX - 02/11/12 to 2/15/25	(\$957.18)	45120
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - SHAWN ROBINSON - DALLAS, TX - 02/11/12 to 2/15/25	\$957.18	45120
	3/6/2025	CITI CARDS	UTAH WATER USERS CO- SPONSORSHIP	(\$375.00)	45125
	3/6/2025	CITI CARDS	UTAH WATER USERS CO- SPONSORSHIP	\$375.00	45125
	3/6/2025	CITI CARDS	SURE SEAL SOLUTION'	(\$62.70)	45130
	3/6/2025	CITI CARDS	CATEGORY SPEND BONUS (x 2)	\$50.00	45120
	3/6/2025	CITI CARDS	UMC CONF - TRANSPORTATION - MARK CHALK - DALLAS, TX - 02/11/12	\$54.00	45120
	3/6/2025	CITI CARDS	UMC CONF - TRANSPORTATION - MARK CHALK - DALLAS, TX - 02/11/12	(\$54.00)	45120
	3/6/2025	CITI CARDS	2025 LEGISLATIVE UPDATE AWWA IMS	\$40.00	45120
	3/6/2025	CITI CARDS	OFFICE CHAIR	(\$449.99)	45110
	3/6/2025	CITI CARDS	OFFICE CHAIR	\$449.99	45110
	3/6/2025	CITI CARDS	CONFERENCE REGISTRATION REFUND	\$135.00	45120
	3/6/2025	CITI CARDS	CONFERENCE REGISTRATION REFUND	(\$135.00)	45120
	3/6/2025	CITI CARDS	CATEGORY SPEND BONUS (x 2)	(\$50.00)	45120
	3/6/2025	CITI CARDS	TBID, KID & GHID NETWORK LUNCH	\$72.71	45110
	3/6/2025	CITI CARDS	SURE SEAL SOLUTION'	\$62.70	45130
				Total:	\$0.00
23727	3/6/2025	CITY CREEK CONSTRUCTION	VEHICLE & BULK STORAGE FACILITY	\$178,324.24	58080
				Total:	\$178,324.24
23728	3/6/2025	CORE & MAIN LP	HYDRANT PARTS	\$470.25	25485
				Total:	\$470.25
23729	3/6/2025	FERGUSON WATERWORKS #1616	10" SADDLES	\$511.42	25485
	3/6/2025	FERGUSON WATERWORKS #1616	3/4" SETTERS	\$10,042.20	25485
	3/6/2025	FERGUSON WATERWORKS #1616	2 - 4" HYDRANTS	\$7,520.00	25485
	3/6/2025	FERGUSON WATERWORKS #1616	3/4" COUPLINGS	\$2,229.00	25485

Check No.	Issue Date	Name	Description	Amt	GL Acct
23729	3/6/2025	FERGUSON WATERWORKS #1616	3/4" INSTATITES	\$73.40	25485
	3/6/2025	FERGUSON WATERWORKS #1616	HOLE COVER HOOKS	\$100.06	35470
				Total:	\$20,476.08
23730	3/6/2025	FILTER TECHNOLOGIES INC	FILTERS	\$198.00	25606
				Total:	\$198.00
23731	3/6/2025	FORD PRO	TRUCKS GPS - ACCOUNT #A00872482	\$520.00	45220
				Total:	\$520.00
23732	3/6/2025	H.D. FOWLER COMPANY	TAPPING TEE	\$2,121.00	25485
				Total:	\$2,121.00
23733	3/6/2025	HOME DEPOT CREDIT SERVICES	DRAIN SCREENS	\$27.09	45430
	3/6/2025	HOME DEPOT CREDIT SERVICES	EXTENSION POLE	\$79.94	35470
	3/6/2025	HOME DEPOT CREDIT SERVICES	PAINTING SUPPLIES	\$30.94	45430
	3/6/2025	HOME DEPOT CREDIT SERVICES	SHOVELS	\$169.88	25485
	3/6/2025	HOME DEPOT CREDIT SERVICES	SANDING DISKS	\$50.44	25485
				Total:	\$358.29
23734	3/6/2025	LES OLSON CO.	MONTHLY AGREEMENT ON SHARP MX-4071	\$91.52	45215
	3/6/2025	LES OLSON CO.	MONTHLY AGREEMENT ON SHARP MX-4070V	\$188.77	45215
				Total:	\$280.29
23735	3/6/2025	LOWE'S	COMPRESSION COUPLING UNION FITTING	\$20.63	45430
	3/6/2025	LOWE'S	TOOLS	\$64.75	45430
	3/6/2025	LOWE'S	STORAGE BIN	\$28.48	45430
	3/6/2025	LOWE'S	HOSE CLAMP	\$17.19	45430
	3/6/2025	LOWE'S	FLOOR PATCH	\$10.91	25607
	3/6/2025	LOWE'S	LED LIGHT PARTS	\$59.79	45430
				Total:	\$201.75
23736	3/6/2025	MOUNTAINLAND SUPPLY COMPA	MANHOLE HOOKS	\$76.14	35470
				Total:	\$76.14
23737	3/6/2025	NORTHERN LAKE SERVICE INC	PERFLUORINATED CHEMICALS	\$840.00	25455
				Total:	\$840.00
23738	3/6/2025	OCCUPATIONAL HEALTH CENTER	3 VACCINATIONS - BRIGHTON GRIMES	\$348.00	45110
				Total:	\$348.00
23739	3/6/2025	PARKLAND USA dba RHINEHART O	1547 GALS UNLEADED - SEWER	\$4,143.92	35280
	3/6/2025	PARKLAND USA dba RHINEHART O	2874 GALS UNLEADED - WATER	\$7,695.85	25280
				Total:	\$11,839.77
23740	3/6/2025	ROCKY MOUNTAIN CARE CLINIC	BREATH ALCOHOL - ANTHONY STODDARD	\$25.00	45110
	3/6/2025	ROCKY MOUNTAIN CARE CLINIC	DOT 5 PANEL - JEFF BEAN	\$45.00	45110
	3/6/2025	ROCKY MOUNTAIN CARE CLINIC	DOT 5 PANEL -ANTHONY STODDARD	\$45.00	45110
	3/6/2025	ROCKY MOUNTAIN CARE CLINIC	DOT 5 PANEL - JACK HUTCHEON	\$45.00	45110
				Total:	\$160.00
23741	3/6/2025	ROCKY MOUNTAIN POWER	POWER/UTILITIES	\$432.50	35425
	3/6/2025	ROCKY MOUNTAIN POWER	POWER/UTILITIES	\$324.37	45425
	3/6/2025	ROCKY MOUNTAIN POWER	POWER/UTILITIES	\$10,055.61	25425
				Total:	\$10,812.48
23742	3/6/2025	STANDARD INSURANCE COMPAN	POLICY #166778 3/1/2025	\$730.22	12252

Check No.	Issue Date	Name	Description	Amt	GL Acct
				Total:	\$730.22
23743	3/6/2025	STATE FIRE	ANNUAL FIRE EXTINGUISHERS SERVICE CALL	\$466.15	45230
				Total:	\$466.15
23744	3/6/2025	TIRE WORLD	#104 - EMISSION TEST & INSPECTION	\$85.00	35810
				Total:	\$85.00
23745	3/6/2025	TRAFFIC SAFETY RENTALS INC	TRAFFIC CONTROL - 4906 S REDWOOD RD	\$362.03	25485
				Total:	\$362.03
23746	3/6/2025	TRAVIS RICHARDS DBA TRIPLE A	ATHERTON WEST CONCRETE	\$4,750.00	25606
				Total:	\$4,750.00
23747	3/6/2025	UNIFIED FIRE AUTHORITY	HAZARDOUS MATERIALS PERMIT-(171)1661 W 4800 S	\$230.00	25606
	3/6/2025	UNIFIED FIRE AUTHORITY	HAZARDOUS MATERIALS PERMIT- (173) 627 W 4500 S	\$230.00	25606
	3/6/2025	UNIFIED FIRE AUTHORITY	HAZARDOUS MATERIALS PERMIT- (172) 1220 W 5400 S	\$230.00	25606
				Total:	\$690.00
23748	3/6/2025	VERIZON	ACCOUNT #942295884-00001 01/11/25 TO 2/10/25	\$1,544.61	45145
				Total:	\$1,544.61
23749	3/6/2025	VLCM	MICROSOFT NCE 2025-2026 ANNUAL RENEWAL	\$7,366.08	45220
	3/6/2025	VLCM	HARD DRIVE	\$64.81	45210
				Total:	\$7,430.89
23750	3/6/2025	ZAYO GROUP LLC	TELEPHONE SERVICE - ACCT #707129 - 02/15/25 TO 03/14/25	\$174.30	45145
				Total:	\$174.30
23751	3/6/2025	ZIONS 1ST NATIONAL BANK	BOND PAYMENT	\$119,000.00	11170
				Total:	\$119,000.00
23752	3/6/2025	CITI CARDS	UGIC CONFERENCE REG - JOE JENSEN - LOGAN, UT - 5/12/25 to 5/16/25	\$395.00	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - SHAWN ROBINSON - ST GEORGE UTAH - 02/25 TO 03/01/25	\$669.44	45120
	3/6/2025	CITI CARDS	SURE SEAL SOLUTION'	\$62.70	45130
	3/6/2025	CITI CARDS	UTAH WATER USERS CO- SPONSORSHIP	\$375.00	45125
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - SHAWN ROBINSON - DALLAS, TX - 02/11/12 to 2/15/25	\$957.18	45120
	3/6/2025	CITI CARDS	ENGINEERING LICENSE RENEWAL - TAMARA NORTH	\$74.00	45110
	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	\$7.27	45110
	3/6/2025	CITI CARDS	SAFETY MEETING REFRESHMENTS-JEFF BEAN PROMOTION	\$58.50	45110
	3/6/2025	CITI CARDS	TBID, KID & GHID NETWORK LUNCH	\$72.71	45110
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - LANCE FISHER - ST GEORGE UTAH - 02/25 TO 03/01/25	\$669.44	45120
	3/6/2025	CITI CARDS	WATER EXPRO REGISTRATION - DON RUSSELL - FORT LAUDERDALE, FL - 8/20/25 to 8/21/25	\$150.00	45120
	3/6/2025	CITI CARDS	RURAL WATER CONF - HOTEL - DAN MCDOUGAL - ST GEORGE UTAH - 02/25 TO 02/28/25	\$502.08	45120
	3/6/2025	CITI CARDS	CONFERENCE REGISTRATION REFUND	(\$135.00)	45120
	3/6/2025	CITI CARDS	RRURAL WATER CONF - HOTEL - BRIAN BARNES - ST GEORGE UTAH - 02/25 TO 02/28/25	\$502.08	45120
	3/6/2025	CITI CARDS	OFFICE CHAIR	\$449.99	45110

Check No.	Issue Date	Name	Description	Amt	GL Acct
23752	3/6/2025	CITI CARDS	UMC CONF - TRANSPORTATION - MARK CHALK - DALLAS, TX - 02/11/12	\$54.00	45120
	3/6/2025	CITI CARDS	CATEGORY SPEND BONUS (x 2)	(\$50.00)	45120
	3/6/2025	CITI CARDS	UMC CONF - HOTEL - DAN MCDOUGAL - DALLAS, TX - 02/11/12 to 2/15/25	\$968.91	45120
	3/6/2025	CITI CARDS	2025 LEGISLATIVE UPDATE AWWA IMS	\$40.00	45120
				Total:	\$5,823.30
23753	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 20115703 / 4472 HEATHERGLE	\$24.18	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 20115703 / 4472 HEATHERGLE	\$21.29	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 20115703 / 4472 HEATHERGLE	\$26.96	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 20115703 / 4472 HEATHERGLE	\$23.85	11159
				Total:	\$96.28
23754	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 50155203 / 4718 S 3600 W	\$32.43	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 50155203 / 4718 S 3600 W	\$49.91	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 50155203 / 4718 S 3600 W	\$36.29	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 50155203 / 4718 S 3600 W	\$20.71	11159
	3/11/2025	BANDED PROPERTIES LLC	CLOSED ACCOUNT REFUND - 50155203 / 4718 S 3600 W	\$53.76	11159
				Total:	\$193.10
23755	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$21.16	11159
	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$0.48	11159
	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$33.09	11159
	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$24.85	11159
	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$13.17	11159
	3/11/2025	CASTRO, SANTOS & ANA E	CLOSED ACCOUNT REFUND - 50157199	\$19.99	11159
				Total:	\$112.74
23756	3/11/2025	CHRISTENSEN, WAYDE	CLOSED ACCOUNT REFUND - 60175602	\$32.25	11159
	3/11/2025	CHRISTENSEN, WAYDE	CLOSED ACCOUNT REFUND - 60175602	\$25.97	11159
	3/11/2025	CHRISTENSEN, WAYDE	CLOSED ACCOUNT REFUND - 60175602	\$30.20	11159
	3/11/2025	CHRISTENSEN, WAYDE	CLOSED ACCOUNT REFUND - 60175602	\$32.91	11159
	3/11/2025	CHRISTENSEN, WAYDE	CLOSED ACCOUNT REFUND - 60175602	\$19.32	11159
				Total:	\$140.65
23757	3/11/2025	COOK, DAVID A	CLOSED ACCOUNT REFUND - 10174303	\$2.09	11159
	3/11/2025	COOK, DAVID A	CLOSED ACCOUNT REFUND - 10174303	\$12.44	11159
	3/11/2025	COOK, DAVID A	CLOSED ACCOUNT REFUND - 10174303	\$3.11	11159
	3/11/2025	COOK, DAVID A	CLOSED ACCOUNT REFUND - 10174303	\$13.77	11159
	3/11/2025	COOK, DAVID A	CLOSED ACCOUNT REFUND - 10174303	\$5.81	11159
				Total:	\$37.22
23758	3/11/2025	FIG TREE PROPERTIES LLC	CLOSED ACCOUNT REFUND - 60708901 / 4471 W 6165 S	\$15.62	11159
	3/11/2025	FIG TREE PROPERTIES LLC	CLOSED ACCOUNT REFUND - 60708901 / 4471 W 6165 S	\$4.11	11159
	3/11/2025	FIG TREE PROPERTIES LLC	CLOSED ACCOUNT REFUND - 60708901 / 4471 W 6165 S	\$16.85	11159

Check No.	Issue Date	Name	Description	Amt	GL Acct
23758	3/11/2025	FIG TREE PROPERTIES LLC	CLOSED ACCOUNT REFUND - 60708901 / 4471 W 6165 S	\$17.09	11159
	3/11/2025	FIG TREE PROPERTIES LLC	CLOSED ACCOUNT REFUND - 60708901 / 4471 W 6165 S	\$20.28	11159
				Total:	\$73.95
23759	3/11/2025	FRITH, ROGER L & MARY E	CLOSED ACCOUNT REFUND - 60704003	\$18.04	11159
	3/11/2025	FRITH, ROGER L & MARY E	CLOSED ACCOUNT REFUND - 60704003	\$46.05	11159
	3/11/2025	FRITH, ROGER L & MARY E	CLOSED ACCOUNT REFUND - 60704003	\$25.75	11159
	3/11/2025	FRITH, ROGER L & MARY E	CLOSED ACCOUNT REFUND - 60704003	\$24.50	11159
	3/11/2025	FRITH, ROGER L & MARY E	CLOSED ACCOUNT REFUND - 60704003	\$27.10	11159
				Total:	\$141.44
23760	3/11/2025	GONZALEZ, PABLO & KIM D	CLOSED ACCOUNT REFUND - 20168103	\$67.71	11159
	3/11/2025	GONZALEZ, PABLO & KIM D	CLOSED ACCOUNT REFUND - 20168103	\$17.27	11159
	3/11/2025	GONZALEZ, PABLO & KIM D	CLOSED ACCOUNT REFUND - 20168103	\$12.87	11159
	3/11/2025	GONZALEZ, PABLO & KIM D	CLOSED ACCOUNT REFUND - 20168103	\$9.04	11159
	3/11/2025	GONZALEZ, PABLO & KIM D	CLOSED ACCOUNT REFUND - 20168103	\$15.97	11159
				Total:	\$122.86
23761	3/11/2025	HOFFMAN, TANNAZ	CLOSED ACCOUNT REFUND - 20083401	\$68.43	11159
				Total:	\$68.43
23762	3/11/2025	JBAILAT, MOHAMMAD & BEVERL	CLOSED ACCOUNT REFUND - 50187602	\$3.68	11159
	3/11/2025	JBAILAT, MOHAMMAD & BEVERL	CLOSED ACCOUNT REFUND - 50187602	\$8.26	11159
	3/11/2025	JBAILAT, MOHAMMAD & BEVERL	CLOSED ACCOUNT REFUND - 50187602	\$6.70	11159
	3/11/2025	JBAILAT, MOHAMMAD & BEVERL	CLOSED ACCOUNT REFUND - 50187602	\$7.52	11159
	3/11/2025	JBAILAT, MOHAMMAD & BEVERL	CLOSED ACCOUNT REFUND - 50187602	\$3.72	11159
				Total:	\$29.88
23763	3/11/2025	JOHNSON REVOCABLE TRUST, AL	CLOSED ACCOUNT REFUND - 60223200	\$14.69	11159
	3/11/2025	JOHNSON REVOCABLE TRUST, AL	CLOSED ACCOUNT REFUND - 60223200	\$27.07	11159
	3/11/2025	JOHNSON REVOCABLE TRUST, AL	CLOSED ACCOUNT REFUND - 60223200	\$3.22	11159
	3/11/2025	JOHNSON REVOCABLE TRUST, AL	CLOSED ACCOUNT REFUND - 60223200	\$15.66	11159
	3/11/2025	JOHNSON REVOCABLE TRUST, AL	CLOSED ACCOUNT REFUND - 60223200	\$9.38	11159
				Total:	\$70.02
23764	3/11/2025	KAY FAMILY LIVING LT, THE SAM	CLOSED ACCOUNT REFUND - 10049100	\$7.99	11159
	3/11/2025	KAY FAMILY LIVING LT, THE SAM	CLOSED ACCOUNT REFUND - 10049100	\$22.50	11159
	3/11/2025	KAY FAMILY LIVING LT, THE SAM	CLOSED ACCOUNT REFUND - 10049100	\$20.08	11159
	3/11/2025	KAY FAMILY LIVING LT, THE SAM	CLOSED ACCOUNT REFUND - 10049100	\$29.67	11159
	3/11/2025	KAY FAMILY LIVING LT, THE SAM	CLOSED ACCOUNT REFUND - 10049100	\$80.82	11159
				Total:	\$161.06
23765	3/11/2025	LAMPER, ANNESA WHITTLE & TYL	CLOSED ACCOUNT REFUND - 10368604	\$12.59	11159
	3/11/2025	LAMPER, ANNESA WHITTLE & TYL	CLOSED ACCOUNT REFUND - 10368604	\$14.76	11159
	3/11/2025	LAMPER, ANNESA WHITTLE & TYL	CLOSED ACCOUNT REFUND - 10368604	\$21.99	11159
	3/11/2025	LAMPER, ANNESA WHITTLE & TYL	CLOSED ACCOUNT REFUND - 10368604	\$9.18	11159
	3/11/2025	LAMPER, ANNESA WHITTLE & TYL	CLOSED ACCOUNT REFUND - 10368604	\$22.93	11159
				Total:	\$81.45
23766	3/11/2025	MANGUM, TRACY & LISA	CLOSED ACCOUNT REFUND - 50356500	\$63.67	11159
				Total:	\$63.67
23767	3/11/2025	MCDONALD, ROBERT	CLOSED ACCOUNT REFUND - 40018202	\$64.13	11159

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				Total:	\$64.13
23768	3/11/2025	MCMILLAN, MASON MITCHELL	CLOSED ACCOUNT REFUND - 10264303	\$55.04	11159
				Total:	\$55.04
23769	3/11/2025	MOEAI, FOAFOA A & FELICIA T	CLOSED ACCOUNT REFUND - 40003502	\$2.20	11159
	3/11/2025	MOEAI, FOAFOA A & FELICIA T	CLOSED ACCOUNT REFUND - 40003502	\$43.06	11159
	3/11/2025	MOEAI, FOAFOA A & FELICIA T	CLOSED ACCOUNT REFUND - 40003502	\$4.05	11159
	3/11/2025	MOEAI, FOAFOA A & FELICIA T	CLOSED ACCOUNT REFUND - 40003502	\$32.62	11159
	3/11/2025	MOEAI, FOAFOA A & FELICIA T	CLOSED ACCOUNT REFUND - 40003502	\$4.20	11159
				Total:	\$86.13
23770	3/11/2025	NGUYEN AND, HONG	CLOSED ACCOUNT REFUND - 60475303	\$6.71	11159
	3/11/2025	NGUYEN AND, HONG	CLOSED ACCOUNT REFUND - 60475303	\$12.01	11159
	3/11/2025	NGUYEN AND, HONG	CLOSED ACCOUNT REFUND - 60475303	\$13.00	11159
	3/11/2025	NGUYEN AND, HONG	CLOSED ACCOUNT REFUND - 60475303	\$5.78	11159
	3/11/2025	NGUYEN AND, HONG	CLOSED ACCOUNT REFUND - 60475303	\$33.09	11159
				Total:	\$70.59
23771	3/11/2025	NILSON, MARIAH GERBER & ZACH	CLOSED ACCOUNT REFUND - 20017104	\$25.74	11159
	3/11/2025	NILSON, MARIAH GERBER & ZACH	CLOSED ACCOUNT REFUND - 20017104	\$9.64	11159
	3/11/2025	NILSON, MARIAH GERBER & ZACH	CLOSED ACCOUNT REFUND - 20017104	\$21.68	11159
	3/11/2025	NILSON, MARIAH GERBER & ZACH	CLOSED ACCOUNT REFUND - 20017104	\$10.06	11159
	3/11/2025	NILSON, MARIAH GERBER & ZACH	CLOSED ACCOUNT REFUND - 20017104	\$5.97	11159
				Total:	\$73.09
23772	3/11/2025	PARKER FAMILY, THE DUANE CUR	CLOSED ACCOUNT REFUND - 10309101	\$69.14	11159
				Total:	\$69.14
23773	3/11/2025	PAUL & NADINE BANDLEY FAMIL	CLOSED ACCOUNT REFUND - 40219800	\$0.04	11159
	3/11/2025	PAUL & NADINE BANDLEY FAMIL	CLOSED ACCOUNT REFUND - 40219800	\$162.64	11159
	3/11/2025	PAUL & NADINE BANDLEY FAMIL	CLOSED ACCOUNT REFUND - 40219800	\$1.31	11159
	3/11/2025	PAUL & NADINE BANDLEY FAMIL	CLOSED ACCOUNT REFUND - 40219800	\$1.44	11159
				Total:	\$165.43
23774	3/11/2025	PORTILLA, ZORANA SIMIC AND EL	CLOSED ACCOUNT REFUND - 60312001	\$150.00	11159
				Total:	\$150.00
23775	3/11/2025	ROXBOROUGH PARK LLC	CLOSED ACCOUNT REFUND - 20136906	\$16.44	11159
	3/11/2025	ROXBOROUGH PARK LLC	CLOSED ACCOUNT REFUND - 20136906	\$16.22	11159
	3/11/2025	ROXBOROUGH PARK LLC	CLOSED ACCOUNT REFUND - 20136906	\$16.65	11159
	3/11/2025	ROXBOROUGH PARK LLC	CLOSED ACCOUNT REFUND - 20136906	\$15.27	11159
				Total:	\$64.58
23776	3/11/2025	SFR BORROWER 2021-2 LLC	CLOSED ACCOUNT REFUND - 60200204 / 5566 RALPH DR	\$163.22	11159
				Total:	\$163.22
23777	3/11/2025	SMITH, KEVIN T & SHANNON L	CLOSED ACCOUNT REFUND - 10073303	\$98.32	11159
	3/11/2025	SMITH, KEVIN T & SHANNON L	CLOSED ACCOUNT REFUND - 10073303	\$9.57	11159
	3/11/2025	SMITH, KEVIN T & SHANNON L	CLOSED ACCOUNT REFUND - 10073303	\$16.83	11159
	3/11/2025	SMITH, KEVIN T & SHANNON L	CLOSED ACCOUNT REFUND - 10073303	\$10.42	11159
	3/11/2025	SMITH, KEVIN T & SHANNON L	CLOSED ACCOUNT REFUND - 10073303	\$5.11	11159
				Total:	\$140.25
23778	3/11/2025	SPAT LLC	CLOSED ACCOUNT REFUND - 50186705 / 5002 ENGLEWOOD	\$73.52	11159

Check No.	Issue Date	Name	Description	Amt	GL Acct
				Total:	\$73.52
23779	3/11/2025	SULLENBERGER, ISAAC L & IVY S	CLOSED ACCOUNT REFUND - 60734203	\$86.17	11159
				Total:	\$86.17
23780	3/11/2025	SWILOR - TRUSTEE, MILAN D	CLOSED ACCOUNT REFUND - 60225899	\$27.25	11159
				Total:	\$27.25
23781	3/11/2025	UTAH REAL ESTATE BUYERS LLC	CLOSED ACCOUNT REFUND - 50165902 / 3490 VALLEY HEI	\$166.33	11159
				Total:	\$166.33
23782	3/11/2025	VAN CAMPEN, MICHELLE	CLOSED ACCOUNT REFUND - 40063002	\$119.72	11159
				Total:	\$119.72
23783	3/21/2025	ACE DISPOSAL INC	GARBAGE SERVICE 3/1/25-3/31/24 ACCT #8555	\$140.05	45490
				Total:	\$140.05
23784	3/21/2025	AIRGAS USA, LLC	ACETYLENE & OXYGEN	\$381.47	45430
				Total:	\$381.47
23785	3/21/2025	AMAZON CAPITAL SERVICES	MICRO FINE PENS, CATALOG MAILING ENVELOPES	\$79.00	45110
	3/21/2025	AMAZON CAPITAL SERVICES	VIDEO CARD	\$20.89	45210
	3/21/2025	AMAZON CAPITAL SERVICES	HAND SANITIZER, WINDOW CLEANER REFILLS AND BOTTLES	\$43.14	45430
	3/21/2025	AMAZON CAPITAL SERVICES	RETIREMENT GIFT - JOSH OLIVER	\$396.00	35030
	3/21/2025	AMAZON CAPITAL SERVICES	RETIREMENT GIFT - RON STOCK - RETURNED	(\$372.41)	25030
	3/21/2025	AMAZON CAPITAL SERVICES	PORTABLE SPACE HEATER	\$39.99	45110
	3/21/2025	AMAZON CAPITAL SERVICES	ETHERNET ADAPTER, USB DOCKING STATION	\$44.97	45210
	3/21/2025	AMAZON CAPITAL SERVICES	HDMI SPLITTER/TV TRUCK	\$9.99	45210
	3/21/2025	AMAZON CAPITAL SERVICES	BUFFING POLISH & COMPOUND	\$36.87	45430
				Total:	\$298.44
23786	3/21/2025	AWWA CONFERENCE REGISTRATI	AWWA 2025 ANNUAL CONFERENCE REGISTRATION - MARSHALL CRABTREE - DENVER, CO 6/8 to 6/11/25	\$1,000.00	45120
				Total:	\$1,000.00
23787	3/21/2025	BLUE STAKES OF UTAH 811	BLUE STAKES	\$625.13	45430
				Total:	\$625.13
23788	3/21/2025	BOWEN COLLINS & ASSOCIATES	1130 WEST WATERLINE REPLACEMENT	\$7,262.50	58440
				Total:	\$7,262.50
23789	3/21/2025	BRIAN BARNES	RURAL WATER USERS CONF-M&IE-BRIAN BARNES-ST GEORGE UT-2/24/25-2/28/25	\$168.00	45120
	3/21/2025	BRIAN BARNES	RURAL WATER USERS CONF-MILEAGE-BRIAN BARNES-ST GEORGE UT-2/24/25-2/28/25	\$420.00	45120
				Total:	\$588.00
23790	3/21/2025	C-A-L RANCH STORES	UNIFORM PURCHASE- SPENCER MARTIN	\$99.98	35435
	3/21/2025	C-A-L RANCH STORES	UNIFORM PURCHASE-JOSHUA SHELL	\$40.37	35435
				Total:	\$140.35
23791	3/21/2025	CENTRAL VALLEY WATER REC	PRETREATMENT FIELD	\$629.13	35055
	3/21/2025	CENTRAL VALLEY WATER REC	NET LAB COSTS	\$7,669.34	35060
	3/21/2025	CENTRAL VALLEY WATER REC	MONTHLY CIP	\$54,635.28	58875
	3/21/2025	CENTRAL VALLEY WATER REC	LOAN PAYMENT	\$127,491.28	35420
	3/21/2025	CENTRAL VALLEY WATER REC	WATER SAMPLES (SUBDIVISION)	\$1,600.00	25455
	3/21/2025	CENTRAL VALLEY WATER REC	FACILITY OPERATIONS	\$148,930.33	35420

Check No.	Issue Date	Name	Description	Amt	GL Acct
				Total:	\$340,955.36
23792	3/21/2025	CENTURY LINK	TELEMETERING/39TH LIFT STATION ACCT # 509942165	\$125.97	25140
				Total:	\$125.97
23793	3/21/2025	CHEMTECH-FORD	FLUORIDE (IC)	\$25.00	25455
				Total:	\$25.00
23794	3/21/2025	COMCAST	BUSINESS INTERNET ACCT #8495 44 301 1019988	\$259.89	45145
				Total:	\$259.89
23795	3/21/2025	CUMMINS SALES & SERVICE	GENERATOR SERVICE - MILLRACE	\$34,022.59	58680
				Total:	\$34,022.59
23796	3/21/2025	D AND L SUPPLY	3/4" METER RINGS & LIDS	\$2,450.00	25485
				Total:	\$2,450.00
23797	3/21/2025	DANIEL R. McDOUGAL	RURAL WATER USERS CONFERENCE- MILEAGE- DAN MCDUGAL, ST GEORGE, 02/24/25 TO 02/28/25	\$420.00	45120
	3/21/2025	DANIEL R. McDOUGAL	RURAL WATER USERS CONFERENCE- M&IE- DAN MCDUGAL, ST GEORGE, 02/24/25 TO 02/28/25	\$168.00	45120
				Total:	\$588.00
23798	3/21/2025	ENBRIDGE GAS	ENBRIDGE GAS#2648820000	\$1,641.98	45425
				Total:	\$1,641.98
23799	3/21/2025	FABIAN VANCOTT	PROFESSIONAL SERVICES	\$445.00	45155
				Total:	\$445.00
23800	3/21/2025	FERGUSON WATERWORKS #1616	10" SADDLES	\$549.30	25485
	3/21/2025	FERGUSON WATERWORKS #1616	LID LOCKS	\$3,200.00	25485
	3/21/2025	FERGUSON WATERWORKS #1616	3/4" COUPLINGS	\$1,813.00	25485
	3/21/2025	FERGUSON WATERWORKS #1616	TAPPING BITS	\$363.44	25485
				Total:	\$5,925.74
23801	3/21/2025	GRAINGER	PARTS FOR FLUSHING	\$10.95	25485
	3/21/2025	GRAINGER	FILTERS - TREATMENT SITES	\$191.28	25606
				Total:	\$202.23
23802	3/21/2025	INTERFORM	CHECKS	\$595.34	45110
	3/21/2025	INTERFORM	LAYOUT FOR NEW LETTERHEAD	\$20.00	45110
				Total:	\$615.34
23803	3/21/2025	JORDAN VALLEY W C DIST	WATER DELIVERIES FROM 2/1/25 - 2/28/25	\$232,593.01	25445
				Total:	\$232,593.01
23804	3/21/2025	LANCE FISHER	RURAL WATER USERS CONFERENCE- M&IE- LANCE FISHER, ST GEORGE, 02/24/25 TO 02/28/25	\$220.00	45120
	3/21/2025	LANCE FISHER	RURAL WATER USERS CONFERENCE- MILEAGE- LANCE FISHER, ST GEORGE, 02/24/25 TO 02/28/25	\$420.00	45120
				Total:	\$640.00
23805	3/21/2025	NINYO & MOORE	SPECIAL INSPECTION FOR STRUCTURAL MASONRY	\$969.50	58080
				Total:	\$969.50
23806	3/21/2025	OPEN AIRE SCREEN PRINTING & E	UNIFORM PURCHASE-BRUCE HICKEN	\$107.00	45435
				Total:	\$107.00
23807	3/21/2025	PARKLAND USA dba RHINEHART O	RIDGELINE DEF	\$420.48	45430
				Total:	\$420.48

Check No.	Issue Date	Name	Description	Amt	GL Acct
23808	3/21/2025	RINGCENTRAL	PHONE SYSTEM 03/05/25 to 4/07/25	\$335.25	45145
				Total:	\$335.25
23809	3/21/2025	ROCKY MOUNTAIN CARE CLINIC	DOT PHYSICAL - KARL SLADE	\$65.00	45110
				Total:	\$65.00
23810	3/21/2025	SALT LAKE MAILING	FEBRUARY '25 STATEMENTS	\$8,628.84	45130
				Total:	\$8,628.84
23811	3/21/2025	SHAWN ROBINSON	RURAL WATER USERS CONFERENCE - M&IE - SHAWN ROBINSON - ST GEORGE, UT - 02/24/25 to 02/28/25	\$220.00	45120
	3/21/2025	SHAWN ROBINSON	RURAL WATER USERS CONFERENCE - MILEAGE - SHAWN ROBINSON - ST GEORGE, UT - 02/24/25 to 02/28/25	\$420.00	45120
				Total:	\$640.00
23812	3/21/2025	SMITH & EDWARDS CO OGDEN	UNIFORM PURCHASE - JAMES JUKES	\$69.95	35435
				Total:	\$69.95
23813	3/21/2025	TRAFFIC SAFETY RENTALS INC	TRAFFIC CONTROL - 2716 W 4700 S	\$278.76	25485
	3/21/2025	TRAFFIC SAFETY RENTALS INC	TRAFFIC CONTROL - 3712 W 5400 S	\$264.88	25485
				Total:	\$543.64
23814	3/21/2025	VANGUARD CLEANING SYSTEMS	OFFICE CLEANING - MARCH 2025	\$765.00	45080
	3/21/2025	VANGUARD CLEANING SYSTEMS	SPRAY AND BUFF FLOORS	\$350.00	45080
				Total:	\$1,115.00
				Report Total:	\$2,027,995.58

Electronic Fund Transfers

Taylorsville-Bennion Improvement District
Summary of Electronic Fund Transfers
February, 2025

Payroll Summary

	<u>Current Month</u> <u>Actual</u>	<u>Current Month</u> <u>Budget</u>	<u>Variance</u>	<u>% Variance</u>
Total	\$ 286,997.98	\$ 304,900.00	\$ (17,902.02)	-5.87%

	<u>Year to Date</u> <u>Amount</u>	<u>Year to Date</u> <u>Budget</u>	<u>Variance</u>	<u>% Variance</u>
Total	\$ 584,155.64	\$ 609,700.00	\$ (25,544.36)	-4.19%

<u>Department</u>	<u># of Employees</u>	<u>Regular Hours</u>	<u>Overtime Hours</u>
Administration	5	866.70	
Office	9	1,560.06	
Maintenance	20	3,466.80	7.00
Total	34	5,893.56	7.00

Other Electronic Payments

	<u>Direct Deposit</u>	<u>Date Paid</u>
Payroll 1	\$ 101,215.72	2/15/2025
Payroll 2	\$ 101,474.75	2/28/2025
Total	\$ 202,690.47	

	<u>IRS - Payroll Taxes</u>	<u>Date Paid</u>
Payroll 1	\$ 37,725.54	2/15/2025
Payroll 2	\$ 37,883.32	2/28/2025
Total	\$ 75,608.86	

	<u>URS - Retirement</u>	<u>Date Paid</u>
Payroll 1	\$ 33,129.59	2/15/2025
Payroll 2	\$ 33,214.67	2/28/2025
Total	\$ 66,344.26	

801.565.4300
fax 801.565.4399

jvwcd.org

8215 South 1300 West
West Jordan, UT 84088



JORDAN VALLEY WATER
CONSERVANCY DISTRICT

February 19, 2025

Jason Helm
General Manager
Granger-Hunter Imp. Dist.
2888 South 3600 West
West Valley City, UT 84119

Greg Anderson
General Manager
Kearns Imp. Dist.
P.O. Box 18608
Kearns, UT 84118

Clint Dilley
General Manager
Magna Water District
P.O. Box 303
Magna, UT 84044

Mark Chalk
General Manager
Taylorsville-Bennion Imp. Dist.
P.O. Box 18579
Taylorsville, UT 84118

City Manager
City of Kearns
4956 West 6200 South
Kearns, UT 84118

David Brickey
City Manager
Magna City
8952 West Main Street
Magna, UT 84044

John Taylor
City Administrator
Taylorsville City
2600 Taylorsville Blvd.
Taylorsville, UT 84129

Korban Lee
Chief Administrative Officer
City of West Jordan
8000 S. Redwood Rd.
West Jordan, UT 84088

Ifo Pili
City Manager
West Valley City
3600 S. Constitution Blvd.
West Valley City, UT 84119

RE: JVVCD Trustee Division Boundary Changes

In accordance with state law, Jordan Valley Water Conservancy District (JVVCD) recently completed a review of its trustee division boundaries. To respond to changes due to population growth and related water contract amount changes within the JVVCD service area, adjustments were identified and presented in a public hearing held by JVVCD on November 13, 2024. The recommended adjustments were approved by Governor Cox, and on February 12, 2025, the JVVCD Board amended its By-Laws to enact the following division boundary adjustments:

- Creating a new 9th division;
- Reassign one of the two division 1 trustees (Corey Rushton) to the new 9th division;
- Change the composition of municipalities in three of the existing divisions (division #3, #6, and #8).

The new 9th division consists of lands served by the Granger-Hunter Improvement District, the Kearns Improvement District, the Magna Water District, and the Taylorsville-Bennion Improvement District to the extent those lands are situated within the municipal boundaries of the cities of Kearns, Magna, Taylorsville, West Jordan, and West Valley.

I am pleased to be assigned to represent the new 9th division through the remainder of my current term which expires in February 2028. Please contact me at corey@coreyrushton.com or

801-879-8380 if I can be of assistance. JWCDC appreciates the partnership it has with its member agencies and their associated municipalities.

Sincerely,

A handwritten signature in black ink, appearing to read "Corey Rushton". The signature is written in a cursive style with a large initial "C" and "R".

Corey Rushton
Chair, Board of Trustees

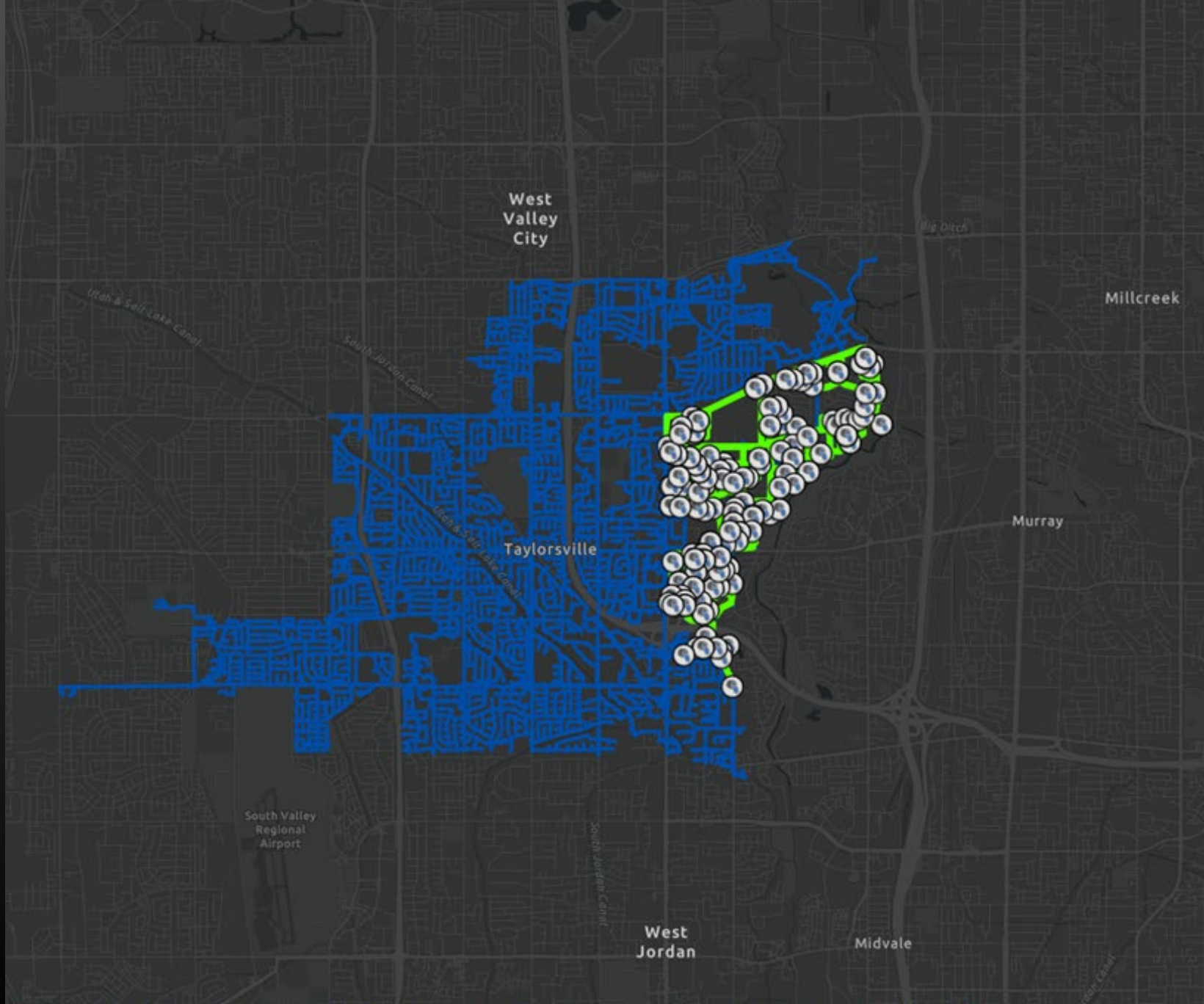


2025 District Goals

Progress Update

Implement and Optimize the District-Wide Flushing Program

Complete the flushing of the entire system, including feasible transmission lines, within five years, with ongoing monitoring and evaluation to enhance effectiveness and performance.



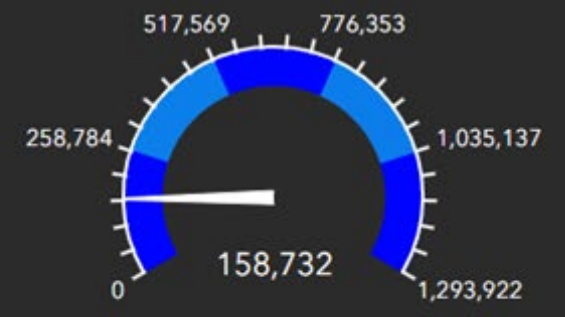
Gallons Flushed
11.51M

Acre Feet Flushed
35.463

Flushing Records
168
Count

Flushed Footage
158,732

Over All Progress



Total Water Line Footage
1.3M

EUM Updates

Benchmarking
Analysis

Emergency
Preparedness
Program Tracking

	2024		2025
Tier 1 (1-7k)	\$ 1.72	3%	\$ 1.77
Tier 2 (8k to 25k)	\$ 2.16	3%	\$ 2.22
Tier 3 (25k to 45k)	\$ 2.76	3%	\$ 2.84
Tier 4 (45k & up)	\$ 3.88	3%	\$ 4.00
Water Availability Fee	\$ 13.26	3%	\$ 13.65
Sewer Availability Fee	\$ 13.44	3%	\$ 13.84
Sewer Rate / 1k Flow	\$ 2.66	3%	\$ 2.74
Water Consumed (1,000)			
Tier 1 (1-7k) (\$1.67/1,000)	7		7
Tier 2 (8k to 25k) (\$2.09/1,000)	8		8
Tier 3 (25k to 45k) (\$2.68/1,000)	0		0
Tier 4 (45k & up) (\$3.77/1,000)	0		0
Total	15		15
Winter Average	6		6

Water			
Tier 1 (1-7k)	\$ 12.04		\$ 12.39
Tier 2 (8k to 25k)	\$ 17.28		\$ 17.76
Tier 3 (25k to 45k)	\$ -		\$ -
Tier 4 (45k & up)	\$ -		\$ -
Total Water	\$ 29.32		\$ 30.15
Water Availability Fee	\$ 13.26		\$ 13.65
Total Water Bill	\$ 42.58		\$ 43.80

Sewer			
Base Rate	\$ 13.44		\$ 13.84
1k Gallons Flow	\$ 15.96		\$ 16.44
CV Sewer Assessment	\$ 12.00		\$ 12.00
Total Sewer Bill	\$ 41.40		\$ 42.28
Total Customer Bill	\$ 83.98		\$ 86.08

Per Day	\$ 2.80		\$ 2.87
Monthly Increase			\$ 2.10
Percent Increase (Weighted)			2.5%

*Based on 15k Water Usage	2024	2025	% Change
Water Tier Usage	\$ 29.32	\$ 30.15	3%
Water Availability	\$ 13.26	\$ 13.65	3%
Sewer - Flow	\$ 15.96	\$ 16.44	3%
Sewer Availability	\$ 13.44	\$ 13.84	3%
Central Valley Assessment	\$ 12.00	\$ 12.00	0%
Total	\$ 83.98	\$ 86.08	2.50%
Increase:		\$ 2.10	2.50%

Water Availability Fee - Comparison	2025
Murray City	\$ 12.51
Taylorville-Bennion ID	\$ 13.65
Kearns ID	\$ 13.86
Salt Lake City	\$ 14.15
Granger Hunter ID	\$ 18.59
West Jordan	\$ 20.40
Magna Water District	\$ 26.64
Riverton City	\$ 28.93
South Jordan	\$ 30.00
Herriman City	\$ 37.72
Average - Non-TBID	\$ 22.53
TBID	\$ 13.65
Percent Less	39.4%

Sewer Availability Fee - Comparison	2025
Taylorville-Bennion ID	\$ 13.84
Granger Hunter ID	\$ 17.58
Murray City	\$ 18.88
Cottonwood ID	\$ 24.00
West Jordan	\$ 24.01
Mount Olympus ID	\$ 25.00
Kearns ID	\$ 30.84
South Valley ID	\$ 33.00
Magna Water District	\$ 33.73
Midvalley ID	\$ 33.80
Average - Non-TBID	\$ 26.76
TBID	\$ 13.84
Percent Less	48.3%

Central Valley WRF Fee / ERU	
Taylorville-Bennion ID	\$ 12.00
Kearns ID	\$ 12.00
Murray City	\$ 12.00
Granger-Hunter ID	\$ 14.50

Property Taxes - \$500k Home	2024
Taylorville-Bennion ID	\$ 20.90
Cottonwood ID	\$ 44.28
Mount Olympus ID	\$ 47.58
South Valley ID	\$ 51.43
Midvalley ID	\$ 113.85
Kearns ID	\$ 117.98
Granger Hunter ID	\$ 144.38
Magna Water District	\$ 147.68
Average - Non-TBID	\$ 95.31
TBID	\$ 20.90
Percent Less	78.1%



Actions Taken to Minimize Impact on our Customers			
One Time:			
Grant Funding – Meadowbrook Waterline	\$	1,600,000	
Large Meter Replacement – In-house / No Contractor	\$	1,500,000	
Redwood Road Waterline Replacement	\$	600,000	
4700 South Waterline Replacement	\$	368,000	
Tank cleaning	\$	90,000	
Water Rights Plan and Conservation Plan In-house	\$	52,000	
Lead on Copper Rule Compliance			
Total	\$	4,210,000	
Annually Recurring:			
Siphon	\$		580,000
Bond - Interest Savings of \$8.8M over 20 years	\$		440,000
Meter Replacement	\$		440,000
Flushing (49 miles annually)	\$		433,000
Jordan Valley Water Rates	\$		315,000
Valve Repair Kit	\$		7,500
Total	\$	2,215,500	

Emergency Preparedness Program Tracking

Completed Elements

- Adequate Fuel Reserves
- Specialized Services
- Mutual Aid Agreements (WARN)
- Continuity of Operations Plan
- Emergency Procurement

Continual Enhancement Elements

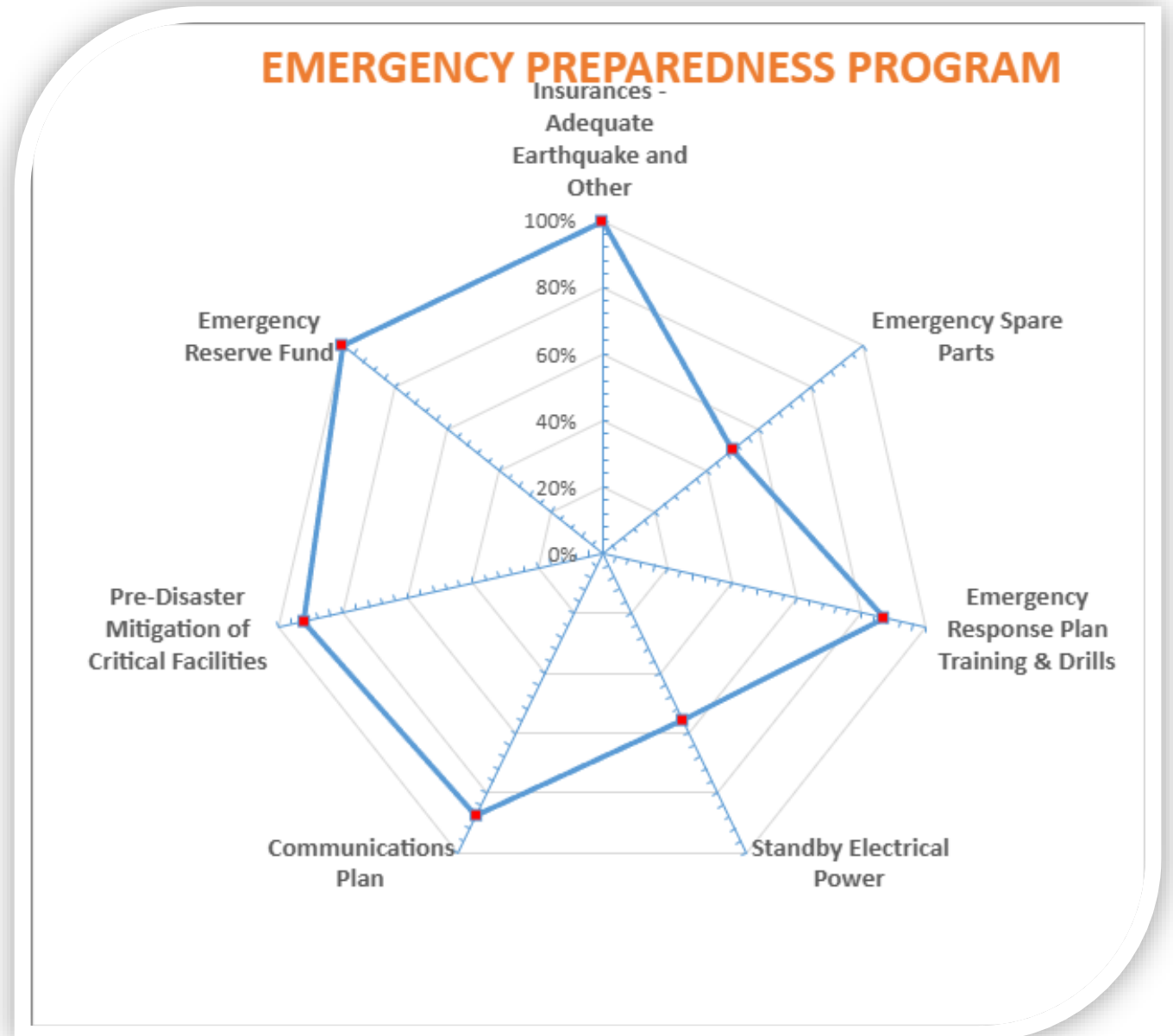
- Insurances - Adequate Earthquake and Other
- Emergency Spare Parts
- Emergency Response Plan Training & Drills
- Standby Electrical Power
- Communications Plan
- Pre-Disaster Mitigation of Critical Facilities
- Emergency Reserve Fund

Enhance Emergency Preparedness and Resiliency

Strengthen the District's ability to respond to emergencies by enhancing data security, communication systems, and emergency resources.

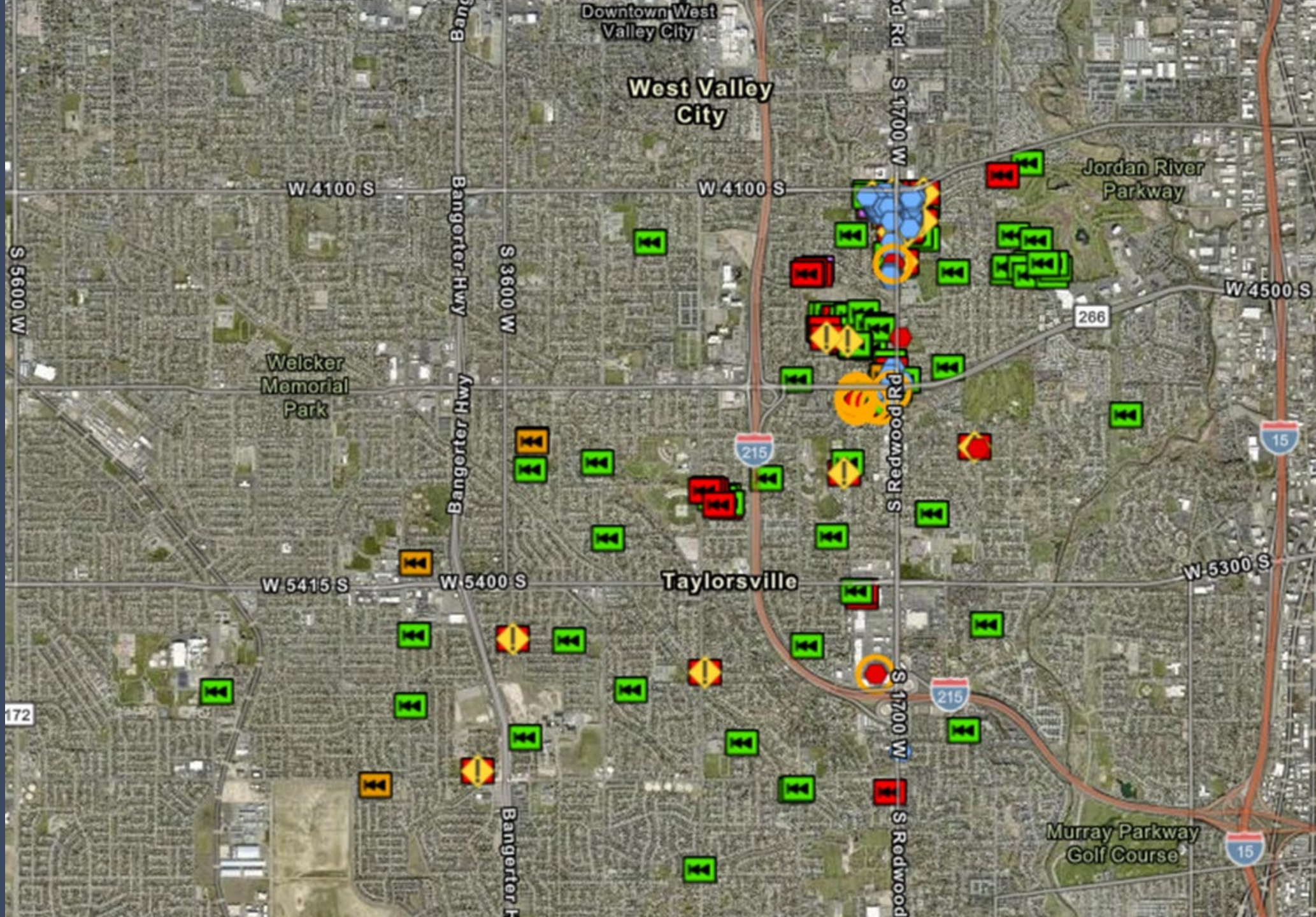
Upcoming Improvements

- 1. New Earthquake resistant vehicle storage and emergency spare parts storage building.
- 2. Relocation of Server Room
- 3. New phone redundancy
- 4. Emergency Spare Parts
- 5. Generators for treatment sites and new Barker Well



Implement the Cross Connection Control Program

Successfully launch and maintain the District's Cross-Connection Control Program to protect water quality and system integrity.



Address Privately Maintained Infrastructure (PMI) Issues

Resolve ownership and maintenance responsibilities for PMI while raising owner awareness of their obligations.



Privately Maintained Infrastructure (PMI)

determining ownership and maintenance responsibilities in a recordable and transparent manner

Project/Development	Easement	Agreement/Documentation	Rate Structure	Notes	Approximate Address	As-built	Notes	Follow up	Status
8" Sewer connection @ Redwood and 4600 S	in ROW	no	No	6" pipe with manholes in Redwood Road connects to trunkline without a manhole - against rules and regs	4600 South Redwood Road		No official plan. Drawn off handwritten map. Map notes as nose-on to main but fails to show connection. Sewer TV video shows flowing nose-on 30.3 ft east of MH 3.358. - Chris	Correct GIS so that it is not marked as private. Summary of findings and decisions written up and saved for future reference.	District determined that the line has to be ours. The sewer crew can maintain it as is. It would be difficult to install manhole or upsized the pipe and we do not get much of a benefit since it can be maintained without it
American Express- water	no	no	no	long line to meter box. Long 6" line with hydrant not connected to master meter on the south side of the complex. Fire line around the building that is master metered. As-built does not show fire line or fire hydrant	4315 South 2700 West	TB-610	Project was done to replace meter box at the road.	hydrant abandoned- no follow up needed.	Project was completed to replace box at the road- need easements for new boxes.
American Express- sewer	no	no	no	10" sewer with manholes-as-built of mainline	4315 South 2700 West	TB-910		portion of the sewer line that we have assumed is ours. Look at as-built and GIS make sure it is updated with correct sizes and locations. Summary of findings and decisions.	Sewerline at back of building needs easements that we have assumed is ours.
Aspen Landing- sewer lift station	yes	no	no	lift station in parking lot. Falls within TBID easement	6388 South Redwood Road	TB-753	Chris made exhibit	Work with Brian to prepare house sheet if possible. Verify that existing system falls within rules and regs for owner to maintain. Summary of findings and decisions written up and saved for future reference.	Vacated easement over lift station. Considered part of the lateral.
Daven Court- water	yes	no	yes	master meter -30 units. District designed, staked, inspected and created an as-built on an on the waterline including summer the meter. There are existing easements for all interior piping beyond meter. Getting a special rate for privately maintained infrastructure. No documentation of system being private. Not a public water system with State. Paid connection fees by unit-1997	4151 South 2250 West	TB-693	Chris made exhibit. Sent documents to them indicating that they would take over and we would	point that we can meter each home. TBID should take over the water and install individual meters and tie in main line loop. Need to budget and plan for Sewer is also being billed together- need to separate.	
Daven Court-sewer				We are missing easement on some of the sewer through Davencourt.					
Erin Meadows	in ROW	yes	no	Portion of the sewer line is 6"- letter documenting 6" because of storm drain conflict	4755 South 1145 West	TB-912	TBID owns.	Do not change anything. Summary of findings and decisions including documentation of why a 6" line was allowed in this situation.	District accepts substandard 6" mainline- installed because of conflict with storm drain- can be maintained.
Glenmore Village- water	portion		yes	portion private- weird loop public - meter only on one side of loop	1300 West 6500 South	TB-823		update: Look to add individual meters when pavement starts to fail. The east street already has meter vaults. Need to check for easements within the subdivision. Do we do an agreement for future work?	
Hidden Place- sewer	no (portion in ROW)	yes	no	Subdivision has a private lift station. Agreement recorded and note on plat stating that the sewer is private	6000 South 1300 West	TB-824		Pull recorded agreement and plat with notes- reference in GIS and hard copy. Summary of findings and decisions as well as all information that we can collect for future needs.	Agreement recorded and notes on the lots acknowledging that the sewer is private
Majestic Meadows- sewer	no	no	yes	mobile home park serviced off 1175 W, appears privately maintained	4580 South 1055 West	TB-197		Print off and file agreement. Summary.	Agreement signed
Majestic Meadows- water	no	no	yes	mobile home park w/master meter on 1175 W	4580 South 1055 West	TB-596		Print off and file agreement Summary.	Agreement signed. Need easement for water meter
Majestic Oaks- sewer	no	no	yes	mobile home park serviced off sunstone rd	4635 South 840 West	TB-197		park we don't have access too and there are service between manhole in park and next manhole down. Do we need to add a manhole for clarification of ownership? We have an agreement- print off and file.	Need to obtain easement for sewer line and manhole from Sunstone PUD to the East
Majestic Oaks- water	no	no	yes	mobile home park w/master meter off 4700 S	4635 South 840 West	TB-596		We have an agreement. Print off and file. Summary. Moved meter box- summary of work. Obtain what as-builts we can.	Agreement signed. Meter moved out of backyard into RROW
Meadowbrook Condos- sewer	no	no	no	sewer mainline	1218 W 4365 South	tb-75	Chris made exhibit	Have signed agreement. Print file. Summary. Need an easement for the sewer mainline that goes through their property.	Need Easement for mainline sewer that runs through the property.
Meadowbrook Condos- water	no	no	yes	master meter off atherton dr (50 units)		tb-395	Chris made exhibit	Have signed agreement Print. File. Summary. Need easement for waterline to the master meter.	Need Easement for waterline to mastermeter.
Meadowbrook Plaza- sewer	no	no	no	6" sewer line with manholes with many connections (at least 7). See house sheet for details	4111 S Redwood Road		No official plan. Drawn off handwritten map. Map notes as nose-on to main but fails to show connection. Sewer TV video shows flowing nose-on 30.3 ft east of MH 3.358. - Chris	ownership- even though they are being billed individually. It is just a tenant, owner relationship. Do we need to do an agreement signed because the 6" lateral has manholes on it?	District to do nothing. Property is owned by single owner- so 6" line can be considered a private lateral- meeting District standards.
Monte Vista- sewer	no	no	yes	sewer mainline	4595 South Monte Vista Dr.	TB-099		Have agreements. Print, file, summary. Have easement on sewer mainline that goes through property.	Agreement signed and sewer easement obtained.
Monte Vista- water	no	no	yes	mobile home park w/master meter off 4700 S	4595 South Monte Vista Dr.	TB-431		Have agreements, print, file summary. Water meter vault is in backyard with no easement or access- need to move out and dget an easement.	Agreement in place. Need to move water meter out of backyard or obtain easement.
Muirhouse- water	not for private	yes	yes	Agreement, easement and wholesale rate in place. Recognized water system by the State.	3868 West Kinglassie Lane			Summary. Print off agreement, file, include reasons not to take over.	Agreement in place.
Reams complex- water			no	Very little info		TB-203		Hold 4/2023. Possible redevelopment where we can solve the worlds problems. If redevelopment hasn't occurred in 5 years- need to revisit.	
Sorensen Research	no	no	no	Lift station serving multiple buildings and piping			Chris made exhibit	Have an agreement- have Rachel look at it and give her opinion. Summary and exhibit before reviewing it with her.	
Stone Hollow- sewer	no	no	no	sewer mainline		tb-589	Chris made exhibit	Description avoiding the building and get HOA to sign for the rest of the sewer. Look at lining this sewer line because of its location and inability to repair if something happened. Get HOA to sign agreement that	Agreement Signed
Stone Hollow- water	no	no	yes	master meter off 3600 W (86 units)		tb-559	Chris made exhibit	Get an agreement from the HOA for the water so that it is private.	
Summit Vista- water	not for private	yes	yes	Agreement, easement and wholesale rate in place. Recognized water system by the State. District owns a mainline through the property as well as lines in the Mission building property	3390 West Signal Peak Dr.			Have an agreement. It is a public water system. Summary of findings and decisions.	Agreement in place.
Summit Vista- Sewer									Working on sewer agreement defining private verses public sewer.
Taylorville Senior Center	yes	yes		Easement Abandonment document states that they will take ownership of the 8" line beyond the manhole				Have an easement document that defines ownership of the sewer line. See document in file	Easement abandonment document recorded on the property states that the owner will take over the sewer line as a lateral.
Taylorville Terrace - lift station	yes	yes	no	TBID does not maintain beyond MH 1-26 on as-built		TB-1003		Pull CCR's from records website. Get Rachel's opinion on how to proceed since it involves multiple buildings- do we need an agreement?	
Taylorville Temple				8" lateral with manholes. Agreement obtained.					Sewer Agreement signed for 8" line that is considered a private lateral
UDOT Complex- 2700 West- water	no			as-built shows a couple 8" line stubbed off of 27th- no further detail	4501 South 2700 West	TB-253		over if it was brought up to our standards. Consider changes when planning for replacement. Karl to check to see if any connections are off of this fire line. Agreement or a letter of understanding.	
UDOT Complex- 2700 West- sewer	no		no	There is no as-built drawing across UDOT property- but there is a 10" line with manholes that serves multiple buildings	4501 South 2700 West	none		standards. They have made improvements and Tom is comfortable taking it over. Limits of the sewer ownership will not include anything under the building. Need easements for all sewer lines that we will be	
Valley Park- sewer line	no	yes	no	Letter from Salt Lake County stating "the new 8" sewer line that is currently being installed that serves the Salt Lake County softball complex located at approximately 5100 South 2700 West is considered an internal county park service line and will be operated and maintained by Salt Lake County Park Operations"- ownership?	5100 South 2700 West			Have Rachel review the document and get direction on if it is sufficient. Redwood and look to tie home on the corner of Hemlock and Conifer into existing manhole so that line can be abandoned. The plug at the end of Conifer is to remain as is until the lot at the end of the street	Project to correct issues scheduled for 2025.
Village Inn Complex- sewer			no	sewer service lines serving multiple buildings	4675 South Redwood Road		Village in lateral goes west to Redwood main. North 2 building have separate laterals to an 8 inch	public. Tom looked at it all and would be comfortable taking it over. Have not successfully found anyone to respond. If we can get them to give us easements. Jacob to follow up and see if they won't provide	
Watchwood- sewer	no	no	no	sewer mainline	2200 West 4100 South	tb-121	Chris made exhibit	Water is mastermeters- need an agreement. Jacob to follow up with property management company. Check Rate once decided	
Watchwood- water	no	no	yes	master meter off 2200 West (94 units)	2200 West 4100 South	TB-0469	Chris made exhibit	Rachel needs to look at the agreement. And we need to define extents outlined in the agreement- do we need to add manholes so that there isn't any questions?	
West Cove- sewer	no	yes	yes	specialized sewer rate- do not meter water. Agreement states "TBID collecting the wastewater as it leaves West cove subdivision and goes into Ronshorough subdivision, with the Homeowners responsible for the operation and Maintenance of all the sewer lines and all the laterals going to each home in West Cove"	3050 West 4550 South		Chris made exhibit	Approach owner to sign agreement that fire line is private or (preferably) owner installs valves on hydrants and fire line and grants easements and we take it over.	Project to install valves and obtain easements brought project into compliance
White Dental				rumor that water was installed incorrectly and was told that it would not be public.					

SCHOOLS

Arcadia Elementary- sewer			no	no information about the sewer	3461 W 4850 S		Standard sewer lateral that noses onto main. See House Sheet. No exhibit made.	no issues. Mainlines in road, just a 6" lateral	No issues
Arcadia Elementary- water			no	3" Meter from 4850 S. No evidence of fire line or hydrants	3461 W 4850 S	tb-213	Appears to have no PMI issues. No exhibit made.	No issues. Mainline in road, just a meter service- not hydrants	Need easement for water meter
Bennion Elementary- sewer	yes	no	no	2 Manholes and 8" line on north side of school.	5775 S 2975 W	tb-143	Found plot plan which shows water and sewer connected on the East. Does not match.	sewer easement on property- no exact- do we want to clean up. Mainline is ours.	
Bennion Elementary- water	yes	no	no	Fire line loop and hydrants around building. Appears to have meter off of fire line	5775 S 2975 W	tb-521	Found plot plan which shows water and sewer connected on the East. Does not match.	Mainlin is ours. Brian to verify that water does not follow old plot plan and also check fire line valves. The inspection table shows 2-6" lines to the building- assume that they are fire lines but we do not have a good	
Bennion Jr. High- water	no	no	no	Fire line loop and hydrants around building. Separate line for meter			Chris made exhibit	No known easement for sewer manhole to the north just inside property. Beyond manhole is a 6" lateral- but there are manholes. Is this okay?	
Bennion Jr. High- sewer				no information about the sewer			Found info on utility map (in PMI folder). Chris made exhibit.	on it looping onto 6200 South. The water service line is completely separate also coming from 6200 South. There are valves off of the fire line. Discuss internally to see how to handle. No easements are	
Calvin S. Smith Elementary- sewer			no	no information about the sewer	6200 South 2200 West		Info on sewer lateral in house sheet. I added the lateral (with manhole) based on house sheet/serial imagery. There's been a building addition since the house sheet was made. Chris made exhibit	Just a lateral but there is a manhole on it. Check with Rachel on if that is okay. Sewer is private- do we need anything?	Need a sewer lateral agreement for lateral with manholes
Calvin S. Smith Elementary- water	no		no	Fire Hydrants added on north and south sides of building. No loop. Separate line for meter	6200 South 2200 West		Chris made exhibit	Fire hydrants stubbed off of 6200 South and 2200 West off of our mainline- not looped- but do not have any easements.	Need easement for water meter
Dwight D Eisenhower Jr. High- sewer			no	no information about the sewer			GIS shows SL leaving to the east and entering MH 3.117. I watched the TV video of that line and at MH 3.117 I did not see the SL coming from the school. It appears to enter MH 3.116	It appears that the sewer lateral goes to the manhole in the backyards off of Beechwood Rd. It appears that it goes to the termination manhole. No house sheet.	
Dwight D Eisenhower Jr. High- water	no	no	no	3" Meter from Redwood Rd. Fire line branches off prior to meter, no easements				of the school. No easements. No asphalt. Meter comes off of Redwood Road with a fire line ahead of it. Even if private would want an easement for the meter vault.	
Entheos Academy- water	yes		no	Waterline loop with hydrants around the school. Easements provided.	4710 West 6200 South	TB-784	Fireline on north of building. Private school.	Easements appear to be correct. No issues for PMI	no issues. Easements in place
Entheos Academy- sewer				no sewer house sheet or as-built	4710 West 6200 South			check on sewer to make sure it is in conformance- think it is just a regular lateral- no house sheet.	
Fox Hills Elementary- water	no		no	Waterline loop with hydrants around the school. No easements. Metered line is separate from hydrant line	3700 West 6200 South	TB-411	No valves on Fire Loop. Chris made exhibit	411. Fire line is separate from the meter line. The fire line has no valves off of the mainline. The mainline has to be shut down to turn off the fire line. There are no easements. Sewer is just a laterals and is good.	
Fox Hills Elementary- sewer									
Hartvigsen Elementary- sewer			no	no information about the sewer.	1510 West 5400 South	TB-810	Per AB, lateral extends west from MH with 3 connections to the building. No problems. No exhibit	As-built 810 shows sewer lateral- have points on cleanouts. Have Easement on mainline off of Smiley to end manhole.	No issues.
Hartvigsen Elementary- water	no		no	fire hydrants around the building. No drawings	1510 West 5400 South	TB-810	Per AB, FL and WL private after meter box. Chris made exhibit.	use justification of the master meter as being private. When we meet with District- present as private beyond meter. We have easement for meter box outside of ROW. There is also a double check valve for	Do we need an agreement for the fire line that is metered?
John C Fremont Elementary- sewer			no	no information about the sewer	4249 Atherton Dr		2 laterals from building which nose onto sewer main. See house sheet. No PMI issues. No exhibit	Sewer main is in the road- no PMI issues	No issues
John C Fremont Elementary- water			no	4" Meter from Atherton Dr. No evidence of fire line or hydrants	4249 Atherton Dr		Appears to have no PMI issues. No exhibit made.	Water main is in the road- no PMI issues	Need waterline easement for meter box
Plymouth View Elementary- water	no		no	no valve off of the main to the service box. In side of the box the line tees and there is a fire service and a meter line.	1300 West 5200 South				
Salt Lake Community College- water	no	no	no	line to the Institute- public? All other lines private on master meter	4600 South Redwood Road	tb-202		Institute water should be public- need an easement. The rest of the school should be private- have no agreement- is technically a public water system- seek opinion of Rachel.	
Salt Lake Community College- sewer	no		no	All sewer lines on site- private	4600 South Redwood Road			Sewer should be private- but there is no agreement. Seek Rachels opinion- can it even be private?	
Taylorville Elementary- sewer			no	no information about the sewer	2010 Mantle Ave		Sewer is a standard lateral with cleanouts. No PMI issues. See House Sheet. No exhibit made.		No issues
Taylorville Elementary- water			no	3" Meter from line in mantle ave. No evidence of fire line or hydrants	2010 Mantle Ave		Appears to have no PMI issues. No exhibit made.		Need waterline easement for meter box
Truman Elementary- sewer			no	No sewer or water info. Is this serviced by the district?	4639 S 3200 W		Sewer only. House sheet shows 6" lateral to 4700 S		Water Service provided by others. Sewer in compliance
Westbrook Elementary- sewer					3500 West 6200 South	TB-342	House sheet shows sewer lateral going through yard of 6306 S 3380 W		
Westbrook Elementary- water	yes		no	Waterline loop with hydrants through the property. Easements provided	3500 West 6200 South	TB-342			
Taylorville High School- sewer	no		no	8" with manholes on school property	5225 South Redwood Road				
Taylorville High School- water	no		no	Fire line loop around building with meter off of the fire line loop	5225 South Redwood Road	TB-427	Discovered in AB 2 fire lines that go into the building from the loop. One on the east. One on the north. Street view confirms presence of a siamese connection-FDC and alarm in both locations. No easements for loop.		
Vista Elementary- sewer			no	no information about the sewer.	4925 South 2200 West		House sheet shows a standard lateral.		No issues
Vista Elementary- water			no	4" meter from 2200 west. No evidence of hydrants or fire line	4925 South 2200 West				Need waterline easement for meter box

general- fire lines to buildings
 general- grease interceptors
 general- many sprinkler on offs in the meter vaults- schools, county connections- talk to Shawn and Marshall

PMI Projects



Have identified 68 Privately Maintained infrastructure concerns



Will probably always have projects come up- never completely closed out as we discover new questionable things. Some of the answers maybe to wait



Grey- Resolved PMI concerns (20)



Pink- Projects we are actively working on to close out

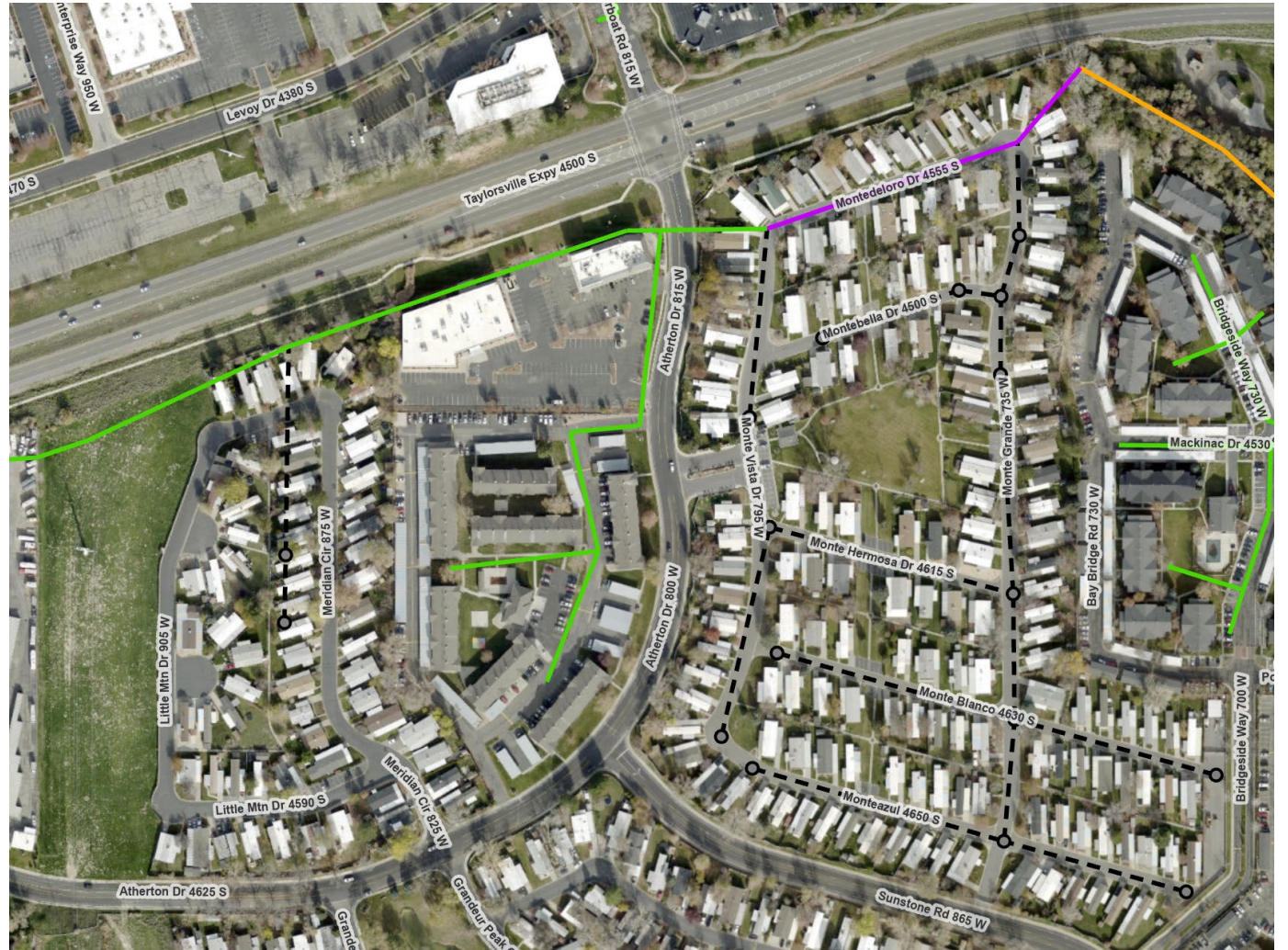
Examples of Projects
Closed Out

Aspen Landing Reception Center



Examples of Projects
Closed Out

Monte Vista Sewer



Examples of Projects
Closed Out

8" Sewer Connection in Redwood Road and 4600 South



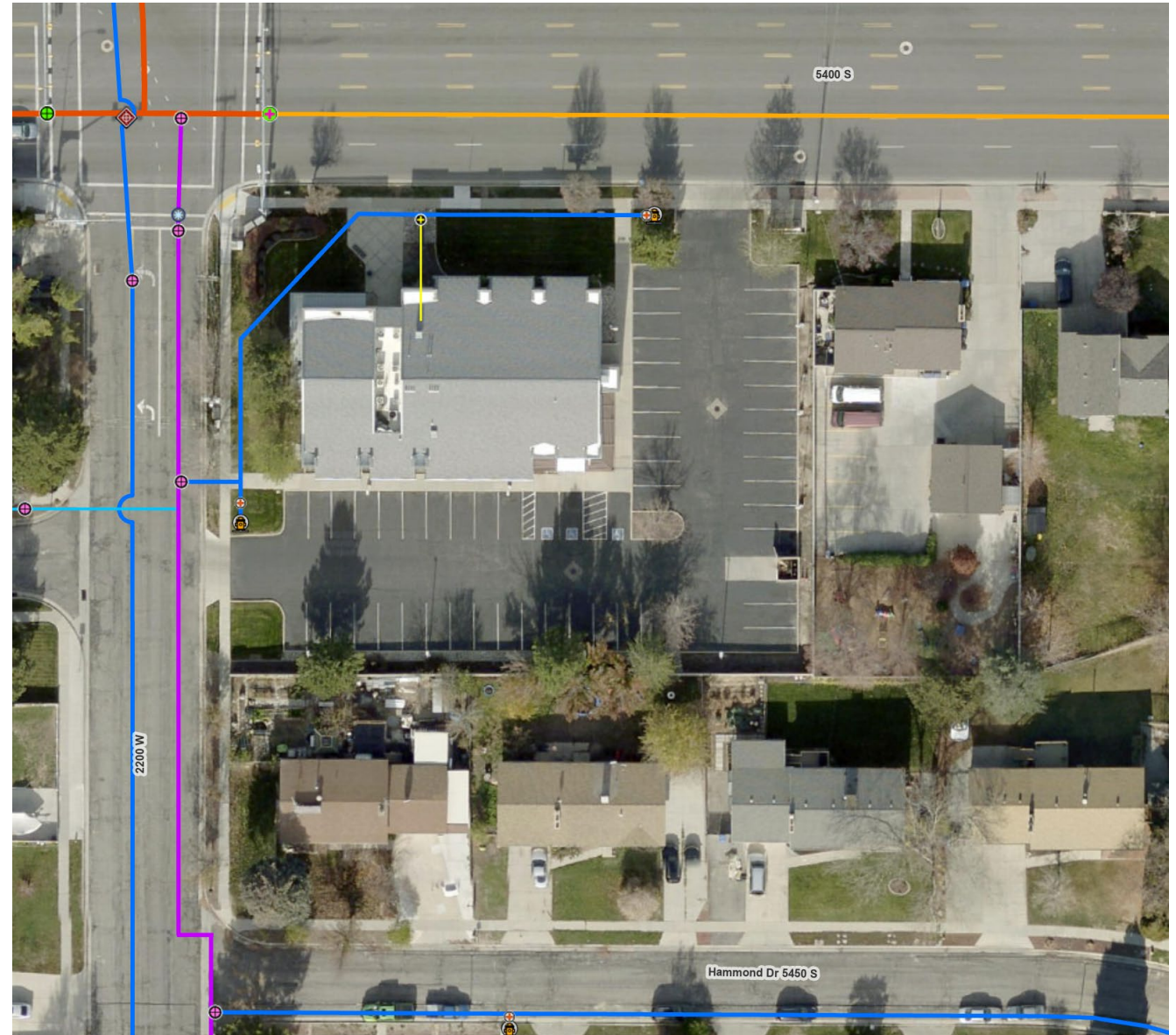
Examples of Projects
Closed Out

Majestic Oaks Water



Examples of Projects
Closed Out

White Dental Office Building



Strengthen Relationships with Federal, State, and Local Leaders

Build and maintain strong partnerships with government entities and organizations to advance the District's objectives.

Regular
Communications
and interactions
with Local, State,
Federal Leaders

ChamberWest

UASD

AWWA IMS

Taylorsville City Council Meetings

KID, GHID, JWCD, and MWD GM Coordination

Quarterly Mayor's Cabinet Meeting

Central Valley WRF Ribbon cutting event

New Utah Representatives – state and federal



Taylorville-Bennion Improvement District

Chairman
Donald G. Russell

Trustee
Matthew G. Swensen

Trustee
Kelton L. Kleinman

General Manager
Mark E. Chalk

March 14, 2025

Recommendation of Award for Contractor: 2025 Sewer Improvements

This project consists of abandoning unknown sewer mainline in Redwood Road by rerouting a couple of sewer laterals to the existing trunkline in Redwood Road and installing a new manhole on an existing line as well as raising buried manholes to grade. This project will help to correct some of the privately maintained infrastructure concerns in the area of Redwood Road and Conifer.

Bids were received from 3 contractors and their bids are summarized below.

Contractor	Bid Total
BD Jones	\$256,794.00
Nolan and Son	\$402,790.00
Razyrs Edge	\$469,048.00

The bids were evaluated and found to be complete and accurate based on the unit prices provided.

Based on the evaluation, it is recommended that this work be awarded to **BD Jones.**, for a contract value of **\$256,794.00.**

It is anticipated that the contract amount will be increased by change order to account for unknown information in two locations where manholes are buried. The contractor provided a cost per foot to raise the manholes. How deep the manholes are buried is unknown- so the contract will be adjusted according to the work performed.



Taylorville-Bennion Improvement District

Chairman
Donald G. Russell

Trustee
Matthew G. Swensen

Trustee
Kelton L. Kleinman

General Manager
Mark E. Chalk

March 20, 2025

Recommendation of Award for Contractor: 2025 Fire Hydrants and Waterline Abandonment

This project consists of installing 6 new fire hydrants at the end of dead end waterlines to aid in future flushing of the system. There are also 4 areas where waterlines will be formally abandoned:

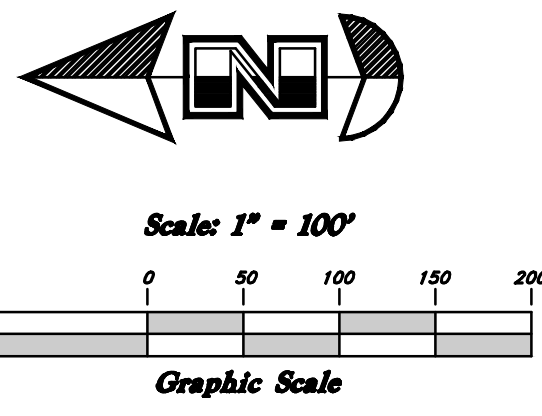
- 8" Shot Coat Steel Line in 2200 West from 5400 South to I-215
- 12" PVC from Shaw Well to Sunstone Road
- 6" line in Bullion Steet off of Canal Road
- 4" AC line In Woodhaven Drive

Bids were received from 6 contractors and their bids are summarized below.

Contractor	Bid Total
Allied Underground	\$250,027.00
BD Jones	\$218,584.00
Noland and Son	\$146,850.00
Razyrs Edge	\$260,500.00
RDJ	\$302,491.59*
Rolfe	\$301,062.00*

The bids were evaluated and found to be complete and accurate based on the unit prices provided. (There was a slight adjustment to RDJ's and Rolfe's bid based on the unit prices in the total amount of \$20 and \$10 respectively). Due to the large difference between the low bid and the next highest bidder, we reached out to the low bidder to ensure that they were comfortable with their numbers. They indicated that they have 5 crews at one job trying to keep everyone busy so they trimmed all the fat to get this job to keep their employees busy and that they are comfortable with the bid prices.

Based on the evaluation, it is recommended that this work be awarded to **Noland and Son**, for a contract value of **\$146,850.00**.



TYPICAL PATIO LAYOUT
Not to Scale

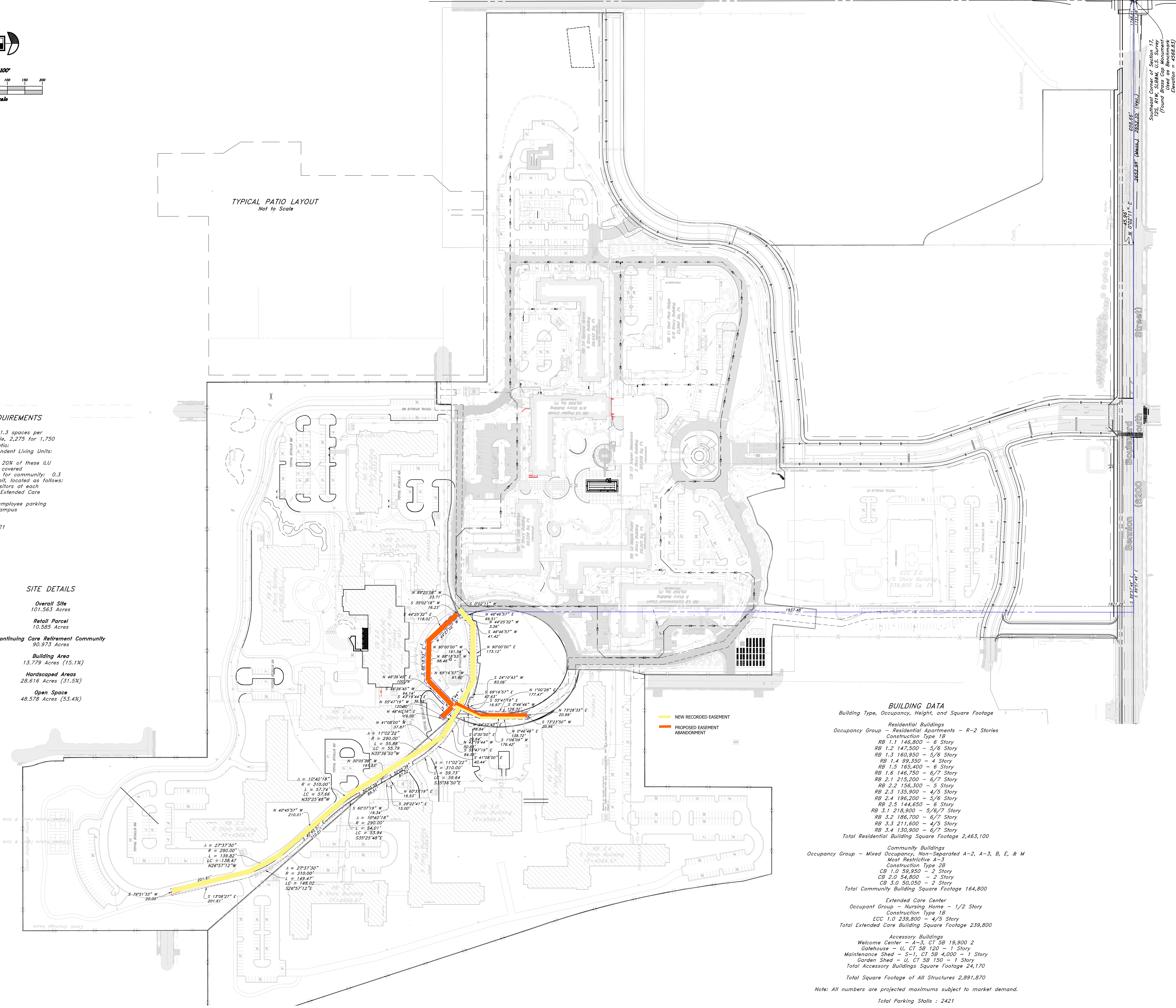
PARKING REQUIREMENTS

Total parking required: 1.3 spaces per Independent Living unit (ie, 2,275 for 1,750 ILU's) in the following ratio:
 1. Parking for Independent Living Units: 1 per unit
 a. Covered parking: 20% of these ILU designated spaces to be covered
 2. Remaining parking for community: 0.3 per independent living unit, located as follows:
 a. 25 spaces for visitors at each Community Building and Extended Care Building
 b. Remainder as employee parking located throughout the campus

Total Parking Stalls : 2421

SITE DETAILS

Overall Site
101.563 Acres
 Retail Parcel
10.585 Acres
 Continuing Care Retirement Community
90.975 Acres
 Building Area
13.779 Acres (15.1%)
 Hardscaped Areas
28.616 Acres (31.5%)
 Open Space
48.578 Acres (53.4%)



BUILDING DATA
Building Type, Occupancy, Height, and Square Footage

Occupancy Group	Building	Occupancy	Height	Square Footage
Residential Buildings - Residential Apartments - R-2 Stories Construction Type 1B	RB 1.1	146,800	6 Story	146,800
	RB 1.2	147,500	5/6 Story	147,500
	RB 1.3	160,950	2/6 Story	160,950
	RB 1.4	99,350	4 Story	99,350
	RB 1.5	165,400	6 Story	165,400
	RB 1.6	146,750	6/7 Story	146,750
	RB 2.1	215,200	6/7 Story	215,200
	RB 2.2	156,300	5 Story	156,300
	RB 2.3	135,900	4/5 Story	135,900
	RB 2.4	196,200	5/6 Story	196,200
Community Buildings Occupancy Group - Mixed Occupancy, Non-Separated A-2, A-3, B, E, & M Most Restrictive A-3 Construction Type 2B	CB 1.0	59,950	2 Story	59,950
	CB 2.0	54,800	2 Story	54,800
	CB 3.0	50,050	2 Story	50,050
	CB 4.0	50,050	2 Story	50,050
Extended Care Center Occupant Group - Nursing Home - 1/2 Story Construction Type 1B	ECC 1.0	239,800	4/5 Story	239,800
	ECC 2.0	239,800	4/5 Story	239,800
Accessory Buildings Welcome Center - A-3, CT 5B 19,900 2 Galehouse - U, CT 5B 120 - 1 Story Maintenance Shed - S-1, CT 5B 4,000 - 1 Story Garden Shed - U, CT 5B 150 - 1 Story	WC	19,900	2 Story	19,900
	GH	120	1 Story	120
	MS	4,000	1 Story	4,000
	GS	150	1 Story	150

Total Residential Building Square Footage 2,463,100
 Total Community Building Square Footage 164,800
 Total Extended Care Building Square Footage 239,800
 Total Accessory Buildings Square Footage 24,170
 Total Square Footage of All Structures 2,891,870

Note: All numbers are projected maximums subject to market demand.
 Total Parking Stalls : 2421

GREAT BASIN ENGINEERING
 5746 S. 1100 E., 1475 E. ST. D, P.O. BOX 10, UT, U.S.A. 84143
 MAIN (801) 939-4515, B.L.C. (801) 521-0222, FAX (801) 932-7544
 WWW.GREATBASINENGINEERING.COM

KGRW & ASSOCIATES LLC
 development services - planning - architecture - project management
 3306 Greenway Drive Elliecott City MD 21042 / 410.207.4381

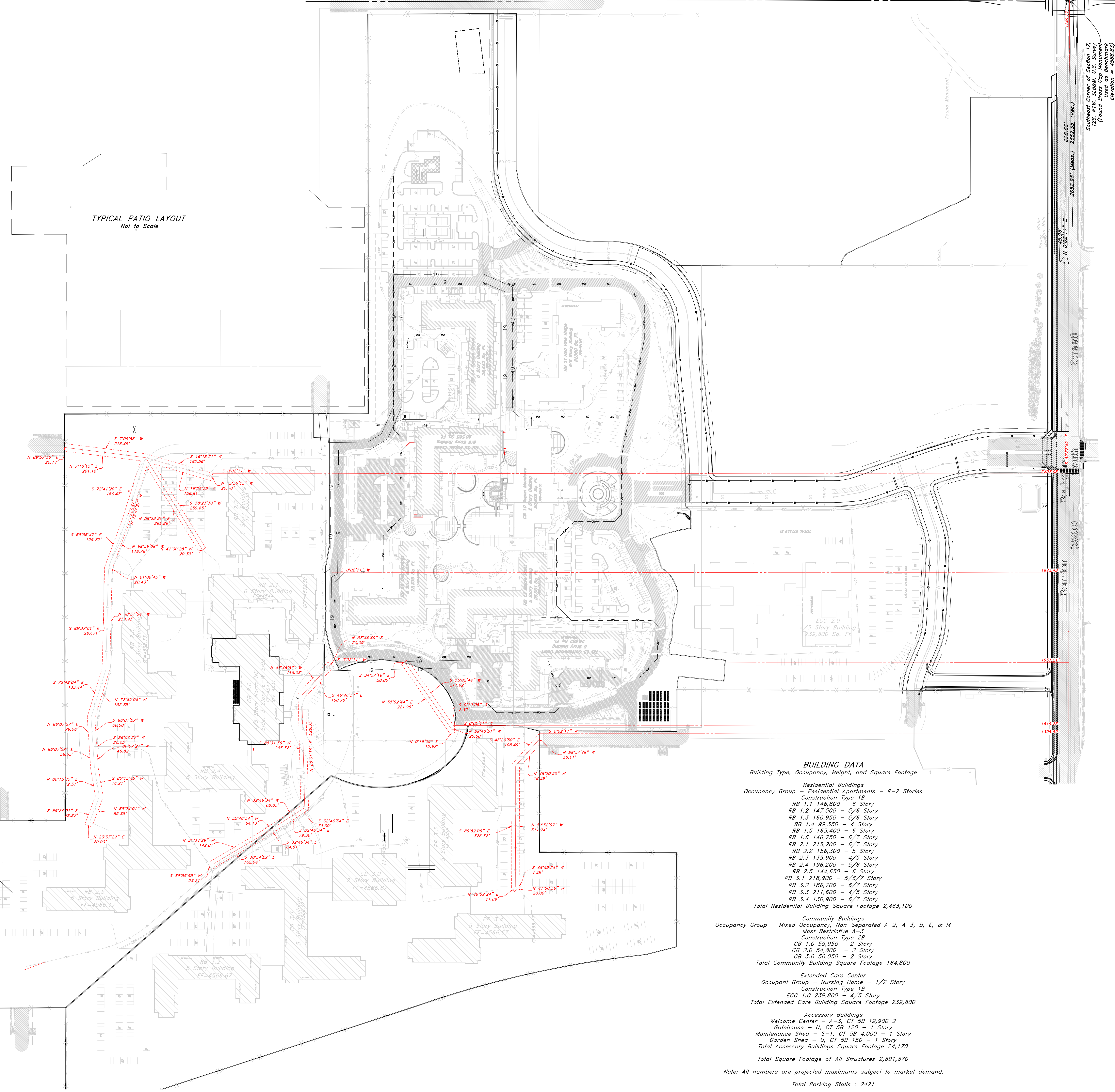
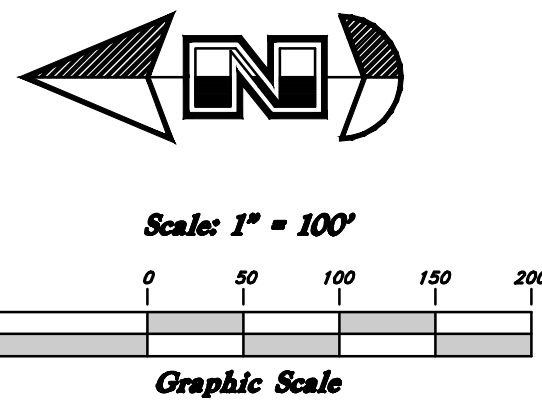
SUMMIT LIFE PLAN COMMUNITIES
 201 SOUTH MAIN STREET, STE 2000
 SALT LAKE CITY, UT 84111

SUMMIT VISTA RETIREMENT COMMUNITY
 3360 WEST 6200 SOUTH STREET AND 6074 SOUTH 3200 WEST STREET
 TAYLORSVILLE, UTAH 84123

Preliminary Site Plan

Drawn By: jpp
 Checked: m
 Project No: 190702
 Date: 1/10/07

S-3



TYPICAL PATIO LAYOUT
Not to Scale

PARKING REQUIREMENTS

Total parking required: 1.3 spaces per Independent Living unit (i.e. 2,275 for 1,750 ILU's) in the following ratio:

- Parking for Independent Living Units: 1 per unit
 - Covered parking: 20% of these ILU designated spaces to be covered
 - Remaining parking for community: 0.3 per independent living unit, located as follows:
 - 25 spaces for visitors at each Community Building and Extended Care Building
 - Remainder as employee parking located throughout the campus

Total Parking Stalls : 2421

SITE DETAILS

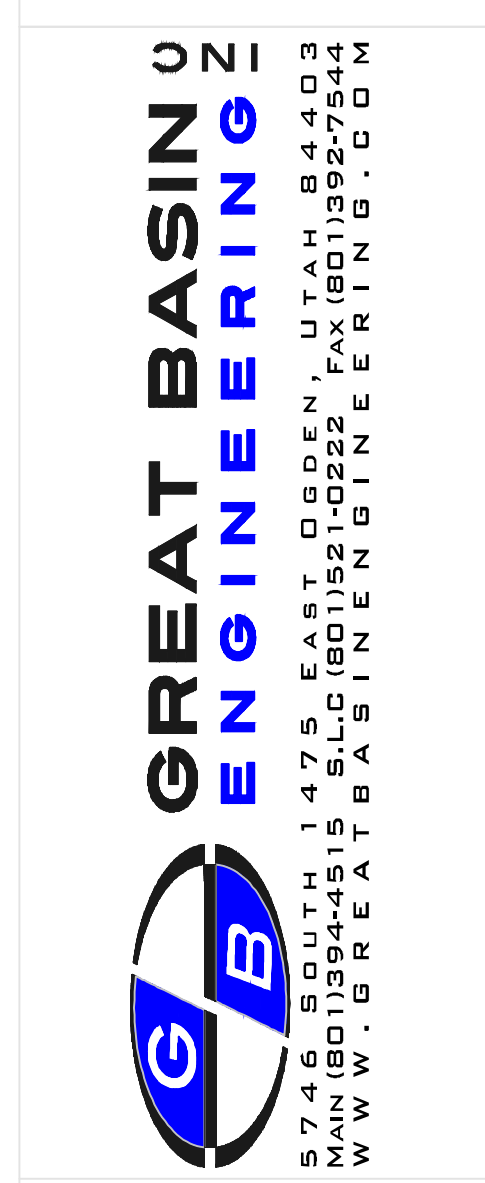
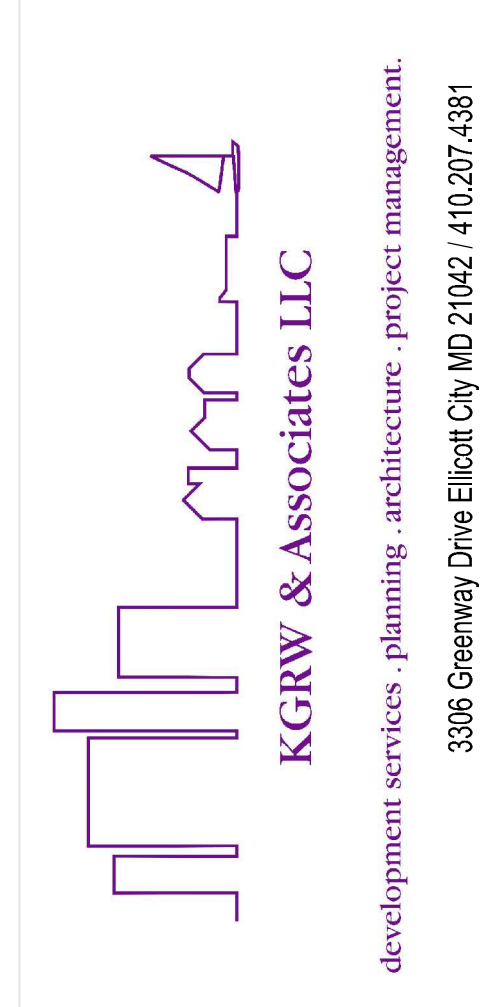
- Overall Site: 101.563 Acres
- Retail Parcel: 10.585 Acres
- Continuing Care Retirement Community: 90.975 Acres
- Building Area: 13,779 Acres (15.1%)
- Hardscaped Areas: 28,616 Acres (31.5%)
- Open Space: 48,578 Acres (53.4%)

BUILDING DATA
Building Type, Occupancy, Height, and Square Footage

- Residential Buildings - Residential Apartments - R-2 Stories**
Construction Type 1B
- RB 1.1 146,800 - 6 Story
 - RB 1.2 147,500 - 5/6 Story
 - RB 1.3 160,950 - 2/6 Story
 - RB 1.4 99,350 - 4 Story
 - RB 1.5 165,400 - 6 Story
 - RB 1.6 146,750 - 6/7 Story
 - RB 2.1 215,200 - 6/7 Story
 - RB 2.2 156,300 - 5 Story
 - RB 2.3 135,900 - 4/5 Story
 - RB 2.4 196,200 - 5/6 Story
 - RB 2.5 144,650 - 6 Story
 - RB 3.1 218,900 - 5/6/7 Story
 - RB 3.2 186,700 - 6/7 Story
 - RB 3.3 211,600 - 4/5 Story
 - RB 3.4 130,900 - 6/7 Story
- Total Residential Building Square Footage 2,463,100
- Community Buildings**
Occupancy Group - Mixed Occupancy, Non-Separated A-2, A-3, B, E, & M
Most Restrictive A-3
Construction Type 2B
- CB 1.0 59,950 - 2 Story
 - CB 2.0 54,800 - 2 Story
 - CB 3.0 50,050 - 2 Story
- Total Community Building Square Footage 164,800
- Extended Care Center**
Occupant Group - Nursing Home - 1/2 Story
Construction Type 1B
- ECC 1.0 239,800 - 4/5 Story
- Total Extended Care Building Square Footage 239,800
- Accessory Buildings**
- Welcome Center - A-3, CT 5B 19,900 2
 - Garagehouse - U, CT 5B 120 - 1 Story
 - Maintenance Shed - S-1, CT 5B 4,000 - 1 Story
 - Garden Shed - U, CT 5B 150 - 1 Story
- Total Accessory Buildings Square Footage 24,170
- Total Square Footage of All Structures 2,891,870

Note: All numbers are projected maximums subject to market demand.

Total Parking Stalls : 2421



SUMMIT LIFE PLAN COMMUNITIES

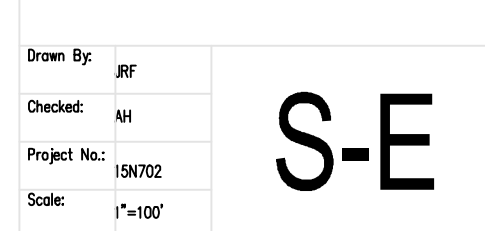
201 SOUTH MAIN STREET, STE 2000
SALT LAKE CITY, UT 84111

**SUMMIT VISTA
RETIREMENT COMMUNITY**

3360 WEST 6200 SOUTH STREET AND 6074 SOUTH 3200 WEST STREET
TAYLORSVILLE, UTAH 84123

No.	Date	Description
5		
4		
3		
2	Feb 2025	Revised Changes
1	Feb. 24, 2025	General Plan Amendment

Sewer Easements



TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

December 31, 2024, and 2023

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CERTIFIED PUBLIC
ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Chairman and Board of Trustees
Taylorsville-Bennion Improvement District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of Taylorsville-Bennion Improvement District (the District), as of and for the years ended December 31, 2024, and 2023, 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 Taylorsville-Bennion Improvement District as of December 31, 2024 and 2023, and the respective changes in financial position, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Supplementary Information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **March 27, 2024**, 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
March 27, 2024

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

Management's Discussion and Analysis is presented in three sections. The introductory section will show some of the highlights of the past year along with other important data, figures, and facts. The second section analyzes the results of operations, and the final section will address our consolidated revenues, expenses, and other liabilities.

Cautionary Statements

From time to time, in written reports and oral statements, we discuss our expectations regarding Taylorsville-Bennion Improvement District's future performance. These "forward-looking statements" are based on currently available financial and economic data and our operating plans. They are also inherently uncertain, and readers must recognize that events could turn out to be significantly different from what we expect.

Introduction

Taylorsville-Bennion Improvement District offers readers of its financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2024. The District encourages readers to consider the information presented in conjunction with the schedules, notes, and other reports found herein.

Taylorsville-Bennion Improvement District provides competitively-priced, customer-focused, drinking water and wastewater services. Our strategy recognizes that our products and services are essential to life and that our customers' expectations are high.

Taylorsville-Bennion Improvement District owns 11 active wells, 16 reservoirs, 3 active booster stations, 3 fluoride and chlorine injection plants, 1 lift station and over 246 miles of water pipeline and over 188 miles of sewer pipeline. The District provides operations and maintenance for culinary water distribution and wastewater collection to:

- 16,705 individual residential households
- 522 commercial customers
- 202 institutional customers
- 5 industrial customers
- 70,300 population

The following is a discussion and analysis of Taylorsville-Bennion Improvement District's financial activities for the years ended December 31, 2024, and 2023. Please read it in conjunction with the District's financial statements, which follow this section.

Financial Highlights

- The District increased rates by 3% in 2024 and 17% in 2023, as recommended by our 3rd party rate consultant. This funding allows us to be proactive in reviewing, maintaining and repairing our aging infrastructure.
- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at December 31, 2024 by \$115,609,702 (net position). Of this amount, \$58,205,508 (unrestricted net assets) may be used to meet the District's ongoing obligations to citizens and creditors. The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at December 31, 2023 by \$104,623,286 (net position). Of this amount, \$51,096,225 (unrestricted net assets) may be used to meet the District's ongoing obligations to citizens and creditors.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

- The District's total net position increased by \$10,986,416 as of December 31, 2024. The increase was primarily a result of a \$2,244,455 increase in operating revenues, a \$351,770 increase in impact fees due to several large developments, and increases of capital contributions to the District of \$1,450,400, offset by a \$1,907,912 increase in operating expenses, and a decrease in the gain on the Investment in Central Valley. The District's total net position increased by \$9,648,825 as of December 31, 2023. The increase was primarily a result of a \$4,966,051 increase in operating revenues, a \$1,596,821 increase in interest income due to higher interest rates during the year, and a \$417,292 increase in the Investment in Central Valley.
- In 2024, operating revenues increased by \$2,244,455 (10.1%), as a result of rate increases and increased usage. Operating expenses, however, increased \$1,907,912. In 2023, operating revenues increased by \$4,966,051 (28.6%), as a result of rate increases and increased usage. Operating expenses, however, increased \$1,674,718.
- The District's total long-term debt decreased by \$575,297 during 2024. The decrease was primarily attributable to principal payments on the Water and Sewer Revenue bonds (\$1,149,000), offset by increase of the net pension liability (\$180,998), compensated absences (\$113,902), and other termination benefits (\$278,803). The District's total long-term debt decreased by \$301,511 during 2023. The decrease was primarily attributable to principal payments on the Water and Sewer Revenue bonds (\$1,139,000), increase of the net pension liability (\$393,058), offset with some increases related to compensated absences, and other termination benefits.

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Overview of the financial statements

The District's financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States as promulgated by the Governmental Accounting Standards Board ("GASB"). The District reports as a single enterprise fund. Revenues are recognized when earned and expenses are recognized in the period in which they are incurred. See the notes to the financial statements for a summary of the District's significant accounting policies.

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

The statements of revenues, expenses and changes in net position present information showing how the net position changed during the fiscal years. 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. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods.

The statements of cash flows show a summary of the District's cash receipts and disbursements from operating, financing and investing activities.

The notes provide additional information that is essential to the full understanding of the data provided in the fund financial statements. The notes are part of the basic financial statements.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

Net Position

The District's net position is comprised of net investments in capital assets (\$57,369,713) and unrestricted (\$58,205,508). Net investment in capital assets reflects the District's investment in capital assets (e.g. land, buildings, water system, sewer system, equipment, and water rights) less any related debt used to acquire those assets that is still outstanding. Resources needed to repay capital-related debt must be provided from other sources. The District's net position restricted for debt service is subject to external restrictions.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT'S STATEMENTS OF NET POSITION

	2024	2023	2022
Current and other assets	\$ 66,042,586	\$ 58,933,653	\$ 58,997,020
Capital assets, net	77,761,713	75,032,970	68,716,037
Total assets	<u>143,804,299</u>	<u>133,966,623</u>	<u>127,713,057</u>
Deferred outflows of resources	<u>1,329,581</u>	<u>1,010,007</u>	<u>774,872</u>
Long-term liabilities	25,044,460	26,108,395	26,576,456
Other liabilities	<u>3,277,935</u>	<u>3,025,048</u>	<u>4,056,784</u>
Total liabilities	<u>28,322,395</u>	<u>29,133,443</u>	<u>30,633,240</u>
Deferred inflows of resources	<u>1,201,783</u>	<u>1,219,901</u>	<u>2,880,228</u>
Net position			
Net investment in capital assets	57,369,713	53,491,970	62,665,878
Restricted	34,481	35,091	-
Unrestricted	<u>58,205,508</u>	<u>51,096,225</u>	<u>32,308,583</u>
Total net position	<u>\$ 115,609,702</u>	<u>\$ 104,623,286</u>	<u>\$ 94,974,461</u>

Changes in Net Position

The District's net position increased by \$10,986,416 during the year ended December 31, 2024. Key elements of this overall increase are as follows:

- An increase in net investment in capital assets of \$3,877,743.
- Operating revenue exceeded operating expenses by \$5,851,948 (operating income).
- A net gain in equity in Central Valley Water Reclamation Facility of \$507,159.
- An increase in interest income of \$139,614.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT'S CHANGES IN NET POSITION

	2024	2023	2022
Operating revenues:			
Water sales	\$ 12,496,131	\$ 10,739,225	\$ 8,931,206
Sewer service	11,890,847	11,435,835	8,242,086
Other	190,199	157,662	193,379
Nonoperating revenues:			
Property taxes and assessments	478,165	492,744	478,351
Interest income	2,012,047	1,872,433	275,612
Gain on disposal of capital assets	83,480	273,040	272,715
Impact fees	841,369	489,599	602,341
Lease revenue	19,427	27,348	37,361
Gain in equity of Central Valley Water Reclamation Facility	507,159	1,245,539	828,247
Total revenues	<u>28,518,824</u>	<u>26,733,425</u>	<u>19,861,298</u>
Operating expenses:			
Direct operation and maintenance - water	5,492,433	4,752,685	4,464,920
Direct operation and maintenance - sewer	5,355,208	5,232,650	4,742,712
General and administrative	4,026,814	3,569,154	2,954,834
Depreciation and amortization	3,850,774	3,262,828	2,980,133
Nonoperating expenses:			
Interest expense	325,079	334,783	343,852
Total expenses	<u>19,050,308</u>	<u>17,152,100</u>	<u>15,486,451</u>
Excess (deficiency) before capital contributions	<u>9,468,516</u>	<u>9,581,325</u>	<u>4,374,847</u>
Capital contributions	<u>1,517,900</u>	<u>67,500</u>	<u>1,157,500</u>
Change in net position	10,986,416	9,648,825	5,532,347
Net position, beginning	<u>104,623,286</u>	<u>94,974,461</u>	<u>89,442,114</u>
Net position, ending	<u>\$ 115,609,702</u>	<u>\$ 104,623,286</u>	<u>\$ 94,974,461</u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets, as of December 31, 2024 totaled \$77,761,713 (net of accumulated depreciation) which is an increase of \$2,728,743 from December 31, 2023. This investment in capital assets includes the water system, sewer system, administrative buildings and land, water rights, well houses, reservoirs, and equipment.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

Major capital asset events during 2024 included the following:

- Increase in water systems of \$1,377,995.
- Increase in water meters, fittings, and accessories of \$3,099,938.
- Increase in water wells of \$165,011.
- Increase in equipment of \$423,016, and disposals of equipment of \$548,764.
- Increase in sewer systems of \$720,595.
- Depreciation expense of \$3,850,774 recognized.

TAYLORSVILLE-BENNOIN IMPROVEMENT DISTRICT CAPITAL ASSETS

	2024	2023	2022
Land	\$ 2,605,709	\$ 2,605,709	\$ 2,605,709
Water rights	1,512,644	1,512,644	1,512,644
Buildings	5,775,211	5,163,194	5,123,959
Sewer systems	36,391,172	35,670,577	31,371,447
Water systems	66,604,084	65,226,089	64,268,570
Water wells	18,181,246	18,016,235	17,628,646
Meters and accessories	14,891,619	11,791,681	8,236,079
Equipment	5,681,704	5,258,688	5,261,040
Less accumulated depreciation	<u>(73,881,676)</u>	<u>(70,211,847)</u>	<u>(67,292,057)</u>
Capital assets, net of accumulated depreciation	<u>\$ 77,761,713</u>	<u>\$ 75,032,970</u>	<u>\$ 68,716,037</u>

Additional information on the District's capital assets can be found in Note 5.

Long-Term Debt

At December 31, 2024, the District had water and sewer revenue bonds of \$20,392,000 outstanding. The Series 2021 Water and Sewer revenue bonds were issued during 2021. The District has no other bonds outstanding. See Note 9 for additional information.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT'S OUTSTANDING
LONG-TERM LIABILITIES**

	2024	2023	2022
Accrued termination benefits	\$ 5,174,588	\$ 4,895,785	\$ 4,536,882
Accrued compensated absences	817,371	703,469	617,941
Water and sewer revenue bond, series 2021	20,392,000	21,541,000	22,680,000
Net pension liability	<u>574,056</u>	<u>393,058</u>	<u>-</u>
Total long-term liabilities	<u>\$ 26,958,015</u>	<u>\$ 27,533,312</u>	<u>\$ 27,834,823</u>

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT'S BUDGET VS. ACTUAL AMOUNTS

	<u>Budget Amount</u>	<u>Actual Results</u>	<u>Variance</u>
Operating revenues:			
Water and sewer service fees	\$ 22,965,000	\$ 24,386,978	\$ 1,421,978
Miscellaneous	200,000	209,626	9,626
Total operating revenues	<u>23,165,000</u>	<u>24,596,604</u>	<u>1,431,604</u>
Non-operating revenues:			
Property tax	495,594	478,165	(17,429)
Contributions from builders and subdividers	-	1,517,900	1,517,900
Impact fees	133,700	841,369	707,669
Interest income	2,413,500	2,012,047	(401,453)
Gain on disposal of capital assets	-	83,480	83,480
Total non-operating revenues	<u>3,042,794</u>	<u>4,932,961</u>	<u>1,890,167</u>
Total revenues	<u>26,207,794</u>	<u>29,529,565</u>	<u>3,321,771</u>
Operating expenses:			
Salaries and benefits	5,892,100	5,758,651	133,449
Office expenses	1,015,000	837,914	177,086
Water and sewer system	6,196,300	4,994,638	1,201,662
Utilities	834,000	786,471	47,529
Gas and oil	136,000	97,690	38,310
Water purchases	2,152,000	2,058,979	93,021
Professional fees	100,400	68,245	32,155
Depreciation and amortization	3,420,000	3,850,774	(430,774)
Miscellaneous expense	691,300	271,867	419,433
Total operating expense	<u>20,437,100</u>	<u>18,725,229</u>	<u>1,711,871</u>
Non-operating expenses			
Interest expense	327,000	325,079	1,921
Loss in equity of Central Valley Water Reclamation Facility	<u>1,500,000</u>	<u>(507,159)</u>	<u>2,007,159</u>
Total non-operating expenses	<u>1,827,000</u>	<u>(182,080)</u>	<u>2,009,080</u>
Total expenses	<u>22,264,100</u>	<u>18,543,149</u>	<u>3,720,951</u>
Excess of revenues over expenses	<u>3,943,694</u>	<u>10,986,416</u>	<u>(399,180)</u>
Capital projects	<u>25,070,700</u>	<u>5,682,088</u>	<u>19,388,612</u>
Debt service	<u>1,149,000</u>	<u>1,149,000</u>	<u>-</u>

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
For the Year Ended December 31, 2024, and 2023**

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT'S TOTAL TAXABLE VALUATION,
CERTIFIED TAX RATE/MILL LEVY, AND TAXES LEVIED AND COLLECTED**

The following is a summary of Taylorsville-Bennion Improvement District's certified tax rate, and taxes levied and collected by year for a ten-year period including 2015-2024, as provided by Salt Lake County.

Year	Tax Rate	Taxes Levied	Taxes Collected	Collection Percentage
2015	0.0157%	\$ 438,436	\$ 420,374	95.88%
2016	0.0146%	445,687	432,341	97.01%
2017	0.0136%	448,094	437,619	97.66%
2018	0.0125%	453,381	439,788	97.00%
2019	0.0116%	458,439	447,800	97.68%
2020	0.0112%	439,399	441,559	100.49%
2021	0.0102%	445,651	461,571	103.57%
2022	0.0083%	448,120	448,646	100.12%
2023	0.0082%	451,221	462,863	102.58%
2024	0.0076%	451,094	453,662	100.57%

Economic Factors and Next Year's Budgets and Rates

The 2024 budget year reflects a decrease in water sales revenues and an increase in sewer service charge revenues. The District has budgeted for increases in costs overall, but specifically for personnel costs, water purchases, and depreciation. The District also has several significant projects to begin in 2025. The District's capital budget for 2025 is approved at \$26,786,700, which includes water line projects for \$14,230,000, office site storage building costs of \$4,681,000, sewer line rehabilitation of \$1,170,000, and several other smaller projects.

Requests for Information

This financial report is designed to provide a general overview of Taylorsville-Bennion Improvement District's finances for all those with an interest. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the accounting office at P.O. Box 18579, Taylorsville, Utah 84118-0579.

FINANCIAL STATEMENTS

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
STATEMENTS OF NET POSITION
December 31, 2024, and 2023

	2024	2023
Current assets:		
Cash and cash equivalents	\$ 28,731,489	\$ 23,986,136
Marketable securities	12,842,364	12,152,001
Receivables:		
Water and sewer charges	1,939,986	1,882,851
Certified liens	316,607	252,210
Impact fees	152,923	155,839
Lease	1,195,422	1,214,848
Unremitted property taxes	50,040	4,217
Inventory	498,626	475,431
Total current assets	46,021,964	40,123,533
Noncurrent assets:		
Restricted cash and cash equivalents	34,481	35,091
Capital assets:		
Land	2,605,709	2,605,709
Water rights	1,512,644	1,512,644
Buildings	5,775,211	5,163,194
Sewer systems	36,391,172	35,670,577
Water systems	66,604,084	65,226,089
Water wells	18,181,246	18,016,235
Meters and accessories	14,891,619	11,791,681
Equipment	5,681,704	5,258,688
Less accumulated depreciation	(73,881,676)	(70,211,847)
Investment in Central Valley		
Water Reclamation Facility	19,986,141	18,775,029
Total noncurrent assets	97,782,335	93,843,090
Total assets	143,804,299	133,966,623
Deferred outflows of resources:		
Deferred outflows of resources relating to pensions	1,329,581	1,010,007
Total deferred outflows of resources	1,329,581	1,010,007
Total assets and deferred outflows of resources	\$ 145,133,880	\$ 134,976,630

The notes to the basic financial statements are an integral part of this statement.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
STATEMENTS OF NET POSITION (Continued)
December 31, 2024, and 2023

	2024	2023
Current liabilities:		
Accounts payable	\$ 314,823	\$ 767,222
Accrued interest on bonds	12,987	13,411
Payable to Central Valley Water Reclamation Facility	861,549	650,817
Engineering deposits	70,822	64,872
Unearned revenue	104,199	103,809
Accrued compensated absences - current portion	144,649	136,668
Accrued termination benefits - current portion	609,906	139,249
Bonds payable - current portion	1,159,000	1,149,000
Total current liabilities	3,277,935	3,025,048
Noncurrent liabilities:		
Accrued compensated absences	672,722	566,801
Accrued termination benefits	4,564,682	4,756,536
Bonds payable	19,233,000	20,392,000
Net pension liability	574,056	393,058
Total noncurrent liabilities	25,044,460	26,108,395
Total liabilities	28,322,395	29,133,443
Deferred inflows of resources:		
Deferred inflows of resources relating to pensions	6,361	5,053
Deferred inflows of resources relating to leases	1,195,422	1,214,848
Total deferred inflows of resources	1,201,783	1,219,901
Net position:		
Net investment in capital assets	57,369,713	53,491,970
Restricted - debt service	34,481	35,091
Unrestricted	58,205,508	51,096,225
Total net position	115,609,702	104,623,286
Total liabilities, deferred inflows of resources, and net position	\$ 145,133,880	\$ 134,976,630

The notes to the basic financial statements are an integral part of this statement.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Years Ended December 31, 2024, and 2023

	2024	2023
Operating revenues:		
Water sales	\$ 12,496,131	\$ 10,739,225
Sewer service	11,890,847	11,435,835
Other	190,199	157,662
Total operating revenues	24,577,177	22,332,722
Operating expenses:		
Direct operation and maintenance - water	5,492,433	4,752,685
Direct operation and maintenance - sewer	5,355,208	5,232,650
General and administrative	4,026,814	3,569,154
Depreciation and amortization	3,850,774	3,262,828
Total operating expenses	18,725,229	16,817,317
Operating income	5,851,948	5,515,405
Nonoperating revenues (expenses)		
Property taxes	478,165	492,744
Interest income	2,012,047	1,872,433
Impact fees	841,369	489,599
Lease revenue	19,427	27,348
Interest expense	(325,079)	(334,783)
Gain (loss) on disposal of capital assets	83,480	273,040
Net gain (loss) in equity of Central Valley Water Reclamation Facility	507,159	1,245,539
Total nonoperating revenues (expenses)	3,616,568	4,065,920
Income before capital contributions	9,468,516	9,581,325
Capital contributions from builders and subdividers	1,517,900	67,500
Change in net position	10,986,416	9,648,825
Net position, beginning	104,623,286	94,974,461
Net position, ending	\$ 115,609,702	\$ 104,623,286

The notes to the basic financial statements are an integral part of this statement.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2024, and 2023

	2024	2023
Cash flows from operating activities:		
Receipts from customers and users	\$ 24,265,836	\$ 21,537,844
Receipts from other sources	190,199	157,662
Payments to employees for services	(5,503,214)	(4,963,456)
Payment to suppliers of goods and services	(9,669,223)	(9,613,489)
Net cash provided by operating activities	9,283,598	7,118,561
Cash flows from noncapital financing activities:		
Cash received from property taxes	432,342	522,498
Net cash provided by noncapital financing activities	432,342	522,498
Cash flows from capital and related financing activities:		
Proceeds from sale of fixed assets	451,300	531,532
Acquisition and construction of capital assets	(5,429,437)	(9,770,753)
Impact fees	844,285	528,676
Lease revenues	19,427	27,348
Proceeds from bond issuance	-	-
Principal paid on capital debt	(1,149,000)	(1,139,000)
Interest paid on capital debt	(325,503)	(335,185)
Net investment in Central Valley Water Reclamation Facility	(703,953)	(792,738)
Net cash provided by capital and related financing activities	(6,292,881)	(10,950,120)
Cash flows from investing activities:		
Interest income on investments	1,852,607	1,683,492
Net cash received (paid) for purchase of marketable securities	(530,923)	(432,243)
Net cash provided by investment activities	1,321,684	1,251,249
Net increase (decrease) in cash and cash equivalents	4,744,743	(2,057,812)
Cash and cash equivalents, beginning of year	24,021,227	26,079,039
Cash and cash equivalents, end of year	\$ 28,765,970	\$ 24,021,227
As reported on the statement of net position:		
Cash and cash equivalents	\$ 28,731,489	\$ 23,986,136
Restricted cash and cash equivalents	34,481	35,091
Total cash and cash equivalents, end of year	\$ 28,765,970	\$ 24,021,227

The notes to the basic financial statements are an integral part of this statement.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
STATEMENTS OF CASH FLOWS (Continued)
For the Years Ended December 31, 2024, and 2023

	2024	2023
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 5,851,948	\$ 5,515,405
Noncash operating activities adjustment:		
Depreciation and amortization	3,850,774	3,262,828
Pension adjustment	(137,268)	(286,758)
Changes in assets and liabilities:		
(Increase) decrease in operating assets:		
Accounts receivable	(121,532)	(585,603)
Inventory of materials	(23,195)	(33,858)
Increase (decrease) in operating liabilities:		
Accounts payable	(452,399)	(1,194,626)
Unearned revenue	390	(51,613)
Other payables	216,682	48,355
Accrued compensated absences	113,902	85,528
Accrued termination benefits	278,803	358,903
Net cash provided by operating activities	\$ 9,283,598	\$ 7,118,561
Schedule of non-cash capital and related financing activities:		
Capital contributions - builders and subdividers	\$ 1,517,900	\$ 67,500
Gain (loss) on investment in Central Valley Water Reclamation Facility	\$ 507,159	\$ 1,245,539

The notes to the basic financial statements are an integral part of this statement.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
December 31, 2024, and 2023

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies of Taylorsville-Bennion Improvement District (the District) consistently applied in the preparation of the accompanying financial statements follows:

The Reporting Entity

The Taylorsville-Bennion Improvement District is a political subdivision of the State of Utah organized during June 1957 for the purpose of providing sewer and water services. The District is not a component unit of another government as defined by Governmental Accounting Standards Board (GASB) Statement 61, *The Financial Reporting Entity: Omnibus*, since the District is a special service district governed by a board of trustees which are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units defined in GASB Statement 39, *Determining Whether Certain Organizations Are Component Units*, which are included in the District's reporting entity.

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.

Financial Statement Presentation and Basis of Accounting

The District prepares its financial statements on an enterprise fund basis, which is reporting 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 business, where the intent is that all costs of providing certain goods and services to the general public be financed or recovered primarily through user charges, or where it has been deemed that periodic determination of net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Revenues from operations, investments, and other sources are recorded when earned and expenses are recorded when liabilities are incurred. Non-exchange transactions, in which the District receives value without directly giving equal value in return, includes property tax revenue and contributed water and sewer lines.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods and services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers of the system. Operating expenses for the District include the costs of treatment, personnel, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less from the date of acquisition.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Inventories

Materials and supplies inventories are stated at the lower of cost (first-in, first-out) or market.

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Contributions

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, capital contributions are recorded as revenues.

Accounts Receivable

Accounts receivable are comprised of receivables on water sales and sewer service charges, certified liens, and impact fees. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management does not expect any material uncollectible amounts as uncollected fees are certified to the county and attached as liens on the related real estate.

Investments

Investments are stated at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement generally requires investments to be measured at fair value. Investments not measured at fair value continue to include, for example, money market investments and synthetic guaranteed investment contracts. A government is permitted in certain circumstances to establish the fair value of an investment that does not have a readily determinable fair value by using the net asset value per share (or its equivalent) of the investment. Valuation techniques should be applied consistently, though a change may be appropriate in certain circumstances. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Joint Venture

The District accounts for its interest in a joint venture with Central Valley Water Reclamation Facility with the equity method of accounting.

Budgetary Accounting

For management and control purposes, the District adopts and maintains a budget each year. Budgets are prepared on the accrual basis of accounting, with the exception of sale of assets and contributions from builders and subdividers not being budgeted.

Pension Plans

The District participates in the Utah State Retirement Systems. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Accumulated unpaid sick leave is accrued each year. Employees are paid for sick leave days accrued at retirement or termination at their rate of pay at that time. These accrued days can be used for sick leave at any time. Employees can carry over unused sick leave up to 75 days. Unused days above 75 days are converted at half their normal pay rate to either vacation days or are paid out as cash. The sick leave year end is December 31. Accrued leave payable at December 31, 2024 and 2023 was \$817,371 and \$703,469, respectively. The District allows employees to carry over up to 7 days of unused vacation hours.

Impact Fees

The District charges impact fees to new customers based on meter size, the number of laterals and/or the number of fixture units.

Net Position

The District's net position is classified as follows:

- *Net Investment in Capital Assets*
This component of net position consists of the District's total investment in capital assets, net of accumulated depreciation, reduced by the outstanding debt obligations related to those assets. To the extent debt has been incurred, but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.
- *Restricted for Debt Service*
This component of net position consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- *Unrestricted*
This component of net position consists of net position that does not meet the definition of "restricted" or "net investment in capital assets".

Property Taxes

Property tax rates are set in June of each year. The property taxes levied by the District are assessed and collected by Salt Lake County. Taxes are attached as an enforceable lien as of January 1, are levied as of October 1, and are due November 30. The District's certified tax rate for 2024 was 0.000076.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are stated at cost. Capital assets donated to the District are recorded at the estimated fair value at the date of donation. Contributed easements are not valued and therefore not included as capital assets. Normal maintenance and repairs, which neither materially add to the value of the property nor appreciably prolong its life, are charged to expense as incurred. Depreciation of property, plant, and equipment is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Sewer and water systems	50
Buildings	30
Furniture and fixtures	8
Automotive equipment	5
Other equipment	3-8
Fence enclosures and landscaping	20
Water wells	25
Telemetry system	8
Wells mechanical	10

Investments in surface water resources represent investments in water stock and are stated at cost.

Bond Discounts and Bond Premiums

Bond discounts and premiums are deferred and amortized over the term of the related bonds. Bond discounts and premiums are presented as a reduction or addition to the face amount of bonds payable.

Water and Sewer Sales Revenue

Revenue from water and sewer service charges is recorded based on monthly usage at the stated retail rates. Water and sewer usage are measured by flow meters located throughout the system.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position 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 and will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of net position 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 and will not be recognized as an inflow of resources (revenue) until that time.

Subsequent Events

The District evaluated all events or transactions that occurred after December 31, 2024, through **March 27, 2024**, the date these financial statements were available to be issued.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 2 CASH & CASH EQUIVALENTS AND INVESTMENTS

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measure 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 (the Act) (Utah Code, Section 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of the District's funds in a qualified depository. The Act defines qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and that has been certified by the State Commission of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The 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; negotiable certificates of deposits must be equal to, or less than, 97% of the FDIC limit. The purchase price of the negotiable deposit must be equal to or less than par; 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.

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 SEC as an investment company. The PTIF is authorized and regulated by the Act. The Act established the Money Management Council, which oversees the activities of the 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 – net of administration fees of the PTIF, 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. As of December 31, 2024, and 2023, the District had funds of \$2,001,274 and \$1,041,504, respectively, with the PTIF. The entire balance had a weighted average maturity of 112 days. The PTIF pool has not been rated. There are no limitations or restrictions on withdrawal from the PTIF pool.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 2 CASH & CASH EQUIVALENTS AND INVESTMENTS (Continued)

Cash and cash equivalents consisted of the following amounts:

	2024	2023
Unrestricted:		
Cash on hand	\$ 1,000	\$ 1,000
Cash on deposit - demand	26,763,696	22,978,723
Utah Public Treasurer's Investment Fund	1,966,793	1,006,413
Total unrestricted cash and cash equivalents	28,731,489	23,986,136
Restricted:		
Debt Service Reserves - 2021 Series Bond		
Zions - Utah Public Treasurer's Investment Fund	34,481	35,091
Total restricted cash and cash equivalents	34,481	35,091
Total cash and cash equivalents	\$ 28,765,970	\$ 24,021,227

Custodial Credit Risk

Custodial credit risk for 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 adhere to the Money Management 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 Commission of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council (the Council). As of December 31, 2024, and 2023, the District's cash deposits exceeded National Credit Union Administration (NCUA) federally insured amounts by \$26,201,119 and \$22,452,213, respectively.

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The District's policy for limiting the credit risk of investments is to comply with the Money Management Act.

The District is authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regular by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council, which oversees the activities of the 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.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 2 CASH & CASH EQUIVALENTS AND INVESTMENTS (Continued)

At December 31, 2024, the District had the following quality ratings:

Average Rating	Agency	CD	Corporate	Money		PTIF	Totals
				Market Fund	Currency		
AAA	\$ 399,498	\$ -	\$ -	\$ 98,885	\$ 1,354	\$ -	\$ 499,737
AA	240,034	-	-	-	-	-	240,034
AA-	-	1,297,467	757,754	-	-	-	2,055,221
A+	-	1,220,916	1,064,562	-	-	-	2,285,478
A	-	240,545	450,721	-	-	-	691,265
A-	-	241,179	-	-	-	-	241,179
BBB-	-	144,352	-	-	-	-	144,352
Unrated	100,373	5,139,496	1,445,228	-	-	2,005,004	8,690,101
Totals	\$ 739,906	\$ 8,283,955	\$ 3,718,264	\$ 98,885	\$ 1,354	\$ 2,005,004	\$ 14,847,368

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:* Valuations based on quoted prices in active markets for identical assets or liabilities that the District can access. Since valuations are based on quoted prices that are readily and regularly available in an active market, the valuation of these securities does not entail any significant degree of judgment. Securities classified as Level 1 inputs include U.S. Government securities and certain other U.S. Agency and sovereign government obligations.;
- *Level 2:* Valuations based on quoted prices in markets that are not active or for which all significant inputs are observable, either directly or indirectly. Securities classified as Level 2 include corporate and municipal bonds, and “brokered” or securitized certificates of deposit; and,
- *Level 3:* Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

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

Security Type Category	Level 1	Level 2	Level 3	Total
Marketable securities				
Agency	\$ 739,906	\$ -	\$ -	\$ 739,906
CD	-	8,283,955	-	8,283,955
Corporate	-	3,718,265	-	3,718,265
Currency	1,353	-	-	1,353
Money market fund	98,885	-	-	98,885
Total marketable securities	840,144	12,002,220	-	12,842,364
Public treasurer's investment fund	-	2,005,004	-	2,005,004
Totals	\$ 840,144	\$ 14,007,224	\$ -	\$ 14,847,368

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 2 CASH & CASH EQUIVALENTS AND INVESTMENTS (Continued)

For securities that generally have market prices from multiple sources, it can be difficult 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.

- U.S. Treasuries, Money Markets, U.S. Agencies: quoted prices for identical securities in markets that are active;

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

- Corporate and Municipal Bonds and Commercial Paper: quoted prices for similar securities in active markets;
- Repurchase Agreements, Negotiable Certificates of Deposit, and Collateralized Debt Obligations: matrix pricing based on the securities’ relationship to benchmark quoted prices;
- Bond Mutual Funds: published fair value per share (unit) for each fund;
- 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 average daily balance in the Fund; and,
- Donated Real Estate: recent appraisals of the real estate’s value.

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 State’s Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers’ acceptances, fixed-rate negotiable deposits, and fixed-rate corporate obligations to 270 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 5 years. Also, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding three years.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 2 CASH & CASH EQUIVALENTS AND INVESTMENTS (Continued)

As of December 31, 2024, the District's investments had the following maturities:

Type of Investment	Fair Value	Investment Maturities (in Years)		
		Less than 1	1 - 5	More than 5
Marketable securities				
Agency	\$ 739,906	\$ 490,217	\$ 249,689	\$ -
CD	8,283,955	1,289,789	6,994,166	-
Corporate	3,718,265	351,152	3,367,113	-
Currency	1,353	1,353	-	-
Money market fund	98,885	98,885	-	-
Total marketable securities	12,842,364	2,231,396	10,610,968	-
Public treasurer's investment fund	2,005,004	2,005,004	-	-
Totals	<u>\$ 14,847,368</u>	<u>\$ 4,236,400</u>	<u>\$ 10,610,968</u>	<u>\$ -</u>

NOTE 3 NET POSITION

Net position is restricted by provisions of the bond resolutions adopted by the District (Note 6) as follows:

Amounts restricted for Revenue Bond Debt Service

On February 25, 2021, the District issued Water and Sewer Revenue Bonds, Series 2021. At December 31, 2024, all bond proceeds had been spent, and the District had debt service reserves of \$34,481 for 2024 and \$35,091 for 2023.

Use of Restricted Assets

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

Restricted net position are as follows as of December 31:

	2024	2023
Debt service reserves	<u>\$ 34,481</u>	<u>\$ 35,091</u>
Total restricted net position	<u>\$ 34,481</u>	<u>\$ 35,091</u>

NOTE 4 LEASING ARRANGEMENTS

The District has land that is being leased to a telecommunications company for cell tower. The lease was entered into in 2001 and is currently estimated to terminate in 2046. The District reports a lease receivable and a deferred inflow of resources relating to leases of \$1,195,422.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 5 CAPITAL ASSETS

Capital asset activity for the years ended December 31, 2024, and 2023 are as follows:

	December 31, 2023	Additions	Deletions	December 31, 2024
Capital assets not being depreciated:				
Land	\$ 2,605,709	\$ -	\$ -	\$ 2,605,709
Water rights	1,512,644	-	-	1,512,644
Total capital assets not being depreciated	<u>4,118,353</u>	<u>-</u>	<u>-</u>	<u>4,118,353</u>
Capital assets being depreciated:				
Buildings	5,163,194	612,017	-	5,775,211
Sewer systems	35,670,577	720,595	-	36,391,172
Water systems	65,226,089	1,377,995	-	66,604,084
Water wells	18,016,235	165,011	-	18,181,246
Meters and accessories	11,791,681	3,099,938	-	14,891,619
Equipment	5,258,688	971,780	(548,764)	5,681,704
Total capital assets being depreciated	<u>141,126,464</u>	<u>6,947,336</u>	<u>(548,764)</u>	<u>147,525,036</u>
Accumulated depreciation for:				
Buildings	(3,467,029)	(133,778)	-	(3,600,807)
Sewer systems	(13,510,839)	(675,615)	-	(14,186,454)
Water systems	(31,733,240)	(1,297,923)	-	(33,031,163)
Water wells	(10,210,567)	(640,828)	-	(10,851,395)
Meters and accessories	(8,055,869)	(422,691)	-	(8,478,560)
Equipment	(3,234,303)	(679,939)	180,945	(3,733,297)
Total accumulated depreciation	<u>(70,211,847)</u>	<u>(3,850,774)</u>	<u>180,945</u>	<u>(73,881,676)</u>
Total capital assets being depreciated, net	<u>70,914,617</u>	<u>3,096,562</u>	<u>(367,819)</u>	<u>73,643,360</u>
Capital assets, net	<u>\$ 75,032,970</u>	<u>\$ 3,096,562</u>	<u>\$ (367,819)</u>	<u>\$ 77,761,713</u>
	December 31, 2022	Additions	Deletions	December 31, 2023
Capital assets not being depreciated:				
Land	\$ 2,605,709	\$ -	\$ -	\$ 2,605,709
Water rights	1,512,644	-	-	1,512,644
Total capital assets not being depreciated	<u>4,118,353</u>	<u>-</u>	<u>-</u>	<u>4,118,353</u>
Capital assets being depreciated:				
Buildings	5,123,959	39,235	-	5,163,194
Sewer systems	31,371,447	4,299,130	-	35,670,577
Water systems	64,268,570	957,519	-	65,226,089
Water wells	17,628,646	387,589	-	18,016,235
Meters and accessories	8,236,079	3,555,602	-	11,791,681
Equipment	5,261,040	581,177	(583,529)	5,258,688
Total capital assets being depreciated	<u>131,889,741</u>	<u>9,820,252</u>	<u>(583,529)</u>	<u>141,126,464</u>
Accumulated depreciation for:				
Buildings	(3,338,583)	(128,446)	-	(3,467,029)
Sewer systems	(12,903,374)	(607,465)	-	(13,510,839)
Water systems	(30,467,034)	(1,266,206)	-	(31,733,240)
Water wells	(9,643,591)	(566,976)	-	(10,210,567)
Meters and accessories	(7,849,493)	(206,376)	-	(8,055,869)
Equipment	(3,089,982)	(487,359)	343,038	(3,234,303)
Total accumulated depreciation	<u>(67,292,057)</u>	<u>(3,262,828)</u>	<u>343,038</u>	<u>(70,211,847)</u>
Total capital assets being depreciated, net	<u>64,597,684</u>	<u>6,557,424</u>	<u>(240,491)</u>	<u>70,914,617</u>
Capital assets, net	<u>\$ 68,716,037</u>	<u>\$ 6,557,424</u>	<u>\$ (240,491)</u>	<u>\$ 75,032,970</u>

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 6 CENTRAL VALLEY WATER RECLAMATION FACILITY

During 1978, the District entered into a joint venture with four other special districts and two cities. The joint venture was organized to construct and operate a regional sewage treatment facility, known as Central Valley Water Reclamation Facility (CVWRF), for the benefit of the seven members. Effective January 1, 2017, CVWRF implemented amendments to the interlocal agreement regarding ownership. The amendments define Post-2016 beneficial ownership and each member's undivided beneficial ownership interest in CVWRF as a percentage of the net value of all ownership categories of CVWRF as of the most recent annual audit report. The Post-2016 beneficial ownership and valuation of each member's undivided beneficial ownership interest will then be recomputed on an annual basis at the end of each calendar year as outlined in the interlocal agreement. The seven members and their related ownership interest, as amended, are listed below:

Member	December 31, 2024		December 31, 2023	
	Ownership		Ownership	
Cottonwood Improvement District	\$ 29,241,716	15.86%	\$ 27,598,267	16.14%
Mt. Olympus Improvement District	45,319,128	24.58%	41,534,194	24.29%
Granger-Hunter Improvement District	46,019,749	24.96%	42,030,074	24.58%
Kearns Improvement District	20,391,764	11.06%	18,843,426	11.02%
Murray City	14,233,672	7.72%	13,525,545	7.91%
South Salt Lake City	9,181,825	4.98%	8,686,443	5.08%
Talyorsville-Bennion Improvement District	19,986,141	10.84%	18,775,029	10.98%
Totals	\$ 184,373,995	100.00%	\$ 170,992,978	100.00%

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

The District accounts for its investment in CVWRF using the equity method of accounting. Summarized financial information of CVWRF as of December 31, 2024, and 2023 and for the years then ended is as follows:

	2024	2023
Total assets	<u>\$ 607,176,372</u>	<u>\$ 514,448,046</u>
Net position:		
Net investment in capital assets	\$ 146,265,877	\$ 137,955,069
Restricted for debt service	33,023,395	24,752,197
Unrestricted	<u>5,084,723</u>	<u>8,285,712</u>
Total net position	<u>\$ 184,373,995</u>	<u>\$ 170,992,978</u>
Operating revenues	<u>\$ 25,749,066</u>	<u>\$ 24,718,077</u>
Change in net position	<u>\$ 13,381,017</u>	<u>\$ 17,162,538</u>

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 6 CENTRAL VALLEY WATER RECLAMATION FACILITY (Continued)

	2024	2023
The District's interest in:		
Net position	\$ 19,986,141	\$ 18,775,029
Income (loss) from operations	\$ (1,008,021)	\$ (980,857)

Audited statements are available at Central Valley Water Reclamation Facility, 800 West Central Valley Road, Salt Lake City, Utah 84119.

The District incurred the following costs from the joint venture for the years ended December 31, 2024, and 2023:

	2024	2023
Operating costs	\$ 4,135,664	\$ 4,090,169
Project costs	703,953	792,738
Total	\$ 4,839,617	\$ 5,921,155

At December 31, 2023, and 2022, the District had balances due to CVWRF of \$650,817 and \$603,014, respectively.

NOTE 7 RETIREMENT PLANS

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The 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 employee retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023**

NOTE 7 RETIREMENT PLANS (Continued)

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* Actuarial reductions are applied.

**All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

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:

As of December 31, 2024	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	0.70%	15.19%	0.00%
Noncontributory System			
15 Local Government Div - Tier 1	N/A	16.97%	N/A
Tier 2 DC Only			
211 Local Government	N/A	5.19%	10.00%

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

Contribution rates as of December 31, 2023, are as follows:

As of December 31, 2023	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 2	N/A	16.01%	0.18%
Noncontributory System			
15 Local Government Div - Tier 1	N/A	17.97%	N/A
Tier 2 DC Only			
211 Local Government	N/A	6.19%	10.00%

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

For fiscal year ended December 31, 2024, and 2023, the employer and employee contributions to the Systems were as follows.

System	2024		2023	
	Employer Contributions	Employee Contributions	Employer Contributions	Employee Contributions
Noncontributory System	\$ 399,857	N/A	\$ 391,202	N/A
Tier 2 Public Employees System	166,725	3,448	138,311	-
Tier 2 DC Only System	9,809	N/A	10,077	N/A
Total Contributions	\$ 576,391	\$ 3,448	\$ 539,590	\$ -

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

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

At December 31, 2024, we reported a net pension asset of \$0 and a net pension liability of \$574,056. At December 31, 2023, we reported a net pension asset of \$0 and a net pension liability of \$393,058.

	(Measurement Date): December 31, 2023			December 31, 2022	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share	
Noncontributory System	\$ -	\$ 508,988	0.2194325%	0.2068697%	0.0125628%
Tier 2 Public Employees System	\$ -	\$ 65,068	0.0334304%	0.0355791%	(0.0021487%)
Total	\$ -	\$ 574,056			

	(Measurement Date): December 31, 2022			December 31, 2021	Change (Decrease)
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share	
Noncontributory System	\$ -	\$ 354,316	0.2068697%	0.2062135%	0.0006562%
Tier 2 Public Employees System	\$ -	\$ 38,742	0.0355791%	0.0372976%	(0.0017185%)
Total	\$ -	\$ 393,058			

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

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 System during the plan year.

For the year ended December 31, 2024, and 2023 we recognized pension expense of \$441,056 and \$252,546, respectively.

At December 31, 2024, and 2023 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

<u>December 31, 2024</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 377,240	\$ 1,066
Changes in assumptions	189,982	51
Net difference between projected and actual earnings on pension plan investments	172,866	-
Changes in proportion and differences between contributions and proportionate share of contributions	11,103	5,244
Contributions subsequent to the measurement date	578,390	-
	<u>\$ 1,329,581</u>	<u>\$ 6,361</u>
	Deferred Outflows of Resources	Deferred Inflows of Resources
<u>December 31, 2023</u>		
Difference between expected and actual experience	\$ 133,265	\$ 1,537
Changes in assumptions	70,645	1,514
Net difference between projected and actual earnings on pension plan investments	249,329	-
Changes in proportion and differences between contributions and proportionate share of contributions	17,178	2,002
Contributions subsequent to the measurement date	539,590	-
	<u>\$ 1,010,007</u>	<u>\$ 5,053</u>

\$578,390 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.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

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	\$ 228,140
2025	217,789
2026	326,347
2027	(64,436)
2028	6,857
Thereafter	30,133

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

For the year ended December 31, 2024, we recognized pension expense of \$355,907.

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
Difference between expected and actual experience	\$ 356,399	\$ -
Changes in assumptions	152,737	-
Net difference between projected and actual earnings on pension plan investments	165,518	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,173	3,428
Contributions subsequent to the measurement date	<u>399,857</u>	<u>-</u>
	<u>\$ 1,075,684</u>	<u>\$ 3,428</u>

\$399,857 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:

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

<u>Year ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 221,837
2025	208,894
2026	311,186
2027	(69,518)
2028	-
Thereafter	-

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 \$ 85,148.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 20,841	\$ 1,066
Changes in assumptions	37,245	51
Net difference between projected and actual earnings on pension plan investments	7,348	-
Changes in proportion and differences between contributions and proportionate share of contributions	9,930	1,816
Contributions subsequent to the measurement date	<u>178,533</u>	<u>-</u>
	<u>\$ 253,897</u>	<u>\$ 2,933</u>

\$178,533 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:

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

<u>Year ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2024	\$ 6,303
2025	8,895
2026	15,161
2027	5,082
2028	6,857
Thereafter	30,133

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%
Salary Increase	3.5 – 9.5%, average, including inflation.
Investment Rate of Return	6.85%, net of pension plan investment expense, including inflation.

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 longterm 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:

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	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 is comprised 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.

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 (7.85%)
Noncontributory System	\$ 2,641,621	\$ 508,988	\$ (1,276,947)
Tier 2 Public Employees System	223,565	65,068	(57,846)
Total	\$ 2,865,186	\$ 574,056	\$ (1,334,793)

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

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 7 RETIREMENT PLANS (Continued)

Defined Contribution Savings Plans

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

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

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

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

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 113,533	\$ 57,953	\$ 45,600
Employee Contributions	92,080	68,437	32,746
457 Plan			
Employer Contributions	\$ -	\$ 5,382	\$ 8,469
Employee Contributions	9,438	4,788	1,760
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 23,080	\$ 28,630	\$ 19,380

NOTE 8 TERMINATION BENEFITS

Retirement Benefit – Purchase of Future Service Years

The District participates in a retirement benefit program where they share in the purchase of future service years upon retirement for employees who meet the retirement eligibility requirements of the Utah Retirement System with no actuarial reduction. The District will purchase between 65% and 95% of future service years based on an employee’s years of service at retirement, determined from a table found in the District’s Personnel Policy Handbook (Handbook). Based on the calculations obtained using the Utah Retirement System’s Service Purchase Estimate Calculator, the specified employer share from the table in the Handbook and the likelihood that an employee will meet the retirement eligibility requirements of the Utah Retirement System with no actuarial reduction, as estimated by management, the District has estimated the retirement buyout liability as of December 31, 2024, and 2023 to be \$3,411,828 and \$3,229,988, respectively.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 8 TERMINATION BENEFITS (Continued)

Early Retirement Incentive Pay Policy

For employees hired on or before December 31, 2019, the District will pay employees with over 20 years of service to the District an early retirement incentive given that the employee 1) gives the District at least 6 months-notice of retirement; or, 2) have suffered a catastrophic illness or injury preventing them from returning to work; or, 3) the General Manager, in his sole discretion for either health or other significant reasons, decides less than 6 months-notice could be given. Employees electing to retire early under this policy will receive up to a full year's salary paid on the next pay day following retirement according to the following scale:

- Completed 20 years of full time service but less than 21, 50% of salary
- Completed 21 years of full time service but less than 22, 60% of salary
- Completed 22 years of full time service but less than 23, 70% of salary
- Completed 23 years of full time service but less than 24, 80% of salary
- Completed 24 years of full time service but less than 25, 90% of salary
- Completed 25 years or more of full time service, 100% of salary

The District has estimated the early retirement incentive liability for December 31, 2024, and 2022 to be \$1,762,760 and \$1,665,797, respectively.

NOTE 9 LONG-TERM LIABILITIES

Long-term liability activity as of and for the years ended December 31, 2024, and 2023 are as follows:

	December 31, 2023	Additions	Deletions	December 31, 2024	Due Within One Year
Accrued termination benefits	\$ 4,895,785	\$ 418,052	\$ (139,249)	\$ 5,174,588	\$ 609,906
Accrued compensated absences	703,469	113,902 *	-	817,371	144,649
Water and sewer revenue bond, series 2021	21,541,000	-	(1,149,000)	20,392,000	1,159,000
Net pension liability	393,058	180,998	-	574,056	-
Total	<u>\$ 27,533,312</u>	<u>\$ 712,952</u>	<u>\$ (1,288,249)</u>	<u>\$ 26,958,015</u>	<u>\$ 1,913,555</u>

* shown as a net increase in compensated absences in accordance with GASBS No. 101.

	December 31, 2022	Additions	Deletions	December 31, 2023	Due Within One Year
Accrued termination benefits	\$ 4,536,882	\$ 475,748	\$ (116,845)	\$ 4,895,785	\$ 139,249
Accrued compensated absences	617,941	85,528 *	-	703,469	136,668
Water and sewer revenue bond, series 2021	22,680,000	-	(1,139,000)	21,541,000	1,149,000
Net pension liability	-	393,058	-	393,058	-
Total	<u>\$ 27,834,823</u>	<u>\$ 954,334</u>	<u>\$ (1,255,845)</u>	<u>\$ 27,533,312</u>	<u>\$ 1,424,917</u>

* shown as a net increase in compensated absences in accordance with GASBS No. 101.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 9 LONG-TERM LIABILITIES (Continued)

Water and Sewer Revenue Bonds, Series 2021 – Direct Borrowing

During 2021, the District issued Water and Sewer Revenue Bonds, Series 2021 to finance the costs related to the Series 2021 Project, which includes: 1) replace existing lift station with a siphon and upsizing mainline sewer pipe, 2) install, replace and upsize water lines and hydrants, 2) expand shops; 4) install fuel storage tanks, and 5) install lining in existing sewer lines. These bonds carry interest that vary from 0.75% to 2.45%. Principal payments due each year on December 15, beginning in 2021. Interest payments are due each June 15 and December 15. The bonds mature December 15, 2040, as follows:

Year	Principal	Interest	Total
2025	\$ 1,159,000	\$ 315,162	\$ 1,474,162
2026	1,170,000	304,152	1,474,152
2027	1,182,000	292,452	1,474,452
2028	1,194,000	280,040	1,474,040
2029	1,207,000	266,907	1,473,907
2030 - 2034	6,270,000	1,101,159	7,371,159
2035 - 2039	6,771,000	600,261	7,371,261
2040	1,439,000	35,255	1,474,255
	<u>\$ 20,392,000</u>	<u>\$ 3,195,388</u>	<u>\$ 23,587,388</u>

The District has pledged the net revenues of the District to pay the debt service for these bonds.

Significant events of default in the bond agreement include failure to pay principal and interest amounts when due, failure to observe covenants, agreements, or other conditions. If an event of default occurs, the interest rate on the bonds could bear interest at an annual rate of 18% until resolved.

NOTE 10 BOARD DESIGNATED RESERVES

The Board has designated \$8,500,000 for emergencies and unforeseeable expenses, \$4,000,000 for retirement benefits. Water sources continue to undergo more restrictions and lower maximum contaminant levels (MCL's) every year, which may result in additional levels of water treatment. Also, much of the District's infrastructure reservoirs, water wells, water lines, and sewer lines is reaching their projected life expectancy. This infrastructure will need to be replaced as required.

NOTE 11 RISK MANAGEMENT

The District is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance, a schedule of which is included at page 42.

During the years ended December 31, 2024, and 2023, the District did not reduce insurance coverages. No settlements have exceeded coverage levels in place during the previous three years.

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS (Continued)
December 31, 2024, and 2023

NOTE 12 CHANGE IN ACCOUNTING PRINCIPLES

For 2024, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences. GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences. This Statement creates a unified model for reporting, and amends certain previously required disclosures. As a result of implementing this standard, the District recalculated its compensated absences balance and determined no significant change, therefore no adjustment to previous issued financial statements is necessary.

REQUIRED SUPPLEMENTARY INFORMATION

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS**

Measurement Date December 31,	Proportion of the net pension liability/(asset)	Proportionate share of the net pension liability/(asset)	Covered 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/(asset)
Noncontributory Retirement System					
2023	0.2194325%	\$ 508,988	\$ 2,176,974	23.38%	96.90%
2022	0.2068697%	534,316	1,931,578	27.66%	97.50%
2021	0.2062135%	(1,181,007)	1,825,516	(64.69%)	108.70%
2020	0.2030078%	104,131	1,795,315	5.80%	99.20%
2019	0.1930583%	727,611	1,700,908	42.78%	93.70%
2018	0.2049192%	1,508,968	1,776,660	84.93%	87.00%
2017	0.2171544%	951,419	1,905,210	49.94%	91.90%
2016	0.2091700%	1,343,127	1,865,456	72.00%	87.30%
2015	0.2083086%	1,178,711	1,810,177	65.12%	87.80%
2014	0.2054688%	892,194	1,773,905	50.30%	90.20%
Tier 2 Public Employees Retirement System					
2023	0.0334304%	\$ 65,068	\$ 864,292	7.53%	89.58%
2022	0.0355791%	38,742	777,685	4.98%	92.30%
2021	0.0372976%	(15,785)	692,659	(2.28%)	103.80%
2020	0.0386360%	5,557	917,612	0.61%	98.30%
2019	0.0366463%	8,242	509,458	1.62%	96.50%
2018	0.0395628%	16,944	461,822	3.67%	90.80%
2017	0.0315080%	2,778	308,247	0.90%	97.40%
2016	0.0231123%	2,578	189,536	1.36%	95.10%
2015	0.0195960%	(43)	126,661	(0.03%)	100.20%
2014	0.0189049%	(573)	92,818	(0.62%)	103.50%

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS**

	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory Retirement System					
2024	\$ 399,857	\$ 399,857	\$ -	\$ 2,291,938	17.45%
2023	391,202	391,202	-	2,176,974	17.97%
2022	351,889	351,889	-	1,931,578	18.22%
2021	337,173	337,173	-	1,825,516	18.47%
2020	331,595	331,595	-	1,795,315	18.47%
2019	314,157	314,157	-	1,906,154	16.48%
2018	328,900	328,900	-	2,146,824	15.32%
2017	361,174	361,174	-	1,955,463	18.47%
2016	344,550	344,550	-	1,913,203	18.01%
2015	334,340	334,340	-	1,810,177	18.47%
Tier 2 Public Employees Retirement System**					
2024	\$ 168,725	\$ 168,725	\$ -	\$ 1,081,762	15.60%
2023	138,311	138,311	-	865,026	15.99%
2022	125,081	125,081	-	779,761	16.04%
2021	110,390	110,390	-	692,659	15.94%
2020	97,171	97,171	-	617,612	15.73%
2019	78,862	78,862	-	505,541	15.60%
2018	70,834	70,834	-	467,388	15.16%
2017	46,272	46,272	-	308,247	15.01%
2016	28,261	28,261	-	189,536	14.91%
2015	18,895	18,895	-	126,611	14.92%
Tier 2 Public Employees DC Only System**					
2024	\$ 9,809	\$ 9,809	\$ -	\$ 172,325	5.69%
2023	10,077	10,077	-	162,790	6.19%
2022	6,337	6,337	-	99,134	6.39%
2021	5,093	5,093	-	76,128	6.69%
2020	344	344	-	5,142	6.69%
2019	131	131	-	1,958	6.69%
2018	-	-	-	-	0.00%
2017	-	-	-	-	0.00%
2016	-	-	-	-	0.00%
2015	-	-	-	-	0.00%

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

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2024

NOTE 1 CHANGES IN ASSUMPTION

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.

SUPPLEMENTAL INFORMATION

TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
SCHEDULE OF BUDGET TO ACTUAL COMPARISON
For the Year Ended December 31, 2024

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues:			
Water sales	\$ 11,203,000	\$ 12,496,131	\$ 1,293,131
Sewer service	11,762,000	11,890,847	128,847
Property taxes	495,594	478,165	(17,429)
Impact fees	133,700	841,369	707,669
Interest income	2,413,500	2,012,047	(401,453)
Capital contributions from builders and subdividers*	-	1,517,900	1,517,900
Gain on disposal of capital assets*	-	83,480	83,480
Other	200,000	209,626	9,626
Total revenues	<u>26,207,794</u>	<u>29,529,565</u>	<u>3,321,771</u>
Expenses:			
Depreciation and amortization	3,420,000	3,850,774	(430,774)
Water purchases	2,152,000	2,058,979	93,021
Salaries and wages	3,517,400	3,507,690	9,710
Employee benefits	2,374,700	2,250,961	123,739
Central Valley Water Reclamation Facility expenses	5,210,500	4,135,664	1,074,836
Utilities	834,000	786,471	47,529
Net loss (gain) in equity of Central Valley Water Reclamation Facility	1,500,000	(507,159)	2,007,159
Interest expense	327,000	325,079	1,921
System maintenance and landscaping	985,800	858,974	126,826
Office expenses	1,015,000	837,914	177,086
Insurance	267,000	268,174	(1,174)
Professional fees	100,400	68,245	32,155
Gas and oil	136,000	97,690	38,310
Miscellaneous	424,300	3,693	420,607
Total expenses	<u>22,264,100</u>	<u>18,543,149</u>	<u>3,720,951</u>
Excess revenues over expenses	<u>\$ 3,943,694</u>	<u>\$ 10,986,416</u>	<u>\$ (399,180)</u>
Capital Projects	<u>\$ 25,070,700</u>	<u>\$ 5,682,088</u>	<u>\$ 19,388,612</u>
Debt Service - Principal	<u>\$ 1,149,000</u>	<u>\$ 1,149,000</u>	<u>\$ -</u>

***Note:** These items do not have a corresponding budget figure. They are included above in order to balance the "Excess revenues over expenses" in the "Actual" column to the Change in Net Position as shown on the Statements of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2024.

**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
SCHEDULE OF INSURANCE COVERAGE
For the Year Ended December 31, 2024**

Carrier	Policy Number	Insurance Coverage	Amount	Term
Philadelphia Indemnity Insurance Co.	PHPK2639087	Public Official Bond	\$ 1,000,000	1/1/2024
		Commercial Package:		
		Building	11,528,000	
		Equipment	9,384,000	
		Contents	655,000	
		Data Processing Equipment	482,000	
		Inland Marine	384,840	
		General Liability:		
		Each Occurrence	1,000,000	
		Damage to Premises Rented to You	1,000,000	
		Medical expense	10,000	
		Employee Benefits Liability	1,000,000	
		Employment Practices Liability Per Claim	1,000,000	
		Commercial Auto:		
		Liability	1,000,000	
		Uninsured Motorists	1,000,000	
		Underinsured Motorists	1,000,000	
Travelers	107187262	Crime:		1/1/2024
		Employee Dishonesty	1,000,000	
		Forgery or Alteration	1,000,000	
		On premises	1,000,000	
		In Transit	1,000,000	
		Money Orders & Counterfeit Money	1,000,000	
		Computer Fraud	1,000,000	
		Electronic Data Restoration Expense	1,000,000	
		Funds Transfer Fraud	1,000,000	
		Claim expense	5,000	
Axis	ELF643097-24	Special Property (including Earthquake and Flood)	10,000,000	1/1/2024
Philadelphia Indemnity Insurance Co.	PHUB894841	Commercial Excess Liability 1	10,000,000	1/1/2024
Markel	MKLM5EUE101914	Commercial Excess Liability 2	10,000,000	1/1/2024
Workers Compensation Fund	1554371	Workers Compensation	1,000,000	1/1/2024

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 Chairman and Board of Trustees
Taylorsville-Bennion Improvement District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Taylorsville-Bennion Improvement District (the District), as of and for the years ended December 31, 2024, and 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated **March 27, 2024**.

Report on Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing 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 audits 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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
March 27, 2024

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



CERTIFIED PUBLIC
ACCOUNTANTS

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

To the Chairman and Board of Trustees
Taylorsville-Bennion Improvement District

Report on Compliance

We have audited Taylorsville-Bennion Improvement District's (the District) compliance with the applicable state compliance 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
- Fraud Risk Assessment
- Governmental Fees
- Cash Management
- Tax Levy Revenue Recognition
- Utah Retirement Systems

Opinion on Compliance

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 District'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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report On Internal Control Over Compliance

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
March 27, 2024

2025 Election Calendar			
Calendar Date	Event or Action Required	Statutory Deadline or Date	Utah Code Citation(s)
May			
5/23/2025	Last day for a special district clerk to post notice of the election.	10 days before the first day of the candidate filing period.	17B-1-306(4)
June			
6/2/2025	Special district trustee candidate declaration period begins.	Same candidate filing period for the applicable election year.	17B-1-306(5)
6/9/2025	Special district trustee candidate declaration period ends.	Same candidate filing period for the applicable election year.	17B-1-306(5)
6/10/2025	Election official must: publicize a list of the names of the candidates as they will appear on the ballot by publishing the list for the municipality, as a class A notice under Section 63G-30-102 , for seven days; and notify the lieutenant governor of the names of the candidates as they will appear on the ballot.	Immediately after the declaration period ends	20A-9-203(8)
6/30/2025	Last day for a candidate to submit a candidate profile for the primary election on vote.utah.gov	Before 5:00 pm no later than 45 days before the primary election. (<i>Date falls on a weekend and moved to next business day.</i>)	20A-7-801(4)(a)(ii)
September			
9/2/2025	Last day for a write-in candidate to declare candidacy with the election officer.	No later than 65 days before the election (<i>Date falls on a weekend & a holiday, and moved to next business day.</i>)	20A-9-601(1)(a)
9/5/2025	Last day for a candidate to submit a general election candidate bio/profile for vote.utah.gov .	Before 5 p.m. no later than 60 days before the general election	20A-7-801(4)(a)(ii)
October			
10/20/2025	If a municipality or special district canceled the general election, the entity must follow notice requirements.	15 days before the election.	20A-1-206(2) & 20A-1-206(4)
10/21/2025	In-person early voting period begins.	14 days before election day.	20A-3a-601(2)(a)
10/28/2025	Last day to publish the notice of election (date, time, locations, website, contact info, voting requirements).	At least 7 days before the election.	20A-5-101(5)
10/31/2025	Last day for in-person early voting period unless the election official extends early voting in accordance with 20A-3a-604	Friday before the election.	20A-3a-601(2)
November			
11/4/2025	MUNICIPAL GENERAL ELECTION		The first Tuesday following the first Monday in November.
11/4/2025	After the polls close, the election officer must publicly release preliminary election results.	8 p.m. on election day	20A-3a-402(2)(a)
11/5/2025	The election officer must publicly release the total number of mail ballots received.	Day after election day.	20A-4-202(2)(a)
11/6/2025 - 11/18/2025	Beginning the day after election day and ending the day before the canvass, the election officer shall publicly release the results of all ballots, including provisional ballots, counted on that day.	Period between the day after the election and the day before the canvass.	20A-3a-402(2)
11/11/2025	First day that a board of canvassers can canvass the final results of the general election.	No sooner than 7 days after the election.	20A-4-301(1)(b)
11/12/2025	Last day to post electronic copies of the October 31st financial disclosure reports on the municipality's website.	No later than 7 business days after the report is filed. (<i>Falls on a holiday, moved to next business day.</i>)	10-3-208(10)(b)
11/12/2025 - 11/19/2025	The election officer must publish the canvass report, file a copy of the report with the Lt. Governor, and send a certificate of election to each elected candidate.	As soon as the canvass is complete.	20A-4-304(2) , 20A-4-304(4)(d)

INTERLOCAL COOPERATION AGREEMENT
between
SALT LAKE COUNTY
and
TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
For District Election

This Interlocal Cooperation Agreement (this “Agreement”) is entered into by and between **SALT LAKE COUNTY**, a body corporate and politic of the State of Utah, on behalf of its County Clerk’s Office, Election’s Division (the “County”); and **TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT**, a special district created under Utah Code Title 17B (the “District”). The County and the District may each be referred to herein as a “Party” and collectively as the “Parties.”

RECITALS:

- A. The County and the District are “public agencies” as defined by the Utah Interlocal Cooperation Act, UTAH CODE §§ 11-13-101 to -608 (the “Interlocal Act”), and as such, are authorized to enter into agreements to act jointly and cooperatively in a manner that will enable them to make the most efficient use of their resources and powers.
- B. Utah Code § 20A-5-400.1 permits the County to enter into interlocal agreements with other local political subdivisions to conduct their elections.
- C. The County desires to provide the services of its Clerk’s Office, Elections Division, to the District for the purpose of assisting the District in conducting the District’s 2025 general election.
- D. The District desires to engage the County for such services.

AGREEMENT:

NOW, THEREFORE, in consideration of the mutual representations, warranties, covenants and agreements contained herein, the sufficiency of which is hereby acknowledged, the Parties represent and agree as follows:

ARTICLE 1 — ELECTION SERVICES

1.1. Scope of Work. The services to be provided by the County shall be as set forth in the Scope of Work, attached hereto and incorporated by reference as Exhibit “A.” Generally, the County shall perform the listed election functions as set forth in Exhibit “A” and as needed to ensure implementation of the District’s 2025 general

election, and shall furnish all materials, labor and equipment to complete the requirements and conditions of this Agreement.

1.2. Cost. The District shall pay the County the actual cost of conducting its election. A good faith range of costs of such services (as well as any amount of pre-payment required by the County) is provided in Exhibit "B," which is attached hereto and incorporated by reference. At the conclusion of the election, the County shall provide the District with a final invoice in writing based on its actual expenses, and the District shall pay the County within thirty days of receiving the invoice. The invoice shall contain a summary of the overall costs of the election and shall provide the amount billed to the District for participating in the election. In the case of a vote recount, election system audit, election contest, or similar event arising out of the District's election, the District shall pay the County's actual costs of responding to such events, as set forth in the final invoice. The District acknowledges that the final invoice amount for these additional services may cause the total cost to the District to exceed the good faith range given to the District by the County.

1.3. Legal Requirements. The County and the District understand and agree that the District's 2025 general election is the District's election. The District shall be responsible for compliance with all legal requirements for this election. The District agrees to translate ballot issues, if any, into Spanish. The County will provide the remaining Spanish translations for the ballot and other election materials as required by law. The County agrees to work with the District in complying with all legal requirements for the conduct of this election and conduct this election pursuant to the direction of the District, except as provided in this Agreement and Exhibit "A." The County agrees to disclose and maintain election results through its website merely as a courtesy and convenience to the District. The District, and not the County, is responsible to resolve any and all election questions, problems, and legal issues that are within the District's statutory authority.

1.4. [Reserved].

1.5. Independent Contractor.

(a) Because the County is consolidating election functions in order to conduct multiple, simultaneous elections on August 12, 2025, and on November 4, 2025, certain decisions by the County referenced in Exhibit "A" may not be subject to review by the District. It is therefore understood by the Parties that the County will act as an independent contractor with regard to its decisions regarding resources, procedures and policies based upon providing a consistent type, scope and level of service to all participating jurisdictions made for the benefit of the whole as set forth in Exhibit "A."

(b) The County, as part of the consideration herein, shall comply with all applicable federal, state and county laws governing elections. The District agrees that the direction it gives the County under Utah Code § 20A-5-400.1(2)(a) and this Agreement shall likewise be in strict compliance with all such

applicable laws. The County shall be under no obligation to comply with any direction from the District that is not demonstrably consistent with all applicable federal, state and county laws governing elections.

ARTICLE 2 —COVENANTS AND AGREEMENTS

2.1. Indemnification and Liability.

(a) **Governmental Immunity.** Both Parties are governmental entities under the Governmental Immunity Act of Utah, UTAH CODE §§ 63G-7-101 to -904 (the “Immunity Act”). Nothing in this Agreement shall be deemed a waiver of any rights, statutory limitations on liability, or defenses applicable to the District or the County under the Governmental Immunity Act or common law. Each Party shall retain liability and responsibility for the acts and omissions of their representative officers. In no event shall this Agreement be construed to establish a partnership, joint venture or other similar relationship between the Parties and nothing contained herein shall authorize either Party to act as an agent for the other. Each of the Parties hereto assumes full responsibility for the negligent operations, acts and omissions of its own employees, agents and contractors. It is not the intent of the Parties to incur by Agreement any liability for the negligent operations, acts, or omissions of the other Party or its agents, employees, or contractors.

(b) **Indemnification.** Subject to the provisions of the Governmental Immunity Act, the District agrees to indemnify, hold harmless and defend the County, its agents, officers and employees from and against any and all actions, claims, lawsuits, contests, controversies, challenges, proceedings, liability, damages, losses and expenses, however allegedly caused, resulting directly or indirectly from, or arising out of: a) the District’s breach of this Agreement; b) any negligent or wrongful act, error or omission of the District, its officers, agents and employees in the performance of this Agreement; or c) the District’s actions, decisions or directions regarding election questions, problems, or legal issues. The District agrees that its duty to indemnify the County under this Agreement includes all attorney fees, litigation and court costs, expert witness fees, and any sums expended by or assessed against the County for the defense of any claim or to satisfy any settlement, arbitration award, or verdict paid or incurred on behalf of the County. The District further agrees that its indemnification obligations in this section will survive the expiration or termination of this Agreement.

(c) **Insurance.** Both Parties to this Agreement shall maintain insurance or self-insurance coverage sufficient to meet their obligations hereunder and consistent with applicable law.

2.2. **Election Records.** The County shall be steward of records generated by the County such as, but not limited to, ballots, envelopes, affidavits, and cure documents, consistent with the Government Records Access and Management Act,

UTAH CODE §§ 63G-2-101 to -901 (2024), and all other relevant local, state and federal laws. The District shall maintain and keep control of all other records created pursuant to this Agreement and from the election relevant to this Agreement. The District shall respond to all public record requests related to this Agreement and the underlying election and shall retain its election records consistent with the Government Records Access and Management Act, UTAH CODE §§ 63G-2-101 to -901 (2024), and all other relevant local, state and federal laws.

ARTICLE 3 — MISCELLANEOUS

3.1. Interlocal Cooperation Act. For the purpose of satisfying specific requirements of the Interlocal Act, the Parties agree as follows:

(a) This Agreement shall be approved by each Party pursuant to Utah Code § 11-13-202.5.

(b) This Agreement shall be reviewed as to proper form and compliance with applicable law by duly authorized attorneys on behalf of each Party pursuant to and in accordance with Utah Code § 11-13-202.5.

(c) A duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of each Party pursuant to Utah Code § 11-13-209.

(d) Except as otherwise specifically provided herein, each Party shall be responsible for its own costs of any action taken pursuant to this Agreement, and for any financing of such costs.

(e) No separate legal entity is created by the terms of this Agreement.

(f) No real or personal property shall be acquired jointly by the Parties as a result of this Agreement. To the extent a Party acquires, holds, or disposes of any real or personal property for use in the joint or cooperative undertaking contemplated by this Agreement, such Party shall do so in the same manner that it deals with other property of such Party.

(g) County and District Representatives.

(i) The County designates the County Clerk as the County's representative to assist in the administrative management of this Agreement and to coordinate the performance of the services under this Agreement.

(ii) The District designates Lance Fisher as the District's representative in its performance of this Agreement. The District's representative shall have the responsibility of working with the County to coordinate the performance of its obligations under this Agreement.

County Contact Information

Tom Reese
Elections Director
treese@saltlakecounty.gov
(385) 468-7425

Ann Stoddard
Admin/Fiscal Manager
astoddard@saltlakecounty.gov

District Contact information

Lance Fisher
lance@tbid.org
(801) 968-9081

3.2. Term of Agreement. This Agreement shall take effect immediately upon the approval of this Agreement by both Parties as provided in Utah Code § 11-13-202.5 and shall expire on February 28, 2026.

3.3. Termination. This Agreement may be terminated (with or without cause) by the County upon at least thirty-days prior written notice to the District. This Agreement may be terminated (with or without cause) by the District any time before April 30, 2025, upon written notice to the County. Upon any such termination, the following shall occur:

(a) the County shall submit to the District an itemized statement for services rendered under this Agreement up to the time of termination and based upon the dollar amounts for materials, equipment and services set forth herein;

(b) the District shall pay the County on the basis of the actual services performed according to the terms of this Agreement;

(c) each party shall retain ownership of any property it owned prior to the date of this Agreement and the District shall own any property it created or acquired pursuant to this Agreement; and

(d) if any pre-payment is required by the County and has been paid by the District, then such amount shall be retained by the County as a non-refundable administrative fee to cover the County’s actual costs of preparing for the District’s election.

3.4. Non-Funding Clause. Pursuant to Utah State law, the County appropriations lapse at the end of each fiscal year. County appropriations may also be altered at any time during the fiscal year. Consequently, if funds are not appropriated for a succeeding fiscal year to fund performance by the County under the Agreement, or if appropriations are withdrawn or otherwise altered, the Agreement shall terminate, effective upon written notice. Said termination shall not be construed as a breach of this Agreement or any event of default under this Agreement and said termination shall be without penalty, whatsoever, and no right of action for damages or other relief shall

accrue to the benefit of the District, its successors, or its assigns, as to this Agreement, or any portion thereof.

3.5. Force Majeure. Neither Party will be considered in breach of this Agreement to the extent that performance of their respective obligations is prevented by an Event of Force Majeure that arises after this Agreement becomes effective. "Event of Force Majeure" means an event beyond the control of the County or the District that prevents a Party from complying with any of its obligations under this Agreement, including but not limited to: a) an act of God (such as, but not limited to, fires, explosions, earthquakes, drought, tidal waves and floods); b) war, acts or threats of terrorism, invasion, or embargo; or c) riots, strikes, vandalism or other civil unrest. If an Event of Force Majeure persists for a period in excess of sixty days, the County may terminate this Agreement without liability or penalty, effective upon written notice to the District.

3.6. Notices. All notices required under this Agreement shall be made in writing and shall be sent via email.

3.7. Ethical Standards. The District represents that it has not: a) provided an illegal gift to any County officer or employee, or former County officer or employee, or to any relative or business entity of a County officer or employee, or relative or business entity of a former County officer or employee; b) retained any person to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, other than bona fide employees of bona fide commercial agencies established for the purpose of securing business; c) breached any of the ethical standards set forth in Utah Code § 17-16a-4 or Salt Lake County Code of Ordinances § 2.07; or d) knowingly influenced, and hereby promises that it will not knowingly influence, any County officer or employee or former County officer or employee to breach any of the ethical standards set forth in State statute or Salt Lake County ordinance.

3.8. Entire Agreement. This Agreement and the documents referenced herein, if any, constitute the entire Agreement between the Parties with respect to the subject matter hereof, and no statements, promises, or inducements made by either Party, or agents for either Party, that are not contained in this written Agreement shall be binding or valid.

3.9. Amendment. This Agreement may be amended, changed, modified or altered only by an instrument in writing signed by the Parties.

3.10. Time. The Parties agree that time is of the essence in the performance of this Agreement. The time set forth for performance in this Agreement shall be strictly followed and any default in performance according to the times required shall be a breach of this Agreement and shall be just cause for immediate termination by the County of this Agreement and pursuit of any remedy allowed by this Agreement and by law.

3.11. Governing Law and Venue. This Agreement shall be governed by the laws of the State of Utah both as to interpretation and performance. All actions including but not limited to court proceedings, administrative proceedings, arbitration and mediation proceedings, shall be commenced, maintained, adjudicated and resolved within Salt Lake County.

3.12. No Obligations to Third Parties. The Parties agree that the District's obligations under this Agreement are solely to the County and that the County's obligations under this Agreement are solely to the District. The Parties do not intend to confer any rights to third parties.

3.13. Agency. No officer, employee, or agent of the District or the County is intended to be an officer, employee, or agent of the other Party. None of the benefits provided by each Party to its employees including, but not limited to, workers' compensation insurance, health insurance and unemployment insurance, are available to the officers, employees, or agents of the other Party. The District and the County will each be solely and entirely responsible for its acts and for the acts of its officers, employees, or agents during the performance of this Agreement.

3.14. No Waiver. The failure of either Party at any time to require performance of any provision or to resort to any remedy provided under this Agreement will in no way affect the right of that Party to require performance or to resort to a remedy at any time thereafter. Additionally, the waiver of any breach of this Agreement by either Party will not constitute a waiver as to any future breach.

3.15. Severability. If any provision of this Agreement is found to be illegal or unenforceable in a judicial proceeding, such provision will be deemed inoperative and severable, and, provided that the fundamental terms and conditions of this Agreement remain legal and enforceable, the remainder of this Agreement shall remain operative and binding on the Parties.

3.16. Exhibits and Recitals. The Recitals set forth above and all exhibits to this Agreement are incorporated herein to the same extent as if such items were set forth herein in their entirety within the body of this Agreement.

3.17. Counterparts. This Agreement may be executed in counterparts and all so executed will constitute one agreement binding on all the Parties, it being understood that all Parties need not sign the same counterpart. Further, executed copies of this Agreement delivered by facsimile or email will be deemed an original signed copy of this Agreement.

[SIGNATURE PAGE TO FOLLOW]

IN WITNESS WHEREOF, the Parties execute this Agreement as of the latest date indicated below.

SALT LAKE COUNTY:

Mayor or Designee


Date: _____

Recommended for Approval:

By: Lannie Chapman
Salt Lake County Clerk

Date: _____

Reviewed as to Form: Adam Miller

By:  2025.03.11
Deputy District Attorney

Date: _____

**TAYLORSVILLE-BENNION
IMPROVEMENT DISTRICT:**

By: _____

Name: _____

Title: _____

Date: _____

Approved as to Form:

By: _____
Attorney for the District

Date: _____

Exhibit 'A'
2025 District Elections
Scope of Work

The District agrees to the consolidation of all elections administrative functions to ensure the successful conduct of multiple and simultaneous municipal elections, local district elections, and county elections. The County agrees to conduct vote by mail/consolidated polls (vote center) elections for the District.

In a consolidated election, decisions made by the County regarding resources, procedures and policies are based upon providing the same scope and level of service to all the participating jurisdictions and the District recognizes that such decisions, made for the benefit of the whole, may not be subject to review by the District.

Services the County will perform for the District include, but are not limited to:

- Ballot layout and design
- Ballot ordering, printing, and delivery
- Machine programming and testing
- Delivery of supplies and equipment
- Provision of all supplies
- Election vote centers/early vote locations
- Vote by Mail administration
- Updating state and county websites
- Tabulating, reporting, auditing, and preparing canvassing election results
- Conducting recounts as needed
- All notices and mailing required by law (except those required by Utah Code Ann. Ch. 11-14, Part 2 and §20A-9-203)
- Direct payment of all costs associated with the elections including but not limited to software, hardware, supplies, printing, postage, vote-centers, drayage, training, and temporary staff hired to facilitate elections
- Storage and maintenance of records as per the Utah State Code 20A-4-202-3b(i)(b).
- Materials provided in English and Spanish as per U.S. C Section 203 of the Voting Rights Act, with exception of translation of additional ballot initiatives.

The District will provide the County Clerk with information, decisions, and resolutions and will take appropriate actions required for the conduct of the elections in a timely manner.

The County will provide a good faith range for budgeting purposes (Exhibit 'B'). Election costs are variable and are based on the District's offices scheduled for election, the District's number of registered voters, the number of jurisdictions involved, as well as any direct costs incurred.

The District will be invoiced for its pro-rata share of the actual costs of the elections. In the event of a State or County special election being held in conjunction with the election, the scope of services, associated costs, and the method of calculating those costs will remain unchanged.

Exhibit B
2025 Election Costs
Taylorsville-Bennion Improvement District

Below is the good faith range of estimates for the upcoming **2025 Municipal Elections** for **Taylorsville-Bennion Improvement District**. Assumptions for providing this estimate consist of the following:

- A. Active voters (as of 1/1/2025): 30,401
- B. Election for the offices below:
 Trustee District 3

- C. Other participating entities: both Primary and General election costs will fluctuate based on the number of participating entities. The cost for each entity in each election will rise as other entities decline participation in that election due to cancellation of contests, etc. The estimates below are premised on three scenarios with varying levels of election participation.

Cost Estimate

Description	Base Scenario (all entities participating in primary)	High Participation Scenario (~2/3 entities participating in primary)	Low Participation Scenario (~1/3 entities participating in primary)
Primary Election Cost	\$0	\$0	\$0
General Election Cost	\$16,955	\$19,226	\$19,226
Election Administration Fee	\$5,000	\$5,000	\$5,000

Fee Statements

- The Election Administration Fee (Admin Fee) will be billed after July 1st, 2025.
- All entities that wish to contract with Salt Lake County will pay the Admin Fee within 30 days of the date of the invoice.
- The Admin Fee will be applied towards each entity’s billed amount for the 2025 election.
- If the Admin Fee exceeds the billed cost of the 2025 election, the excess amount will be applied towards the total election cost to reduce overall cost.
- Admin Fees will not be refunded.
- If a ballot measure appears on a general election ballot for a municipality or special district, that measure will be treated as a separate contest and will be billed to the municipality/district accordingly. A recount election will be addressed in the same manner.
- All billing will be based on actual costs.



Resolution of the Board of Trustees

RESOLUTION NO. 25-04

MUNICIPAL WASTEWATER PLANNING PROGRAM

WHEREAS, the Board of Trustees desires to inform the Water Quality Board of their actions regarding the Municipal Wastewater Planning Program of the District;

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Trustees as follows:

1. The Board has reviewed the attached Municipal Wastewater Planning Program Report for 2025, and
2. Has taken all appropriate actions necessary to maintain effluent requirements contained in the UPDES Permit (if applicable).

PASSED, APPROVED AND ADOPTED this 25th day of March, 2025.


Don Russell, Board Chair


Mark Chalk, District Clerk

Shawn Robinson

From: Google Forms <forms-receipts-noreply@google.com>
Sent: Thursday, March 6, 2025 2:51 PM
To: Shawn Robinson
Subject: Full MWPP Survey - 2025

You don't often get email from forms-receipts-noreply@google.com. [Learn why this is important](#)

Thanks for filling out [Full MWPP Survey - 2025](#)

Here's what was received.

Full MWPP Survey - 2025

Municipal Wastewater Planning Program survey for the year 2024.

Email *

shawn@tbid.gov

Section I: General Information

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our [Frequently Asked Questions](#) page

What is the name of the Facility? *

Taylorsville-Bennion Improvement District

What is the Name of the person responsible for this organization?

*

Mark Chalk

What is the Title of the person responsible for this organization? *

General Manager

What is the Email Address for the person responsible for this organization? *

Mark@tbid.gov

What is the Phone number for the person responsible for this organization? *

801-968-9081

Please identify the Facility Location? *

Please provide either Longitude and Latitude, address, or a written description of the location (with area or point).

1800 W 4700 S

Are you a federal facility?

A federal facility is a military base, a national park, or a facility associated with a federal government organization (e.g., BLM, Forest Service, etc.)

Yes

No

Financial Evaluation Section

As you begin this survey you must keep in mind which part of the wastewater system that you represent, unless you represent it all (e.g., collections, treatment, or both). If you only represent the collection system please respond to each question thinking only of collection system data as you proceed through this survey. The same goes for treatment and both. If you get a question that does not apply to the part of the system which you represent then leave it unanswered. However, please try to answer as many questions as you possibly can.

This section is completed by:

Shawn Robinson

Are sewer revenues maintained in a dedicated purpose enterprise/district account?

Yes

No

Are you collecting 95% or more of your anticipated sewer revenue?

Yes

No

Are Debt Service Reserve Fund requirements being met?

Yes

No

Where are sewer revenues maintained?

General Fund

Combined Utilities Fund

Other

What was the average MONTHLY User Charge for 2024?

29.40

Do you have a water and/or sewer customer assistance program (CAP)?

Yes

No

Are property taxes or other assessments applied to the sewer systems?

Yes

No

What is the yearly amount of revenue that you receive from these taxes?

191266

Are sewer revenues sufficient to cover operations & maintenance costs, and repair & replacement costs (OM&R) at this time?

Yes

No

Are projected sewer revenues sufficient to cover operation & maintenance, and repair and replacement costs for the next five years?

Yes

No

Does the sewer system have sufficient staff to provide proper operation & maintenance, and repair and replacement?

Yes

No

Has a repair and replacement sinking fund been established for the sewer system?

Yes

No

Is the repair & replacement sinking fund sufficient to meet anticipated needs?

Yes

No

Are sewer revenues sufficient to cover all costs of current capital improvements projects?

Yes

No

Has a Capital Improvements Reserve Fund been established to provide for anticipated capital improvement projects?

Yes

No

Are projected Capital Improvements Reserve Funds sufficient for the next five years?

Yes

No

Are projected Capital Improvements Reserve Funds sufficient for the next ten years?

Yes

No

Are projected Capital Improvements Reserve Funds sufficient for the next twenty years?

Yes

No

Have you completed a rate study within the last five years?

Yes

No

Do you charge Impact fees?

Yes

No

If you charged Impact Fees, how much were they? =

If not a flat fee, use total collected impact fees for the year divided by the total number of entities who paid fees that year.

1963.14

Have you completed an impact fee study in accordance with UCA 11-36a-3 within the last five years?

Yes

No

Do you maintain a Plan of Operations?

Yes

No

Have you updated your Capital Facility Plan within the last five years?

Yes

No

In what year was the Capital Facility Plan last updated?

2023

Do you use an Asset Management system for your sewer systems?

Yes

No

Do you know the total replacement cost of your total sewer system capital assets?

Yes

No

Replacement Cost =

208900050

Do you fund sewer system capital improvements annually with sewer revenues at 2% or more of the total replacement cost?

Yes

No

What is the sewer/treatment system annual asset renewal cost as a percentage of its total replacement cost?

6267000

Describe the Asset Management System. Check all that apply:

Spreadsheet

GPS

Accounting Software

Specialized Software

What is the 2024 Capital Assets Cumulative Depreciation for your facility?

29553000

What is the 2024 Capital Assets Book Value?

Book Value = (total cost) - (accumulated depreciation)

38896000

Cost of projected capital improvements - Please enter a valid numerical value - 2024?

1631000

Cost of projected capital improvements - Please enter a valid numerical value - 2025 through 2029?

4527000

Cost of projected capital improvements - Please enter a valid numerical value - 2030 through 2034?

6588000

Cost of projected capital improvements - Please enter a valid numerical value - 2035 through 2039?

4931000

Cost of projected capital improvements - Please enter a valid numerical value - 2040 through 2044?

3762000

Purpose of Capital Improvements - 2024? Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2025 through 2029? - Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2030 through 2034 Check all that apply.?

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2035 through 2039? - Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements from 2040 through 2044? - Check all that apply.

Replace/Restore

New Technology

Increased Capacity

To the best of my knowledge, the Financial Evaluation section is completed and accurate.

True

False

Do you have a collection system? *

Yes

No

Collection System

Including piping and lift stations.

This form is completed by [name]?

The person completing this form may receive Continuing Education Units (CEUs).

Shawn Robinson

Part I: SYSTEM DESCRIPTION

Please answer the following questions regarding SYSTEM DESCRIPTION.

What is the largest diameter pipe in the collection system?

Please enter the diameter in inches.

42

What is the average depth of the collection system?

Please enter the depth in feet.

10'-12'

What is the total length of sewer pipe in the collection system?

Please enter the length in miles.

187.98

How many lift/pump stations are there in the collection system?

1

What is the largest capacity lift/pump station in the collection system?

Please enter the design capacity in gpm.

536

Do seasonal daily peak flows exceed the average peak daily flow by 100 percent or more?

Yes

No

What year was your collection system first constructed?

This can be an approximate guess if you really are not sure.

1957

In what year was the largest diameter sewer pipe in the collection system constructed, replaced or renewed?

If more than one, cite the oldest.

2023

Part II: DISCHARGES

Please answer the following questions regarding DISCHARGES.

How many days last year was there a sewage bypass, overflow or basement flooding in the system due to rain or snowmelt?

0

How many days last year was there a sewage bypass, overflow or basement flooding due to equipment failure, except plugged laterals?

0

Sanitary Sewer Overflow (SSO)

Class 1 - a Significant SSO means a SSO backup that is not caused by a private lateral obstruction or problem that:

- (a) affects more than five private structures;
- (b) affects one or more public, commercial or industrial structure(s);
- (c) may result in a public health risk to the general public;
- (d) has a spill volume that exceeds 5,000 gallons, excluding those in single private structures; or
- (e) discharges to Waters of the State.

Class 2 - a Non-Significant SSO means a SSO or backup that is not caused by a private lateral obstruction or problem that does not meet the Class 1 SSO criteria

How many Class 1 SSOs were there in Calendar year 2024?

1

How many Class 2 SSOs were there in Calendar year 2024?

0

Please indicate what caused the SSO(s) in the previous 2 questions.

construction debris being knocked into manholes during a manhole raising project

Please specify whether the SSOs were caused by contract or tributary community, etc.

N/A

Part III: NEW DEVELOPMENT

Please answer the following questions regarding NEW DEVELOPMENT.

Did an industry or other development enter the community or expand production in the past two years, such that flow or wastewater loadings to the sewerage system increased by 10% or more?

Yes

No

Are new developments (industrial, commercial, or residential) anticipated in the next 2 - 3 years that will increase flow or BOD5 loadings to the sewerage system by 25% or more?

Yes

No

What is the number of new commercial/industrial connections in 2024?

7

What is the number of new residential sewer connections added in 2024?

56

How many equivalent residential connections are served?

25834

Part IV: OPERATOR CERTIFICATION

Please answer the following questions regarding OPERATOR CERTIFICATION.

How many collection system operators do you employ?

21

What is the approximate population served?

67000

State of Utah Administrative Rules requires all public system operators considered to be in Direct Responsible Charge (DRC) to be appropriately certified at least at the Facility's Grade. List the designated Chief Operator/DRC for the Collection System by: First and Last Name, Grade, and email.

Grades: SLS17-1, Grade I, Grade II, Grade III, and Grade IV.

Tom Gordon, Grade IV, Tom@tbid.gov

Please list all other wastewater treatment system operators with DRC responsibilities in the field, by name and certification grade. Please separate names and certification grade for each operator by commas.

Grades: SLS17-1, Grade I, Grade II, Grade III, and Grade IV.

Brian Barnes Grad IV, Jack Hutcheon Grade IV, Josh Oliver Grade IV, Shawn Robinson Grade IV

Please list all other wastewater treatment operators by name and certification grade. Please separate names and certification grades for each operator by commas.

Grades: SLS17-1, Grade I, Grade II, Grade III, and Grade IV.

Taggert Andersen, Jeremy Bain, Jeff Bean Grade IV, Randy Chambers Grade II, Marshall Crabtree Grade IV, Zach Gardner, Brighton Grimes, James Jukes Grade II, Josh King Grade IV, Spencer Martin Grade II, Josh Shell Grade IV, Karl Slade Grade IV, Don Smolka Grade IV, Anthony Stoddard Grade IV, Alicia Sugar Grade II, Curtis Van Wagoner Grade IV,

Is/are your collection DRC operator(s) currently certified at the appropriate grade for this facility?

Yes

No

Part V: FACILITY MAINTENANCE

Please answer the following questions regarding FACILITY MAINTENANCE.

Have you implemented a preventative maintenance program for your collection system?

Yes

No

Have you updated the collection system operations and maintenance manual within the past 5 years?

Yes

No

Do you have a written emergency response plan for sewer systems?

Yes

No

Do you have a written safety plan for sewer systems?

Yes

No

Is the entire collections system TV inspected at least every 5 years?

Yes

No

Is at least 85% of the collections system mapped in GIS?

Yes

No

Part VI: SSMP EVALUATION

Please answer the following questions regarding SSMP EVALUATION.

Have you completed a Sewer System Management Plan (SSMP)?

Yes

No

Has the SSMP been adopted by the permittees governing body at a public meeting?

Yes

No

Has the completed SSMP been public noticed?

Yes

No

USMP Public Notice Date

Date of public notice?

MM

03

/

DD

27

/

YYYY

2020

Continue 1

During the annual assessment of the SSMP, were any adjustments needed based on the performance of the plan?

Yes

No

What adjustments were made to the SSMP (i.e. line cleaning, CCTV inspections, manhole inspections, and/or SSO events)?

Make sure contractor installs falls bottoms in manholes to prevent SSO

During 2024, was any part of the SSMP audited as part of the five year audit?

Yes

No

If yes, what part of the SSMP was audited and were changes made to the SSMP as a result of the audit?

We audited the entire document, no significant changes were made

Have you completed a System Evaluation and Capacity Assurance Plan (SECAP) as defined by the Utah Sewer Management Plan?

Yes

No

Does the collection system have more than 2,000 connections?

Yes

No

Has a fats, oil, and grease (FOG) or fats, oil, sand, and grease program been developed by the collection system?

Yes

No

Part VII: NARRATIVE EVALUATION

Please answer the following questions regarding NARRATIVE EVALUATION.

Describe the physical condition of the sewerage system: (lift stations, etc. included)

Overall collection system is in good condition, Lift station was rehabilitated in 2020

What sewerage system capital improvements does the utility need to implement in the next 10 years?

CIPP of some larger trunk lines

What sewerage system problems, other than plugging, have you had over the last year?

Minor corrosion, Root intrusion, and slight grease build up

Is your utility currently preparing or updating its capital facilities plan?

Yes

No

Does the municipality/district pay for the continuing education expenses of operators?

100%

Partially

Does not pay

Is there a written policy regarding continued education and training for wastewater operators?

Yes

No

Do you have any additional comments?

No

To the best of my knowledge, the Collections System section is completed and accurate

True

False

Wastewater Treatment Options

You have either just completed or just bypassed questions about a Collection System. If this section was bypassed by mistake, in the next question you will have the option to return to the questions on a Collection System. If you are good with the progress up to now, next you will determine what kind of Wastewater Treatment you have, or you can choose NO Wastewater Treatment.

What kind of wastewater treatment do you have in your wastewater treatment system?

Mechanical Plant

Discharging Lagoon

Non-Discharging Lagoon

No Treatment of Wastewater

Collections (go back to Collections)

Adopt & Sign

I have reviewed this report and to the best of my knowledge the information provided in this report is correct. *

True

False

Has this been adopted by the Council? *

yes

No

Not Adopted by Council

What date will it be presented to the Council? *

MM

03

/

DD

25

/

YYYY

2025

End of Survey

This is the end of the survey. Please make sure you have submitted your responses for each section. Thank you for your participation.

Also, if you want a copy of your response to this survey you must click the button immediately below and you must do it before you submit the survey.

[Create your own Google Form](#)

Does this form look suspicious? [Report](#)

*****This email originated from an outside source.*****

801.565.4300
fax 801.565.4399
jvwcd.org

8215 South 1300 West
West Jordan, UT 84088



February 27, 2025

Subject: Annual Member Agency Meeting - Save the Date

Greetings,

I invite you to attend the Jordan Valley Water Conservancy District Annual Member Agency Meeting being held in person, on Tuesday, April 15, at the Education Center located at 8275 South 1300 West. The meeting will begin at 10:00 a.m. and will conclude at 11:45 a.m., after which lunch will be served. We will present information on the water supply outlook and drought monitoring committee preliminary recommendations, implementation of water availability budget policy, conservation programs, future water supply and infrastructure planning, preliminary water rates for FY 2025/2026, legislative issues, and other topics which we hope will be useful to you.

We will be sending additional information on the agenda prior to the meeting. Please RSVP to Mindy Keeling at mindyk@jvwcd.org by Friday, March 21, and indicate who from your organization will be attending. I look forward to our meeting.

Sincerely,

A handwritten signature in blue ink that reads "Alan E. Packard".

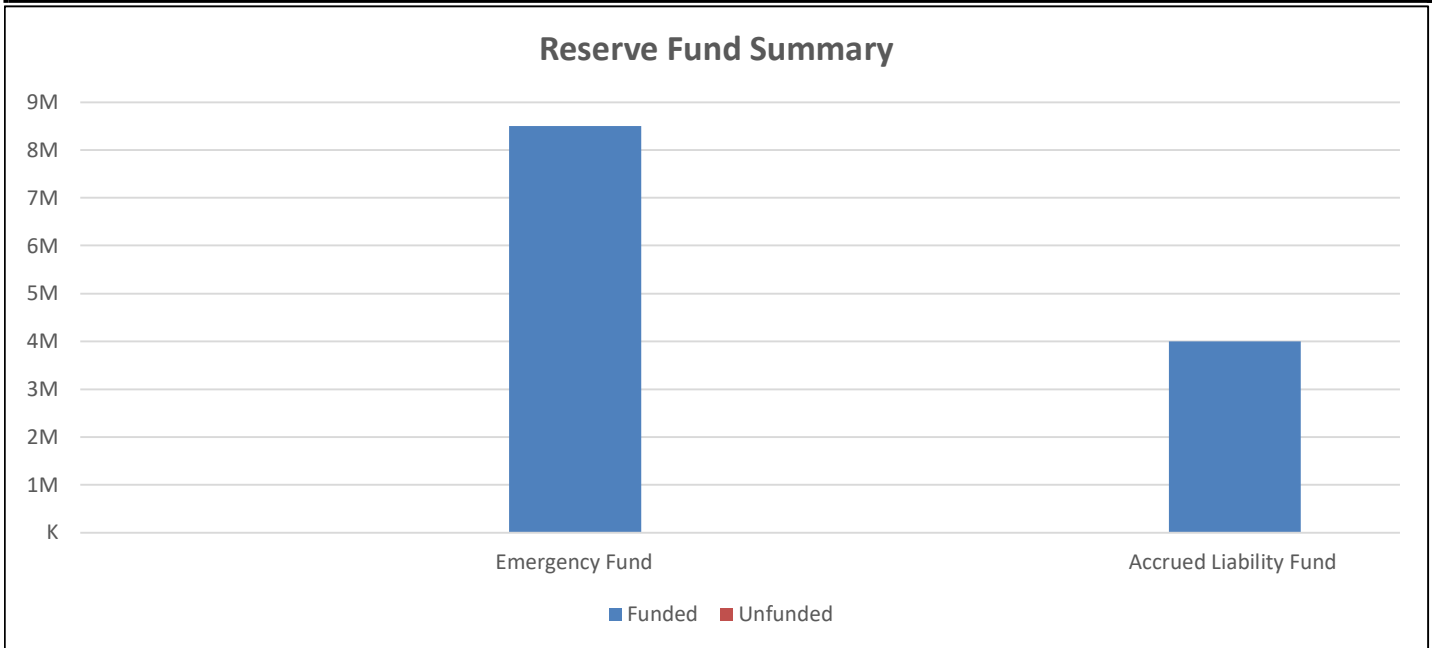
Alan E. Packard
General Manager/CEO

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**TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT
INVESTMENT / CASH RESERVES REPORT
FEBRUARY 28, 2025**

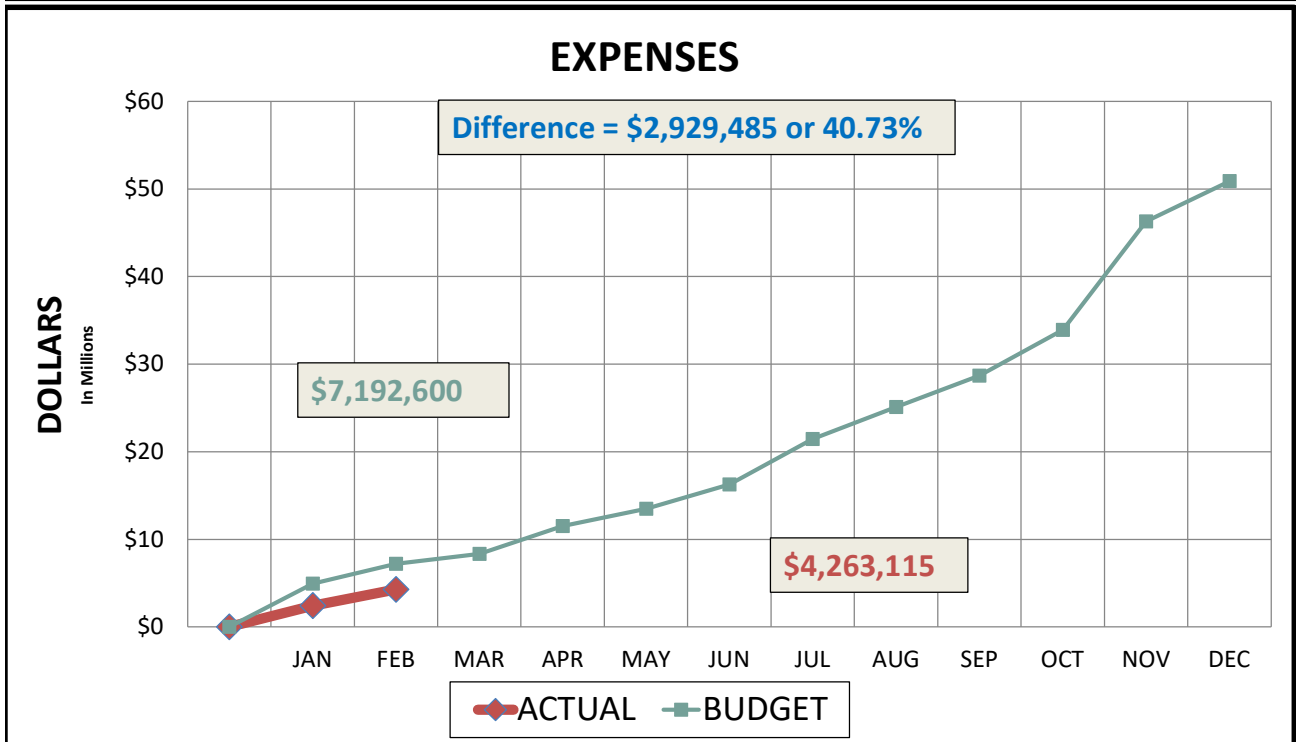
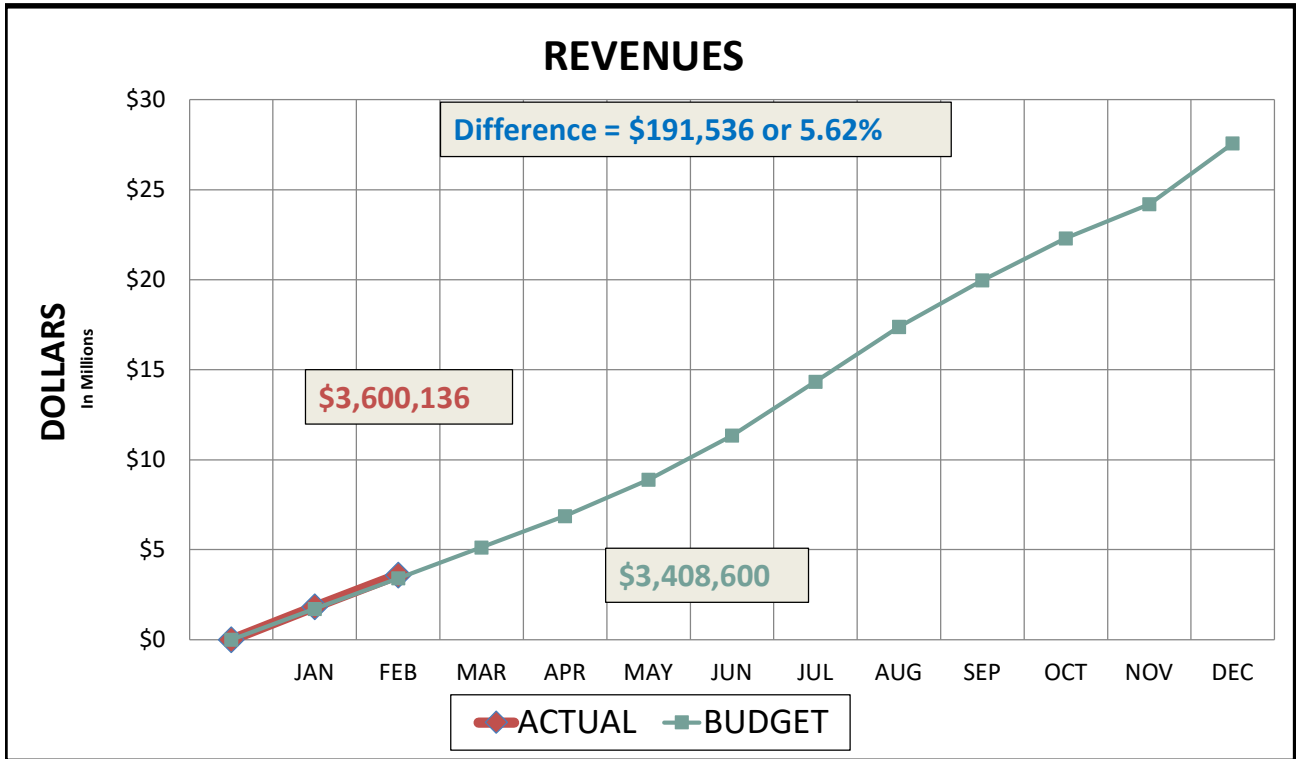
Bank / Fund	Account	Rate	Date	Amount
Mountain America	Checking / Sweep	4.59%	2/28/2025	27,071,954
State Treasurer	PTIF	4.53%	2/28/2025	1,027,730
Moreton Asset Management	Investment Account	4.17%	2/28/2025	12,906,505
Total Cash on Hand				41,006,189

Reserve Funds	1/31/2025	2/28/2025	Goal	% Complete
Emergency Fund*	8,500,000	8,500,000	8,500,000	100.0%
Deferred Liability Fund*	4,000,000	4,000,000	4,000,000	100.0%
Cash Available For Operations	28,219,328	28,506,189		
<i>Less: Outstanding Capital Cash Projects</i>	(21,700,010)	(21,481,440)		
Net Cash Available	6,519,318	7,024,749	\$4.1 - \$8.2M	85.7%
Total Funds	19,019,318	19,524,749		93.0%



FINANCIAL OVERVIEW

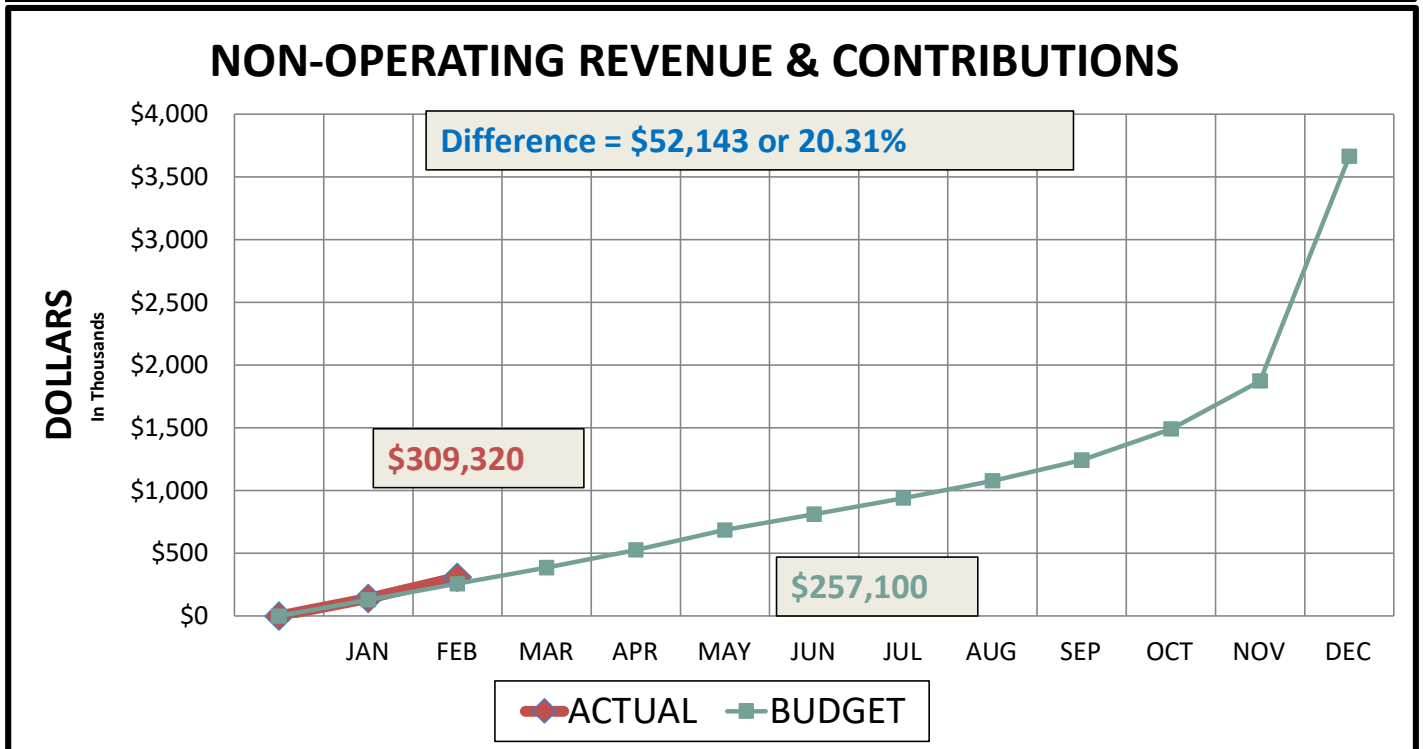
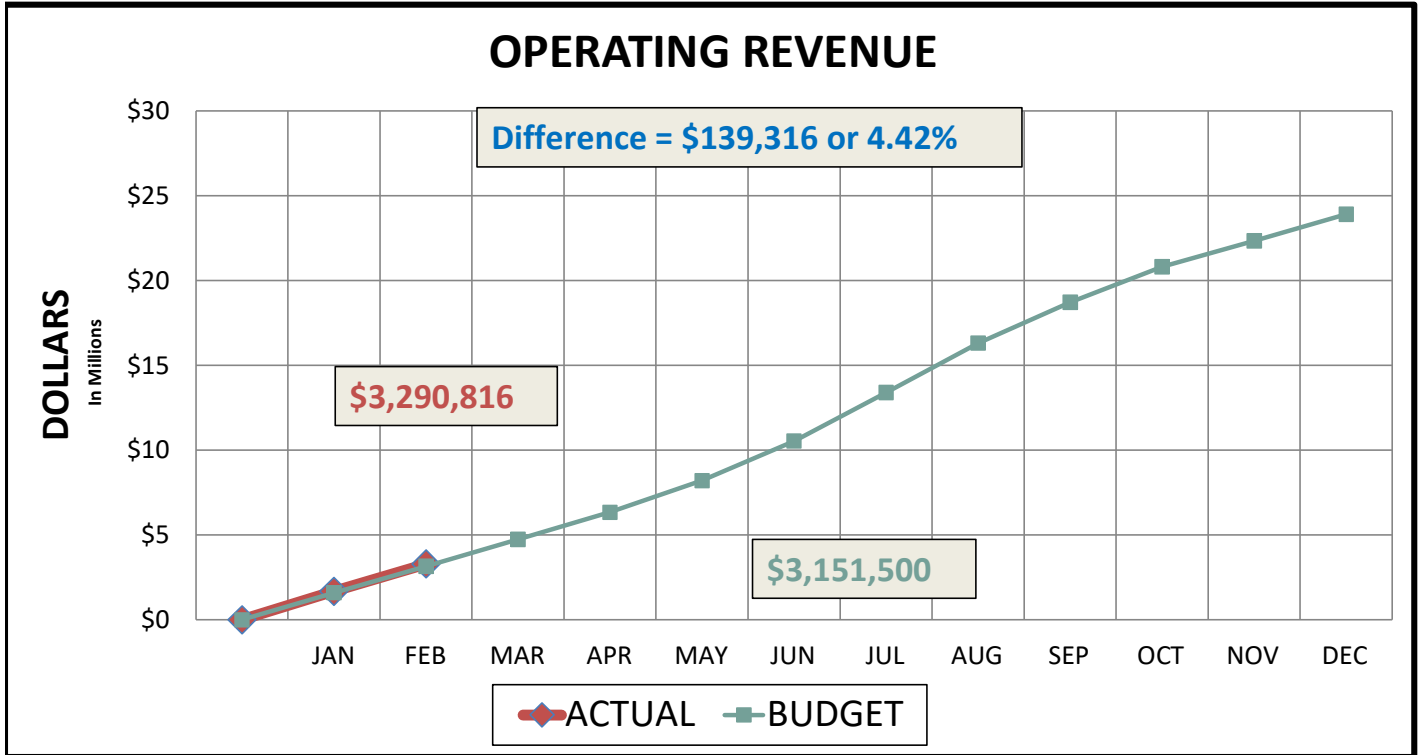
FEBRUARY 28, 2025



TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT

REVENUES

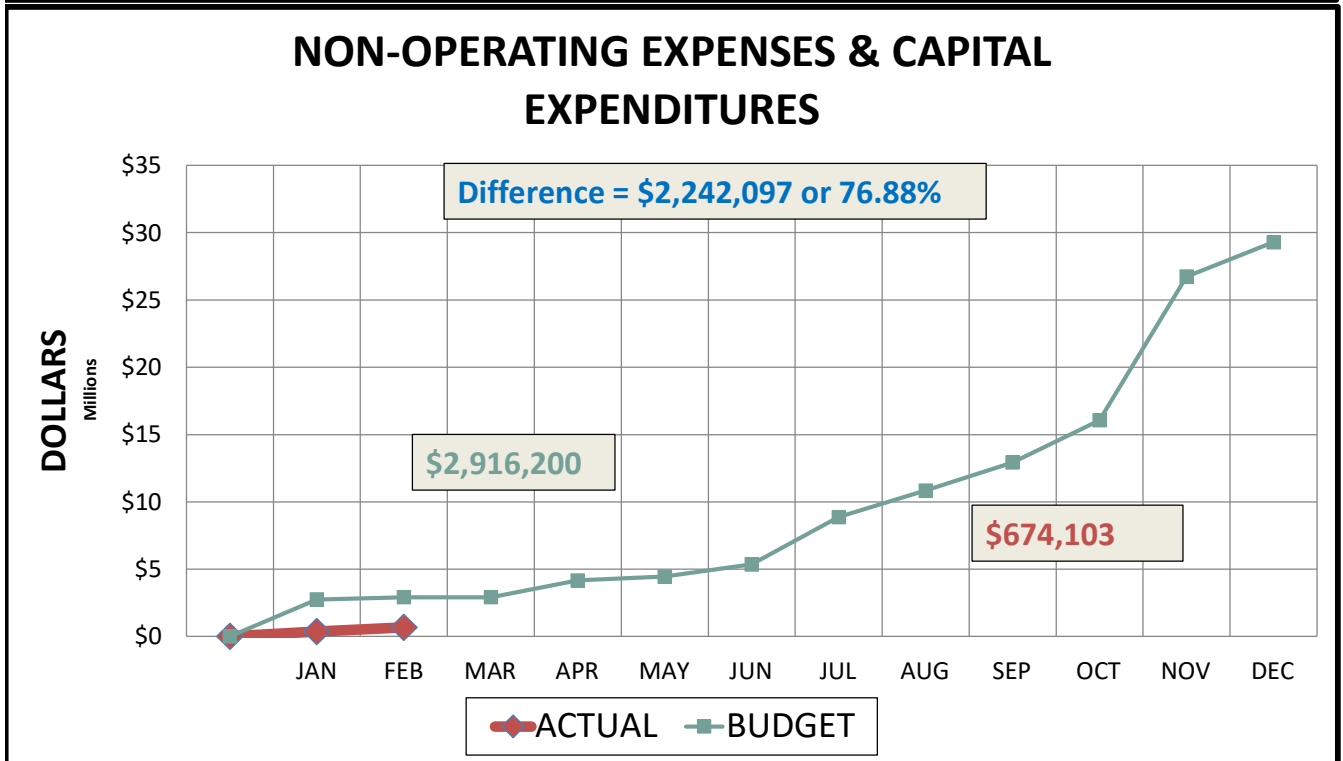
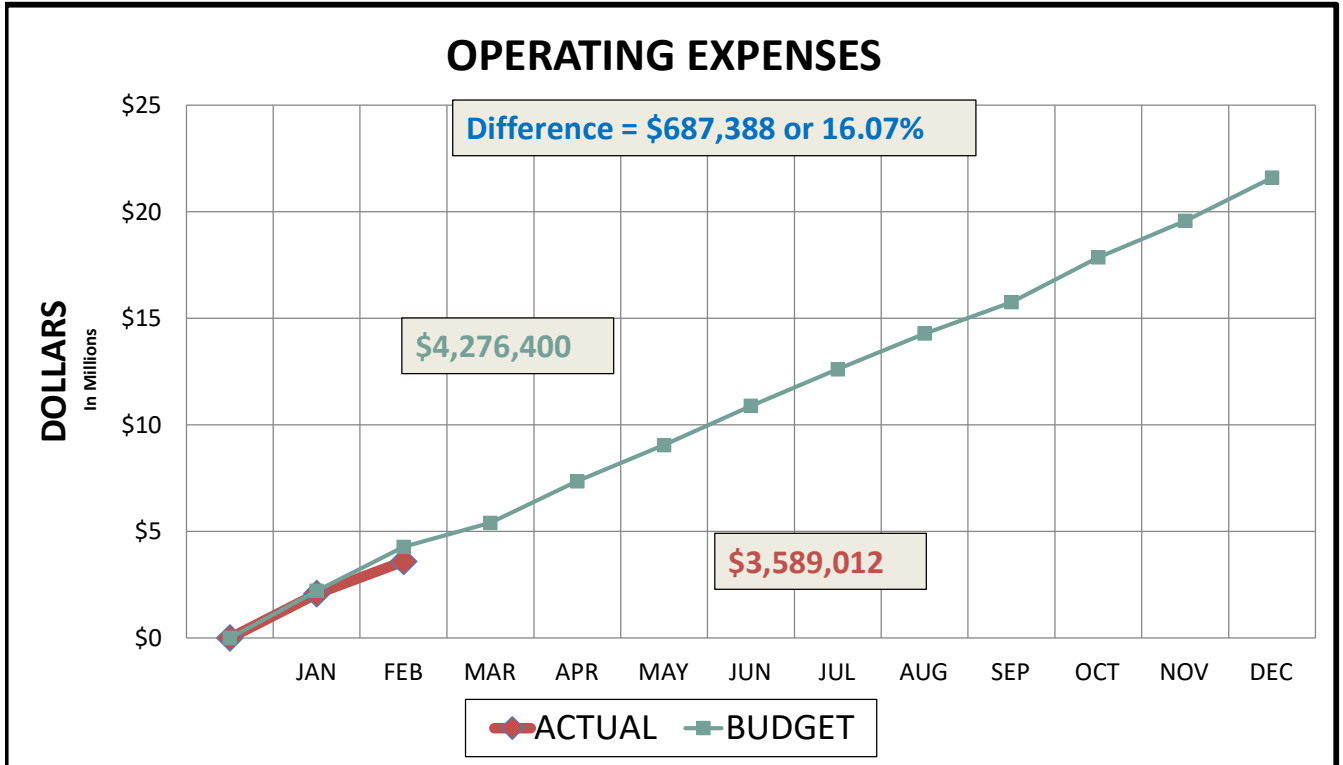
FEBRUARY 28, 2025



TAYLORSVILLE-BENNION IMPROVEMENT DISTRICT

EXPENSES

FEBRUARY 28, 2025



Statement of Revenues and Expenses

**Taylorville-Bennion Improvement District
Statement of Revenues & Expenses**

<u>Account</u>	<u>2/1/2025</u>	<u>2/1/2025</u>	<u>Difference</u>
	<u>2/28/2025</u>	<u>2/28/2025</u>	
	<u>Actual</u>	<u>Budget</u>	
Operating Revenue			
Water Sales	573,856	533,600	40,256
Sewer Service Fees	1,019,889	1,016,600	3,289
Other Income	13,058	9,700	3,358
Total Operating Revenue	1,606,803	1,559,900	46,903
Operating Expenses			
Salaries & Wages	287,378	307,600	20,222
Central Valley Sewer Expenses	284,720	743,300	458,580
Water Purchases	232,593	222,700	(9,893)
Benefits Expense	239,401	194,600	(44,801)
Utilities	12,539	21,700	9,161
Repairs & Maintenance	33,952	48,800	14,848
Postage, Bank & Merchant Fees	28,724	27,400	(1,324)
Reservoir Repairs & Maintenance	-	60,000	60,000
Landscaping	-	2,900	2,900
Well Repairs & Maintenance	11	100	89
Professional Services	5,252	6,300	1,048
Insurance & Damage Claims	-	-	-
Water Analysis, Sampling & Treatment	8,850	24,800	15,950
Vehicle Repairs & Maintenance	8,531	17,100	8,569
Miscellaneous Expense	(55)	-	55
Fuel	6,733	2,800	(3,933)
Supplies	6,609	5,300	(1,309)
Training Expense	10,937	6,200	(4,737)
Computer Expense, Maintenance & Software	8,307	38,700	30,393
Office Supplies	1,173	14,000	12,827
Telephone - Admin	2,862	4,700	1,838
Legal Fees	4,500	6,900	2,400
Dues & Subscriptions	2,785	1,500	(1,285)
Pretreatment Samples	-	-	-
Booster Repairs & Maintenance	-	-	-
Emergency Prep / Safety / Public Education	-	6,600	6,600
Contingency	-	-	-
Depreciation	324,814	300,300	(24,514)
Total Operating Expenses	1,510,616	2,064,300	553,684
Net Operating Revenue	96,187	(504,400)	600,587
Non-Operating Revenue			
Water Impact Fees	(3,055)	8,500	(11,555)
Sewer Impact Fees	5,395	900	4,495
Property Tax Revenue	13,236	7,800	5,436
Interest Income	143,719	104,300	39,419
Miscellaneous Income	9,281	7,000	2,281
Total Non-Operating Revenue	168,577	128,500	40,077
Non-Operating Expenses			
Interest on Revenue Bonds	-	-	-
Miscellaneous Expense	-	-	-
Property Taxes - RDA	-	-	-
Investment in CVWRF	-	-	-
Pension Expense (Non Cash)	-	-	-
Total Non-Operating Expenses	-	-	-
Net Non-Operating Revenue	168,577	128,500	40,077
Net Income	264,764	(375,900)	640,664

**Taylorsville-Bennion Improvement District
Statement of Revenues & Expenses**

	<u>1/1/2025</u> <u>2/28/2025</u>	<u>1/1/2025</u> <u>2/28/2025</u>		<u>Final 2025</u>
<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Budget</u>
Operating Revenue				
Water Sales	1,197,217	1,108,800	88,417	11,605,000
Sewer Service Fees	2,038,095	2,023,100	14,995	12,156,000
Other Income	55,504	19,600	35,904	149,000
Total Operating Revenue	<u>3,290,816</u>	<u>3,151,500</u>	<u>139,316</u>	<u>23,910,000</u>
Operating Expenses				
Salaries & Wages	601,094	615,700	14,606	3,925,000
Central Valley Sewer Expenses	779,217	1,001,500	222,283	4,881,000
Water Purchases	454,337	457,400	3,063	2,271,000
Benefits Expense	502,335	427,500	(74,835)	2,431,800
Utilities	20,806	31,800	10,994	836,000
Repairs & Maintenance	52,017	77,300	25,283	758,300
Postage, Bank & Merchant Fees	57,946	54,200	(3,746)	358,800
Reservoir Repairs & Maintenance	-	60,000	60,000	64,000
Landscaping	-	4,900	4,900	189,000
Well Repairs & Maintenance	1,499	4,100	2,601	56,800
Professional Services	18,456	15,300	(3,156)	108,500
Insurance & Damage Claims	283,006	286,400	3,394	392,000
Water Analysis, Sampling & Treatment	10,376	27,100	16,724	144,200
Vehicle Repairs & Maintenance	15,033	26,900	11,867	130,300
Miscellaneous Expense	75	-	(75)	1,000
Fuel	6,723	28,300	21,577	96,000
Supplies	11,257	10,800	(457)	101,200
Training Expense	18,127	17,700	(427)	120,000
Computer Expense, Maintenance & Software	60,107	114,100	53,993	223,400
Office Supplies	5,383	17,300	11,917	64,000
Telephone - Admin	12,059	9,100	(2,959)	61,600
Legal Fees	4,500	6,900	2,400	45,000
Dues & Subscriptions	18,973	16,400	(2,573)	27,500
Pretreatment Samples	2,712	1,800	(912)	17,000
Booster Repairs & Maintenance	-	100	100	43,500
Emergency Prep / Safety / Public Education	1,265	7,700	6,435	40,700
Contingency	-	300,000	300,000	300,000
Depreciation	651,708	656,100	4,392	3,900,000
Total Operating Expenses	<u>3,589,012</u>	<u>4,276,400</u>	<u>687,388</u>	<u>21,587,600</u>
Net Operating Revenue	<u>(298,196)</u>	<u>(1,124,900)</u>	<u>826,704</u>	<u>2,322,400</u>
Non-Operating Revenue				
Water Impact Fees	(3,055)	10,200	(13,255)	82,600
Sewer Impact Fees	13,059	8,200	4,859	51,400
Property Tax Revenue	13,236	7,800	5,436	502,500
Interest Income	272,165	216,900	55,265	1,379,000
Miscellaneous Income	13,915	14,000	(85)	1,648,000
Total Non-Operating Revenue	<u>309,320</u>	<u>257,100</u>	<u>52,220</u>	<u>3,663,500</u>
Non-Operating Expenses				
Interest on Revenue Bonds	-	-	-	317,000
Miscellaneous Expense	-	100	100	4,000
Property Taxes - RDA	-	-	-	20,000
Investment in CVWRF	-	-	-	1,000,000
Pension Expense (Non Cash)	-	-	-	-
Total Non-Operating Expenses	<u>-</u>	<u>100</u>	<u>100</u>	<u>1,341,000</u>
Net Non-Operating Revenue	<u>309,320</u>	<u>257,000</u>	<u>52,320</u>	<u>2,322,500</u>
Net Income	<u>11,124</u>	<u>(867,900)</u>	<u>879,024</u>	<u>4,644,900</u>

Summary of Capital Projects

**Taylorsville-Bennion Improvement District
Capital Projects**

	<u>1/1/2025</u> <u>2/28/2025</u>	<u>1/1/2025</u> <u>2/28/2025</u>		<u>Final 2025</u>
<u>Account</u>	<u>Actual</u>	<u>Budget</u>	<u>Difference</u>	<u>Budget</u>
Capital Projects				
SALE OF FIXED ASSETS	-	-	-	(422,000)
LAND	-	-	-	600,000
AUTO PURCHASE	623	2,800	2,177	481,000
T V TRUCK, CAMERA, VACTOR	319,433	450,000	130,567	450,000
OFFICE FURNISHINGS	607	-	(607)	3,000
MAINTENANCE EQUIPMENT	-	4,500	4,500	12,000
COMPUTER	4,000	-	(4,000)	26,500
TELEMETRY	-	-	-	-
SAFETY EQUIPMENT	-	-	-	-
SECURITY	-	30,000	30,000	120,000
OFFICE BUILDING AND PREMISES	222,127	4,572,600	4,350,473	4,681,000
DUMP TRUCK	-	-	-	-
TRACTOR SKID-STEER	-	1,700	1,700	310,000
PRETREATMENT EQUIPMENT	-	7,500	7,500	7,500
EASEMENTS	-	2,800	2,800	11,000
SEWER LINE REHAB/MISC	-	23,100	23,100	1,170,000
SEWER MASTER PLAN PROJECTS	-	-	-	450,000
3900 SOUTH - REHAB	-	-	-	-
EASEMENTS	-	2,800	2,800	11,000
WATER LINE PROJECTS	7,434	-	(7,434)	14,230,000
CITY PROJECTS	-	7,300	7,300	22,000
TAY-EAST (4800)	-	18,300	18,300	55,000
BARKER WEST	-	-	-	-
Barker	-	933,300	933,300	2,800,000
SWENSEN	-	-	-	-
RAWSON WELL	-	-	-	-
ATHERTON WEST	-	-	-	-
TAY EAST (4800)	-	-	-	-
TREATMENT STATIONS	34,023	44,400	10,377	80,000
TAYLORSVILLE WEST	-	180,300	180,300	300,000
PIONEER	-	-	-	10,000
VALLEY	-	41,100	41,100	113,000
ATHERTON WEST	-	34,000	34,000	34,000
SWENSEN	-	-	-	-
LOW ZONE NORTH BOOSTERS	-	-	-	-
LOW ZONE SOUTH BOOSTERS	-	-	-	65,000
KEARNS BOOSTER	-	-	-	-
LOW ZONE NORTH RES	-	-	-	10,000
LOW ZONE SOUTH RES	-	-	-	10,000
MIDDLE ZONE	-	-	-	10,000
HIGH ZONE	-	-	-	10,000
WATER METERS	5,187	1,800	(3,387)	61,700
PIPE FITTINGS & ACCESSOR	-	-	-	305,000
CV CAPITAL PROJECTS	80,670	47,800	(32,870)	750,000
PAYMENTS ON 2021 REVENUE BOND	-	-	-	1,159,000
Total Capital Projects	674,103	6,406,100	5,731,997	27,935,700

Balance Sheet




**Taylorsville-Bennion Improvement District
Statement of Net Position (Balance Sheet)
Consolidated Summary**

<u>Account</u>	<u>2/28/2025</u>	<u>2/29/2024</u>	<u>Difference</u>
Assets			
Current Assets			
Cash in Bank	27,071,954	22,308,900	4,763,054
State Treasurer	1,027,730	1,041,848	(14,118)
Moreton Asset Investment	12,906,505	12,304,107	602,397
Bond Escrow Accounts	274,938	278,706	(3,768)
Receivables	2,306,526	2,126,482	180,044
Inventory	498,626	475,431	23,195
Prepaid Expenses	-	-	-
Total Current Assets	44,086,278	38,535,475	5,550,804
Noncurrent Assets			
Investment in Central Valley	20,066,811	18,819,912	1,246,899
Pension & Lease Assets	2,525,003	2,224,855	300,147
Total Noncurrent Assets	22,591,814	21,044,768	1,547,046
Capital Assets			
Capital Assets	152,236,820	145,615,170	6,621,650
Less: Accumulated Depreciation	(74,533,384)	(70,887,420)	(3,645,964)
Total Capital Assets	77,703,436	74,727,749	2,975,687
Total Assets	\$ 144,381,528	\$ 134,307,991	\$ 10,073,537
Liabilities & Equity			
Current Liabilities			
Accounts Payable	820,190	755,925	64,265
Engineering Deposits	64,232	64,872	(640)
CP of Long Term Debt	1,159,000	1,149,000	10,000
Current Liabilities	2,043,422	1,969,797	73,625
Long Term Liabilities			
Accrued Retirement Benefits	4,889,489	4,969,785	(80,296)
Accrued Leave Pay - LT	817,371	703,469	113,902
Notes and Bonds Payable	19,233,000	20,392,000	(1,159,000)
Pension & Lease Liabilities	1,775,839	1,612,959	162,879
Total Long Term Liabilities	26,715,699	27,678,213	(962,514)
Total Liabilities	28,759,121	29,648,010	(888,889)
Equity			
Prior Years' Earnings	115,609,702	104,623,286	10,986,416
Current Year Net Income (Loss)	12,704	36,695	(23,991)
Total Equity	115,622,407	104,659,981	10,962,425
Total Liabilities & Equity	\$ 144,381,528	\$ 134,307,991	\$ 10,073,537





Dashboard of Attributes for an Effectively-Managed District

February 2025 District Performance Indicators









1. Product Quality

-  Meet or Exceed Federal and State Regulation (% of Compliance)
-  Meet District Expectations of Aesthetic Quality
-  Waste Water Collection Proficiency




2. Financial Viability

-  Operational Cash Ratio
-  Debt Service Coverage Ratio
-  Cash Reserve: Central Valley
-  Cash Reserve: Number of Days



3. Infrastructure Strategy and Performance

-  Number of Water Line Leaks
-  Non-Revenue Water
-  5/8" Meter Performance
-  Water Mainline Flushing Progress
-  Surveying the Wastewater System
-  Wastewater System Condition
-  Wastewater Line Replacement
-  Lift Station Operation



4. Resource Adequacy

-  State Conservation Mandate
-  Water Resource Adequacy
-  Well Replacement Plan





5. Customer Satisfaction

-  Customer Technical Complaints
-  Customer Survey





6. Employee and Leadership Development

-  Employee Survey
-  Employee Retention





7. Operational Optimization

-  Efficient Use of Electricity
-  Peak Factor Ratio
-  Expense / Connection Comparison
-  Connections Served / Employee Comparison




8. Enterprise Resiliency

-  Lost Time Injuries or Illnesses
-  EMOD
-  Vehicle and Equipment Accidents
-  Emergency Preparedness




9. Stakeholder Understanding and Support

-  Grama Requests
-  Public Outreach
-  State Reporting Compliance
-  Governing Body Understanding

10. Community Sustainability

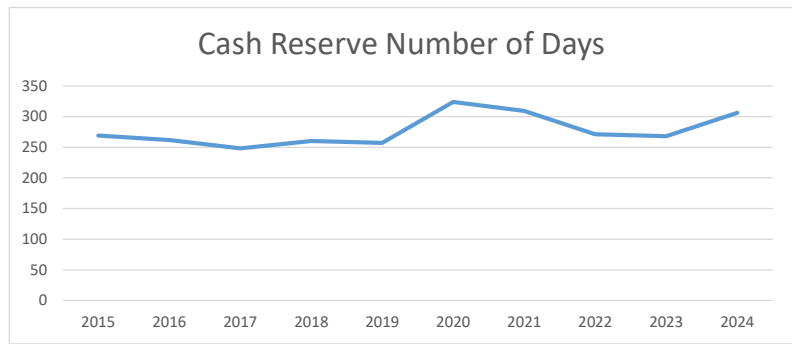
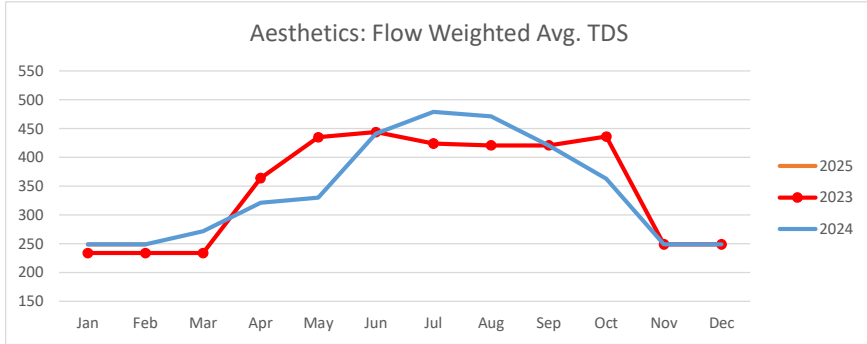
-  Rate Comparison
-  Property Tax Comparison
-  Collaboration with Local Partners

Legend

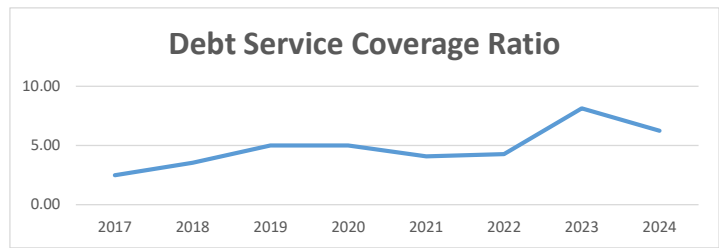
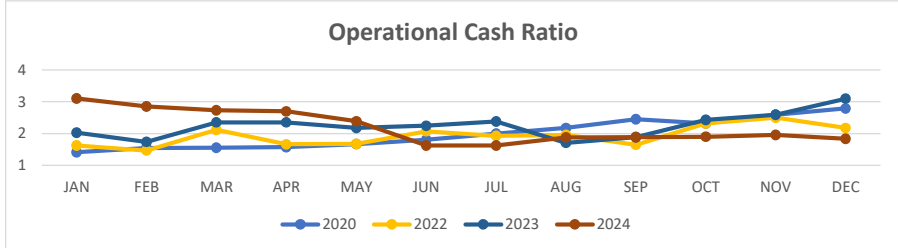
-  Outstanding
-  Acceptable
-  Needs Improvement

ATTRIBUTES	CHARACTERISTICS	FACTORS	Outstanding	Acceptable	Needs Improvement	CRITERIA
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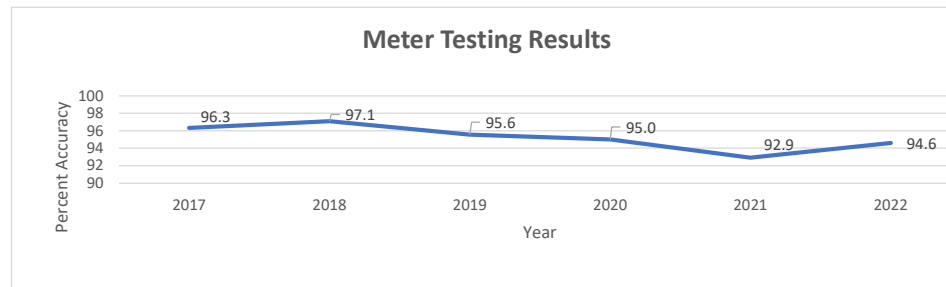
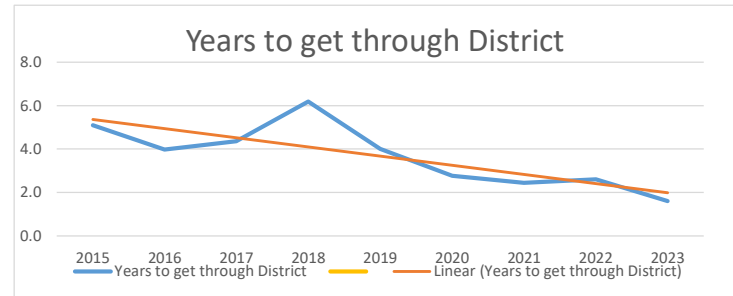
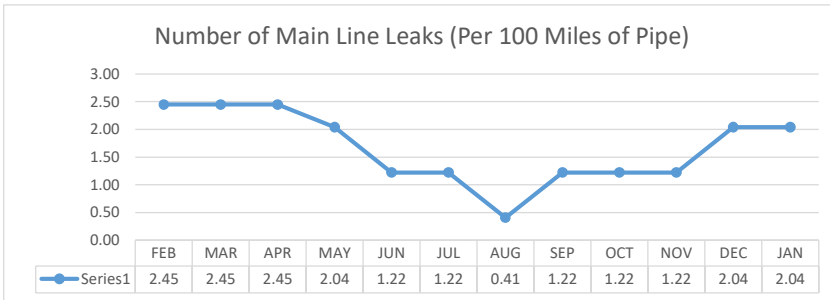
1	Product Quality	Water Quality	Meet or Exceed Federal and State Regulation (% of Compliance)	100%			% of sampling results in compliance with Federal and State Regulations	
				100%	99-96%	Less than 96%		
		Wastewater Collection	Wastewater Collection Proficiency	Meet District Expectations of Aesthetic Quality	249			Amount of TDS found in system using a flow weighted average
					500 mg/l or less	500 - 800 mg/l	800+ mg/l	
				1		Number of wastewater main line back-ups preventable by TBID (12 month rolling total)		
			0	0.1 - 1.9	2.0+			



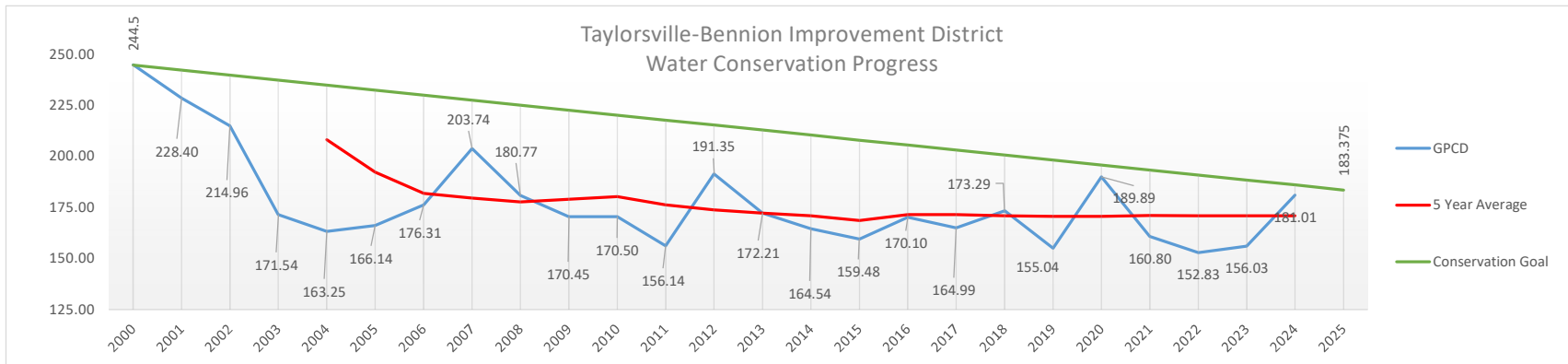
2	Financial Viability	Fiscal Responsibility	Operational Cash Ratio	1.71			Unrestricted Cash Balance / District's minimum cash balance limit
				> 1.5	1.49 - 1	Less than 1	
			Debt Service Coverage Ratio	6.24			Change in Net Position + Interest Expense + Depreciation / Total Debt Service (Principal + Interest Payments) expense
				2.4+	2.3 - 1.1	Less than 1.1	
		Reserve: Central Valley	100%			Percent of Central Valley Emergency Fund that is funded.	
			100%	99.9% to 90%	Less than 90%		
		Reserve: Number of Days	306			Total amount in District Reserves / (Total Annual Operating Expenses / 365 Days)	
			300+	275 - 300	less than 275		



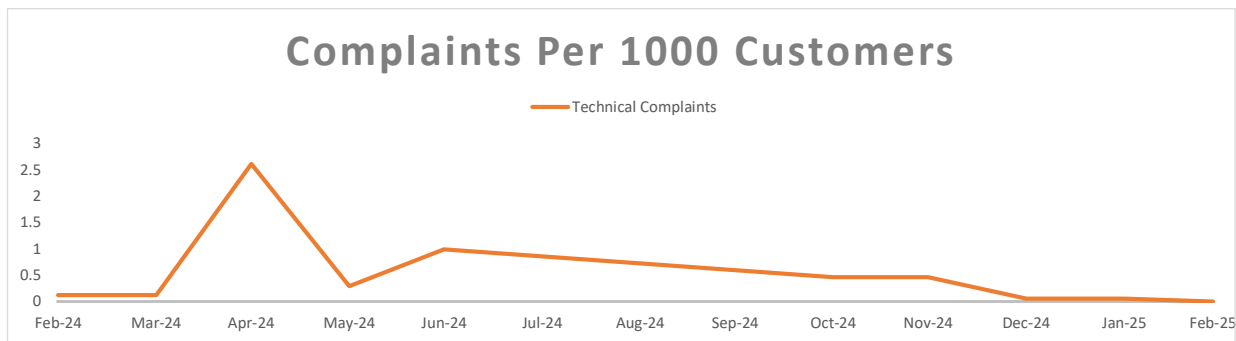
Infrastructure Strategy and Performance	Water Distribution System	Number of Main Line Leaks	2.04			Number of main line repairs per 100 miles (12 month rolling total) Miles of water pipe in the District = 233 miles
			5 or less	5.1 - 13	13.1+	
		Non Revenue Water Management		10.80		Percent of Non-Revenue Water -water produced but not sold
			10% or less	11%-16%	17% or above	
	5/8" Meter Performance		N/A		Average accuracy of 170 random 5/8" meters in the District	
		97%+	97%-95%	94.9% or less		
	Flushing Program Progress		152,688		Feet of water mainlines flushed annually by the District	
		>172,866	172,865-86,433	< 86,433		
	Wastewater Collection System	Surveying the Wastewater System (# of years)	1.6			Number of years to survey all of the sewer mains in the District
			3.0 or less	3.1-3.9	4.0+	
		Wastewater System Condition	99.43%			Percent of pipe that is not in need of extra maintenance or repair (Rated 3 or higher)
			100 - 95%	95% - 90%	less than 90%	
Wastewater Line Replacement			5688	Feet of wastewater pipe that is in need of being replaced or lined (rated 3 or higher)		
	Less than 2,500	2,500 - 5,279	5,280 +			
Lift Stations Operation	0			Number of Lift station failures causing the system to go out of primary operating mode in to stand-by mode during the month		
	All pumps operable	Stand-by mode occurred	Failure of standby functions			



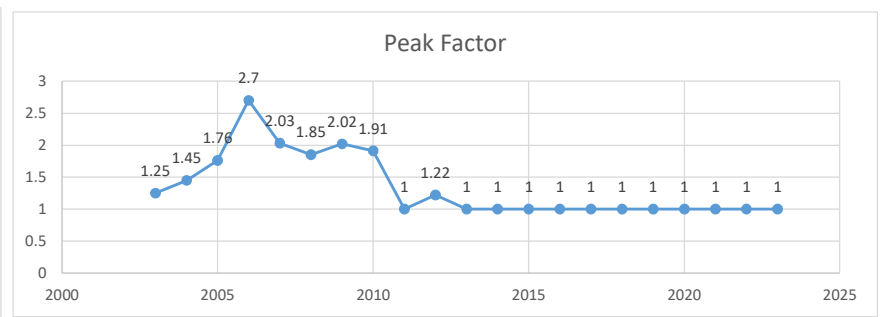
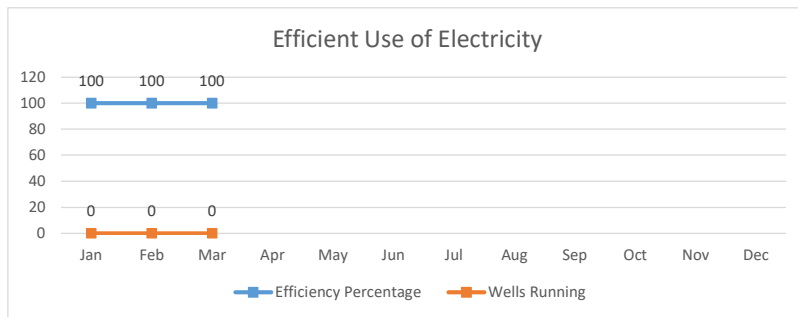
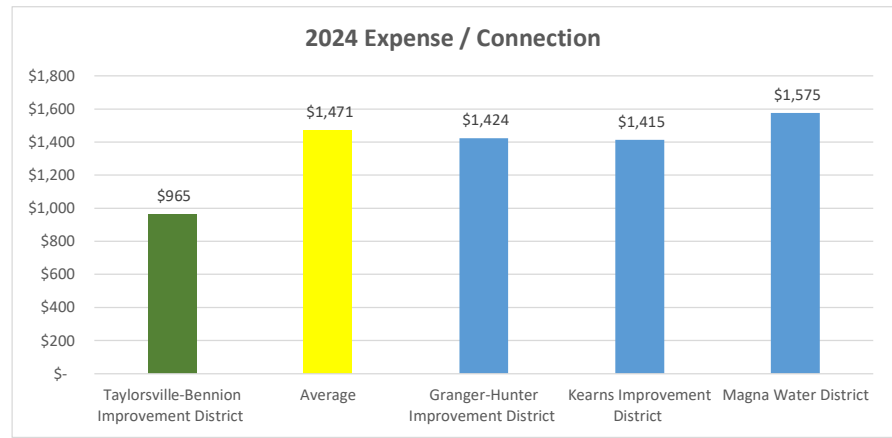
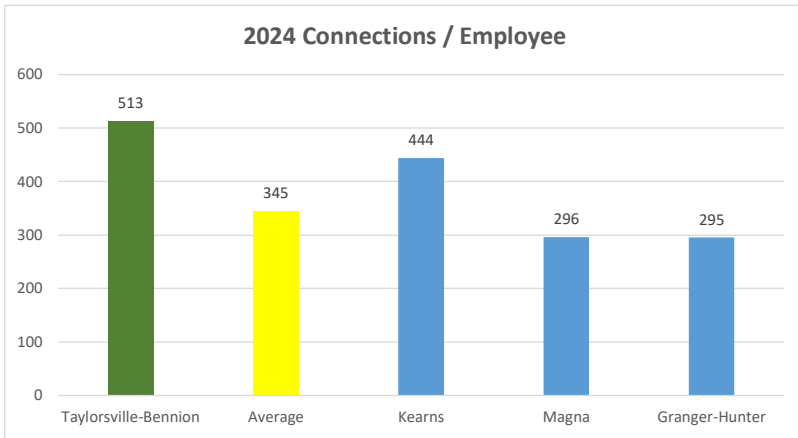
4	Resource Adequacy	Conservation	State Conservation Mandate	100%			Percent of the mandated 25% reduction by 2025 that has been achieved
				100 - 95%	95 - 90%	Less than 90%	
	Water Supply	Water Resource Adequacy		1.2			Max Water Production Capacity / Average of the Highest Water Peak Day Demand over the last 5 years
				.98+	.98 - .92	less than .92	
	Well Replacement Plan			2		Number of future wells planned (including site selection, property acquisition, and budgeted for)	
			3	2	1 or Less		



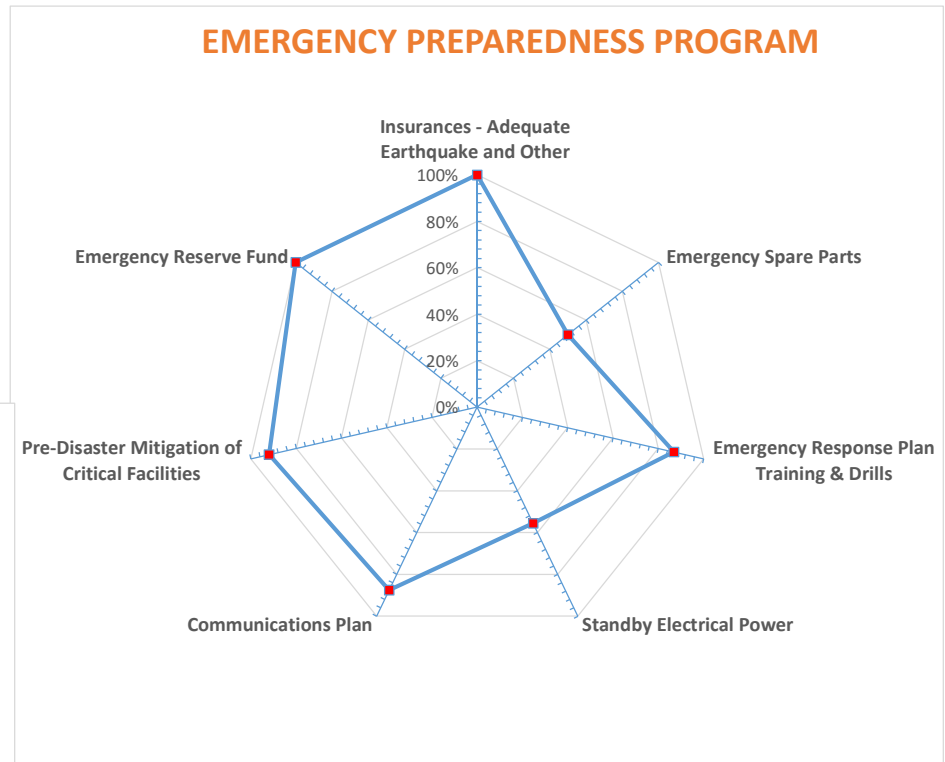
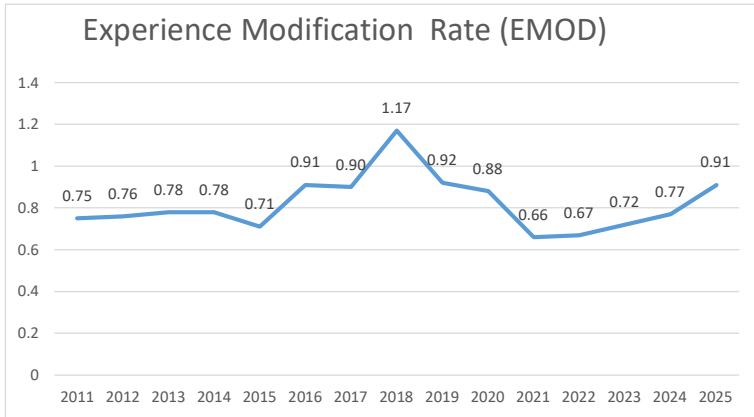
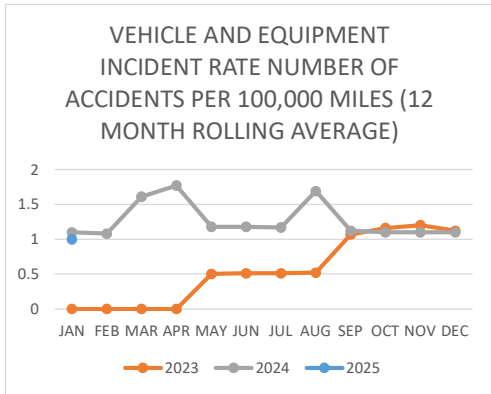
5	Customer Satisfaction	Service Quality, Efficiency, and Costs	Service Complaints	0			Total number of technical, quality, and rate complaints per month per 1000 active accounts (Total Number of Customer Complaints per month / (Total Number of Active Accounts / 1000))
				2 or less	2.1 - 6.6	6.7+	
		Customer Survey		96.1%			Percent of customers that reported they were adequate, satisfied or very satisfied with the District's services on our most recent Customer Survey (2021, 4.3% response rate - Survey is administered every 5 years)
				90%+	89.9% - 80%	79.9% or less	



6	Employee & Leadership Development	Employee Satisfaction	Employee Survey	100.0%			Survey of employees measuring overall satisfaction with the District (2022 - Survey is administered every 3 years)
				90%+	90% - 80%	80% or less	
			Employee Retention	5.83%			3 year employee turnover rate. Employees that have left employment with the District voluntarily, excluding retirement.
				Less than 10%	10% - 19%	19%+	
7	Operational Optimization	Utility Efficiency	Efficient Use of Electricity	100.0%			Average run cycle of all wells each month
				90% + Run Cycle	89% - 70%	69% or less	
		Monetary Efficiency	Peak Factor Ratio	1			JWCD annual Peak Factor
				1 or less	1 - 1.25	1.26+	
		Expense / Connection	48.5%			Percent more efficient than nearby water and sewer providers.	
			20%+	10% to 19.9%	Less than 10%		
		Connections Served / Employee	34.4%			Percent more efficient than nearby water and sewer providers.	
			20%+	10% to 19.9%	Less than 10%		

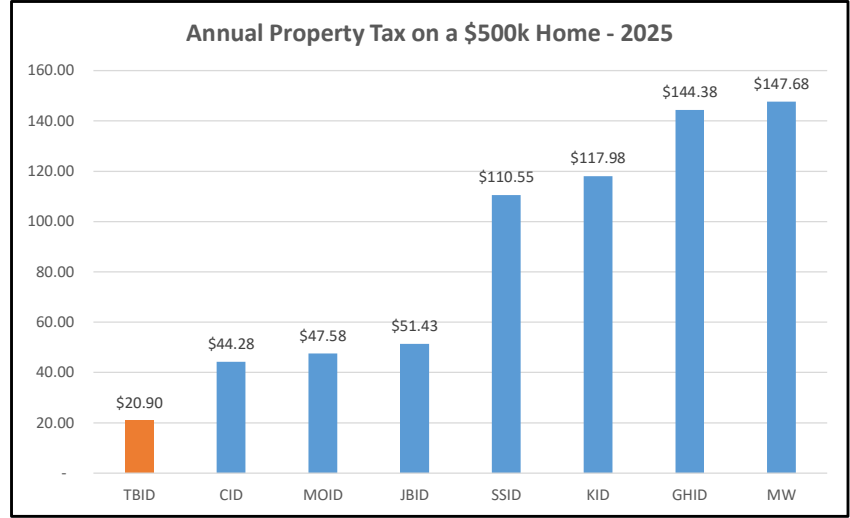
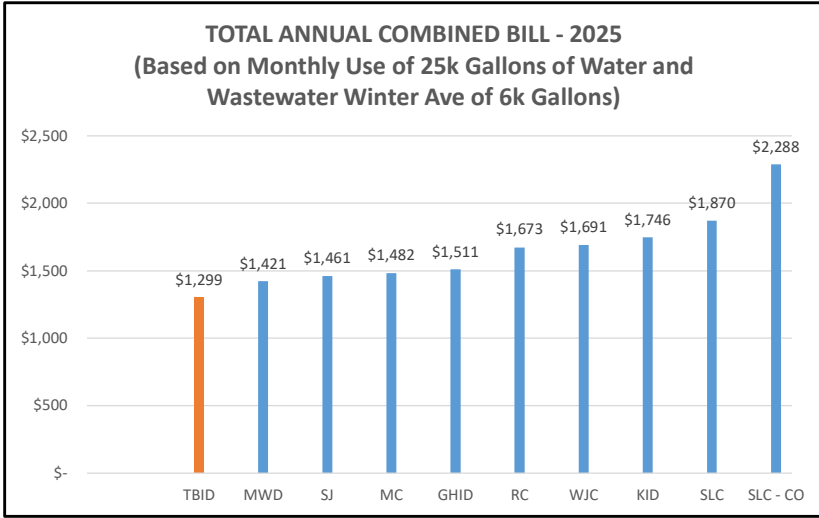


Enterprise Resiliency	Workforce Resiliency	Lost time Injuries or Illnesses	0			Number of lost time reportable employee injuries or illnesses during the last 12 months
			0	1	2+	
		EMOD		0.91		
		.80 or less	.81 - 1.0	1.1+		
	Equipment Resiliency	Vehicle and Equipment Accidents	1.13			Number of accidents per 100,000 miles driven (12 month rolling average)
			2 or Less	2.1 - 4	4+	
Emergency Preparedness			81.70%		Average percentage of completion of the subcategories of the emergency response program	
	90% or more	89% - 75%	74% or less			

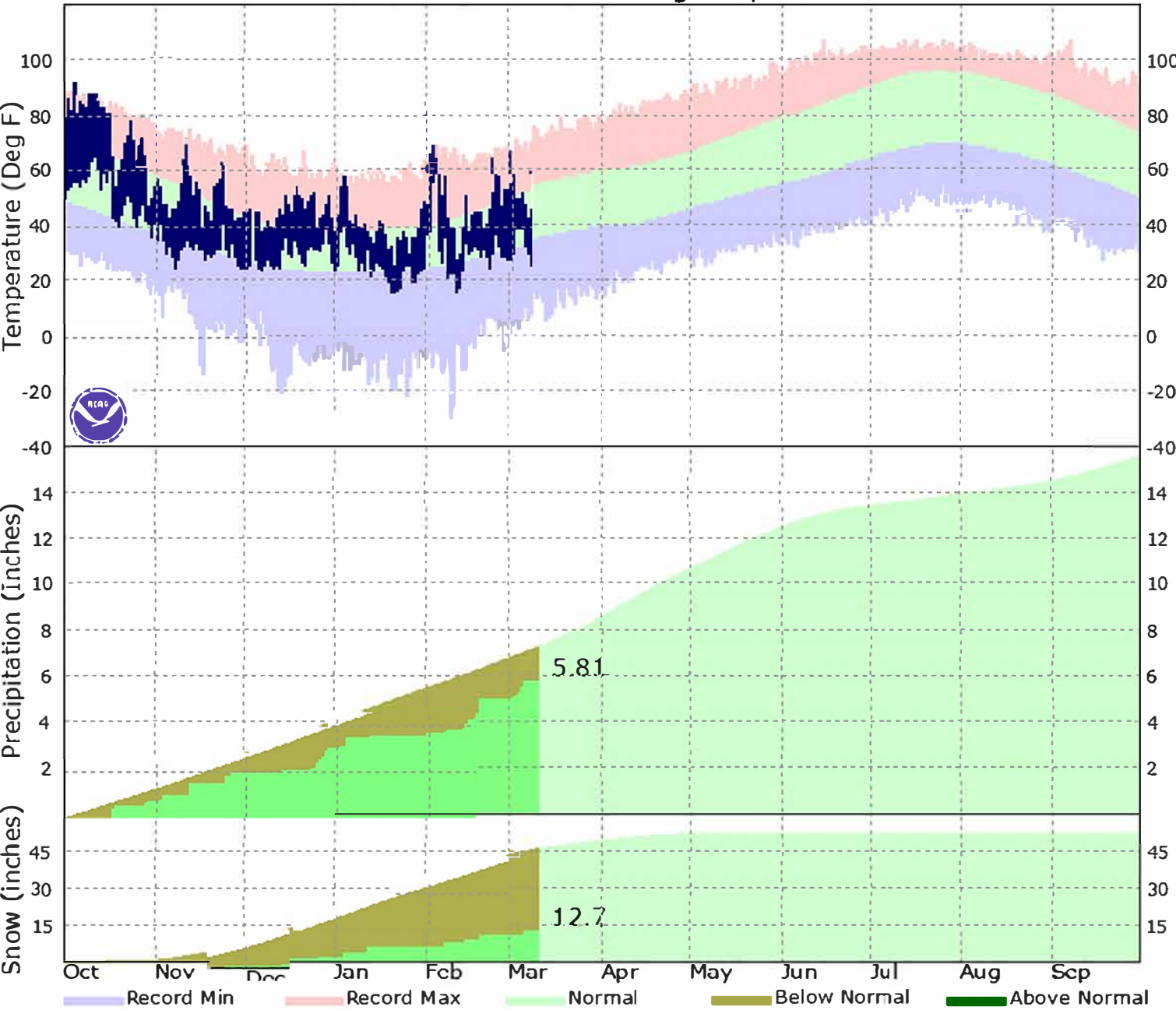


9	Stakeholder Understanding & Support	Transparency	Grama Requests	YES			All grama requests have been responded to as required by law
			Yes	No			
		Public Outreach	YES			Stake Holder outreach index - Measure of District's Outreach Activities such as customer satisfaction surveys, involvement in outreach programs, and use of stakeholder feedback to develop action plans.	
	Yes	No					
State Reporting Compliance	YES			State Transparency Website updated accurately and timely			
Yes	No						
Education	Governing Body Understanding	YES			Annual Strategic Planning Meeting held and mandated annual board member training completed		
Yes	No						

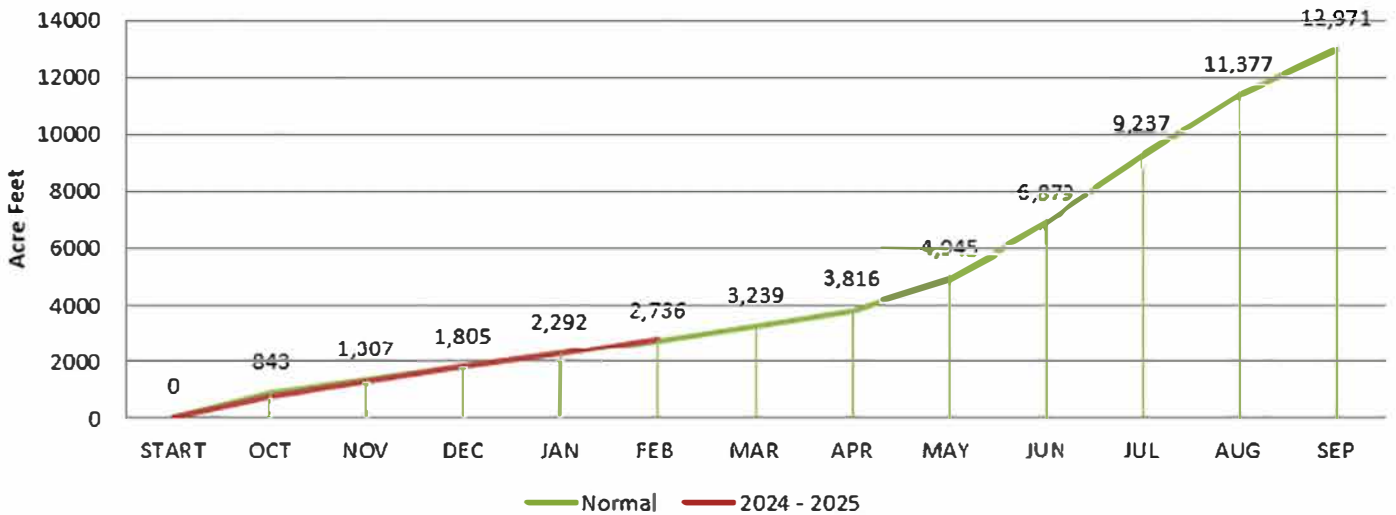
10	Community Sustainability	Affordability	Rate Comparison	1			Ranking compared to 10 closest like entities including water, wastewater, and taxes (1 being the lowest rates and 10 the highest)
			1 - 3	4 - 6	7 - 10		
	Property Tax Comparison	1			Ranking compared to 10 closest like entities taxes (1 being the lowest rates and 10 the highest)		
	1 - 3	4 - 6	7 - 10				
Community Involvement	Collaboration with Local Partners	6			AWWA, City, UASD, Conservation Action Committee, local committees, etc.		
3+	2	0					



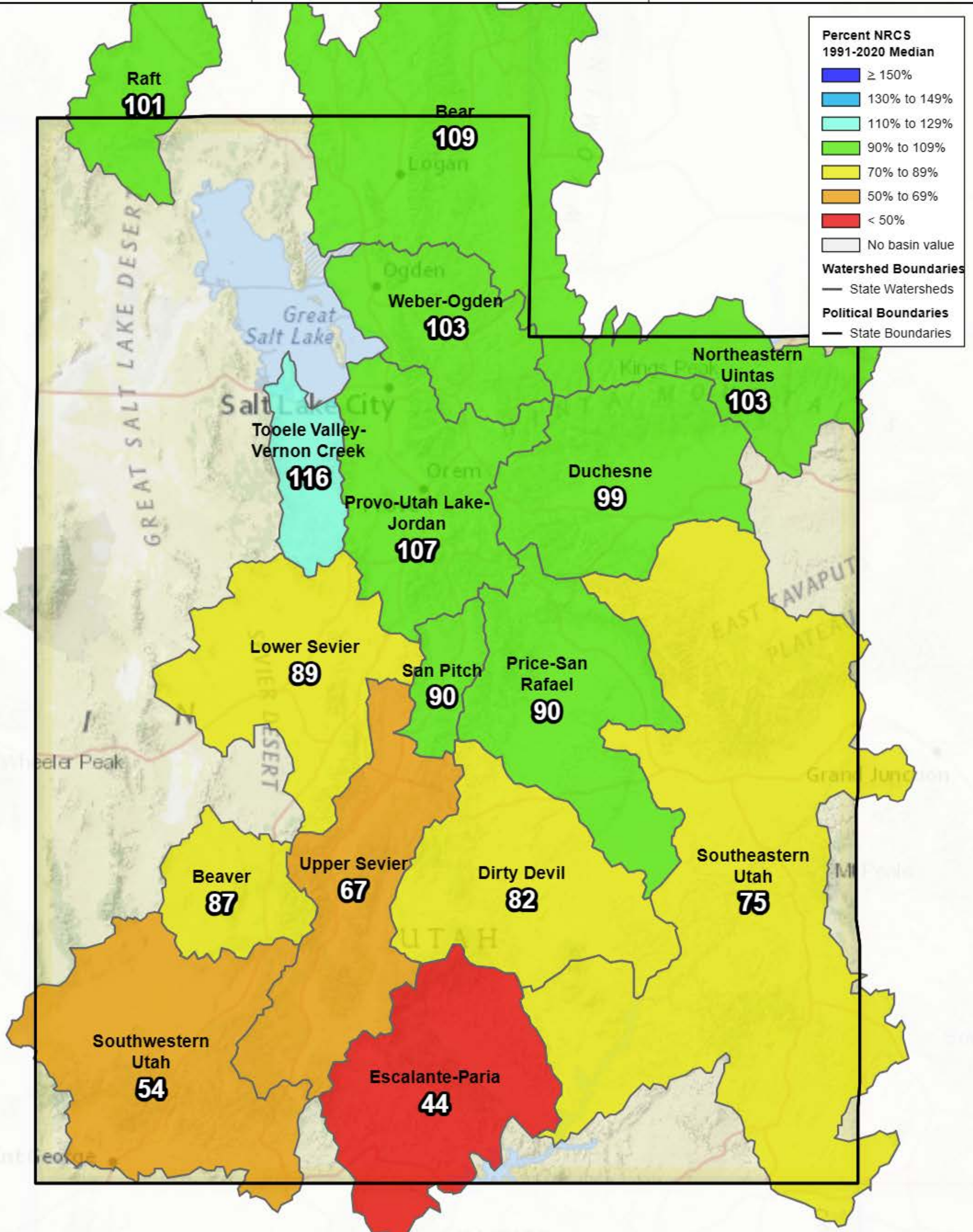
KSLC - Oct 2024 Through Sep 2025



Normal vs Current Year-to-Date all Water Sources



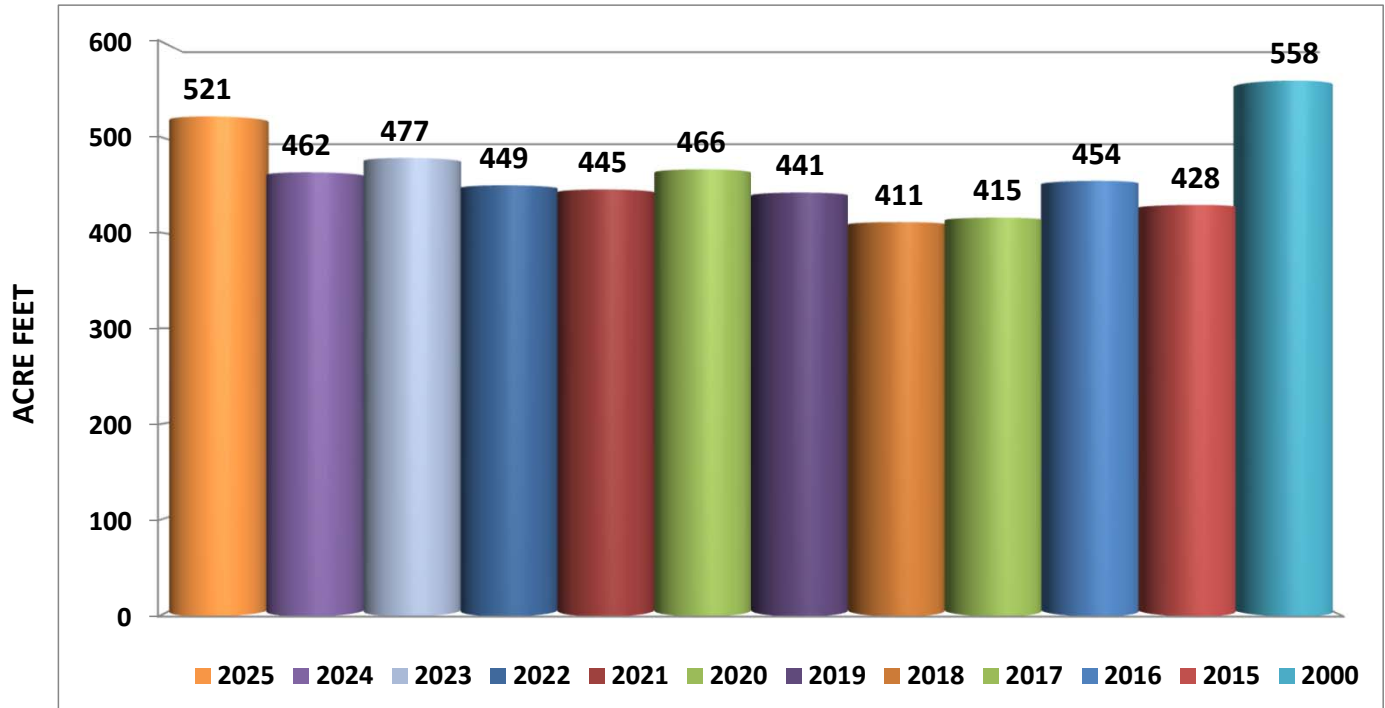
Normal = 10 Year Average



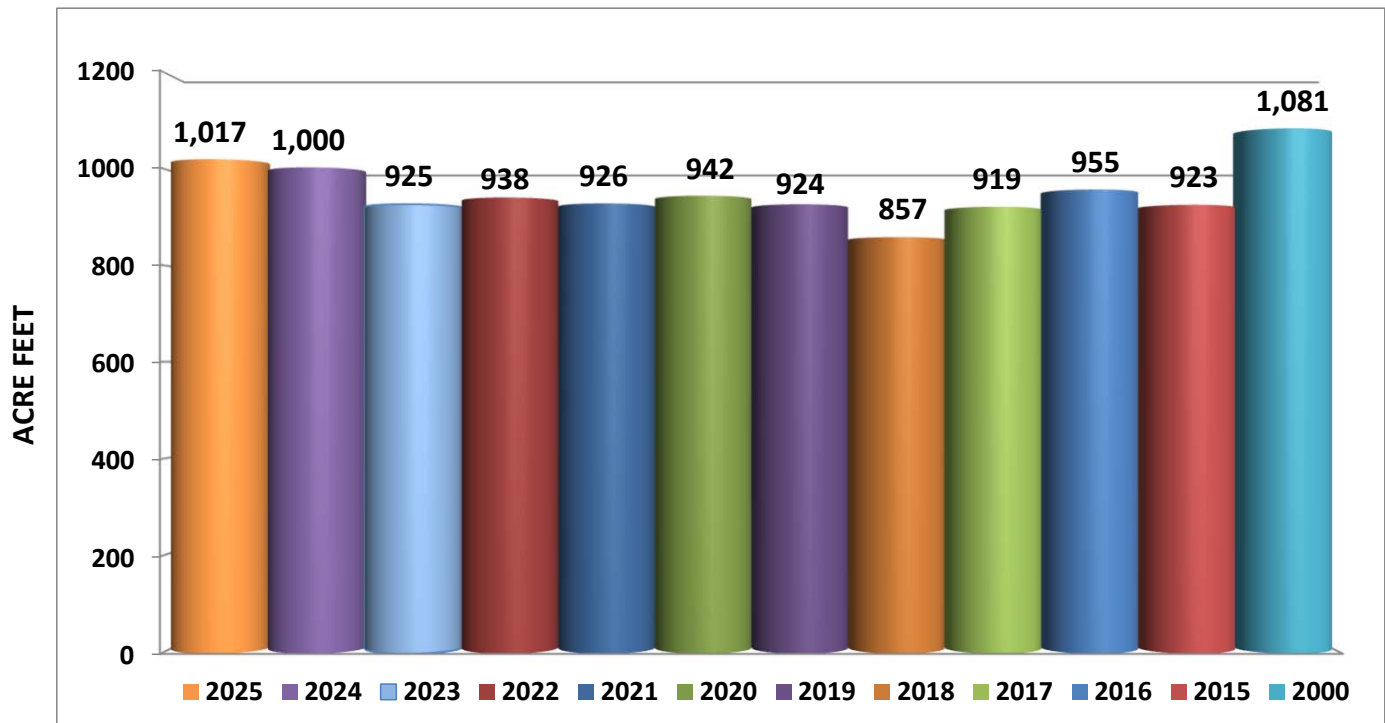
Taylorsville-Bennion Improvement District

FEBRUARY 2025

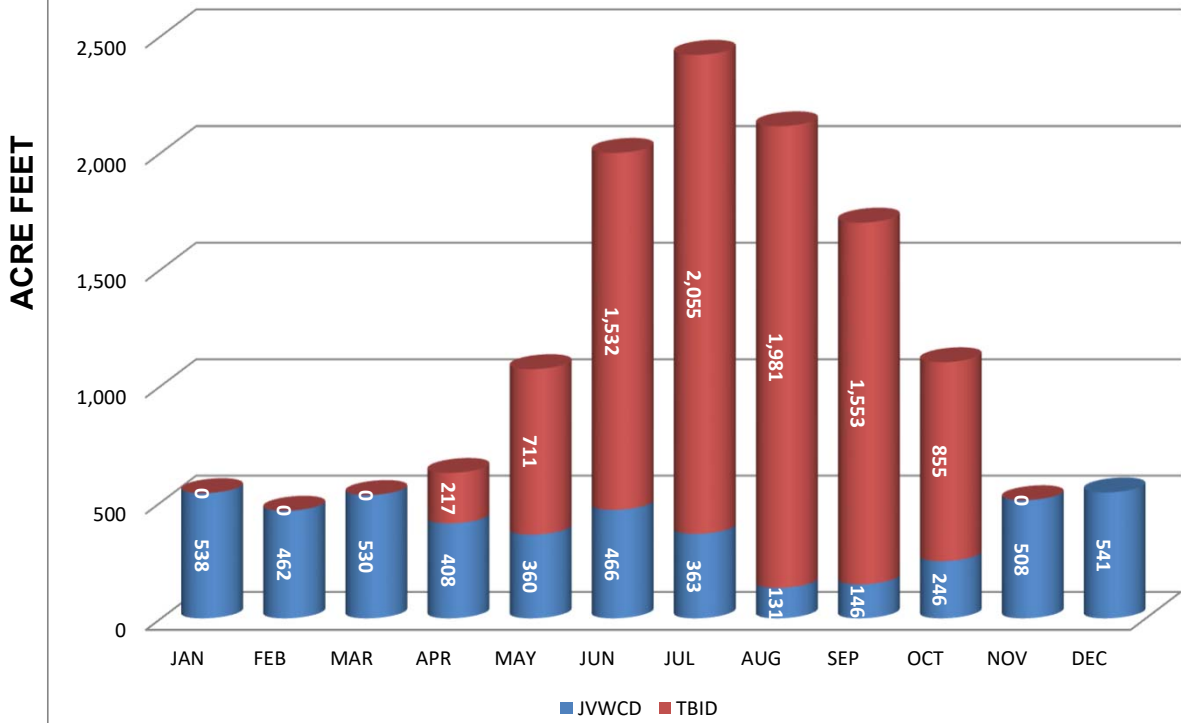
Water Pumped and Purchased



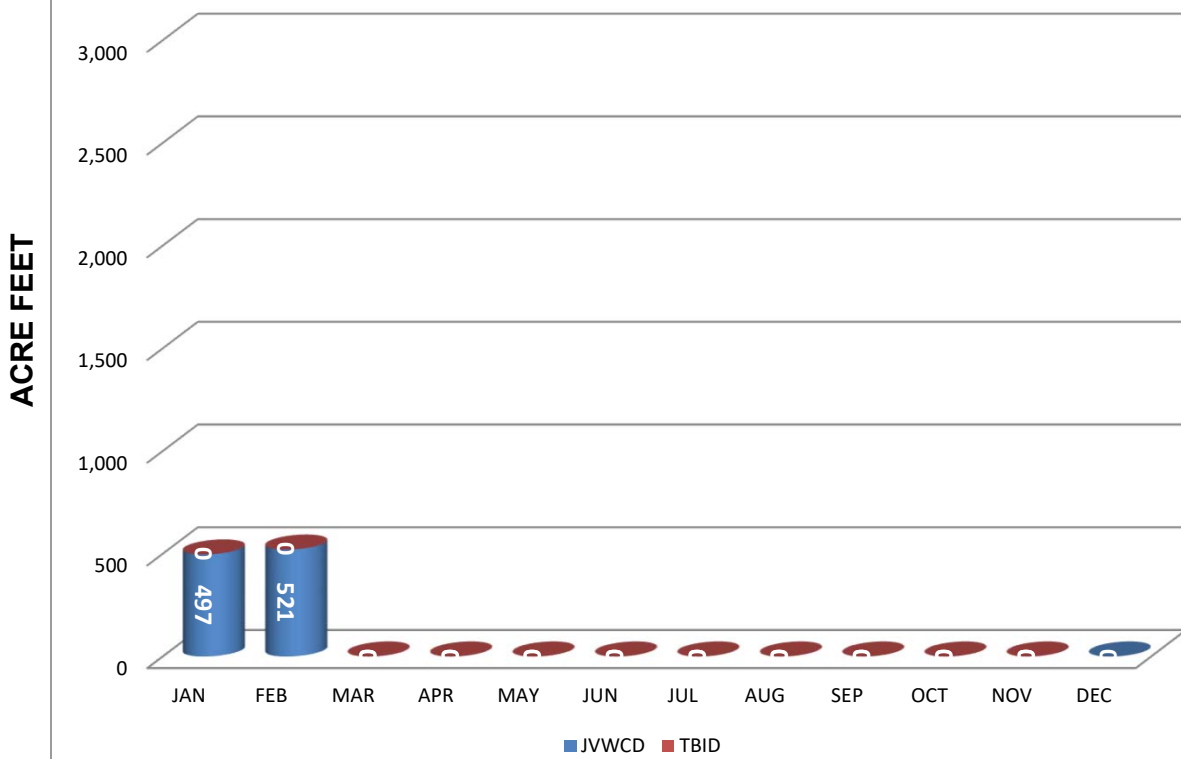
YEAR-TO-DATE TOTAL WATER SOURCES



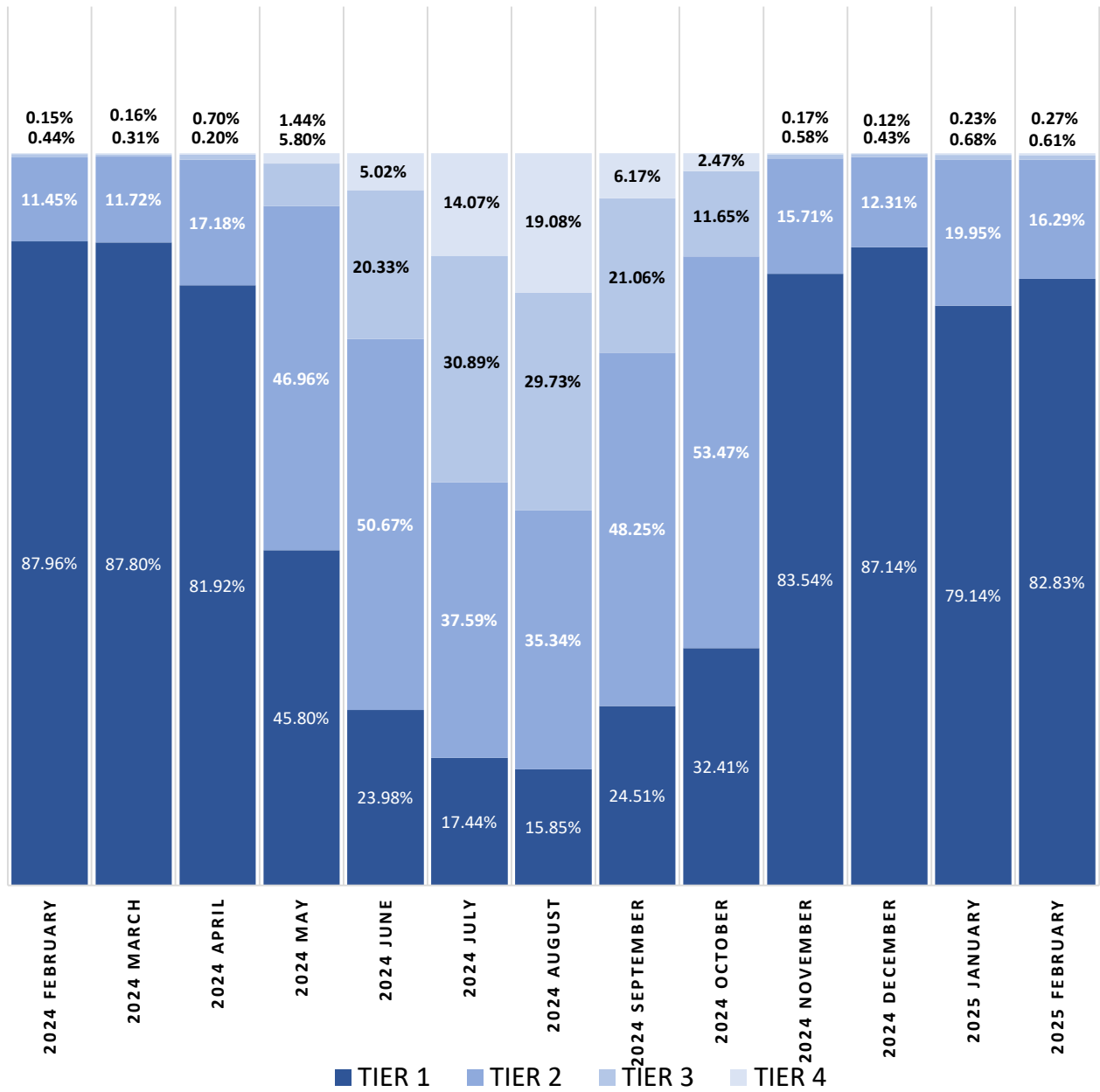
WATER PRODUCTION JWVCD AND TBID 2024



WATER PRODUCTION JWVCD AND TBID 2025



PERCENTAGE OF ACCOUNTS PER TIER RESIDENTIAL



WATER SOLD PER TIER RESIDENTIAL

