ASHLEY VALLEY

WATER & SEWER IMPROVEMENT DISTRICT

BOARD MEETING

April 21, 2026

12:00 pm

ASHLEY VALLEY WATER
& SEWER IMPROVEMENT DISTRICT
1753 E 1500 S
VERNAL UTAH

Notice of a Board Meeting of the Ashley Valley Water & Sewer Improvement District, to be held Tuesday April 21, 2025 @12:00 p.m., in the conference room of Naples City located at 1420 E 2850 S Naples Utah.

REGULAR MEETING

Meeting Agenda

1. Welcome & Meeting Opening
2. Statements of Conflict (if any) on today's meeting agenda
3. **Approval of March 24th, minutes, and April 8, 2026, minutes**
   PROJECT UPDATES
4. **New Office Building Project update and Pay Request #7 and Change Order #7**
   a. **500 North 1500 West**
   b. **Sunrise Engineering Reports**
5. **Water Conservation, Rates and Public Hearing**
6. **Water Lease Opportunities**
7. **April 2025 Expenditures**
8. **Financial Statement 1st quarter 2026**
9. Operations Discussions
10. **Closed Session for discussion of the character, professional competence, or physical or mental health of an individual, and as a strategy session to discuss pending or reasonably imminent litigation, strategy session to discuss the purchase, exchange, or lease of real property, including any form of a water right or water shares.**
11. District Announcements

NOTICE OF SPECIAL ACCOMMODATIONS DURING PUBLIC MEETINGS

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify Nora at the District Office @ 435-789-9400.

I hereby certify that this notice was posted at least 24 hours to said meeting.

Nora Garcia District Clerk

AGENDA ITEMS IN BOLD MAY BE ACTED UPON AT THE BOARD'S DISCRETION

ASHLEY VALLEY WATER

& SEWER IMPROVEMENT DISTRICT

609 WEST MAIN

VERNAL UTAH

Minutes of the Ashley Valley Water and Sewer Improvement District Board Meeting, held on Tuesday March 24, 2026, at 12:00 p.m. in the conference room of Naples City Office, located at 1420 E 2850 S, Vernal Utah.

IN ATTENDANCE

Boyd Workman	Chairperson
Brownie Tomlinson	Vice-Chairperson
Max Haslem	Trustee
Dean Baker	Trustee
David Hatch	Trustee
Ryan Goodrich	District Manager
Nora Garcia	District Clerk
Isaac Hatch	Assistant Manager
Allen Hacking	Assistant Manager

Chairperson Workman opened meeting at 12:00 p.m.

Present for today's meeting; Hans with BH Inc., Bart Jensen with Jones & Demille, and Craig Nebeker with Sunrise Engineers, Trudy Wheeler with Jensen Water and Kalene Gamble with Patriot Realty.

No Conflicts Stated

Minutes

Brownie made the motion to accept February 17, 2026, minutes, seconded by Max. Those voting yes to the above motion Dave, Dean, Max, Brownie, and Boyd.

Project Updates

New Administrative Building Update and Pay Request # 6

Hans Leis with BH Inc, reported on the administrative building project. Hans reported that the tile in the restrooms is currently being installed, painting has started, working on the retention wall, and the curb and gutter will start next Monday. Hans predicts the outside of the building should be completed by next weekend. Canopies will be completed this week. Brownie asked if they were on schedule; Hans replied that they may be ahead of schedule. Pay request # 6 is in the amount of $431,829.61. Dave made the motion to approve pay request #6, seconded by Brownie; Dave, Dean, Max, Boyd, and Brownie voted yes to the motion.

500 North 1500 W Water Line and Engineering Agreement

Ryan reported on this project. The 500 N 1500 W project consists of UDOT installing a walking trail from the intersection to the Uintah High School. The proposed project for this area would be for AVWSID to tie into the 14-inch line on 1500 W, bore underneath the service canal, bore underneath the future walking path and install an 8-inch line that could be stubbed out to extend to the college if needed in the future. Sunrise Engineering submitted a preliminary cost analysis in the amount of $ 89,100.00 for engineering, and $411,250.00 for construction. UDOT's project is to begin soon. Dave made the motion to approve the engineering agreement seconded by Brownie. Those voting yes to this motion, Dave, Dean, Max, Brownie, and Boyd.

Discussion and approve resolution to sign the S299 Canal Crossing Permit

The 500 North 1500 West Water line project includes a canal crossing. A permit, (form S 299), will need to be submitted to be approved for the canal crossing. This permit will be required to install an 8-inch diameter pipeline under the Steinaker Service Canal near 500 North and 1500 West. This pipe will carry culinary water to the residents and businesses in the area. Dave made the motion to approve Resolution 03-24-2026-1; this resolution allows Form S299 to be submitted to allow the district to install a waterline under the Steinaker Service Canal. Brownie made the second to this motion; those voting yes to the above motion, Dave, Dean, Max, Boyd, and Brownie.

2500 South 2000 E Water, Sewer Engineering Agreement

Naples City is scheduled to perform roadway improvements on 2500 S 2000 E to-approximately 2250 E. The 6-inch waterline is undersized for the area and there is no sanitary sewer line in this section of road. This proposed CIB funded project would size up from the 6-inch waterline to an 8-inch line from 2000 E to 2500 E. and install an 8-inch sewer line between existing manholes. The waterline replacement will be approximately 2700 feet, with a new fire hydrant. The sewer line will be approximately 2,200 feet of sewer line with an estimated 5 new, 4-foot diameter manholes. This design would allow for approximately 10 existing homes, plus future sewer hookups as the area develops. Sunrise Engineering submitted a scope of services estimate in the amount of $149,100.00, this includes CIB funding application assistance, and engineers' opinion of probable cost of $1,218,750.00. District would then submit the application to the CIB in June with funding possibility in October. Brownie made the motion to accept the scope of work submitted by Sunrise, seconded by Dean. Those voting yes to this motion; Dave, Dean, Max, Brownie, and Boyd. If costs are incurred prior to CIB approval, the district would need to cover those costs. The CIB could look at this favorably, as the District contributing towards the project. A letter will be sent out to the homes this would affect, to gauge the interest in having the sewer.

Kalene Gamble (Mike Eskelson), connection in Briar Creek

Kalene Gamble with Patriot Realtors is present to discuss a lot in Briar Creek that she sold to a client. At the time of the sale of this lot, it was with the understanding that Mike included the connection with the lot through AVWSID. Due to Mike Eskelson annexing it to Vernal City, Kalene's clients have not been able to get a tax ID number through the County. Without it her client cannot start construction. Kalene is here today to ask the board that if the property does not get annexed into Vernal, will the district sell them a connection. Mike said he has a connection that could be moved if the district allows it. Nora and Allen stated that he does not have an extra connection, it has been sold. Brownie made the motion to

commit to selling a water connection to this lot, if the annexation does not get approved, requiring a letter from Mike stating that if the annexation does not happen, he will sign over water shares for that lot. The second to this motion was made by Max, those voting yes to this motion, Dave, Dean, Max, Boyd, and Brownie

Water Conservation, Rates and Public Hearing

A public hearing for rate increases, and water conservation has not been scheduled. Ryan created a 7-question survey and shared it with the District's customers. He received 633 survey responses, with 625 bring current customers. Most respondents are concerned about the water shortage, concerned about water conservation, and agree with some sort of watering restriction. Our customers do not understand how the tier structure works. Our billing software does not show the tier levels and cost. Ryan is going to work on being able to show that in the monthly statements. Nothing has been prepared for the conservation rates; Issaac is working on it. That will be presented to the board next month.

National Rural Water Association Board Seat

Manager Ryan Goodrich has been asked to apply to serve on the National Rural Water Association Board. Ryan wanted to discuss it with the board before he submits his application, this term would be for 3-years. The NRWA director will be nominated by a majority vote of the RWAU directors. This position would require some travel. The majority of the board think that it is important to have a representative from the district involved with RWAU. With Issac Hatch as the assistant district manager, Ryan's workload should be less, which would allow Ryan to commit to this position. Dean made the motion for Ryan to go ahead and submit his application for this position, seconded by Brownie. Those voting yes to the above motion, Dave, Dean, Max, Boyd and Brownie.

Water Users Conference Report

Dean and Ryan both agreed that the conference was very informative. Both reported that Utah's water situation is bleak.

March 2026 expenditures

Nora reported that today's expenditures is a total of $575,100.81, (includes BHI pay request of $431,829.61), the March 6, total is $106,003.74. Dean made the motion to approve the month's expenditures of $679,104.55, seconded by Max. Those voting yes to the above motion, Dave, Dean, Max, Boyd, and Brownie. Boyd asked if the payment for the furniture for the new building came out of project funds; Ryan replied it did not, due to the change orders on the project, project may be over budget. It came out of capital improvement budget.

Closed Session

Max made a motion to go into closed session at 2:42 p.m., seconded by Brownie. Those voting to go into closed session; Dave, Dean, Max, Boyd, and Brownie.

Returned to open session at 3:49 p.m.

Resolution 3-20-2026

Dean made a motion to pass resolution 3-20-2026; this resolution authorizing the acquisition of water rights by eminent domain and approving a bona fide offer. Brownie made the second to this motion; those voting yes to the above motion, Dave, Dean, Max, Boyd, and Brownie.

Brownie made a motion to adjourn the meeting at 3:51 p.m., seconded by Dean, all voting yes to this motion.

ASHLEY VALLEY WATER

& SEWER IMPROVEMENT DISTRICT

609 WEST MAIN

VERNAL UTAH

Minutes of the Ashley Valley Water and Sewer Improvement District Board Meeting, held on Wednesday April 8, 2026, at 12:00 p.m. at the district office located at 1753 E 1500 S, Vernal Utah.

IN ATTENDANCE

Boyd Workman	Chairperson
Brownie Tomlinson	Vice-Chairperson
Max Haslem	Trustee
Dean Baker	Trustee
David Hatch	Trustee
Ryan Goodrich	District Manager
Nora Garcia	District Clerk
Isaac Hatch	Assistant Manager
Allen Hacking	Assistant Manager

Chairperson Workman opened meeting at 12:00 p.m.

No Conflicts Stated

Attorney Corbin Gordon joined remotely.

Max made the motion to **enter closed session at 12:05 p.m.,** second made by Dean. Those voting yes to the above motion; Dave, Dean, Max, Boyd and Brownie.

Returned to open session at 12:24 p.m.

Resolution 3-24-2026 Replaced with Resolution 4-8-2026

During last month's meeting held on March 24, 2026, a motion was made to pass resolution 3-24-2026, this resolution authorizing the acquisition of water rights by eminent domain and approving a bona fide offer. That resolution had calculation errors made by the State Engineer. Brownie made the motion to approve **Resolution 4-8-2026,** with the errors corrected, seconded by Max. Those voting yes to this motion, Dave, Dean, Max, Boyd and Brownie.

Max made a motion to close the meeting at 12:38 p.m.

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/08/2026 to 04/08/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
ALLRED LARSEN LLC	54284	Refund: 1705202	03/31/2026	04/08/2026	225.17	Refund: 1705202 - ALLRED LARSEN LLC
					$225.17	
ENBRIDGE (DOMINION)	54286	03232026-12894	03/23/2026	04/08/2026	492.14	SHOP acct # 1289434841
ENBRIDGE (DOMINION)	54286	032326-2446520	03/23/2026	04/08/2026	186.55	SHOP acct # 2446520389
					$678.69	
					$678.69	
G & H GARBAGE SERVICE	54287	63x00118	03/31/2026	04/08/2026	78.36	garbage pickup shop
					$78.36	
G & H STORAGE	54288	64100005	04/01/2026	04/08/2026	152.00	SHOP MAINT
					$152.00	
LOWE'S	54289	972031	03/05/2026	04/08/2026	271.64	TOOLS
LOWE'S	54289	973684	03/10/2026	04/08/2026	129.06	VEHICLE MAINT
LOWE'S	54289	974365	03/11/2026	04/08/2026	131.11	scada
LOWE'S	54289	983495	03/16/2026	04/08/2026	41.52	SEWER LIFT STATION
LOWE'S	54289	991854	03/03/2026	04/08/2026	142.30	VALVE MAINT
LOWE'S	54289	994927	03/05/2026	04/08/2026	54.12	PRESSUE VALVE MAINT
LOWE'S	54289	999858	03/05/2026	04/08/2026	336.85	PRESSUE VALVE MAINT
					$1,106.60	
LOWE'S	54299	970411	03/25/2026	04/08/2026	20.30	SEWER MAINT
LOWE'S	54299	984480	03/17/2026	04/08/2026	125.44	VALVE MAINT
LOWE'S	54299	984643	03/17/2026	04/08/2026	114.01	TREATMENT PLANT
					$259.75	
					$1,366.35	
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	21.94	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	39.87	OFFICE EQUIPMENT
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	61.60	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	352.13	tools
					$475.54	
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	10.68	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	46.64	sound bar
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	47.84	SHOP SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	85.43	BOARD MEETING LUNCH
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	86.91	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	92.76	bereavment
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	106.04	BOARD MEETING LUNCH
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	126.18	HDM TRANSMITTER USB FLASH DRIVES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	203.16	PAPER
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	322.92	SHOP SUPPLIES
					$1,128.56	
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	14.99	PRIME
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	40.62	scanner
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	46.89	SHOP SUPPLIES
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	63.99	SCADA
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	85.70	MEETING
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	134.99	printer cc
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	136.28	URS TRAINING
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	170.13	FUEL CARD DID NOT WORK
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	402.48	UTAH WATER USERS
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	500.53	SURVEY MONKEY
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	584.57	TRUSTEE HOTEL
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	1,169.20	UTAH WATER USERS
					$3,350.37	
					$4,954.47	
ROCKY MOUNTAIN POWER	54291	03162026-0091	03/16/2026	04/08/2026	16.78	1780 N 1500 W ACCT # 60998036-0091
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	11.81	1700 S 3590 W
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	15.68	MERKLEY PARK
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	277.86	650 N 1500 E ACCT 60998036-0018
					$322.13	
ROCKY MOUNTAIN POWER	54297	03252026-0190	03/25/2026	04/08/2026	12.07	3865 W MAIN WATER METER VAULT acct # 6099
					$334.20	
SUTTON, MCKENNA	54292	Refund: 503621	04/06/2026	04/08/2026	63.06	Refund: 503621 - SUTTON, MCKENNA
					$63.06	
VERNAL WINNELSON CO	54293	56535501	02/27/2026	04/08/2026	130.72	VALVE MAINT
VERNAL WINNELSON CO	54293	565735	03/19/2026	04/08/2026	641.75	WATER MAINT
VERNAL WINNELSON CO	54293	566121	03/18/2026	04/08/2026	25.81	SEWER LIFT STATIONS
VERNAL WINNELSON CO	54293	566274	03/20/2026	04/08/2026	1,849.50	WATER MAINT
VERNAL WINNELSON CO	54293	566347	03/23/2026	04/08/2026	58.78	WATER MAINT
VERNAL WINNELSON CO	54293	566360	03/23/2026	04/08/2026	44.04	sewer maint
VERNAL WINNELSON CO	54293	566514	03/25/2026	04/08/2026	3.05	WATER MAINT
					$2,753.65	
					$2,753.65	

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/08/2026 to 04/08/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
WHAT'S WHAT WITH AMY, LLC	54298	032026	03/25/2026	04/08/2026	200.00	ADVERTISE WATER CONSERVATION
					$200.00	
					$10,805.95	

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/08/2026 to 04/08/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
ALLRED LARSEN LLC	54284	Refund: 1705202	03/31/2026	04/08/2026	225.17	Refund: 1705202 - ALLRED LARSEN LLC
					$225.17	
ENBRIDGE (DOMINION)	54286	03232026-12894	03/23/2026	04/08/2026	492.14	SHOP acct # 1289434841
ENBRIDGE (DOMINION)	54286	032326-2446520	03/23/2026	04/08/2026	186.55	SHOP acct # 2446520389
					$678.69	
					$678.69	
G & H GARBAGE SERVICE	54287	63x00118	03/31/2026	04/08/2026	78.36	garbage pickup shop
					$78.36	
G & H STORAGE	54288	64100005	04/01/2026	04/08/2026	152.00	SHOP MAINT
					$152.00	
LOWE'S	54289	972031	03/05/2026	04/08/2026	271.64	TOOLS
LOWE'S	54289	973684	03/10/2026	04/08/2026	129.06	VEHICLE MAINT
LOWE'S	54289	974365	03/11/2026	04/08/2026	131.11	scada
LOWE'S	54289	983495	03/16/2026	04/08/2026	41.52	SEWER LIFT STATION
LOWE'S	54289	991854	03/03/2026	04/08/2026	142.30	VALVE MAINT
LOWE'S	54289	994927	03/05/2026	04/08/2026	54.12	PRESSUE VALVE MAINT
LOWE'S	54289	999858	03/05/2026	04/08/2026	336.85	PRESSUE VALVE MAINT
					$1,106.60	
LOWE'S	54299	970411	03/25/2026	04/08/2026	20.30	SEWER MAINT
LOWE'S	54299	984480	03/17/2026	04/08/2026	125.44	VALVE MAINT
LOWE'S	54299	984643	03/17/2026	04/08/2026	114.01	TREATMENT PLANT
					$259.75	
					$1,366.35	
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	21.94	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	39.87	OFFICE EQUIPMENT
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	61.60	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54290	March 2026 IH	04/01/2026	04/08/2026	352.13	tools
					$475.54	
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	10.68	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	46.64	sound bar
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	47.84	SHOP SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	85.43	BOARD MEETING LUNCH
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	86.91	OFFICE SUPPLIES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	92.76	bereavment
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	106.04	BOARD MEETING LUNCH
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	126.18	HDM TRANSMITTER USB FLASH DRIVES
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	203.16	PAPER
MOUNTAIN AMERICA VISA	54294	March 2026 NG	04/01/2026	04/08/2026	322.92	SHOP SUPPLIES
					$1,128.56	
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	14.99	PRIME
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	40.62	scanner
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	46.89	SHOP SUPPLIES
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	63.99	SCADA
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	85.70	MEETING
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	134.99	printer cc
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	136.28	URS TRAINING
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	170.13	FUEL CARD DID NOT WORK
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	402.48	UTAH WATER USERS
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	500.53	SURVEY MONKEY
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	584.57	TRUSTEE HOTEL
MOUNTAIN AMERICA VISA	54296	March 2026 RG	04/01/2026	04/08/2026	1,169.20	UTAH WATER USERS
					$3,350.37	
					$4,954.47	
ROCKY MOUNTAIN POWER	54291	03162026-0091	03/16/2026	04/08/2026	16.78	1780 N 1500 W ACCT # 60998036-0091
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	11.81	1700 S 3590 W
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	15.68	MERKLEY PARK
ROCKY MOUNTAIN POWER	54291	03262026-0018	03/26/2026	04/08/2026	277.86	650 N 1500 E ACCT 60998036-0018
					$322.13	
ROCKY MOUNTAIN POWER	54297	03252026-0190	03/25/2026	04/08/2026	12.07	3865 W MAIN WATER METER VAULT acct # 6099
					$334.20	
SUTTON, MCKENNA	54292	Refund: 503621	04/06/2026	04/08/2026	63.06	Refund: 503621 - SUTTON, MCKENNA
					$63.06	
VERNAL WINNELSON CO	54293	56535501	02/27/2026	04/08/2026	130.72	VALVE MAINT
VERNAL WINNELSON CO	54293	565735	03/19/2026	04/08/2026	641.75	WATER MAINT
VERNAL WINNELSON CO	54293	566121	03/18/2026	04/08/2026	25.81	SEWER LIFT STATIONS
VERNAL WINNELSON CO	54293	566274	03/20/2026	04/08/2026	1,849.50	WATER MAINT
VERNAL WINNELSON CO	54293	566347	03/23/2026	04/08/2026	58.78	WATER MAINT
VERNAL WINNELSON CO	54293	566360	03/23/2026	04/08/2026	44.04	sewer maint
VERNAL WINNELSON CO	54293	566514	03/25/2026	04/08/2026	3.05	WATER MAINT
					$2,753.65	
					$2,753.65	

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/08/2026 to 04/08/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
WHAT'S WHAT WITH AMY, LLC	54298	032026	03/25/2026	04/08/2026	200.00	ADVERTISE WATER CONSERVATION
					$200.00	
					$10,805.95	

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/17/2026 to 04/17/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
AIRGAS INC	54300	917013448	03/13/2026	04/17/2026	283.09	shop supplies
					$283.09	
ASHLEY VALLEY SEWER MANAGE	54301	March 2026	04/07/2026	04/17/2026	67,370.27	MONTHLY SEWER USE
					$67,370.27	
BADGER METER	54302	80229848	03/30/2026	04/17/2026	333.75	ORION CELLULAR SERV UNIT
					$333.75	
BASIN RENTALS	54303	187830	04/09/2026	04/17/2026	381.24	SEWER
					$381.24	
BHI	54304	PAY REQ #7	03/27/2026	04/17/2026	555,716.26	1500 S OFFICE
					$555,716.26	
BLUE STAKES OF UTAH	54305	UT202600265	03/31/2026	04/17/2026	176.29	BLUESTAKES
					$176.29	
CASELLE, INC.	54306	17903	04/01/2026	04/17/2026	42.00	access fee
					$42.00	
CHEMTECH/FORD	54307	26D0547	04/15/2026	04/17/2026	112.00	WATER SAMPLES
					$112.00	
DEPT OF GOVERNMENT OPERATI	54308	F2609E00733	04/01/2026	04/17/2026	1,448.30	FUEL
DEPT OF GOVERNMENT OPERATI	54308	F2609E00733	04/01/2026	04/17/2026	3,244.05	FUEL
					$4,692.35	
					$4,692.35	
DORSETT TECHNOLOGIES INC	54309	W16777	03/23/2026	04/17/2026	330.00	NETWORK CHANGES
					$330.00	
FREEDOM MAILING SERVICE	54310	52692	04/04/2026	04/17/2026	3,220.01	BILLING
					$3,220.01	
GORDON LAW GROUP P.C.	54336	21683	04/03/2026	04/17/2026	275.00	water rights
GORDON LAW GROUP P.C.	54336	21683	04/03/2026	04/17/2026	750.00	VIA FERRATA
GORDON LAW GROUP P.C.	54336	21683	04/03/2026	04/17/2026	2,375.00	LEGAL
					$3,400.00	
					$3,400.00	
GRANITE CONSTRUCTION	54311	3169901	03/24/2026	04/17/2026	4,792.00	ASPHALT
					$4,792.00	
HACH COMPANY	54312	01428467	04/15/2026	04/17/2026	885.52	reagent set
					$885.52	
HARBOR FREIGHT 879027509 MS	54313	02370207	03/26/2026	04/17/2026	224.58	LIFT STATION PUMP
HARBOR FREIGHT 879027509 MS	54313	TAX	03/26/2026	04/17/2026	-14.59	LIFT STATION PUMP
					$209.99	
					$209.99	
HERITAGE VERNAL	54314	RO 600181	04/07/2026	04/17/2026	795.56	VEHICLE REPAIR
					$795.56	
HOWARD SUPPLY CO	54315	51212229	03/17/2026	04/17/2026	477.93	water maint
					$477.93	
HYDRO SPECIALTIES COMPANY	54316	30650	03/13/2026	04/17/2026	1,290.96	BADGER ORION METERS
HYDRO SPECIALTIES COMPANY	54316	30651	03/13/2026	04/17/2026	1,932.44	meters
HYDRO SPECIALTIES COMPANY	54316	30658	03/18/2026	04/17/2026	44.94	meter parts
HYDRO SPECIALTIES COMPANY	54316	30659	03/18/2026	04/17/2026	10,450.00	meters 8"
HYDRO SPECIALTIES COMPANY	54316	30708	03/31/2026	04/17/2026	2,209.00	meter parts
HYDRO SPECIALTIES COMPANY	54316	30718	03/31/2026	04/17/2026	29,100.48	meters
					$45,027.82	
					$45,027.82	
INTERMOUNTAIN CONCRETE CO	54317	162936	03/13/2026	04/17/2026	453.60	WATER CONNECTION
					$453.60	
INTERMOUNTAIN TOXICOLOGY	54318	9001-93021	03/18/2026	04/17/2026	85.00	DRUG SCREEN
					$85.00	
MANNING CURTIS BRADSHAW &	54319	80625	03/31/2026	04/17/2026	720.00	LEGAL (EMPLOYEE)
					$720.00	
MANSFIELD PRINTING, INC	54320	26039	02/26/2026	04/17/2026	202.50	PO BOOKS
					$202.50	

Ashley Valley Water & Sewer Improvement District
Check Register
All Bank Accounts - 04/17/2026 to 04/17/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description
MILT'S ACE HARDWARE	54321	191311	03/17/2026	04/17/2026	77.77	TOOLS
MILT'S ACE HARDWARE	54321	191489	03/25/2026	04/17/2026	74.58	SEWER LIFT STATIONS
MILT'S ACE HARDWARE	54321	191638	04/03/2026	04/17/2026	19.59	WATER MAINT
MILT'S ACE HARDWARE	54321	191667	04/06/2026	04/17/2026	44.16	WATER MAINT
					$216.10	
					$216.10	
MORTS CAR WASH	54322	6995	03/31/2026	04/17/2026	85.76	CAR WASHES
					$85.76	
O'REILLY AUTO PARTS	54323	6292-186222	04/10/2026	04/17/2026	23.48	VEHICLE MAINT
					$23.48	
OWEN EQUIPMENT (FORMERLY L	54324	00123554	03/18/2026	04/17/2026	230.02	EQUIPMENT MAINT
					$230.02	
ROCKY MOUNTAIN LUBE & MUFF	54325	658794	04/13/2026	04/17/2026	87.80	OIL CHANGE
					$87.80	
ROCKY MOUNTAIN POWER	54326	04032026-0083	04/03/2026	04/17/2026	170.17	3500 E 5000 S SEWER ACCT 60998036-0083
ROCKY MOUNTAIN POWER	54326	04032026-0133	04/06/2026	04/17/2026	47.92	5752 S 1500 E SEWER aCCT #60998036-0133
ROCKY MOUNTAIN POWER	54326	04062025-0075	04/06/2026	04/17/2026	22.68	2730 E 3950 S ACCT 60998036-0075
ROCKY MOUNTAIN POWER	54326	04062026-0059	04/06/2026	04/17/2026	113.18	3490 S 2500 E ACCT 60998036-0059
ROCKY MOUNTAIN POWER	54326	04072026-0174	04/07/2026	04/17/2026	441.74	SHOP ACCT #60998036-0174
ROCKY MOUNTAIN POWER	54326	04102026-0034	04/10/2026	04/17/2026	60.19	CHOC ROCK ACCT # 60998036-0034
					$855.88	
					$855.88	
SIMPER SUPPLY COMPANY	54327	15842	04/13/2026	04/17/2026	222.00	VALVE
					$222.00	
SMUIN CHIROPRACTIC	54328	03312026	03/31/2026	04/17/2026	75.00	DOT PHYSICAL
					$75.00	
SPECTRA IT SOLUTIONS	54329	004505	04/11/2026	04/17/2026	1,622.50	license and support
					$1,622.50	
STRATA NETWORKS	54330	006334260	03/11/2026	04/17/2026	199.00	CELL MODEM
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	22.25	CHOCOLATE ROCK
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	48.18	asphalt ridge tank
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	52.37	cell phone water
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	53.62	PRV
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	63.63	TABLETS
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	66.84	MERKLEY PARK
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	76.29	EMERGENCY NUMBER
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	79.01	SEWER SCADA
STRATA NETWORKS	54330	MARCH 2026 82	03/31/2026	04/17/2026	271.35	HYDRANT AND VALVE
STRATA NETWORKS	54330	MARCH 2026-94	04/01/2026	04/17/2026	871.86	OFFICE TELEPHONE AND INTERNET
STRATA NETWORKS	54330	MARCH 2026-TP	03/31/2026	04/17/2026	694.17	TREATMENT PLANT
					$2,498.57	
					$2,498.57	
SYSTEMS COMMUNICATIONS	54331	8101	04/01/2026	04/17/2026	200.00	SITE LEASE
					$200.00	
THATCHER COMPANY	54332	2026100104291	04/06/2026	04/17/2026	1,296.22	CHEMICALS
THATCHER COMPANY	54332	2026100104293	04/06/2026	04/17/2026	-5,000.00	CHEMICALS
THATCHER COMPANY	54332	2026100104293	04/06/2026	04/17/2026	10,024.04	CHEMICALS
					$6,320.26	
					$6,320.26	
TRI COUNTY HEALTH DEPARTME	54333	2026-DWINV-014	03/31/2026	04/17/2026	375.00	WATER SAMPLES
					$375.00	
WEST END LAUNDROMAT	54334	58897	04/01/2026	04/17/2026	22.92	RUGS
					$22.92	
WHEELER MACHINERY CO	54335	MS0000065935	03/30/2026	04/17/2026	1,037.65	WATER MAINT-PLATE COMPACTOR
					$1,037.65	
					$703,580.12	

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1310 SCRAP SALES SAVINGS	9,326.96	0.40	9,328.12
1311 MNT AMERICA HEALTH MM	67,607.64	0.00	0.38
1312 MNT AMERICA MONEY MARKET	344,459.73	2,107,979.28	2,804,763.37
1313 MNT AMERICA CHECKING	761,202.91	(517,032.39)	(399,035.25)
1314 MNT AMERICA SAVINGS	5.00	0.00	5.00
1323 PTIF 7304 RETAIN BHI 500 W SEWER	76,327.96	(75,550.14)	103,845.42
1341 PTIF 0486 ENTERPRISE FUND	10,302,974.40	(2,046,754.52)	8,056,289.83
1343 PTIF 1724 CIB SINKING FUND	1,368,681.19	4,514.52	1,381,742.90
1346 PTIF 2516 WATER IMPACT FEES	151,231.42	1,779.56	544,664.42
1347 PTIF 2515 SEWER IMPACT FEES	15,952.53	375.60	114,959.55
1351 PETTY CASH - CHANGE FUND	275.00	0.00	275.00
1352 PTIF 7974 2020 Sewer Lift Station Project	0.00	222.00	67,946.82
1355 PTIF 7901 DESERT SAGE GRANT	108,799.49	11.42	3,496.34
1356 PTIF 9545 OFFICE BLDG PROJECT	3,127,328.98	82,474.80	2,015,560.02
1375 CASH RESTRICTED WATER	1,740,261.90	0.00	1,740,261.90
1376 RESTRICTED CASH - WATER OFFSET	(1,740,261.90)	0.00	(1,740,261.90)
1390 XPRESS BILL PAY CLEARING	66,430.96	(14,345.88)	41,069.21
1391 Mtn America My Xpress Card	301.55	(72.32)	180.73
1400 CASH CLEARING	(253.73)	1,349.96	1,096.23
Total Cash and cash equivalents	**16,400,651.99**	**(455,047.71)**	**14,746,188.09**
Receivables			
1421 CUSTOMER ACCOUNTS RECEIVABLE	298,969.00	(19,118.98)	264,563.37
1422 CONNECT CONTRACTS RECEIVABLE	179.99	0.00	179.99
1425 WATER CONTRACT RECEIVABLE	57,563.64	(58.74)	59,693.95
1433 TAXES RECEIVABLE - O&M	23,820.82	0.00	23,820.82
1441 ALLOWANCE - CUSTOMER ACCOUNTS	(5,671.32)	0.00	(5,671.32)
1442 UNBILLED SERVICE RECEIVABLES	121,135.94	0.00	121,135.94
Total Receivables	**495,998.07**	**(19,177.72)**	**463,722.75**
Other current assets			
1541 MAINTENANCE SUPPLY INVENTORY	592,278.39	0.00	592,278.39
1590 SUSPENSE	0.00	0.00	0.03
Total Other current assets	**592,278.39**	**0.00**	**592,278.42**
Total Current Assets	**17,488,928.45**	**(474,225.43)**	**15,802,189.26**
Non-Current Assets			
Capital assets			
Work in Process			
1750 CONSTRUCTION-WORK IN PROGRESS	3,454,945.35	1,007,759.10	5,145,041.03
Total Work in Process	**3,454,945.35**	**1,007,759.10**	**5,145,041.03**
Property			
1605 LAND AND LAND RIGHTS	95,578.00	0.00	95,578.00
1630 GENERAL MACHINERY & EQUIP	631,928.88	0.00	631,928.88
1635 GENERAL BUILDINGS	2,474,643.50	0.00	2,474,643.50
1650 WATER SYSTEM	30,088,531.03	0.00	30,088,531.03
1674 WATER STRUCTURES & IMPROVEMENTS	10,462,001.46	0.00	10,462,001.46
1677 WATER EQUIPMENT	891,058.35	0.00	891,058.35
1680 WATER RIGHTS	152,791.00	0.00	152,791.00
1700 SEWER SYSTEM	20,072,813.98	0.00	20,072,813.98
1705 SEWER EQUIPMENT	1,648,294.44	0.00	1,648,294.44
Total Property	**66,517,640.64**	**0.00**	**66,517,640.64**
Accumulated depreciation			
1645 ACC DEP - GENERAL BLDGS	679,785.51	0.00	679,785.51
1646 ACC DEP - GENERAL EQUIP	550,344.97	0.00	550,344.97
1694 ACC DEP - WATER BUILDINGS	1,970,818.84	0.00	1,970,818.84
1695 ACC DEP - WATER SYSTEM	19,224,096.81	0.00	19,224,096.81
1696 ACC DEP - WATER EQUIP	436,596.62	0.00	436,596.62
1745 ACC DEP - SEWER SYSTEM	10,277,831.20	0.00	10,277,831.20
1746 ACC DEP - SEWER EQUIP	1,107,389.44	0.00	1,107,389.44
Total Accumulated depreciation	**34,246,863.39**	**0.00**	**34,246,863.39**
Total Capital assets	**35,725,722.60**	**1,007,759.10**	**37,415,818.28**

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
Other non-current assets			
1851 URS DEFERRED OUTFLOWS OF RESOU	430,957.00	0.00	430,957.00
1861 INVESTMENT IN AVSB	7,746,279.01	0.00	7,746,279.01
Total Other non-current assets	**8,177,236.01**	**0.00**	**8,177,236.01**
Total Non-Current Assets	**43,902,958.61**	**1,007,759.10**	**45,593,054.29**
Total Assets:	**61,391,887.06**	**533,533.67**	**61,395,243.55**

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2121 TRADE ACCOUNTS PAYABLE	674,159.80	596,864.44	617,366.29
2126 PAYROLL BENEFITS	35.41	0.00	35.41
2127 ACCRUED EMPLOYEE PAID LEAVE	280,008.76	0.00	280,008.76
2158 INSURANCE WORKMAN'S COMP	22,416.99	2,246.11	28,989.62
2159 EMPLOYEE INSURANCE	(8,641.44)	(36,470.93)	(44,792.67)
2160 UTAH STATE RETIREMENT	(618.34)	(57.07)	(675.41)
2165 STATE UNEMPLOYMENT PAYABLE	(408.14)	(673.58)	(408.14)
2168 RECREATION PAYABLE	722.18	34.39	34.39
Total Current liabilities	**967,675.22**	**561,943.36**	**880,558.25**
Deferred revenue			
2360 CUSTOMER DEPOSITS	75,898.05	0.00	75,898.05
2531 DEFERRED WATER CONNECTIONS	27,965.00	0.00	27,965.00
2532 DEFERRED SEWER CONNECTIONS	(2,000.00)	0.00	(2,000.00)
2610 URS NET PENSION LIABILITY	193,411.00	0.00	193,411.00
2611 URS DEFERRED INFLOWS OF RESOUR	1,667.00	0.00	1,667.00
2620 DEFERRED GRANT REVENUE	484,752.85	0.00	484,752.85
Total Deferred revenue	**781,693.90**	**0.00**	**781,693.90**
Long-term liabilities			
2210 INTEREST PAYABLE - WATER	65,581.68	0.00	65,581.68
2211 INTEREST PAYABLE - SEWER	7,310.64	0.00	7,310.64
2242 CIB LOANS CURRENT	100,000.00	0.00	100,000.00
2256 JOINT WITH VERNAL WATER	40,200.00	0.00	40,200.00
2258 2010 CIB SEWER-JOINT	33,000.00	0.00	33,000.00
2272 2004 WATER	1.50	0.00	1.50
2274 2007 SEWER	83,000.00	0.00	83,000.00
2276 2008 SEWER	53,000.00	0.00	53,000.00
2278 2009 WATER REVENUE	264,000.00	0.00	264,000.00
2280 WATER REVENUE 2010	1,537,000.00	0.00	1,537,000.00
2282 2011 SEWER BOND	252,000.00	0.00	252,000.00
2284 2011 WATER REV BOND	619,000.00	0.00	619,000.00
2286 2013 WATER REV BOND	1,171,000.00	0.00	1,171,000.00
2288 TREATMENT PLANT LOAN	2,876,000.00	0.00	2,876,000.00
2290 7300 SERIES 2015 WATERLINE PRJ	1,478,000.00	0.00	1,478,000.00
2291 2016 Sewer Rev - 1350 W to Robinson Lane	200,000.00	0.00	200,000.00
2292 2018 FIRE HYDRANT & FIRE FLOW LOAN	534,000.00	0.00	534,000.00
2293 2019 500 West Sewer	869,000.00	0.00	869,000.00
2294 2020 SEWER LIFT STATION	682,000.00	0.00	682,000.00
2296 2021 Treatment Plant Expansion	560,000.00	0.00	560,000.00
2297 2022 Loop Line and Relining Loan .50%	185,000.00	0.00	185,000.00
2298 2025 BUILDING LOAN 1%	2,935,000.00	0.00	2,935,000.00
Total Long-term liabilities	**14,544,093.82**	**0.00**	**14,544,093.82**
Total Liabilities:	**16,293,462.94**	**561,943.36**	**16,206,345.97**
Equity - Paid In / Contributed			
2830 CONTRIBUTIONS - CUSTOMERS	6,750.00	0.00	6,750.00
2961 RET EARNINGS - RSRV - DEBT SVC	797,218.00	0.00	797,218.00
2971 RETAINED EARNINGS	44,294,456.12	(28,409.69)	44,384,929.58
Total Equity - Paid In / Contributed	**45,098,424.12**	**(28,409.69)**	**45,188,897.58**
Total Liabilites and Fund Equity:	**61,391,887.06**	**533,533.67**	**61,395,243.55**
Total Net Position	**0.00**	**0.00**	**0.00**

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual	2026 Budget	% Earned/ Used
Income or Expense					
Income					
Operating income					
3100 WATER SERVICE	4,030,078.00	178,370.75	540,034.44	4,100,000.00	13.17%
3110 HYDRANT & FILL STATION	37,081.06	0.00	2,538.00	50,000.00	5.08%
3200 SEWER SERVICE	1,871,518.93	150,939.15	452,178.86	1,850,000.00	24.44%
3500 WATER CONNECTION HOOKUP FEE	202,237.32	4,350.00	21,430.00	200,000.00	10.72%
3600 WATER TREATMENT SALES	224,474.50	14,442.75	34,627.50	250,000.00	13.85%
3620 RHEX MINE WATER (LEASED WATER)	58,522.43	4,613.84	9,802.14	55,000.00	17.82%
3630 STOCK WATER AGREEMENT	15,770.69	0.00	0.00	24,000.00	0.00%
3900 MISCELLANEOUS WATER INCOME	8,604.77	590.00	1,270.00	9,000.00	14.11%
3902 SALE OF SALVAGED MATERIALS	293.20	0.00	0.00	1,500.00	0.00%
Total Operating income	**6,448,580.90**	**353,306.49**	**1,061,880.94**	**6,539,500.00**	**16.24%**
Non-operating income					
3315 TAX REVENUES FEE IN LIEU	15,476.38	1,265.69	4,137.72	23,000.00	17.99%
3320 TAXES REDEMPTIONS	8,592.13	563.07	944.68	15,000.00	6.30%
3330 TAXES FOR O & M	163,048.67	365.76	27,366.01	185,000.00	14.79%
3502 WATER GRANTS/CONTRIBUTIONS	1,000,000.00	0.00	0.00	1,000,000.00	0.00%
3510 WATER CONNECTION IMPACT FEE	203,419.94	2,986.00	12,607.00	180,000.00	7.00%
3530 FLOWABLE FILL CONNECTIONS	24,000.00	600.00	3,000.00	50,000.00	6.00%
3550 WATER SHARE FOR CONNECTIONS	430,440.16	6,651.00	28,082.00	400,000.00	7.02%
3560 SEWER IMPACT FEE	153,718.30	4,270.00	10,675.00	110,000.00	9.70%
3800 INTEREST INCOME	528,563.39	50,432.20	150,848.00	500,000.00	30.17%
3911 GRANT SEWER	0.00	0.00	0.00	1,000,000.00	0.00%
3920 CREDIT CARD FEES	2,089.95	0.00	203.64	2,500.00	8.15%
3975 SALES OF FIXED ASSETS	2,208,471.00	0.00	0.00	150,000.00	0.00%
Total Non-operating income	**4,737,819.92**	**67,133.72**	**237,864.05**	**3,615,500.00**	**6.58%**
Total Income	**11,186,400.82**	**420,440.21**	**1,299,744.99**	**10,155,000.00**	**12.80%**

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual	2026 Budget	% Earned/ Used
Expense					
Water system					
4011 SALARIES AND WAGES	244,280.52	16,496.14	54,673.14	230,000.00	23.77%
4015 PAYROLL BENEFITS	84,589.71	4,893.04	16,196.44	85,000.00	19.05%
4016 WATER HEALTH INSURANCE	92,640.68	6,495.67	24,018.01	88,000.00	27.29%
4018 SCHOOLING AND TRAVEL	7,323.44	0.00	2,401.27	8,000.00	30.02%
4033 TELEPHONE	7,220.04	577.71	1,632.88	7,200.00	22.68%
4041 MAINTENANCE AND REPAIRS	147,583.38	9,482.05	18,634.92	175,000.00	10.65%
4051 POWER	3,322.24	117.08	353.09	3,500.00	10.09%
4061 WATER SAMPLES	422.79	0.00	0.00	1,000.00	0.00%
4066 SUPPLIES WATER CONNECTIONS	69,978.75	0.00	0.00	200,000.00	0.00%
4073 ROAD PERMITS & BONDS	402.50	0.00	0.00	4,500.00	0.00%
4081 FLOWFILL FOR CONNECTIONS	7,024.65	453.60	806.40	30,000.00	2.69%
Total Water system	**664,788.70**	**38,515.29**	**118,716.15**	**832,200.00**	**14.27%**
Fire hydrant and valves					
4111 SALARIES AND WAGES	247,862.88	24,261.34	61,300.02	325,000.00	18.86%
4115 PAYROLL BENEFITS	76,153.95	7,364.83	18,532.88	85,000.00	21.80%
4116 VALVE/HYDRANT HEALTH INSURANCE	73,053.30	8,736.06	21,677.18	110,000.00	19.71%
4117 EQUIPMENT EXPENSES	1,795.81	0.00	27.96	3,000.00	0.93%
4118 SCHOOLING AND TRAVEL	563.00	0.00	308.33	2,500.00	12.33%
4133 TELEPHONE	5,995.21	167.82	1,012.14	6,000.00	16.87%
4141 VALVE MAINTENANCE AND REPAIR	6,624.92	267.74	1,153.89	6,500.00	17.75%
4147 FIRE HYDRANT M & O	7,763.27	0.00	1,176.05	10,000.00	11.76%
4151 PRESSURE VALVE M & O	5,939.30	450.28	1,278.80	12,000.00	10.66%
4173 ROAD REPAIR	0.00	0.00	0.00	2,000.00	0.00%
Total Fire hydrant and valves	**425,751.64**	**41,248.07**	**106,467.25**	**562,000.00**	**18.94%**
Sewer system					
4211 SALARIES AND WAGES	199,044.08	14,801.70	55,486.52	276,000.00	20.10%
4215 PAYROLL BENEFITS	60,146.47	4,397.02	16,397.25	85,000.00	19.29%
4216 SEWER HEALTH BENEFITS	53,803.63	5,036.97	15,110.91	85,000.00	17.78%
4218 SCHOOLING AND TRAVEL	1,179.89	0.00	4,030.83	6,000.00	67.18%
4219 Lift Stations	6,585.12	572.66	1,012.91	8,000.00	12.66%
4233 SEWER SCADA	4,101.38	514.34	1,788.03	4,000.00	44.70%
4241 MAINTENANCE AND REPAIRS	17,568.19	286.51	493.29	20,000.00	2.47%
4242 SEWER BACKFLOW	0.00	0.00	0.00	10,000.00	0.00%
4251 POWER	8,826.64	827.14	3,091.88	10,000.00	30.92%
4268 NATURAL GAS	0.00	0.00	0.00	1,500.00	0.00%
4292 OPERATION AND TREATMENT AVSMB	798,115.14	66,845.53	134,481.22	800,000.00	16.81%
4293 CONTRACT CLEANING AND SERVICES	0.00	0.00	0.00	65,000.00	0.00%
Total Sewer system	**1,149,370.54**	**93,281.87**	**231,892.84**	**1,370,500.00**	**16.92%**
Water treatment plant					
4411 SALARIES AND WAGES	152,817.59	13,090.18	40,262.68	190,000.00	21.19%
4415 PAYROLL BENEFITS	46,850.07	3,964.46	11,976.08	52,000.00	23.03%
4416 TREATMENT HEALTH INSURANCE	41,731.53	3,929.33	11,787.99	52,000.00	22.67%
4418 SCHOOLING AND TRAVEL	1,303.04	0.00	1,329.13	3,800.00	34.98%
4433 TELEPHONE	8,691.04	914.29	2,530.11	9,000.00	28.11%
4441 MAINTENANCE AND REPAIRS	7,394.45	114.01	397.31	15,000.00	2.65%
4442 SCADA RADIOS	1,230.00	0.00	0.00	4,500.00	0.00%
4447 MAINTENANCE/MATERIALS	10,290.79	96.32	321.59	15,000.00	2.14%
4451 POWER	23,988.34	1,940.06	5,999.15	25,000.00	24.00%
4452 PROPANE	2,550.86	0.00	0.00	24,000.00	0.00%
4461 WATER SAMPLES TREATMENT	10,966.79	563.00	2,250.50	20,000.00	11.25%
4465 CHEMICALS	62,014.96	0.00	21,656.04	115,000.00	18.83%
4466 SUPPLIES AND MATERIALS	4,065.53	0.00	0.00	6,000.00	0.00%
4468 CUWCD TREATMENT CHARGES	87,351.97	0.00	175,439.80	140,000.00	125.31%
Total Water treatment plant	**461,246.96**	**24,611.65**	**273,950.38**	**671,300.00**	**40.81%**
Water Pumping and Assessments					
4564 PUMPING RED FLEET	31,742.29	0.00	0.00	20,000.00	0.00%
4565 PUMPING RED FLEET RHEX MINE (LEASED WAT	17,421.86	0.00	0.00	20,000.00	0.00%
4575 WATER ASSESSMENTS	18,323.18	0.00	760.00	55,000.00	1.38%
4581 CUWD 10 MG TANK	0.00	0.00	0.00	6,000.00	0.00%
4582 REDFLEET PAYMENT, O&M, EMERGENCY	137,779.28	0.00	0.00	200,000.00	0.00%
4583 VERNAL UNIT BLOCK NOTICE	24,950.75	0.00	0.00	25,000.00	0.00%
4584 UWCD REACH 3	1,220.40	0.00	0.00	18,000.00	0.00%

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual	2026 Budget	% Earned/ Used
Total Water Pumping and Assessments	**231,437.76**	**0.00**	**760.00**	**344,000.00**	**0.22%**
Office building - rental					
4653 GARBAGE SERVICE	(80.36)	0.00	0.00	0.00	0.00%
4667 OFFICE EQUIPMENT	79.12	0.00	0.00	0.00	0.00%
Total Office building - rental	**(1.24)**	**0.00**	**0.00**	**0.00**	**0.00%**
Office building					
4733 TELEPHONE	9,969.01	111.88	1,994.34	10,000.00	19.94%
4741 MAINTENANCE AND REPAIRS	8,523.69	22.92	940.45	15,000.00	6.27%
4751 POWER	3,728.28	0.00	229.79	10,000.00	2.30%
4753 GARBAGE SERVICE	730.06	0.00	0.00	850.00	0.00%
4766 SUPPLIES AND MATERIALS	5,533.40	961.37	2,236.74	8,500.00	26.31%
4767 OFFICE EQUIPMENT	1,206.02	149.35	189.33	3,000.00	6.31%
4768 NATURAL GAS	5,286.64	186.55	1,084.51	8,000.00	13.56%
4769 WATER AND SEWER	513.74	0.00	0.00	1,500.00	0.00%
Total Office building	**35,490.84**	**1,432.07**	**6,675.16**	**56,850.00**	**11.74%**
Shop expense					
4841 MAINTENANCE AND REPAIRS	7,903.20	230.36	1,418.37	8,000.00	17.73%
4851 POWER	4,469.93	442.19	1,261.46	4,500.00	28.03%
4853 GARBAGE SERVICE SHOP	658.62	0.00	78.36	900.00	8.71%
4861 NATURAL GAS (SHOP)	5,899.21	492.14	1,864.47	12,000.00	15.54%
4866 SUPPLIES AND MATERIALS	2,797.71	0.00	74.41	5,000.00	1.49%
4867 SHOP EQUIPMENT	2,002.63	700.23	1,017.75	7,000.00	14.54%
Total Shop expense	**23,731.30**	**1,864.92**	**5,714.82**	**37,400.00**	**15.28%**
Transportation/construction equip					
5042 FUEL & OIL - VEHICLES	31,652.05	1,930.79	6,750.60	45,000.00	15.00%
5043 FUEL & OIL - EQUIPMENT	13,128.73	0.00	550.97	17,000.00	3.24%
5045 MAINTENANCE OF EQUIPMENT	15,303.82	978.86	11,370.84	25,000.00	45.48%
5046 MAINTENANCE OF VEHICLES	7,315.01	283.79	6,226.94	8,000.00	77.84%
Total Transportation/construction equip	**67,399.61**	**3,193.44**	**24,899.35**	**95,000.00**	**26.21%**
Computer system					
5236 COMPUTER SUPPLIES	197.79	0.00	791.22	10,000.00	7.91%
5237 COMPUTER SERVICE CONTRACT	21,471.52	1,622.50	1,442.50	25,000.00	5.77%
5240 GIS Mobile Application	12,898.75	0.00	800.00	24,000.00	3.33%
5241 MAINTENANCE AND REPAIRS	2,556.00	200.00	600.00	5,000.00	12.00%
5246 Blue Review and GIS Contract	2,950.00	0.00	0.00	3,500.00	0.00%
5247 Technology Equipment	9,760.18	260.96	260.96	15,000.00	1.74%
Total Computer system	**49,834.24**	**2,083.46**	**3,894.68**	**82,500.00**	**4.72%**
Communication equipment					
5441 MAINTENANCE AND REPAIRS RADIO	285.69	529.00	529.00	2,500.00	21.16%
Total Communication equipment	**285.69**	**529.00**	**529.00**	**2,500.00**	**21.16%**
Billing and collection					
5811 METER READER SALARY	66,194.79	5,281.60	15,844.80	70,000.00	22.64%
5812 CUSTOMER ACCOUNTS	116,288.44	12,094.60	31,009.80	170,000.00	18.24%
5813 METER READER BENEFITS	19,289.70	1,508.16	4,524.48	19,000.00	23.81%
5814 CUSTOMER ACCOUNTS BENEFITS	36,193.85	3,580.09	9,328.15	50,000.00	18.66%
5815 METER READER HEALTH INS	18,779.69	1,663.83	4,991.49	26,000.00	19.20%
5816 CUST ACCOUNTS HEALTH INSURANCE	44,353.75	6,194.03	14,052.69	70,000.00	20.08%
5819 SCHOOLING AND TRAVEL	1,428.40	365.62	365.62	3,500.00	10.45%
5832 POSTAGE AND MAILING	43,609.40	3,443.07	10,891.92	48,000.00	22.69%
6036 BAD DEBTS	1,510.70	0.00	1,312.66	5,000.00	26.25%
6038 CREDIT CARD FEES	62,017.74	5,238.70	8,154.52	65,000.00	12.55%
Total Billing and collection	**409,666.46**	**39,369.70**	**100,476.13**	**526,500.00**	**19.08%**
General administrative					
6011 SALARIES AND WAGES	280,346.37	34,870.89	87,597.52	400,000.00	21.90%
6015 PAYROLL BENEFITS	83,646.88	10,035.52	24,961.28	100,000.00	24.96%
6016 ADMIN HEALTH INSURANCE	47,479.20	4,205.06	12,615.18	85,000.00	14.84%
6018 SCHOOLING/TRAVEL EXPENSE	8,174.06	1,786.01	5,161.61	20,000.00	25.81%
6019 ELECTION EXPENSE	16,672.18	0.00	0.00	0.00	0.00%
6021 ACCOUNTING/AUDIT EXPENSE	18,620.00	0.00	200.00	20,000.00	1.00%
6022 ENGINEERING	17,138.25	0.00	0.00	30,000.00	0.00%
6023 LEGAL	419.55	908.20	1,075.20	10,000.00	10.75%
6024 TRUSTEES	35,433.59	67.56	3,862.96	45,000.00	8.58%

Ashley Valley Water & Sewer Improvement District

Standard Financial Report
Utility Fund - 01/01/2026 to 03/31/2026
25.00% of the fiscal year has expired

	Prior Year Actual	March Actual	Current Year Actual	2026 Budget	% Earned/ Used
6025 CLOTHING ALLOWANCES	6,614.01	276.31	1,262.26	7,600.00	16.61%
6026 TRAINING MEETINGS	2,361.67	66.85	66.85	8,000.00	0.84%
6027 EDUCATION FUND	9,916.99	200.00	(25.00)	10,000.00	-0.25%
6028 MISC/OTHER EXPENSES	6,419.34	160.00	649.35	30,000.00	2.16%
6034 DUES AND SUBSCRIPTIONS	12,978.33	731.29	7,639.66	25,000.00	30.56%
6035 ADVERTISING	0.00	0.00	0.00	1,500.00	0.00%
6037 BANK CHARGES	527.32	38.20	135.20	1,500.00	9.01%
6073 BLUE STAKE AND PERMITS	2,375.60	176.29	461.37	2,500.00	18.45%
6081 INSURANCE - VEHICLE	18,838.17	0.00	0.00	28,000.00	0.00%
6082 INSURANCE (LIABILITY)	43,192.39	0.00	0.00	65,000.00	0.00%
6083 INSURANCE(EMPLOYEE) HSA	104,064.70	9,545.00	27,620.60	135,000.00	20.46%
Total General administrative	**715,218.60**	**63,067.18**	**173,284.04**	**1,024,100.00**	**16.92%**
Interest expense					
6510 INTEREST ON WATER BONDS	133,734.96	0.00	0.00	170,000.00	0.00%
6520 INTEREST ON SEWER BONDS	11,959.27	0.00	0.00	18,000.00	0.00%
Total Interest expense	**145,694.23**	**0.00**	**0.00**	**188,000.00**	**0.00%**
Depreciation expense					
6902 DEPN EXPENSE WATER DIST SYSTEM	1,559,185.80	0.00	0.00	1,750,000.00	0.00%
6903 DEPN EXPENSE SEWER	625,435.20	0.00	0.00	650,000.00	0.00%
6904 DEPN EXPENSE GENERAL	101,314.95	0.00	0.00	150,000.00	0.00%
6905 CONTRIBUTION TO FUND BALANCE	0.00	0.00	0.00	1,054,150.00	0.00%
Total Depreciation expense	**2,285,935.95**	**0.00**	**0.00**	**3,604,150.00**	**0.00%**
Projects					
Capital projects - general					
7074 CAPITAL OUTLAY - BUILDINGS	30,821.10	93,511.75	93,511.75	150,000.00	62.34%
7075 CAPITAL OUTLAY - COMPUTER	3,529.74	813.00	2,846.97	8,000.00	35.59%
7076 CAPITAL OUTLAY - EQUIPMENT	73,114.50	0.00	10,000.00	125,000.00	8.00%
7077 CAPITAL OUTLAY - VEHICLE	0.00	0.00	0.00	150,000.00	0.00%
7078 CAPITAL OUTLAY - OTHER	37,136.69	0.00	5,416.53	60,000.00	9.03%
7079 NEW EQUIPMENT SHOP	661.94	0.00	0.00	15,000.00	0.00%
7080 WATER PURCHASE W2009-05	35,440.00	0.00	652.40	125,000.00	0.52%
7085 BADGER ORION METERS	113,309.34	45,328.50	49,584.08	125,000.00	39.67%
Total Capital projects - general	**294,013.31**	**139,653.25**	**162,011.73**	**758,000.00**	**21.37%**
Total Projects	**294,013.31**	**139,653.25**	**162,011.73**	**758,000.00**	**21.37%**
Total Expense	**6,959,864.59**	**448,849.90**	**1,209,271.53**	**10,155,000.00**	**11.91%**
Total Income or Expense	**4,226,536.23**	**(28,409.69)**	**90,473.46**	**0.00**	**0.00%**