



A G E N D A

Green River/Rock Springs/Sweetwater County Joint Powers Water Board

June 18, 2026

Immediately following FY2027 Budget Public Hearing scheduled at 3:00 p.m.

Meeting Conducted Via Remote Access and Teleconference

Teleconference Phone No. **844-854-2222** Access Code: **791954**

1.	Call to Order	Chair
2.	Roll Call	Chair
3.	Approval of Agenda	Chair
4.	Approval of May 20, 2026 Regular Board Meeting Minutes	Chair
5.	Approval of April 2026 Financial Reports	Chair
6.	Presentation of May 2026 Water Usage and Sales Reports	Mr. Seppie
7.	Presentation and Consideration of Resolution 26-03, FY2027 Budget	Mr. Seppie
8.	Presentation and Consideration of Engagement Letter for FY2026 Financial Audit	Mr. Seppie
9.	Operation and/or Project Updates	Mr. Seppie
10.	Public Comments	Chair
11.	Good of the Order – Time set aside for Board Members to offer Comments or observations without formal motions.	Chair
12.	Executive Session – <i>if needed</i>	Chair

13.	Next Meeting	Chair
13.	Adjournment	Chair

Attachments:

1. May 20, 2026 Regular Board Meeting Minutes
2. April 2026 Financial Reports
3. May 2026 Water Usage and Sales Reports
4. Resolution 26-03, FY2027 Budget
5. Engagement Letter for FY2026 Financial Audit



Meeting Minutes

Meeting Date: May 20, 2026

Type of Meeting: Regular Board Meeting

1. **Call to Order**

The Joint Powers Water Board meeting was held with remote computer access, teleconference and in the conference room at the Water Treatment Plant. Chairman Young called the meeting to order at 3:00 p.m.

2. **Roll Call**

A quorum was present with Terry Leigh (SW Co), Jason Palmer (GR), Robert Young and Richard Lee (RS) present. Aaron Reichl (GR) was absent. Ms. Sage Hilstad, Counsel for the Board, was in attendance. Staff attending were Bryan Seppie (General Manager), James Tardoni (Engineer), and Carrie Halter (Office Manager). Also in attendance were Mike Boling (Jamestown-Rio Vista Water and Sewer District), Paul Kauchich (City of Rock Springs), and Mark Westenskow (City of Green River).

3. **Approval of Agenda**

Mr. Leigh made a motion to approve the agenda. Mr. Palmer seconded the motion. The motion was voted on and passed.

4. **Approval of April 9, 2026 Regular Board Meeting Minutes**

Mr. Lee made a motion to approve the April 9, 2026 Regular Board Meeting minutes. Mr. Leigh seconded the motion. The motion was voted on and passed.

5. **Approval of May 8, 2026 Special Board Meeting Minutes**

Mr. Palmer made a motion to approve the May 8, 2026 Special Board Meeting minutes. Mr. Lee seconded the motion. The motion was voted on and passed.

6. **Approval of March 2026 Financial Reports**

Mr. Leigh made a motion to approve the March 2026 Financial reports. Mr. Palmer seconded the motion. The motion was voted on and passed.

7. **Presentation of April 2026 Water Sales and Usage Reports**

Mr. Seppie reviewed the water sales and usage reports for April 2026. April was a higher month, with aggregate usage at 119% of the four-year average due to warmer temperatures and the start of irrigation. He noted that Simplot's usage was slightly below average for the month, due to their outage.

The last two months have exceeded the forecast, which has added to the exceedance in revenue (currently about \$580k). Mr. Seppie will discuss this in more detail in the Operational Updates portion of the meeting.

Mr. Young asked Mr. Seppie how May is looking so far. Mr. Seppie stated that usage started out strong but has begun to taper downward due to the weather. He thinks May's usage should be around average.

8. **Operational and/or Project Updates**

Mr. Seppie began by informing the board that a new Relief Operator started on Monday and we are now fully staffed.

Mr. Seppie is expecting a large surplus in FY2026. He has spoken with Drew Varley, accountant for the JPWB, and has discussed how to best handle this surplus. Earlier this year, the Board allocated \$250k in surplus funds from FY 2025 to the water resource reserve O&M expense account.

Mr. Varley suggested that we reconfigure the budget and move the current reserve accounts out of O&M and move them to a non-operating expense section in the budget. There would also be an offsetting income account for these newly created reserve expense accounts. In addition, this will make the process easier for financial reporting and for applying for any sort of loans in the future.

Mr. Seppie asked the board for their thoughts on how they might want to proceed with allocating the surplus so he can better prepare for the upcoming FY2027 budget work. Mr. Young stated that since the surplus is so large, he is questioning applying all of it to water resource reserves.

Mr. Seppie spoke about the presentation he provided to the Rock Springs City Council on May 13, 2026. The feedback he received was that the meeting was well appreciated, and he thanked Mr. Lee and Mr. Reichl for attending.

Mr. Seppie presented his "Note to the Board – Federal Funding Request Letter" and he explained the draft letter that will be sent to the United States House and Senate Committees as well as the Colorado River Delegation. This letter requests federal funding to address the ongoing drought in the Colorado River Basin and it contains a varied mix of signatures so far. Mr. Seppie and Ms. Hilstad have reviewed the letter and feel that the intent of the letter is sound. Mr. Seppie also reached out the State Engineering Office, and they felt as if endorsing the letter did not create any sort of conflict. Mr. Seppie recommends that the JPWB endorses the letter and that the JPWB be willing to participate in any future conversations if/when a funding program is implemented.

Mr. Young stated that he thinks it would be a good idea for the JPWB to endorse the letter and become involved in any future conversations. Mr. Leigh and Mr. Palmer agreed.

Mr. Lee made a motion to endorse the letter that Mr. Seppie presented. Mr. Palmer seconded the motion. The motion was voted on and passed.

Mr. Seppie presented a chart that shows the total releases from Fontenelle Reservoir and he spoke about the Green River Water Users meeting that he attended earlier this week. The current release appears to be mirroring the release from 2022 and is lower than usual.

Mr. Seppie reminded the Board that there will be a need for an upcoming FY2027 Budget Workshop. He suggested that this workshop be held sometime during the first week of June.

9. **Public Comments**

Mr. Kauchich thanked Mr. Seppie for his presentation to the Rock Springs City Council last week and he found it to be very informative. He also requested allocation of the entire surplus to water resource reserves as he believes it will be needed. He also thanked the Board for all that they do.

Mr. Westenskow stated that the Riverview Drive Reconstruction Project is moving forward and believes it will be very well appreciated when it is complete.

Mr. Boling asked Mr. Seppie about the JPWB's water rights. Mr. Seppie stated that the total appropriated rights are 40cfs. Mr. Boling then asked about allotting their 2cfs to the JPWB. Mr. Seppie replied by stating that the water right is currently being handled as a change in the point of use however it has been challenging to move through the SEO, but it should be completed soon.

Mr. Boling also asked if the JPWB has the oldest water right on the Green River. Mr. Seppie stated that the territorial right is 4cfs and he believes that there are likely older rights on the river.

10. **Good of the Order**

Mr. Lee also thanked Mr. Seppie for his presentation to the Rock Springs City Council, stating that he does an excellent job and is always very professional. Mr. Lee also thanked Mr. Palmer and Mr. Seppie for their work on the water users' group under the Rock Springs Chamber as it is very useful and appreciated.

Mr. Seppie mentioned that the presentation to the City of Rock Springs City Council is available to view online through the City of Rock Springs' YouTube channel. Mayor Max Mickelson has been directing people to watch the presentation online.

Mr. Palmer stated that when he was in Washington D.C. with the American Water Works Association, he had conversations with Wyoming's senators and representative, and they are aware of the situation regarding the Colorado River.

11. **Executive Session**

Mr. Seppie stated that there is a need for an Executive Session to discuss a personnel issue. He asked that Mr. Tardoni and Mrs. Halter leave for this session.

Mr. Leigh made a motion to move to executive session at 3:38 p.m. Mr. Palmer seconded the motion. The motion was voted on and passed.

Mr. Lee made a motion to reconvene the regular meeting at 4:10 p.m. Mr. Leigh seconded the motion. The motion was voted on and passed.

Mr. Palmer made a motion to approve Attachment "A-2", General Manager's Annual Salary Adjustment, increasing the General Manager's salary for fiscal year 2027 from \$178,067.23 to \$194,093.28, comprised of a 4% increase and a 5% COLA adjustment. Mr. Leigh seconded the motion. The motion was voted on and passed.

12. **Next Meeting**

The FY2027 Budget Workshop will be held on June 2, 2026, at 3:00 p.m.

The FY2027 Budget Hearing will be held on June 18, 2026, at 3:00 p.m. with the Regular Board meeting following immediately after.

13. **Adjournment**

There being no further business at 4:17 p.m., Mr. Palmer made a motion to adjourn. Mr. Lee seconded the motion. The motion was voted on and passed.

Approved

Approved

Board Member

Board Member

Joint Powers Water Board
Revenues & Expenditures Budget vs. Actual
July 2025 through April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Water Sales				
4110 · Water Sales - Simplot	155,411.40	1,464,040.62	1,505,066.00	97.27%
4120 · Water Sales - Rock Spring	214,016.97	3,568,192.71	3,769,057.00	94.67%
4122 · Water Sales - White Mountain	9,465.06	147,433.40	170,313.00	86.57%
4124 · Water Sales - Ten Mile	2,233.04	47,128.14	47,286.00	99.67%
4126 · Water Sales - Clearview	4,992.21	58,928.28	68,180.00	86.43%
4130 · Water Sales - Green River	53,517.02	1,329,119.73	1,501,200.00	88.54%
4132 · Water Sales - Jamestown	3,301.95	55,103.40	64,055.00	86.03%
Total 4100 · Water Sales	442,937.65	6,669,946.28	7,125,157.00	93.61%
4200 · Interest Income				
4265 · Int Income - Uinta Bank	12,345.12	183,870.74	270,205.00	68.05%
4275 · Int Income - RSNB Bank	10,165.50	111,367.95	90,000.00	123.74%
4289 · Int Income - Commerce Bank	36,412.74	163,037.93	48,308.00	337.5%
4294 · Investment Income - Multi-Bank	7,618.96	56,933.80	60,000.00	94.89%
Total 4200 · Interest Income	66,542.32	515,210.42	468,513.00	109.97%
4400 · Other Income				
4420 · Miscellaneous Income	0.00	3,269.00	3,000.00	108.97%
4455 · Crossroads RS & WWDC Reimburserr	19,592.13	142,654.60	3,750,000.00	3.8%
4485 · 2007 SLIB Loan R/S #066	0.00	72,325.50	74,876.00	96.59%
4495 · Simplot Surcharge Revenue	0.00	147,486.90	135,000.00	109.25%
Total 4400 · Other Income	19,592.13	365,736.00	3,962,876.00	9.23%
4500 · Non-Operating Income				
4530 · Transfer From WTP Cap Res	103,883.87	245,953.75	675,000.00	36.44%
4531 · Transfer from Depreciation Res	288,119.45	843,368.23	2,499,000.00	33.75%
4535 · Transfer from Debt Reserve	0.00	339,201.60	378,519.00	89.61%
4540 · Transfer From Amelioration Fund	0.00	0.00	285,933.00	0.0%
Total 4500 · Non-Operating Income	392,003.32	1,428,523.58	3,838,452.00	37.22%
Total Income	921,075.42	8,979,416.28	15,394,998.00	58.33%
Gross Profit	921,075.42	8,979,416.28	15,394,998.00	58.33%
Expense				
5100 · Payroll, Taxes & Benefits				
5110 · Salaries & Wages - Regular	88,208.66	1,053,353.51	1,397,921.00	75.35%
5115 · Salaries & Wages - Overtime	610.33	3,590.41	8,500.00	42.24%
5116 · Salaries & Wages - On Call	0.00	0.00	1,000.00	0.0%
5117 · Sal. & Wages - Shift Diff.	522.25	5,496.65	9,000.00	61.07%
5119 · Sal. & Wages - Hol. Worked	0.00	13,861.20	15,000.00	92.41%
5120 · Social Security/Medicare	6,816.91	85,300.22	106,941.00	79.76%
5125 · Workers Comp./Unemployment	0.00	10,337.13	15,616.00	66.2%
5131 · Employee Clothing Allowance	0.00	4,200.00	4,550.00	92.31%
5135 · Wyoming Retirement	16,635.34	200,179.69	260,293.00	76.91%
5137 · 457 Board Contributions	260.00	3,050.00	4,030.00	75.68%
5140 · Employee Health Insurance	29,120.24	266,651.80	396,402.00	67.27%
5141 · HSA Contributions	8,391.58	82,091.24	114,600.00	71.63%
5199 · Final Payout	0.00	38,046.76	28,000.00	135.88%
Total 5100 · Payroll, Taxes & Benefits	150,565.31	1,766,158.61	2,361,853.00	74.78%
6001 · O & M Expenses				
6025 · Debt Reserve	31,583.33	315,833.30	379,000.00	83.33%
6100 · Travel/Training-Staff	0.00	2,944.61	6,500.00	45.3%
6101 · Travel/Training Operators	0.00	155.00	7,500.00	2.07%
6102 · Travel/Training-Board	0.00	4,015.28	4,500.00	89.23%
6104 · Board Related Expense	41.14	522.95	500.00	104.59%
6105 · Community Affairs	0.00	19.49	1,000.00	1.95%
6106 · Drought Cont/Augmentation	25,000.00	25,000.00	25,000.00	100.0%
6107 · Water Resource Planning	0.00	0.00	15,000.00	0.0%
6110 · Dues/Subscriptions	0.00	3,397.00	5,000.00	67.94%
6112 · Professional Licensing Fees	0.00	0.00	500.00	0.0%

Joint Powers Water Board
Revenues & Expenditures Budget vs. Actual
July 2025 through April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
6113 · Meeting Lunches/Long Shift Meal	311.39	728.21	250.00	291.28%
6114 · Coffee/Water/Pop/Cups	21.76	320.79	500.00	64.16%
6115 · Postage/Shipping	95.13	101.00	4,000.00	2.53%
6116 · Cleaning/Janitorial Supplies	0.00	1,391.63	1,500.00	92.78%
6117 · Office Supplies and Equipment	239.67	2,456.27	6,000.00	40.94%
6118 · Software	2,915.97	8,446.92	16,000.00	52.79%
6119 · Computers & Non-Capital Netware	227.66	249.00	35,000.00	0.71%
6120 · Notices/Advertisements	322.49	1,677.20	2,500.00	67.09%
6125 · Telephone/Internet	841.45	9,224.67	12,000.00	76.87%
6130 · Janitorial/Garbage	2,220.13	11,859.33	12,500.00	94.88%
6135 · Bank Service Fees	20.00	225.00	500.00	45.0%
6136 · Investment Expenses	0.00	0.00	500.00	0.0%
6137 · Legal Fees	2,575.00	24,282.00	30,000.00	80.94%
6138 · Lease and Easements	0.00	0.00	500.00	0.0%
6140 · Other Professional Fees	795.00	43,675.00	57,000.00	76.62%
6141 · Design and Assessment Services	0.00	8,750.00	50,000.00	17.5%
6142 · SCADA Non Capitalized Equipment	0.00	0.00	25,000.00	0.0%
6143 · SCADA Integration and Support	1,560.00	18,014.03	50,000.00	36.03%
6145 · Insurance (D&O/Liab)	0.00	171,819.46	179,000.00	95.99%
6151 · Books and Reference Materials	0.00	449.65	500.00	89.93%
6152 · Supplies Mech/Elec/HVAC	221.66	13,979.62	25,000.00	55.92%
6153 · Supplies - Lab and Testing	0.00	3,917.05	7,500.00	52.23%
6154 · Supplies-Grounds/Reservoir	0.00	787.79	12,500.00	6.3%
6156 · Tools/Small Equipment	483.72	11,285.67	15,000.00	75.24%
6158 · Vehicle Costs/Fuel	476.84	8,280.93	25,000.00	33.12%
6159 · Rental Equipment	0.00	4,465.01	10,000.00	44.65%
6161 · Rehabilitation - Old Plant Site	0.00	0.00	5,000.00	0.0%
6162 · Site Maintenance	0.00	1,157.71	25,000.00	4.63%
6163 · Building Maintenance	896.83	63,542.20	80,000.00	79.43%
6164 · Process Maintenance	4,481.56	32,618.13	145,000.00	22.5%
6165 · Ponds & Tanks	0.00	4,991.56	20,000.00	24.96%
6168 · Outside Maintenance Contracts	36,065.93	121,330.36	170,000.00	71.37%
6170 · Electricity	67,664.17	873,740.93	1,160,000.00	75.32%
6172 · Gas (Heat)	7,944.69	75,542.79	135,000.00	55.96%
6173 · Garbage Collection	220.70	2,168.48	3,000.00	72.28%
6175 · Cathodic Protection Maintenance	0.00	0.00	15,000.00	0.0%
6177 · Water Testing	480.45	13,872.14	20,000.00	69.36%
6180 · Dedicated Fiber Lines	477.91	4,814.02	6,000.00	80.23%
6190 · Chemicals-Liquid Oxygen	27,714.13	322,756.44	430,000.00	75.06%
6192 · Chemicals-Other	0.00	0.00	3,000.00	0.0%
6193 · Chemicals - Ferric Sulfate	0.00	106,690.62	165,000.00	64.66%
6194 · Chemicals - Chlorine	16,500.00	59,676.60	56,000.00	106.57%
6195 · Chemicals - Polymer	7,440.00	53,089.00	68,000.00	78.07%
6197 · Employee Safety/Clothing	154.30	1,349.74	5,000.00	27.0%
6198 · Depreciation Reserve	72,916.67	729,166.70	875,000.00	83.33%
6198A · WTP Cap Imp Reserve (ML Assets)	35,416.67	354,166.70	425,000.00	83.33%
6198B · GAC & Caustic Reserve	4,166.67	41,666.70	50,000.00	83.33%
6198C · Trsfr Simplot Surcharge to RS C	0.00	147,486.90	135,000.00	109.25%
6198D · Water Resource Reserve	53,083.33	780,833.30	637,000.00	122.58%
Total 6001 · O & M Expenses	405,576.35	4,488,934.88	5,655,750.00	79.37%
8100 · Debt Service				
8162 · DWSRF #068	0.00	24,950.85	25,659.00	97.24%
8163 · DWSRF #136	0.00	314,250.75	352,860.00	89.06%
8167 · SRF #66 Rock Springs	0.00	72,325.50	74,876.00	96.59%
Total 8100 · Debt Service	0.00	411,527.10	453,395.00	90.77%
9100 · Capital Improvements				
9100a · Mid-lived - WTP Capital Fund				
9-26-1 · ML Process Equip Replacement	0.00	0.00	65,000.00	0.0%

Joint Powers Water Board
Revenues & Expenditures Budget vs. Actual
July 2025 through April 2026

	Apr 26	Jul '25 - Apr 26	Budget	% of Budget
9-26-2 · ML Pumping/Storage 26	0.00	0.00	25,000.00	0.0%
9-26-3 · ML Bldg/Heating/Mech Impro 26	0.00	134,528.71	360,000.00	37.37%
9-26-4 · ML Site/Grounds Improvement 2	0.00	0.00	30,000.00	0.0%
9-26-5 · ML Network/Computer Systems	103,883.87	111,428.04	195,000.00	57.14%
Total 9100a · Mid-lived - WTP Capital Fund	103,883.87	245,956.75	675,000.00	36.44%
9100b · Long-lived Assets - Dep Fund				
9-26-11 · LL Process Equip Replacement	288,119.45	801,915.03	690,000.00	116.22%
9-26-12 · LL Pump/Store/Dist Impro 26	0.00	41,453.20	234,000.00	17.72%
9-26-14 · LL Old WTP Site 26	0.00	0.00	1,500,000.00	0.0%
9-26-15 · LL Analysis/Studies/Reports 26	0.00	0.00	75,000.00	0.0%
Total 9100b · Long-lived Assets - Dep Fund	288,119.45	843,368.23	2,499,000.00	33.75%
Total 9100 · Capital Improvements	392,003.32	1,089,324.98	3,174,000.00	34.32%
9111 · Crossroads PS	17,622.36	137,149.60	3,750,000.00	3.66%
Total Expense	965,767.34	7,893,095.17	15,394,998.00	51.27%
Net Ordinary Income	-44,691.92	1,086,321.11	0.00	100.0%
Other Income/Expense				
Other Income				
9500 · Unrealized Gain/Loss on Invest.	-465.68	363.45	0.00	100.0%
Total Other Income	-465.68	363.45	0.00	100.0%
Net Other Income	-465.68	363.45	0.00	100.0%
Revenues over (under) expenditures	-45,157.60	1,086,684.56	0.00	100.0%

Joint Powers Water Board

Cash Balances

As of April 30, 2026

Apr 30, 26

Checking/Savings

10-000 · General Funds	
10-039 · RSNB Bank Gen Funds	3,938,987.12
10-044 · Commerce Bank CD	1,151,475.36
10-049 · Commerce Bank MMA	1,552,770.52
10-062 · Uinta Bank CD	1,239,872.97
10-063 · Uinta Bank CD	562,883.40
10-067 · Uinta Bank CD	1,139,604.28
10-070 · Commerce Bank CD	1,171,835.50
10-071 · Commerce Bank CD	1,132,519.79
10-080 · MultiBank Investments-at market	1,994,751.93
10-099 · **** Allocated to Other Funds	-8,540,518.48
Total 10-000 · General Funds	<u>5,344,182.39</u>
10-300 · Cap Imp WTP - Total	
10-303 · **** Cap Imp WTP	1,356,717.98
Total 10-300 · Cap Imp WTP - Total	<u>1,356,717.98</u>
10-400 · WWDC Capital Impr	
10-406 · Uinta Bank CD WWDC	1,119,959.91
10-407 · Uinta Bank MMA	15,311.12
10-410 · **** WWDC Cap Imp	77,909.75
Total 10-400 · WWDC Capital Impr	<u>1,213,180.78</u>
10-425 · **** GAC/Caustic Reserve	829,229.66
10-430 · **** Unemployment Reserve	110,400.08
10-435 · **** Water Resource Reserve	1,142,833.22
10-450 · Depreciation Reserve	
10-455 · **** Depreciation Reserve	3,332,520.28
Total 10-450 · Depreciation Reserve	<u>3,332,520.28</u>
10-600 · Amelioration Fund - Total	
10-605 · **** Amelioration Fund	1,153,261.11
Total 10-600 · Amelioration Fund - Total	<u>1,153,261.11</u>
10-700 · **** Debt Funds - Total	537,646.40
10-900 · Misc	
10-911 · Uinta MMA/RS Cap Imp	166,072.27
10-911B · Commerce Bk CD/RS Cap Imp	1,621,755.45
10-921 · Uinta MMA/GR Cap Imp	161,406.48
Total 10-900 · Misc	<u>1,949,234.20</u>
Total Checking/Savings	<u>16,969,206.10</u>

Joint Powers Water Board Transactions by Account

As of April 30, 2026

Type	Date	Num	Name	Memo	Paid Amount
10-000 - General Funds					
10-039 - RSNB Bank Gen Funds					
Check	04/03/2026	EFT	HSABank	April 2026 HSA Contributions	-8,641.58
Check	04/07/2026	14897	Ace Hardware	Tools & Small Equipment	-91.95
Check	04/07/2026	14898	Air Products & Chemicals Inc.	Liquid Oxygen & Tank Rental	-16,028.83
Check	04/07/2026	14899	AlSCO, Inc.	Janitorial/Rugs	-785.76
Check	04/07/2026	14900	Castle Cleaning Company	March 2026 Janitorial Services	-682.50
Check	04/07/2026	14901	Century Link Phoenix	Phone Line	-34.93
Check	04/07/2026	14902	Codale Electric Supply, Inc.	Filter Core Project	-40.02
Check	04/07/2026	14903	Green River Star	Legal and Help Wanted Ads	-660.20
Check	04/07/2026	14904	Linde Gas & Equipment Inc	Mechanical/Elec/HVAC Supplies	-124.25
Check	04/07/2026	14905	Mountainland Supply Company	Mechanical/Elec/HVAC Supplies	-44.78
Check	04/07/2026	14906	RingCentral Inc.	VoIP Phone Lines	-393.29
Check	04/07/2026	14907	Rocky Mountain Power	February 2026 Electricity	-67,664.17
Check	04/07/2026	14908	Sage Hilstad Law, PC	March 2026 Legal Services	-2,575.00
Check	04/07/2026	14909	Sweetwater Technology Services Inc	Software & OM Contract	-6,887.17
Check	04/07/2026	14910	US Bank	March 2026 Credit Cards	-6,969.92
Check	04/07/2026	14911	Winn-Marion Barber LLC	Process Maintenance	-3,932.70
Check	04/07/2026	14912	W-Cubed, Inc	Filter Core Project	-278,775.60
Check	04/09/2026	DD3274	Maintenance		-2,832.95
Check	04/09/2026	DD3275	Operator		-2,788.60
Check	04/09/2026	DD3276	Operator		-2,039.85
Check	04/09/2026	DD3277	Manager		-1,893.16
Check	04/09/2026	DD3278	Operator		-2,507.43
Check	04/09/2026	DD3279	Operator		-1,924.57
Check	04/09/2026	DD3280	Operator		-2,781.08
Check	04/09/2026	DD3281	Operator		-1,686.59
Check	04/09/2026	DD3282	Manager		-3,184.73
Check	04/09/2026	DD3283	Manager		-4,216.89
Check	04/09/2026	DD3284	Manager		-3,703.38
Check	04/09/2026	DD3285	Operator		-1,959.80

**Joint Powers Water Board
Transactions by Account
As of April 30, 2026**

Check	04/09/2026 DD3286	Operator		-2,117.03
Check	04/09/2026 EFT	United States Treasury	Payroll Taxes - PPE 4/4/2026	-10,364.46
Check	04/09/2026 EFT	Empower Trust Company LLC	457b Plan Contributions	-3,610.00
Check	04/09/2026 14913	NCPERS	April 2026 Life Insurance Withholdings	-48.00
Check	04/09/2026 EFT	Credit Union	Withholdings	-260.00
Check	04/10/2026 14914	Century Link Seattle	Phone Line	-116.11
Check	04/10/2026 14915	Hach Company	Annual Equipment Inspection	-29,504.49
Check	04/10/2026 14916	Lumen	Dedicated Fiber Lines	-477.91
Check	04/10/2026 14917	Sweetwater Technology Services Inc	Server Project - Down Payment	-103,305.65
Check	04/10/2026 14918	Wyoming Waste Services	April 2026 Trash Collection	-220.70
Check	04/10/2026 14919	Air Products & Chemicals Inc.	Liquid Oxygen	-11,685.30
Check	04/10/2026 14920	Automation Instrumentation Controls	Filter Core Project & SCADA Support	-10,843.85
Check	04/10/2026 14921	Blue Cross Blue Shield of Wyoming	May 2026 Health Insurance Premiums	-29,074.75
Check	04/10/2026 14922	Wyoming Water Development Commission V	Cloud Seeding Contribution 2025-2026	-25,000.00
Deposit	04/13/2026 375238	City of Green River/Cust		53,517.02
Deposit	04/13/2026 3964	Ten Mile Sewer & Water District		2,233.04
Deposit	04/20/2026 001606	Clearview Improvement & Service District		4,992.21
Deposit	04/20/2026 015181	White Mountain Water & Sewer District		9,465.06
Deposit	04/20/2026 00093099	Simplot Phosphates LLC		155,411.40
Check	04/21/2026 14923	AlSCO, Inc.	Janitorial/Rugs	-261.92
Check	04/21/2026 14924	Bomgaars	Tools & Small Equipment	-122.59
Check	04/21/2026 14925	Enbridge Gas	March 2026 Gas Heat	-7,944.69
Check	04/21/2026 14926	ESRI	ArcGIS Software Renewal	-460.00
Check	04/21/2026 14927	KubWater Resources, Inc.	Granular Polymer	-7,440.00
Check	04/21/2026 14928	Mountainland Supply Company	Process Maintenance	-548.86
Check	04/21/2026 14929	SGS North America, Inc	Water Testing	-374.00
Check	04/21/2026 14930	Summit Accounting Services PC	March 2026 Accountant Services	-795.00
Check	04/21/2026 14931	Sunrise Engineering	CRPS and Transmission Line Project	-16,426.10
Check	04/21/2026 14932	Verizon Wireless	Cell Phones	-297.12
Check	04/21/2026 14933	PVS DX, Inc.	Chlorine Gas	-16,500.00
Check	04/23/2026 DD3287	Maintenance		-2,832.94
Check	04/23/2026 DD3288	Operator		-2,682.88
Check	04/23/2026 DD3289	Operator		-2,075.48

10:34 AM
06/01/26
Cash Basis

Joint Powers Water Board Transactions by Account As of April 30, 2026

Check	04/23/2026	DD3290	Manager		-1,893.15
Check	04/23/2026	DD3291	Operator		-2,305.09
Check	04/23/2026	DD3292	Operator		-1,824.00
Check	04/23/2026	DD3293	Operator		-2,760.77
Check	04/23/2026	DD3294	Operator		-1,971.66
Check	04/23/2026	DD3295	Manager		-3,184.72
Check	04/23/2026	DD3296	Manager		-4,427.90
Check	04/23/2026	DD3297	Manager		-3,703.38
Check	04/23/2026	DD3298	Operator		-1,998.36
Check	04/23/2026	DD3299	Operator		-2,009.70
Check	04/23/2026	14934	Aflac	April 2026 Withholdings	-370.24
Check	04/23/2026	EFT	Credit Union	Withholdings	-260.00
Check	04/23/2026	EFT	Empower Trust Company LLC	457b Plan Contributions	-3,610.00
Check	04/23/2026	EFT	United States Treasury	Payroll Taxes - PPE 4/18/2026	-10,339.36
Check	04/23/2026	EFT	Wyoming Retirement System	April 2026 Contributions	-16,635.34
Check	04/23/2026	14935	Dearborn Life Insurance Co	May 2026 Life Insurance Premiums	-45.49
Deposit	04/24/2026	88179	City of Rock Springs		214,016.97
Deposit	04/24/2026		City of Rock Springs	CRPS Reimbursement	19,592.13
Deposit	04/27/2026	16279	Jamestown-Rio Vista Water		3,301.95
General Journal	04/30/2026	2015.388	From Multi-Bank Investments		7,812.25
Check	04/30/2026			Service Charge	-20.00
Deposit	04/30/2026			Interest	10,165.50
Total 10-039 · RSNB Bank Gen Funds					-288,093.14
10-044 · Commerce Bank CD					
Deposit	04/21/2026			Interest	10,270.84
Total 10-044 · Commerce Bank CD					10,270.84
10-049 · Commerce Bank MMA					
Deposit	04/30/2026			Interest	3,819.33
Total 10-049 · Commerce Bank MMA					3,819.33
10-067 · Uinta Bank CD					
Deposit	04/20/2026			Interest	12,313.72
Total 10-067 · Uinta Bank CD					12,313.72

10:34 AM
06/01/26
Cash Basis

Joint Powers Water Board
Transactions by Account
As of April 30, 2026

10-070 · Commerce Bank CD

Deposit	04/30/2026	Interest	11,699.89
Total 10-070 · Commerce Bank CD			<u>11,699.89</u>

10-071 · Commerce Bank CD

Deposit	04/23/2026	Interest	10,622.68
Total 10-071 · Commerce Bank CD			<u>10,622.68</u>

10-080 · MultiBank Investments-at market

General Journal	04/30/2026	2015.388	To RSNB Bank General Funds	-7,812.25
General Journal	04/30/2026	2015.388	Interest	7,618.96
General Journal	04/30/2026	2015.388	Unrealized Gain/Loss	-465.68
Total 10-080 · MultiBank Investments-at market				<u>-658.97</u>

10-099 · **** Allocated to Other Funds

General Journal	04/30/2026	2015.389	Record transfer per budget	-197,166.67
General Journal	04/30/2026	2015.390	To transfer fixed assets	392,003.32
Total 10-099 · **** Allocated to Other Funds				<u>194,836.65</u>

Total 10-000 · General Funds				<u>-45,189.00</u>
TOTAL				<u><u>-45,189.00</u></u>

Joint Powers Water Board
US Bank Card Charges
April 2026

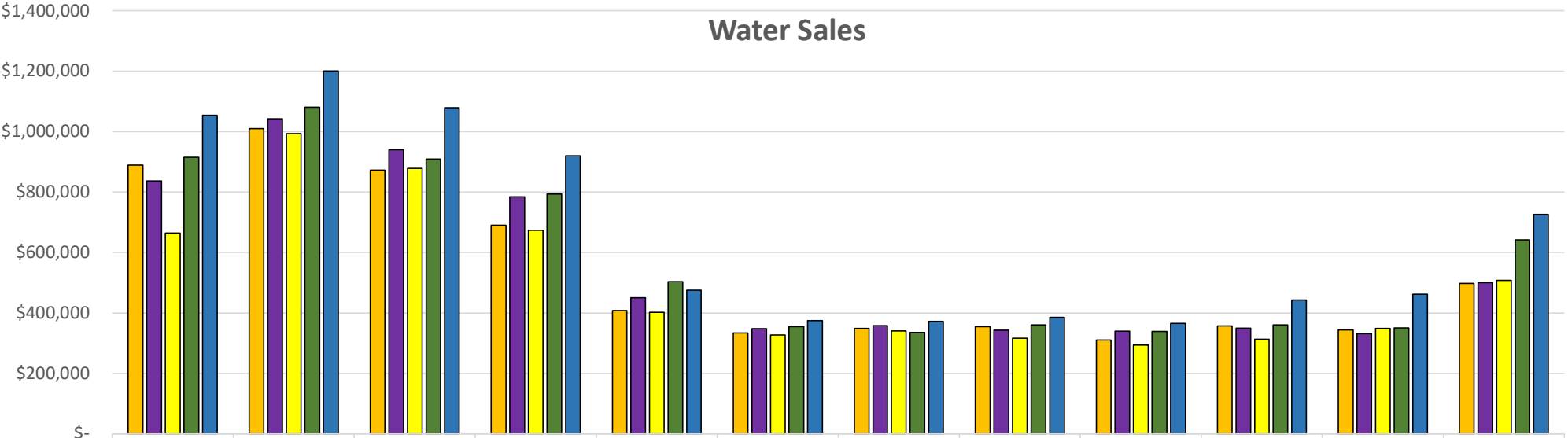
Apr 26

Expense

6001 · O & M Expenses	
6104 · Board Related Expense	41.14
6113 · Meeting Lunches/Long Shift Meal	311.39
6114 · Coffee/Water/Pop/Cups	21.76
6115 · Postage/Shipping	95.13
6117 · Office Supplies and Equipment	239.67
6118 · Software	2,130.24
6119 · Computers & Non-Capital Netware	227.66
6120 · Notices/Advertisements	274.29
6130 · Janitorial/Garbage	489.95
6152 · Supplies Mech/Elec/HVAC	34.64
6156 · Tools/Small Equipment	307.15
6158 · Vehicle Costs/Fuel	476.84
6163 · Building Maintenance	896.83
6177 · Water Testing	106.45
6197 · Employee Safety/Clothing	154.30
Total 6001 · O & M Expenses	<u>5,807.44</u>
9100 · Capital Improvements	
9100a · Mid-lived - WTP Capital Fund	
9-26-5 · ML Network/Computer Systems 26	<u>578.22</u>
Total 9100a · Mid-lived - WTP Capital Fund	<u>578.22</u>
Total 9100 · Capital Improvements	578.22
9111 · Crossroads PS	<u>584.26</u>
Total Expense	<u>6,969.92</u>

2020-2021													
MG	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total
Rock Springs	314.545	315.705	192.766	119.760	85.174	86.087	83.492	78.236	93.449	93.172	172.316	294.149	1928.851
Green River	160.928	161.624	77.592	43.682	27.249	29.296	30.812	26.518	28.601	34.94	96.833	147.965	866.04
Districts	28.596	29.853	18.461	11.663	8.099	8.023	8.301	7.699	7.998	8.782	14.838	23.608	175.921
Simplot	60.03	55.497	50.749	59.219	58.513	60.871	55.615	59.185	58.710	59.775	50.57	54.302	683.036
Total	564.099	562.679	339.568	234.324	179.035	184.277	178.220	171.638	188.758	196.669	334.557	520.024	3653.848
2021-2022													
MG	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total
Rock Springs	307.484	251.950	202.253	105.622	86.314	86.984	89.962	80.090	90.068	92.687	152.594	260.608	1806.616
Green River	159.391	140.047	99.417	37.470	26.508	27.991	28.630	25.687	27.666	27.522	66.486	120.974	787.789
Districts	25.108	21.203	16.694	10.089	7.571	8.321	8.721	8.054	9.250	8.599	13.384	19.914	156.908
Simplot	64.031	67.441	60.461	68.116	60.151	65.085	64.514	54.401	65.859	56.817	40.114	57.565	724.555
Total	556.014	480.641	378.825	221.297	180.544	188.381	191.827	168.232	192.843	185.625	272.578	459.061	3475.868
2022-2023													
MG	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total
Rock Springs	304.222	276.446	228.159	118.485	81.145	91.302	84.065	87.516	94.315	84.277	136.408	181.565	1767.905
Green River	154.028	133.057	101.885	39.774	27.033	24.454	23.568	26.869	28.060	27.748	67.982	98.418	752.876
Districts	25.76	25.960	18.855	11.584	8.383	8.703	9.504	8.737	9.399	9.053	12.132	14.781	162.851
Simplot	65.196	59.227	62.443	64.414	63.654	60.690	60.299	53.005	49.830	50.871	46.603	55.52	691.752
Total	549.206	494.690	411.342	234.257	180.215	185.149	177.436	176.127	181.604	171.949	263.125	350.284	3375.384
2023-2024													
MG	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total
Rock Springs	282.704	243.954	184.103	95.645	73.371	77.062	72.543	68.161	69.753	82.836	135.51	251.487	1637.129
Green River	146.312	127.066	88.222	38.749	25.267	25.646	24.033	23.646	25.415	29.831	66.978	133.385	754.55
Districts	22.388	20.517	16.172	11.160	8.359	9.682	7.998	7.694	8.617	8.271	12.471	21.793	155.122
Simplot	57.846	58.998	55.668	58.325	57.688	59.306	54.892	49.036	54.537	55.095	44.971	62.533	668.895
Total	509.250	450.535	344.165	203.879	164.685	171.696	159.466	148.537	158.322	176.033	259.930	469.198	3215.696
2024-2025													
MG	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total
Rock Springs	293.914	229.831	198.657	117.784	69.827	76.569	80.185	74.821	76.655	87.054	161.145	277.971	1744.413
Green River	144.133	126.801	100.908	45.173	22.285	20.722	20.793	21.594	21.740	23.973	80.98	136.768	765.87
Districts	23.362	20.464	17.358	11.532	8.397	8.523	8.167	7.457	8.457	8.55	14.34	22.16	158.767
Simplot	56.776	59.673	62.969	64.480	66.631	52.307	60.666	55.844	62.878	45.795	51.115	68.379	707.513
Total	518.185	436.769	379.892	238.969	167.140	158.121	169.811	159.716	169.730	165.372	307.580	505.278	3376.563
2025-2026													
MG	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Rock Springs	308.177	267.151	226.873	104.443	80.252	75.860	77.535	77.850	94.622	110.485	171.475		1594.723
Green River	147.128	136.538	99.863	31.390	22.435	21.809	21.841	21.102	26.499	36.932	80.848		646.385
Districts	22.86	22.255	18.158	10.662	9.589	9.176	8.811	7.750	9.015	9.724	13.926		141.926
Simplot	68.997	66.050	72.795	67.253	56.083	60.282	64.497	57.476	68.712	51.261	63.853		697.259
Total	547.162	491.994	417.689	213.748	168.359	167.127	172.684	164.178	198.848	208.402	330.102	0.000	3080.293
Four Year Average													
Rock Springs	297.081	250.545	203.293	109.384	77.664	82.979	81.689	77.647	82.698	86.714	146.414	242.908	1785.125
Green River	150.966	131.743	97.608	40.292	25.273	24.703	24.256	24.449	25.720	27.269	70.607	122.386	790.314
Districts	24.155	22.036	17.270	11.091	8.178	8.807	8.598	7.986	8.931	8.618	13.082	19.662	162.701
Simplot	60.962	61.335	60.385	63.834	62.031	59.347	60.093	53.072	58.276	52.145	45.701	60.999	692.060
Total	533.164	465.659	378.556	224.601	173.146	175.837	174.635	163.153	175.625	174.745	275.803	445.955	3430.199
Percent of Four Year Average													
Rock Springs	103.74%	106.63%	111.60%	95.48%	103.33%	91.42%	94.92%	100.26%	114.42%	127.41%	117.12%	0.00%	89.33%
Green River	97.46%	103.64%	102.31%	77.91%	88.77%	88.28%	90.04%	86.31%	103.03%	135.44%	114.51%	0.00%	81.79%
Districts	94.64%	100.99%	105.14%	96.13%	117.26%	104.19%	102.48%	97.05%	100.94%	112.83%	106.45%	0.00%	87.23%
Simplot	113.18%	107.69%	120.55%	105.36%	90.41%	101.58%	107.33%	108.30%	117.91%	98.31%	139.72%	0.00%	100.75%
Total	102.63%	105.66%	110.34%	95.17%	97.24%	95.05%	98.88%	100.63%	113.22%	119.26%	119.69%	0.00%	89.80%

Water Sales



	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
FY2022	\$888,864	\$1,009,620	\$872,181	\$690,154	\$408,250	\$334,102	\$348,548	\$354,892	\$311,067	\$356,972	\$343,389	\$497,812
FY2023	\$836,264	\$1,042,230	\$940,144	\$783,821	\$450,812	\$347,805	\$358,133	\$343,088	\$339,675	\$350,150	\$331,283	\$500,660
FY2024	\$664,600	\$992,623	\$878,555	\$673,361	\$402,218	\$326,492	\$340,532	\$316,238	\$294,271	\$313,568	\$348,272	\$508,495
FY2025	\$914,763	\$1,080,474	\$909,359	\$793,236	\$503,427	\$354,437	\$335,143	\$360,572	\$338,691	\$360,150	\$350,205	\$642,348
FY2026	\$1,054,467	\$1,200,695	\$1,078,583	\$919,653	\$475,394	\$375,002	\$372,364	\$384,929	\$365,923	\$442,938	\$461,956	\$726,282



Board Resolution

Effective Date: July 1, 2026
Subject: FY 2027 Budget
Resolution No: 26-03

WHEREAS, the City of Green River Wyoming – City of Rock Springs Wyoming – Sweetwater County Wyoming – Joint Powers Water Board (Board) is a public entity, and subject to Wyoming statutes and laws; and

WHEREAS, the Board has prepared and hereby presents to the public a FY 2027 Operations and Capital Improvements Budget, to which budget it shall adhere as prescribed by Wyoming statutes and laws.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board has set the following financial parameters and budget for the payment of goods, services, labor and other expenses in the pursuit of accomplishing the mission of the Board:

- 1) The Board's FY 2027 expenses are limited to and shall not exceed: \$ 27,340,954.
- 2) The Board shall derive revenues from the sale of water, the interest gained from cash reserve accounts, proceeds from grants and/or loans, transfer of previous fiscal year's surplus, and other income. Anticipated total revenues are: \$ 23,731,117.
- 3) Such funds from the cash reserve accounts that are necessary to result in a balanced FY 2027 budget at the conclusion of FY 2027 are set as follows:
 - a. From the Capital Improvement Reserve WTP: \$ 695,000.
 - b. From the Depreciation Reserve: \$ 2,149,500.
 - c. From the Debt Reserve: \$339,202.
 - d. From the Water Resource Reserve: \$150,000.
 - e. From the Amelioration Reserve: \$ 276,135.
- 4) The Board anticipates that the City of Green River may request funds from the Green River Capital Improvement account held by the Board, in the amount up to the available balance in the account at time of withdrawal. As of April 30, 2026, the balance in the account is \$161,406.48.
- 5) No funds will be spent from the Board's City of Rock Springs Capital Improvement account.

Based on the above revenues, cash reserve account transfers, and expenditures, no appropriations are made in excess of the expendable revenues of the Board for FY 2027 [revenues + account transfers + grants + loan proceeds + surplus transfer + other income – expenses = \$0.00], as required by applicable Wyoming Statutes.

BE IT FURTHER RESOLVED that the above stated amounts shall comprise the Board's FY 2027 Operating and Capital Improvements Budget, which shall remain in full effect until the completion of FY 2027, or until future resolutions may revoke or amend this resolution.

DATED this 18th day of June 2026.

Rob Young, Chairman

ATTEST:

Board Member



May 19, 2026

City of Green River, Wyoming - City of Rock Springs, Wyoming -
Sweetwater County, State of Wyoming Joint Powers Water Board
The Board of Trustees
Green River, Wyoming

Dear Board of Trustees:

You have requested that we audit the financial statements of the business-type activities of City of Green River, Wyoming - City of Rock Springs, Wyoming - Sweetwater County, State of Wyoming Joint Powers Water Board (Joint Powers Water Board), as of June 30, 2026 and for the year then ended, and the related notes to the financial statements, which collectively comprise Joint Powers Water Board's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that management's discussion and analysis, and required supplementary pension information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis.
- GASB-required supplementary pension information.



Auditor Responsibilities

We will conduct our audit in accordance with GAAS and, in accordance with Government Auditing Standards. As part of an audit in accordance with GAAS and in accordance with Government Auditing Standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Joint Powers Water Board's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Joint Powers Water Board's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management's Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;

- iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
 - e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
 - f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
 - g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 - h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 - i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
 - j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services, we will assist in preparing the financial statements and related notes of Joint Powers Water Board in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will maintain a separate fixed asset schedule for the board that runs parallel to the Board's decisions. We will also assist in making calculations of GASB 68 pension liability information and supporting schedules based on information provided by you and the Wyoming Retirement System.

At the end of the year, we agree to perform the following:

- Propose adjusting or correcting journal entries to be reviewed and approved by Joint Powers Water Board's management.
- Prepare the financial statements and related notes in conformity with GAAP.
- Maintain a separate fixed asset schedule based off information and support provided by the Board.
- Assist in preparation of calculations of GASB 68 pension liability information and supporting schedules based on information provided by Joint Powers Water Board.

We will not assume management responsibilities on behalf of Joint Powers Water Board. However, we will provide advice and recommendations to assist management of Joint Powers Water Board in performing its responsibilities.

Joint Powers Water Board's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the nonattest services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of Joint Powers Water Board's basic financial statements. Our report will be addressed to those charged with governance of Joint Powers Water Board. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Eric B. Andrews, CPA, is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising Summit West CPA Group, P.C.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered monthly and are payable upon presentation. We estimate that our fee for the audit will be \$33,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Our firm may use approved artificial intelligence (AI) tools to support the services outlined in this engagement letter. All AI-assisted output is reviewed, evaluated, and finalized by a qualified professional, and AI does not replace our judgment or responsibilities under applicable professional standards.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Summit West CPA Group, P.C. and constitutes confidential information. However, we may be requested to make certain audit documentation available to the Wyoming Department of Audit or its designee and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Summit West CPA Group, P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

By signing this engagement letter you acknowledge and confirm the following items:

- The Board is not aware of any allegations of fraud, including fraudulent financial reporting or misappropriation of assets.
- The Board is not aware of any active or threatened litigation that would have a significant impact on the Board's operations.
- The Board's previous financial statements did not contain any uncertainties related to its ability to continue as a going concern.
- The deliverables specified in this agreement shall constitute our entire obligation with respect to this engagement. The Firm will be under no obligation to sign any additional certifications, representations, attestations or any similar items, that are not covered by this agreement.

If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement. If any of the following occur, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement:

- Failure to disclose any of the above noted items.
- The condition of your records prevents us from obtaining sufficient and appropriate audit evidence.
- Your personnel are unable to provide the requested records and audit support in a timely manner.

If your engagement is terminated, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,

SUMMIT WEST CPA GROUP, P.C.

Summit West CPA Group, P.C.
Lander, Wyoming

RESPONSE:

This letter correctly sets forth the understanding of City of Green River, Wyoming – City of Rock Springs, Wyoming – Sweetwater County, State of Wyoming Joint Power Water Board..

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

Report on the Firm's System of Quality Control

December 22, 2025

To the Partners of Summit West CPA Group, P.C. and
the Peer Review Committee of the Nevada Society of CPAs (NVCPA)

We have reviewed the system of quality control for the accounting and auditing practice of Summit West CPA Group, P.C. (the Firm) in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Summit West CPA Group, P.C. in effect for the year ended May 31, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Summit West CPA Group, P.C. has received a peer review rating of *pass*.



Brady Martz
Minot, North Dakota