



## Green River – Rock Springs – Sweetwater Co – JOINT POWERS WATER BOARD

P0 Box 1299 ▪ 3 Telephone Canyon Road ▪ Green River, WY 82935 ▪ tel: 307-875-4317 ▪ fax: 307-875-5387

### A G E N D A

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

May 25, 2023

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 April 6, 2023, Regular Board Meeting Minutes	Chair
5.	Approval of March 2023, Financial Reports	Chair
6.	Presentation of March and April 2023, Water Usage and Sales Reports	Mr. Seppie
7.	Presentation of FY2023 Financial Audit Engagement Letter -Summit West Accountants	Mr. Seppie
8.	Review and Consideration of Reinvestment of Monies	Mr. Seppie
9.	Presentation and Consideration of “Consent to Temporary Appropriation of Water”	Mr. Seppie
10.	Operation and/or Project Updates	Mr. Seppie
11.	Public Comments	Chair
12.	Good of the Order – Time set aside for Board Members to offer Comments or observations without formal motions.	Chair

13.	Executive Session	Chair
14.	Next Meeting	Chair
15.	Adjournment	Chair

Attachments:

1. April 6, 2023 Regular Meeting Minutes
2. March 2023 Financial Reports
3. March/April 2023 Water Usage and Sales Reports
4. Summit West Accountants Engagement Letter FY2023 Financial Audit
5. CD Interest Rate Bid Tabulation
6. Consent to Temporary Appropriation of Water



## Meeting Minutes

**Meeting Date:** April 6, 2023

**Type of Meeting:** Regular Board Meeting

1. **Call to Order**

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

2. **Roll Call**

A quorum was present with Hilary Huckfeldt (SW Co), Terry Leigh and Jason Palmer (GR), Robert Young and Gene Legerski (RS) present. Ms. Sage Hilstad, Council for the Board, was in attendance. Staff attending were Bryan Seppie, General Manager, Michael Tardoni, Engineer, and Sara Richardson, Office Manager. Mark Westenskow, City of Green River, and Paul Kauchich, City of Rock Springs, were also in attendance.

3. **Approval of Agenda**

*Ms. Huckfeldt made a motion to approve the agenda. Mr. Young seconded the motion. The motion was voted on and passed.*

4. **Approval of March 23, 2023 Board Meeting Minutes**

*Ms. Huckfeldt made a motion to approve the March 23, 2023 Board Meeting minutes. Mr. Legerski seconded the motion. The motion was voted on and passed.*

5. **Approval of February 2023 Financial Reports**

*Mr. Legerski made a motion to approve the February 2023 financial reports as presented. Mr. Young seconded the motion. The motion was voted on and passed.*

6. **Presentation and Consideration of Resolution 23-06  
Price Schedule for Wholesale Water Rates FY-24**

Mr. Seppie stated that the Board must set the rates for the wholesale customers by April 15<sup>th</sup>. Resolution 23-06 will establish the price schedule for wholesale water rates for FY2024. Green River and Jamestown Rio Vista will pay one rate, while Rock Springs, Simplot, Ten Mile, White Mountain and Clearview will pay another rate. Mr. Seppie recommended a \$.04 increase to the existing rates.

The members discussed their opinions of the proposed increase.

*Mr. Legerski made a motion to approve Resolution 23-06 with a \$.04 increase, City of Green River and Jamestown Rio Vista Water and Sewer District will pay \$1.3305 per hundred cubic feet. City of Rock Springs, Clearview Improvement and Service District, Simplot Phosphates, Ten Mile Water and Sewer District and White Mountain Water and Sewer District will pay \$1.5117 per hundred cubic feet. Mr. Palmer seconded the motion. The motion was voted on and passed.*

7. **Official Depository of Public Funds**

Mr. Seppie gave the background of the Official Depository of Public Funds. The Board currently has accounts at three (3) financial institutions; Commerce Bank, RSNB Bank and Uinta Bank. These institutions have provided properly executed applications for Deposit of Public Funds. Mr. Seppie recommended that the Board accept these as Official Depositories.

*Mr. Young made a motion to approve Commerce Bank, RSNB Bank and Uinta Bank as the Official Depositories of Public Funds. Mr. Legerski seconded the motion. The motion was voted on and passed.*

Mr. Seppie presented the Board's current portfolio, which showed the amounts in each institution, current interest rates and percentage of the Board's holdings. Mr. Seppie discussed the short- and long-term needs that the Board has and the upcoming liquidity needs. He gave the background of the Rock Springs and Green River Capital Improvement accounts that are held by the Board and another account of the Board's that must be segregated contractually.

Mr. Seppie was recently contacted by another governmental investment pool, Wyoming CLASS, that is compliant with Statutes. It may be another option if the Board chooses to reinvest some of their money.

There was discussion regarding account balances, interest rates and contacting the Cities regarding their accounts.

8. **Conflict of Interest Statement**

Chairman Leigh stated that to the best of his knowledge, he either transacts personal business with, have a financial interest in, or have received a pecuniary benefit from the following entities or financial institutions that provided any services to the Board related to the investment of public funds. He does not have interest in Commerce



Bank, RSNB Bank or Uinta Bank and he does not serve as an officer or director for any of the institutions.

Ms. Huckfeldt disclosed that to the best of her knowledge she had no interest in Commerce Bank, RSNB Bank or Uinta Bank and she further disclosed that she was not an officer or director at any of those institutions.

Mr. Seppie disclosed that to the best of his knowledge he did transact personal business with Commerce Bank and RSNB Bank and he was not a director or officer at any of the banks.

Mr. Legerski disclosed that to the best of his knowledge he transacts personal business with Commerce Bank and RSNB Bank and further discloses he is not a director or officer of any of the banks.

Mr. Young disclosed that to the best of his knowledge he does transact personal business with Commerce Bank, yes, RSNB Bank, yes, Uinta Bank, no. He also disclosed that he was not an officer or director of any of those banks.

Mr. Palmer disclosed that to the best of his knowledge he does not transact personal business or have financial interest in Commerce Bank, RSNB Bank or Uinta Bank, he also disclosed that he is not a director or officer at any of the banks.

9. **Presentation and Consideration of Amendment One to Project Agreement-GR/RS/SC JPWB Pump Station Project**

Mr. Seppie presented the amendment to the WWDC Project Agreement for the Crossroads Pump Station. Last fall a request was made for additional grant funding and a time extension. The current contract has a date of July 1, 2024 as the reversion date for the funding. The Select Water Committee and Legislature only approved the extension of time. They had an abundance of requests and have asked sponsors to look elsewhere for additional grant funding. Once the project is bid and final numbers are known we may request additional funding. This amendment will extend the reversion date to July 2026 and has been executed by the WWDC.

There was discussion regarding the reversion date and Mr. Seppie stated that it was a typical 2-year extension and once we were in the bidding and procurement stage we could apply for another extension if it becomes necessary.

*Ms. Huckfeldt made a motion to approve the amendment. Mr. Legerski seconded the motion. The motion was voted on and passed.*

10. **Presentation and Consideration of Amendment to Employee Reference Guide On Call and Emergency Call Back Policy**

Mr. Seppie stated that the proposed draft is an addition to the Employee Reference Guide. The current guide is silent on the on-call and emergency call back provisions. To date, on-call needs have been handled by salaried employees, however, with the retirement of the Maintenance Manager and his position being backfilled by a current employee this is now an issue. Mr. Seppie had reached out to the Cities of Green River and Rock Springs and Sweetwater County to review their policies. He explained the difference in our needs to those of the other entities.

On call would only be used in a limited capacity and would be paid at a designated amount. An emergency call back would be a minimum of 2 hours' pay, and hours worked would be calculated for overtime, which is consistent with the other portions of the policy.

Mr. Seppie recommended that the Board adopt the Amendment to the Employee Reference Guide.

There was discussion regarding the position that will be on-call and called back and what may require a call out. The on-call was not included in the current budget but the call back is included in our overtime, and staff cannot anticipate how much will be required.

*Chairman Leigh asked for a motion to approve the Amendment for On-Call and Emergency Call Back Policy, dated April 6, 2023.*

*Mr. Young so moved. Mr. Palmer seconded the motion. The motion was voted on and passed.*

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

Mr. Seppie began with project updates. Regarding the Crossroads Pumpstation, SLIB will distribute the additional funds being allocated through the ARPA grant on April 7, 2023. Mr. Seppie, Mr. Kauchich and Mr. Weskenskow will all be online to watch and participate in the meeting. These monies would be for the portion above and beyond the current WWDC grant. The requested amount is based on an updated construction estimate and would basically address the unfunded portion that otherwise Rock Springs would have to pursue a loan for.

Operational update: With the recent snowstorms and warm temperatures projected for next week, we are anticipating runoff and high turbidity.

Mr. Seppie presented a chart regarding inflows from the Upper Green River Basin and Colorado River Basin's inflows into Lake Powell.

Listening in to the Flaming Gorge Working Group, the BOR talked about being able to recover the amount of the past two years' worth of DROA releases. They anticipate recovery of Flaming Gorge's operational elevations by next spring.

There will be a Flaming Gorge Working Group meeting on TEAMS April 20<sup>th</sup>, it will be pulled up at the plant if anyone is interested.

The Colorado River Working Group will be having a meeting in the area, the exact time and location have not been published.

There will be a Fontenelle Working Group meeting that will be held at the Water Treatment Facility April 27, at 10:00 a.m.

**12. Public Comments**

None

**13. Good of the Order**

None

**14. Executive Session**

None

15. **Next Meeting**

The next Regular Board Meeting will be held May 25, 2023 at 3:00 p.m.

16. **Adjournment**

*There being no further business at 4:21 p.m. Mr. Legerski made a motion to adjourn. Ms. Huckfeldt seconded the motion. The motion was voted on and passed.*

Approved

Approved

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Board Member

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Board Chairman

**Joint Powers Water Board**  
**Revenues & Expenditures Budget vs. Actual**  
July 2022 through March 2023

	Mar 23	Jul '22 - Mar 23	Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4100 · Water Sales</b>				
4110 · Water Sales - Simplot	104,296.44	1,070,695.97	1,371,577.00	78.06%
4120 · Water Sales - Rock Spring	172,202.15	2,993,452.04	3,517,866.00	85.09%
4122 · Water Sales - White Mountain	8,506.43	127,982.84	139,273.00	91.89%
4124 · Water Sales - Ten Mile	1,242.11	35,969.79	42,745.00	84.15%
4126 · Water Sales - Clearview	4,398.91	59,843.87	55,798.00	107.25%
4130 · Water Sales - Green River	46,359.92	1,114,637.16	1,344,827.00	82.88%
4132 · Water Sales - Jamestown	2,668.75	39,389.92	56,565.00	69.64%
<b>Total 4100 · Water Sales</b>	<b>339,674.71</b>	<b>5,441,971.59</b>	<b>6,528,651.00</b>	<b>83.36%</b>
<b>4200 · Int Inc</b>				
4201 · Interest Income General Funds	0.00	865.69	0.00	100.0%
4265 · Int Income Uinta Bank	199.25	1,759.95	10,000.00	17.6%
4275 · Int Income RSNB	6,201.26	70,215.56	32,000.00	219.42%
4289 · Int Income Commerce Bank C/D	2,122.81	4,200.88	2,200.00	190.95%
4294 · Investment Income - Multi-Bank	1,008.42	17,944.39	30,000.00	59.82%
<b>Total 4200 · Int Inc</b>	<b>9,531.74</b>	<b>94,986.47</b>	<b>74,200.00</b>	<b>128.01%</b>
<b>4400 · Other Income</b>				
4420 · Miscellaneous Income	0.00	8,888.43	0.00	100.0%
4435 · SRF #029	0.00	64,147.13	64,147.00	100.0%
4455 · Crossroads RS & WWDC Reimburse	0.00	9,290.84	2,000,000.00	0.47%
4480 · SRF 2001 Rock Springs # 010	0.00	113,292.12	116,062.00	97.61%
4485 · 2007 SLIB Loan R/S #066	0.00	74,876.37	74,876.00	100.0%
4495 · Simplot Surcharge Revenue	0.00	145,689.52	135,000.00	107.92%
<b>Total 4400 · Other Income</b>	<b>0.00</b>	<b>416,184.41</b>	<b>2,390,085.00</b>	<b>17.41%</b>
<b>4500 · Non-Operating Income</b>				
4530 · Transfer From WTP Cap Res	1,545.00	228,267.45	488,000.00	46.78%
4531 · Transfer from Depreciation Res	32,880.31	199,625.84	505,000.00	39.53%
4535 · Transfer from Debt Reserve	0.00	1,661,461.14	1,661,462.00	100.0%
4540 · Transfer From Amelioration Fund	0.00	0.00	340,090.00	0.0%
<b>Total 4500 · Non-Operating Income</b>	<b>34,425.31</b>	<b>2,089,354.43</b>	<b>2,994,552.00</b>	<b>69.77%</b>
<b>Total Income</b>	<b>383,631.76</b>	<b>8,042,496.90</b>	<b>11,987,488.00</b>	<b>67.09%</b>
<b>Gross Profit</b>	<b>383,631.76</b>	<b>8,042,496.90</b>	<b>11,987,488.00</b>	<b>67.09%</b>
<b>Expense</b>				
<b>5100 · Payroll, Taxes &amp; Benefits</b>				
5110 · Salaries & Wages - Regular	139,304.86	885,594.38	1,235,648.00	71.67%
5115 · Salaries & Wages - Overtime	1,008.41	4,607.21	8,500.00	54.2%
5117 · Sal. & Wages - Shift Diff.	804.38	4,535.77	9,000.00	50.4%
5119 · Sal. & Wages - Hol. Worked	0.00	11,944.32	15,000.00	79.63%
5120 · Social Security/Medicare	10,747.74	69,314.09	94,527.00	73.33%
5125 · Workers Comp.	0.00	8,768.52	20,584.00	42.6%
5131 · Employee Clothing Allowance	0.00	4,550.00	4,550.00	100.0%
5135 · Wyoming Retirement	26,276.14	168,384.04	230,078.00	73.19%
5137 · 457 Board Contributions	390.00	2,460.00	3,900.00	63.08%
5140 · Employee Health Insurance	33,005.41	242,638.51	386,854.00	62.72%
5141 · HSA Contributions	9,037.45	73,336.52	101,550.00	72.22%
5199 · Final Payout	0.00	960.64	0.00	100.0%
<b>Total 5100 · Payroll, Taxes &amp; Benefits</b>	<b>220,574.39</b>	<b>1,477,094.00</b>	<b>2,110,191.00</b>	<b>70.0%</b>
<b>6001 · O &amp; M Expenses</b>				
6025 · Debt Reserve	138,500.00	1,246,500.00	1,662,000.00	75.0%
6100 · Travel/Training-Staff	0.00	4,383.81	7,500.00	58.45%
6101 · Travel/Training Operators	0.00	1,169.53	8,500.00	13.76%
6102 · Travel/Training-Board	0.00	2,564.85	7,000.00	36.64%
6104 · Board Related Expense	0.00	357.00	500.00	71.4%
6105 · Community Affairs	0.00	0.00	1,000.00	0.0%
6106 · Drought Cont/Augmentation	0.00	5,000.00	5,000.00	100.0%
6107 · Water Resource Planning	0.00	20,946.97	15,000.00	139.65%
6108 · Readiness to Service	0.00	0.00	25,000.00	0.0%
6110 · Dues/Subscriptions	0.00	2,035.00	4,550.00	44.73%
6112 · Professional Licensing Fees	0.00	90.00	250.00	36.0%

**Joint Powers Water Board**  
**Revenues & Expenditures Budget vs. Actual**  
July 2022 through March 2023

	<b>Mar 23</b>	<b>Jul '22 - Mar 23</b>	<b>Budget</b>	<b>% of Budget</b>
6113 · Meeting Lunches/Long Shift Meal	0.00	69.53	250.00	27.81%
6114 · Coffee/Water/Pop/Cups	105.48	234.19	500.00	46.84%
6115 · Postage/Shipping	132.33	3,148.87	3,000.00	104.96%
6116 · Cleaning/Janitorial Supplies	0.00	577.83	2,750.00	21.01%
6117 · Office Supplies	2.64	1,794.97	3,500.00	51.29%
6118 · Software	270.75	3,783.88	19,700.00	19.21%
6119 · Office Equipment	3,887.70	6,824.99	14,000.00	48.75%
6120 · Notices/Advertisements	738.00	1,772.80	2,750.00	64.47%
6125 · Telephone/Internet	1,336.75	8,526.76	12,250.00	69.61%
6130 · Janitorial/Garbage	961.02	9,538.60	12,500.00	76.31%
6135 · Bank Service Fees	20.00	200.00	500.00	40.0%
6136 · Investment Expenses	0.00	0.00	500.00	0.0%
6137 · Legal Fees	2,422.60	18,442.77	35,000.00	52.69%
6138 · Lease and Easements	0.00	0.00	500.00	0.0%
6140 · Other Professional Fees	2,475.00	37,910.00	53,000.00	71.53%
6141 · Design and Assessment Services	0.00	25,800.00	25,000.00	103.2%
6142 · SCADA Non Capitalized Equipment	0.00	0.00	27,500.00	0.0%
6143 · SCADA Integration and Support	20,092.10	41,187.86	50,000.00	82.38%
6145 · Insurance (D&O/Liab)	137,925.00	137,925.00	147,500.00	93.51%
6151 · Books and Reference Materials	0.00	0.00	1,250.00	0.0%
6152 · Supplies Mech/Elec/HVAC	4,695.74	16,871.24	28,000.00	60.25%
6153 · Supplies - Lab and Testing	0.00	3,078.15	10,000.00	30.78%
6154 · Supplies-Grounds/Reservoir	0.00	3,818.51	9,500.00	40.2%
6156 · Tools/Small Equipment	1,141.54	12,339.35	15,000.00	82.26%
6158 · Vehicle Costs/Fuel	2,867.14	14,171.56	25,000.00	56.69%
6159 · Rental Equipment	0.00	2,802.00	7,500.00	37.36%
6161 · Rehabilitation - Old Plant Site	0.00	29.99	5,000.00	0.6%
6162 · Site Maintenance	0.00	7,250.72	25,000.00	29.0%
6163 · Building Maintenance	4,501.82	35,263.70	20,000.00	176.32%
6164 · Process Maintenance	25,634.96	107,914.10	95,000.00	113.59%
6165 · Ponds & Tanks	0.00	6,353.51	85,000.00	7.48%
6168 · Outside Maintenance Contracts	10,057.16	74,554.74	145,950.00	51.08%
6170 · Electricity	51,883.63	588,460.95	840,000.00	70.06%
6172 · Gas (Heat)	22,934.11	89,619.78	90,000.00	99.58%
6173 · Garbage Collection	201.80	1,724.46	2,750.00	62.71%
6175 · Cathodic Protection Maintenance	0.00	0.00	12,000.00	0.0%
6177 · Water Testing	1,108.98	6,672.81	14,000.00	47.66%
6180 · Dedicated Fiber Lines	2,705.07	9,017.92	11,000.00	81.98%
6190 · Chemicals-Liquid Oxygen	13,262.62	192,495.01	245,000.00	78.57%
6192 · Chemicals-Other	272.41	2,506.69	3,300.00	75.96%
6193 · Chemicals - Ferric Sulfate	12,894.35	67,442.74	110,500.00	61.03%
6194 · Chemicals - Chlorine	0.00	37,188.00	35,000.00	106.25%
6195 · Chemicals - Polymer	6,150.00	45,247.60	70,000.00	64.64%
6197 · Employee Safety/Clothing	0.00	1,230.81	5,000.00	24.62%
6198 · Depreciation Reserve	39,583.33	356,249.97	475,000.00	75.0%
6198A · WTP Cap Imp Reserve (ML Assets)	18,750.00	168,750.00	225,000.00	75.0%
6198B · GAC & Caustic Reserve	4,166.67	37,500.03	50,000.00	75.0%
6198C · Trsfr Simplot Surcharge to RS C	0.00	145,689.52	135,000.00	107.92%
6198D · Water Resource Reserve	2,083.33	18,749.97	25,000.00	75.0%
<b>Total 6001 · O &amp; M Expenses</b>	<b>533,764.03</b>	<b>3,633,779.04</b>	<b>4,967,750.00</b>	<b>73.15%</b>
<b>8100 · Debt Service</b>				
8160 · SRF 2001 RS Debt Service (#010)	0.00	113,292.12	116,062.00	97.61%
8161 · DWSRF #044	0.00	1,282,942.57	1,282,943.00	100.0%
8162 · DWSRF #066	0.00	25,658.85	25,659.00	100.0%
8163 · DWSRF #136	0.00	352,859.72	352,860.00	100.0%
8165 · DWSRF # 029 RS	0.00	64,147.13	64,147.00	100.0%
8167 · SRF #66 Rock Springs	0.00	74,876.37	74,876.00	100.0%
<b>Total 8100 · Debt Service</b>	<b>0.00</b>	<b>1,913,776.76</b>	<b>1,916,547.00</b>	<b>99.86%</b>
<b>9100 · Capital Improvements</b>				
9100a · Mid-lived - WTP Capital Fund				
09-23-1 · ML Process Equip Replacement 23	0.00	25,542.52	65,000.00	39.3%

**Joint Powers Water Board**  
**Revenues & Expenditures Budget vs. Actual**  
July 2022 through March 2023

	<b>Mar 23</b>	<b>Jul '22 - Mar 23</b>	<b>Budget</b>	<b>% of Budget</b>
09-23-2 · ML Pumping/Storge/Dist Impr 23	0.00	0.00	25,000.00	0.0%
09-23-3 · ML Building/Heating/Mech Imp 23	0.00	17,230.91	41,000.00	42.03%
09-23-4 · ML Site/Grounds Impr 23	1,545.00	164,240.36	285,000.00	57.63%
09-23-5 · ML Comms/Offsite SCADA 23	0.00	5,353.66	12,000.00	44.61%
09-23-6 · ML Plant Controls/Auto 23	0.00	0.00	45,000.00	0.0%
09-23-8 · WTP Vehicle 23	0.00	15,900.00	15,000.00	106.0%
<b>Total 9100a · Mid-lived - WTP Capital Fund</b>	<b>1,545.00</b>	<b>228,267.45</b>	<b>488,000.00</b>	<b>46.78%</b>
<b>9100b · Long-lived Assets - Dep Fund</b>				
9-22-15 · Raw Water Reservoir Project 22	0.00	23,617.97	0.00	100.0%
9-23-12 · LL Pump/Stor/Dist Impr 23	32,880.31	42,264.54	180,000.00	23.48%
9-23-14 · LL Old WTP Site 23	0.00	0.00	75,000.00	0.0%
<b>Total 9100b · Long-lived Assets - Dep Fund</b>	<b>32,880.31</b>	<b>65,882.51</b>	<b>255,000.00</b>	<b>25.84%</b>
<b>9105 · Raw Water Reservoir</b>				
9-23-15 · RW Res Completion 23	0.00	133,743.33	250,000.00	53.5%
<b>Total 9105 · Raw Water Reservoir</b>	<b>0.00</b>	<b>133,743.33</b>	<b>250,000.00</b>	<b>53.5%</b>
<b>Total 9100 · Capital Improvements</b>	<b>34,425.31</b>	<b>427,893.29</b>	<b>993,000.00</b>	<b>43.09%</b>
<b>9111 · Crossroads PS</b>	<b>105,182.36</b>	<b>112,152.11</b>	<b>2,000,000.00</b>	<b>5.61%</b>
<b>Total Expense</b>	<b>893,946.09</b>	<b>7,564,695.20</b>	<b>11,987,488.00</b>	<b>63.11%</b>
<b>Net Ordinary Income</b>	<b>-510,314.33</b>	<b>477,801.70</b>	<b>0.00</b>	<b>100.0%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9500 · Unrealized gain(loss) on Invest	10,435.08	-19,198.60	0.00	100.0%
<b>Total Other Income</b>	<b>10,435.08</b>	<b>-19,198.60</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Other Income</b>	<b>10,435.08</b>	<b>-19,198.60</b>	<b>0.00</b>	<b>100.0%</b>
<b>Revenues over (under) expenditures</b>	<b>-499,879.25</b>	<b>458,603.10</b>	<b>0.00</b>	<b>100.0%</b>

**Joint Powers Water Board****Cash Balances**

As of March 31, 2023

**Mar 31, 23****Checking/Savings****10-000 · General Funds**

10-004 · Uinta - MM Genl Funds 12300786	84,542.45
10-036 · RSNB Bank C/D 10006373	2,536,744.70
10-039 · 20-1105-8 R/S Nat'l Gen Funds	1,577,665.91
10-049 · Commerce Bank Money Market	1,251,839.37
10-052 · Uinta Bank CD 1824	1,005,943.43
10-053 · Uinta Bank CD 1825	1,000,000.00
10-062 · Uinta Bank CD 2636	1,074,500.00
10-080 · Multi-Bank Investments-at marke	1,927,811.10
10-099 · **** Allocated to Other Funds	-6,248,234.40

<b>Total 10-000 · General Funds</b>	<b>4,210,812.56</b>
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**10-300 · Cap Imp WTP - Total**

10-303 · **** Cap Imp WTP	863,585.00
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<b>Total 10-300 · Cap Imp WTP - Total</b>	<b>863,585.00</b>
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**10-400 · WWDC Capital Impr**

10-407 · Uinta - MM - WWDC 12300794	1,088,667.49
10-410 · **** WWDC Cap Imp	77,909.75

<b>Total 10-400 · WWDC Capital Impr</b>	<b>1,166,577.24</b>
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<b>10-425 · **** GAC/Caustic Reserve</b>	<b>675,062.87</b>
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<b>10-430 · **** Unemployment Reserve</b>	<b>110,400.08</b>
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<b>10-435 · **** Water Resource Reserve</b>	<b>18,749.97</b>
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**10-450 · Depreciation Reserve**

10-455 · **** Depreciation Reserve	2,172,085.14
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<b>Total 10-450 · Depreciation Reserve</b>	<b>2,172,085.14</b>
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**10-600 · Amelioration Fund - Total**

10-605 · **** Amelioration Fund	1,138,341.52
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<b>Total 10-600 · Amelioration Fund - Total</b>	<b>1,138,341.52</b>
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<b>10-700 · **** Debt Funds - Total</b>	<b>1,192,100.07</b>
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**10-900 · Misc**

10-911 · 12300836 Rock Springs Cap Imp	1,176,087.05
10-921 · 12300828 Green River Cap Imp	142,820.07

<b>Total 10-900 · Misc</b>	<b>1,318,907.12</b>
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<b>Total Checking/Savings</b>	<b>12,866,621.57</b>
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**Disbursements Listing  
Mar-23**

<b>Date</b>	<b>Vendor</b>	<b>ck #</b>	<b>Description</b>	<b>Amount</b>
2-Mar	Payroll	eft	PPE2/25/23	34,739.21
	IRS	eft	PPE2/25/23	11,416.32
	HSABank	eft	March 2023 Contributions	9,237.45
	Great-West Trust	13049	457 Contributions	3,015.00
	NCPERS	13050	March 2023 Life Insurance	64.00
	Ace Hardware	13051	Vehicle, Tools/Sm Equip, Bldg	153.89
	Amigos Equipment Corp	13052	Maintenance Supplies	438.43
	AIC	13053	SCADA Support	19,936.20
	Bomgaars	13054	Tools/Sm Equip, Maint Sup Pro Maint	403.97
	Century Link Bus Svcs	13055	Fiber Optics Internet	901.69
	Codale Electric Supply	13056	Bldg Maint	83.68
	Energy Management	13057	Pumping Improve/Repairs	32,880.31
	Green River Star	13058	Ads/Notices	702.00
	GS 03 Service	13059	Process Maintenance	1,376.72
	Kimball Midwest	13060	Maintenance Supplies	1,112.84
	Les Schwab	13061	Vehicle Maint	1,419.44
	Napa Auto Parts Unlimited	13062	Vehicle Maint, Maint Supplies	105.97
	RelaDyne West	13063	Process Maintenance	620.61
	SGS North America	13064	Water Testing	135.98
	Sherwin Williams	13065	Bldg & Process Maintenance	477.94
	Summit Accounting Service	13066	Accountant Services	1,725.00
	Superior Industrial Supply	13067	Outside Contract Maint	3,000.00
	Sweetwater Technology	13068	Office Equipment	2,708.07
	USA Blue Book	13069	Process Maintenance	759.77
	Verizon Wireless	13070	Cell Phones	362.42
	Winnelson	13071	Proc & Bldg Maint, Vehicle	1,756.94
16-Mar	Payroll	eft	PPE3/11/23	35,347.58
	IRS	eft	PPE3/11/23	11,658.46
	Great-West Trust	13072	457 Contributions	3,015.00
	Ace Hardware	13073	Proc, Maint Supplies, Vehicles, Tools	285.02
	Air Products	13074	Liquid Oxygen & Tank Rental	13,262.62
	Airgas USA	13075	Nitrogen & Maint Supplies	558.17
	Blue Cross Blue Shield	13076	April 2023 Health Ins Premiums	32,894.23
	Castle Cleaning	13077	February 2023 Janitorial	650.00
	Century Link Bus Svcs	13078	LOX Phone	33.64
	CenturyLink	13079	LOX Phone Line	78.23
	Codale Electric Supply	13080	Vehicle	33.79
	CollectionCenter	13081	Wyoming.com (2 inv) Scada	155.90
	Dearborn Life Insurance	13082	Mar & Apr 2023 Life Insurance	111.18
	Dominion Energy	13083	Gas (Heat) Feb 2023	22,934.11
	Energy Laboratories	13084	Water Testing	339.00
	Green River Star	13085	Ads/Notices	36.00
	Kubwater Resources	13086	Polymer	6,150.00
	Linde Gas & Equipment	13087	Maintenance Supplies	83.92
	Napa Auto Parts Unlimited	13088	Tools/Sm Equipment	399.99
	RelaDyne West	13089	Process Maintenance	450.01
	RingCentral	13090	Phones	393.66
	Rocky Mountain Power	13091	February 2023 Electricity	51,883.63
	Sage Hilstad Law, PC	13092	February 2023 Legal Service	2,422.60
	Southwest Doors	13093	Building Maintenance	2,100.00
	Summit Accounting Service	13094	February 2023 Accounting Services	750.00
	Sweetwater County Health Dept	13095	Water Testing	75.00
	Sweetwater Technology	13096	Software, Office Equip, Outside Cont	6,746.99
	Tegeler & Associates	13097	2023 Insurance (D&O/Liability)	137,925.00
	Thatcher Company	13098	Ferric Sulfate	12,894.35
	US Bank	13099	February 2023 Credit Card Usage	6,177.30
	White Mountain Lumber	13100	Vehicle, Bldg & Proc Maint	215.55
	Winnelson	13101	Proc Maint, Tools/Sm Equip	9,790.80
	Wyoming Waste Services	13102	Garbage Pickup	201.80
23-Mar	Ace Hardware	13103	Bldg Maint & Maint Supplies	77.95
	Bomgaars	13104	Bldg Maint & Vehicle	74.92
	Canyon Systems	13105	Process Maintenance	1,651.14
	CenturyLink Bus Svcs	13106	2 months Fiber Optics and Internet	1,803.38
	Codale Electric Supply	13107	Tools/Sm Equip, Bldg Maint	713.74
	Energy Laboratories	13108	Water Testing	423.02
	Kevin & Valorie Korczyk	13109	CRPS Land Purchase & Easements	20,836.47
	Kimball Midwest	13110	Maintenance Supplies	1,488.82
	Les Schwab	13111	Vehicle Maintenance	78.99
	Otis Elevator	13112	Outside Contract Maint	1,617.96
	Pedri Investments, LLC	13113	CRPS Easements	1,000.00
	Rosemount Inc	13114	Process Maintenance	922.57
	Scheer Properties, LLC	13115	CRPS Land Purchase & Easements	83,345.89
	SGS North America	13116	Water Testing	135.98
	Southwest Doors	13117	Bldg Maintenance	165.00
	Sweetwater Technology	13118	Office Equipment	34.64
	Verizon Wireless	13119	Cell Phones	468.80
	Winnelson	13120	Process Maintenance	3,976.21
30-Mar	Payroll	eft	PPE3/25/23	36,784.34
	IRS	eft	PPE3/25/23	12,042.50
	Great-West Trust	13121	457 Contributions	3,015.00
	JFC Engineers & Surveyors	13122	Site Upgrades	1,545.00
	Sara Richardson	13123	Sugar	14.98
	Winnelson	13124	Process Maint. & Maint Supplies	1,803.96



Joint Powers Water Board  
US Bank Card Charges

March 2023  
Mar 23

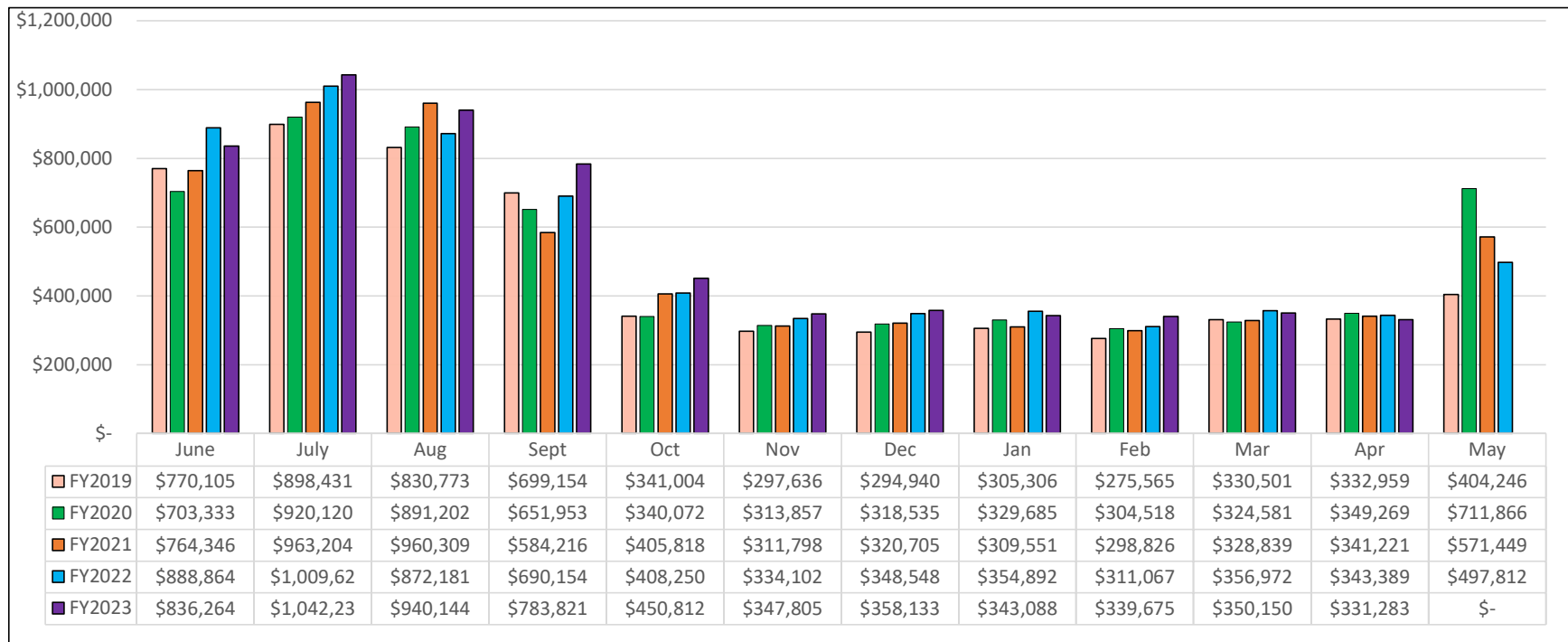
Ordinary Income/Expense

Expense

6001 · O & M Expenses	
6114 · Coffee/Water/Pop/Cups	90.50
6115 · Postage/Shipping	132.33
6117 · Office Supplies	2.64
6118 · Software	107.95
6130 · Janitorial/Garbage	311.02
6156 · Tools/Small Equipment	157.48
6158 · Vehicle Costs/Fuel	1,132.64
6164 · Process Maintenance	<u>4,242.74</u>
Total 6001 · O & M Expenses	6,177.30

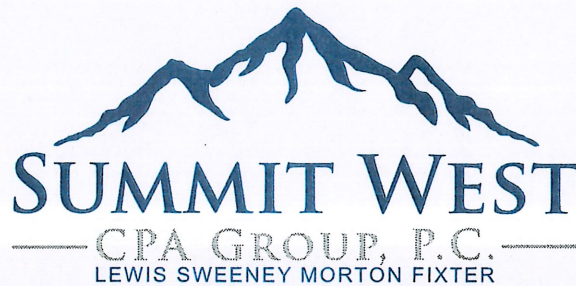
Monthly Water Usage Report

MG	2017-2018												
	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
Rock Springs	321.168	276.420	206.831	105.899	93.787	95.935	96.626	87.639	98.474	102.285	168.811	254.065	1,907.940
Green River	161.945	135.055	87.630	32.245	28.451	30.831	27.573	24.988	28.117	33.069	82.786	137.566	810.256
Districts	20.892	17.919	9.963	8.278	7.061	7.849	7.090	6.026	7.216	6.79	9.794	17.618	126.496
Simplot	70.200	69.500	49.100	49.900	48.700	53.930	62.200	51.700	60.900	65.3	57.46	65.190	704.080
Total	574.205	498.894	353.524	196.322	177.999	188.545	193.489	170.353	194.707	207.444	318.851	474.439	3,548.772
MG	2018-2019												
	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Total
Rock Springs	282.152	261.118	216.180	99.276	82.071	83.392	87.793	80.136	95.361	100.678	120.749	219.943	1,728.849
Green River	166.497	150.940	120.126	31.76	27.945	28.722	33.459	28.696	31.698	30.289	61.085	129.219	840.436
Districts	24.787	22.240	18.434	8.383	7.644	8.116	8.418	8.103	9.141	8.279	10.85	18.807	153.202
Simplot	70.867	68.632	67.506	62.775	58.853	54.857	52.100	46.947	59.948	58.107	50.347	58.027	708.966
Total	544.303	502.930	422.246	202.194	176.513	175.087	181.770	163.882	196.148	197.353	243.031	425.996	3,431.453
MG	2019-2020												
	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Total
Rock Springs	301.893	290.598	195.583	96.264	85.043	89.037	91.676	86.425	87.348	96.773	221.449	255.337	1,897.426
Green River	158.791	153.008	109.649	39.694	33.236	31.337	36.014	34.746	32.855	39.639	124.03	123.911	916.910
Districts	24.241	23.216	17.921	10.116	9.436	8.752	9.571	9.476	10.588	11.714	22.133	21.294	178.458
Simplot	62.389	63.199	64.319	53.691	56.209	57.197	56.136	48.239	59.345	57.074	56.657	53.388	687.843
Total	547.314	530.021	387.472	199.765	183.924	186.323	193.397	178.886	190.136	205.2	424.269	453.93	3,680.637
MG	2020-2021												
	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
MG	2021-2022												
	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
MG	2022-2023												
	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			1449.932
Green River	154.028	133.057	101.885	39.774	27.033	24.454	23.568	26.869	28.060	27.748			586.476
Districts	25.76	25.960	18.855	11.584	8.383	8.703	9.504	8.737	9.399	9.053			135.938
Simplot	65.196	59.227	62.443	64.414	63.654	60.690	60.299	53.005	49.830	50.871			589.629
Total	549.206	494.690	411.342	234.257	180.215	185.149	177.436	176.127	181.604	171.949	0.000	0.000	2761.975
Four Year Average													
Rock Springs	301.519	279.843	201.696	105.231	84.651	86.375	88.231	81.222	91.557	95.828	166.777	257.509	1840.436
Green River	161.402	151.405	101.696	38.152	28.735	29.337	32.229	28.912	30.205	33.098	87.109	130.517	852.794
Districts	25.683	24.128	17.878	10.063	8.188	8.303	8.753	8.333	9.244	9.344	15.301	20.906	166.122
Simplot	64.329	63.692	60.759	60.950	58.432	59.503	57.091	52.193	60.966	57.943	49.422	55.821	701.100
Total	552.933	519.068	382.028	214.395	180.004	183.517	186.304	170.660	191.971	196.212	318.609	464.753	3560.452
Percent of Four Year Average													
Rock Springs	100.90%	98.79%	113.12%	112.60%	95.86%	105.70%	95.28%	107.75%	103.01%	87.95%	0.00%	0.00%	78.78%
Green River	95.43%	87.88%	100.19%	104.25%	94.08%	83.36%	73.13%	92.93%	92.90%	83.84%	0.00%	0.00%	68.77%
Districts	100.30%	107.59%	105.47%	115.12%	102.39%	104.82%	108.58%	104.85%	101.67%	96.89%	0.00%	0.00%	81.83%
Simplot	101.35%	92.99%	102.77%	105.68%	108.94%	102.00%	105.62%	101.56%	81.73%	87.79%	0.00%	0.00%	84.10%
Total	99.33%	95.30%	107.67%	109.26%	100.12%	100.89%	95.24%	103.20%	94.60%	87.63%	0.00%	0.00%	77.57%





MICHAEL B. LEWIS, CPA  
SARAH L. SWEENEY, CPA  
LORIELLE MORTON, CPA  
TIMOTHY R. FIXTER, CPA, CFE



ERIC ANDREWS, CPA  
BRYAN BROWN, CPA

RICHARD F. FAGNANT, CPA  
OF COUNSEL

May 16, 2023

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

We are pleased to confirm our understanding of the services we are to provide City of Green River, Wyoming - City of Rock Springs, Wyoming - Sweetwater County, State of Wyoming Joint Powers Water Board (Joint Powers Water Board) for the year ended June 30, 2023.

#### **Audit Scope and Objectives**

We will audit the financial statements of the business-type activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of Joint Powers Water Board as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Joint Powers Water Board's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Joint Powers Water Board's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) GASB required supplementary pension information

#### **Audit Objectives**

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 of a reasonable user made based on the financial statements.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.



We have identified the following significant risks of material misstatement as part of our audit planning:

- Proper implementation of new accounting standards (GASB 96 new for 2023)
- Revenue recognition
- Segregation of duties
- Environmental and other liability recognition related to the old plant

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Joint Powers Water Board's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the Joint Powers Water Board in conformity with U.S. generally accepted accounting principles, including the GASB 68 pension liability calculation and supporting schedules, perform and book the required GASB 96 entries, keep a separate fixed asset schedule for the board that runs parallel to the Boards, make recommendations related to your internal processes, and propose journal entries to the Organizations records, based on information provided by you. This may include proposing journal entries to bring the accounting records into the proper basis of accounting, as well as to correct potential misstatements that may exist, and make recommendations as noted throughout the entire audit process. All proposed entries will need to be approved prior to the issuing of the financial statements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Collectively we have reviewed the services individually and collectively and will continue to remain independent of the water board.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.



Your responsibilities include adjusting the 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. Additionally, they will be requested to pull samples and put together a detailed audit preparation guide. 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. Additionally, if we encounter circumstances that are outside the normal scope of the planned audit procedures related to legal proceedings, grants, and or projects that are not accounted for properly, the fee below may be adjusted.

We will provide copies of our reports to the Joint Powers Water Board; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Summit West CPA Group, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Wyoming Department of Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Summit West CPA Group, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Wyoming Department of Audit. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.



We expect to begin our audit on a mutually agreeable date. Tim Fixter, CPA, CFE, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). We estimate that our gross fee, including expenses, will approximate \$26,000 - \$31,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. This range is due to the complexities that the new GASB 96 is causing within the audit which is proving to be significant and time consuming across our spectrum of clients. In the event the Board is not impacted by the new pronouncement we will likely be at the lower end of the range similar to last year. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Joint Powers Water Board and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

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 Joint Powers Water Board.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_



## Report on the Firm's System of Quality Control

November 30, 2022

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, 2022. 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](http://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 engagements performed under *Government Auditing Standards*, including compliance audits 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, 2022, 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 and Associates, P.C.  
Minot, North Dakota

# Interest Rates for Public Funds Certificates of Deposit

May 12, 2023

	Term of CD- (months)	Proposed Interest Rate - (APY)	Total Interest Earnings per \$1M Invested (taken to term)
Rock Springs National Bank			
	12	4.10%	\$41,635
	24	2.26%	\$46,104
	36	2.01%	\$61,995
	48	N/A	N/A
	60	N/A	N/A
Commerce Bank			
	12	4.65%	\$47,317
	24	4.35%	\$90,384
	36	4.10%	\$130,177
	48	3.95%	\$170,259
	60	3.80%	\$208,166
Uinta Bank - Rock Springs			
	12	5.00%	\$50,945
	24	4.80%	\$100,130
	36	4.60%	\$147,072
	48	4.40%	\$191,293
	60	4.20%	\$232,328

\* All proposed CDs will have an interest compound frequency of 3 months (quarterly).

\*\*All proposed CDs under \$250K will be FDIC insured those over \$250K shall be collateralized at 102% of the value held by the depository bank.

## **CONSENT TO TEMPORARY APPROPRIATION OF WATER**

THIS AGREEMENT is made this \_\_\_\_\_ day of \_\_\_\_\_, 2023 by and between the City of Green River, Wyoming – City of Rock Springs, Wyoming – Sweetwater County, Wyoming Joint Powers Water Board, located at 3 Telephone Canyon Road, Green River, Wyoming 82935 (the “JPWB”); and Trout Unlimited, a Wyoming non-profit corporation, with its Green River office located at 520 Wilkes Dr., Suite 3A, Green River, Wyoming 82935 (“TU”).

**WHEREAS** the JPWB previously acquired a water supply, treatment, and distribution System, and has leased the City Distribution System for Green River to the City of Green River (the “City”) pursuant to a City Distribution System Lease; and

**WHEREAS** the City and the JPWB have entered into an Amended and Restated Water Purchase Agreement, dated June 25, 1996 (the “Agreement”), which Agreement outlines the obligations of the City and the JPWB as it pertains to the City Distribution System and the purchase of water by the City from the JPWB; and

**WHEREAS** pursuant to said Agreement, the City is not to establish, develop, or otherwise acquire or operate or allow any other party to establish, develop or otherwise acquire or operate a system to provide water to the water users served by the City Distribution System which is separate from or in addition to the City Distribution System, without the prior written consent of the Board; and

**WHEREAS** the JPWB has received a request from TU for the temporary appropriation of surface water from within the bounds of the City Distribution System; and

**WHEREAS** TU represents that the purpose of the temporary appropriation, given its location and purpose, cannot be practicably served at reasonable expense by the existing infrastructure; and

**WHEREAS** the Parties agree that the request for temporary appropriation is beneficial to the City of Green River; and

**WHEREAS** TU, by and through the Parks and Recreation Department of the City of Green River, anticipates submitting an Application for Permit to Appropriate Surface Water to the Wyoming State Engineer’s Office; and

**WHEREAS** the JPWB agrees to grant TU permission to obtain a temporary water permit from the State of Wyoming to temporarily appropriate surface water, which appropriation and use shall be governed by this agreement.

**NOW THEREFORE** in consideration of the matters described above and the mutual benefits and obligations set forth in this Agreement, the receipt and sufficiency of which consideration is hereby acknowledged, the JPWB and TU (individually the “Party” and collectively the “Parties” to this Agreement) agree as follows:

1. The water available to TU for temporary appropriation is expected to be an approximate flow rate of 180 gallons per minute. Said appropriation shall be for the temporary pumping of water from the body of water known as the Green River, at an area near the Scotts Bottom Bridge, to irrigate TU’s recently completed riverbank restoration project. The project area is approximately 2,000 feet long and between 30 and 80 feet wide along the river downstream of said bridge. TU will utilize a high-pressure water pump that will pull water from the river to sprinklers that will irrigate the restoration area. The temporary irrigation system will be mobile and will be moved up and down the site to irrigate the restoration area.. The water pump to be used contains a 9-horsepower gas engine and 3-inch hose; it pumps approximately 180 gallons per minute.

2. TU shall submit a draft of the application to the Wyoming State Engineer’s Office to the JPWB for approval and concurrence. Thereafter, TU shall supply the JPWB a copy of the temporary water right permit once approved by the Wyoming State Engineer’s office.

3. The term of this Agreement and the temporary appropriation shall commence upon TU’s receipt of approval of the permit from the Wyoming State Engineer’s Office, and terminate on October 1 2024.

4. Indemnification: TU shall indemnify, hold harmless, and, at the JPWB’s option, defend the JPWB, its affiliates, board members, employees, representatives, agents, successors, and assigns (the “Indemnitees”) against any and all claims, losses, damages, liabilities, and expenses (including costs of defense, arbitration, settlement, reasonable attorneys’ fees, and litigation) for death of or bodily injury to any person and destruction of or damage to any property; violation of governmental laws, regulations, or orders; or any other damages claimed by TU or any third parties if and to the extent they result from, arise out of, or are in connection with (a) any negligent or willful act or omission of TU, its employees, agents, representatives and its subcontractors; or (b) TU’s breach of any representation, warranty, term, or provision of this Agreement. TU shall not be responsible for any claim, loss, damage, liability, or expense to the extent caused solely by the negligence or willful misconduct of the JPWB, its employees, representatives, or agents. The obligations of indemnification imposed by this section shall survive the termination of this Agreement.

5. Assignments: TU shall not assign or transfer this Agreement or any part thereof.

6. Compliance with Laws: TU shall acquaint itself with all applicable rules, regulations, and laws in connection with the site and the temporary appropriation, and shall strictly comply and cause all subcontractors, agents, and employees to strictly comply, with such rules, regulations, and laws.

7. Notice: All notices, requests, demands or other communications required or permitted by the terms of this Agreement will be given in writing and delivered to the Parties of this Agreement to the address provided above, or by hand delivery, or to such other address as any Party may from time to time notify the other.

8. Survival of Provisions: All covenants, agreements, indemnities, guarantees, and warranties made by TU shall survive the termination of this agreement, in full or in part.

9. Remedies Not Exclusive: Each and every of the rights, remedies, and benefits provided to the JPWB shall be cumulative, and shall not be exclusive of any other of said rights, remedies, and benefits, or of any other rights, remedies, and benefits allowed by law or equity or otherwise.

10. Legal Expenses: In the event that legal action is brought to enforce or interpret any term of this Agreement, the prevailing party will be entitled to recover, in addition to any other damages or awards, all reasonable legal costs and fees associated with the action.

11. Modification of Agreement: Any amendment or modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

12. Governing Law: This Agreement will be governed by, and construed and enforced in accordance with, the laws of the State of Wyoming, without regard to conflict of laws principles. The parties hereby agree that the courts located in Sweetwater County, Wyoming shall be the exclusive forum for all disputes in connection with this agreement or its subject matter, and the parties irrevocably submit to the personal jurisdiction of that forum.

13. Severability: In the event that any of the provisions of this Agreement are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Agreement.

14. Sovereign Immunity: Nothing in this Agreement shall be deemed or treated as any waiver of the JPWB's sovereign immunity.

15. Waiver: The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Agreement by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

16. Entire Agreement: It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

**IN WITNESS WHEREOF** the Parties have duly affixed their signatures on this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**JOINT POWERS WATER BOARD**

**Trout Unlimited**

\_\_\_\_\_  
Bryan Seppie, General Manager

\_\_\_\_\_  
Print:  
Title:

ATTEST:

\_\_\_\_\_