GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

DRAFT Minutes

Wednesday October 23, 2024

Work Session 5:30 PM

Meeting 6:00 pm

WORK SESSION-

1. **Call to Order-** Jennie calls to order at 5:37pm Jennie Lassen, Jim Lybarger, Graydon Meeks, Luke McConville here. Levi Banfill absent.
2. **Discussion-** Discussion on construction and design standards and that this copy is already drafted by engineers for a different district and David agrees that it would work for us. New water infrastructure policy can be adopted now that we are comfortable with construction and design standards being adopted. OB D- should also be good to go once we have standards adopted.
   NB-A- Annexation policy of the town just to have on our radar to consider expanding our District boundaries to match new town limits. The board is in agreement that it would be practical to maintain the same boundaries as the town limits as long s it does not overlap with another water SSD boundaries.
   NB-B- David explains that a water line was placed on a resident's property at one point in time that services the lot behind. The resident has asked that we dig up the water line and move it to the easement for them since the District approved the installation at some point many years ago. Graydon asks if the property is surveyed, and David confirms that the survey pins are there. David says he could get the project done in a day and it would only cost just under $400 for the parts.
   NB-C- This is the letter of credit that was required for the transfer station lease. The $30,000 is required to be put into an account under Big Water's name but the funds must come from GCSSD.
3. **Close Work Session at 6:07**pm

MEETING

1. **Call to Order-** 6:07pm
2. **Roll Call**-Jennie Lassen, Jim Lybarger, Graydon Meeks, Luke McConville here. Levi Banfill absent
3. **Statement of Conflict** - none
4. **Citizen Comments-** Tom Reneau- new business the annexation, if we annexed the transfer station into the town for streamlined operations and potential legal benefits. Selling the lot B-11-2. Are we looking at selling the front lot as well? Someone could build a vegetable garden. Why not look at selling both lots? Clarification that the land is owned by Glen canyon, not the Town of Big water. Half of the lot could still be used. There are setback issues with the limited availability after a road and utility easement are recorded. Graydon….
5. **Approval of August Minutes –** Graydon motions to approve. Luke seconds. All in favor.
6. **Water Master Report-** David- lead and copper project is complete. No lead or copper has been found. Fixing water leaks and taking care of the transfer station. Smashing dumpsters, keeping the weed pile in order. The town clean up dumpsters will be here on November 8th. Paria put in a new well, and Cluff drilling would like to give us a quote on our 3rd well if we would like to still pursue that.
7. **Treasurer Report** – Peggy went to her treasurer's academy- audit is complete and there was only 1 finding; it is now fixed. Despite recent Federal Reserve rate cuts, district funds remain in a strong position with continued healthy yields from PTIF accounts. The current interest rate on accounts stands at 5.3%, with a forecasted minor drop over the next year.

8. OLD BUSINESS-

A.) Discussion and Possible Action on Adopting Resolution 2024-09 Adopting Construction and Design Standards for New Water Infrastructure- The finalized version of the design standards, which incorporated minor modifications for Big Water's specific needs, was presented and reviewed. The standards cover requirements for developers implementing new water lines, including double-checking by the district's engineers. Graydon motions to adopt, Lybarger seconds. All in favor.

B.) Discussion and Possible Action Adopting Resolution 2024-02 Setting a Policy for New Water Infrastructure – Policy specifies that developers are responsible for all costs related to new infrastructure, including materials, meters, and subsequent ownership transfer to the district. Jim motions to adopt, Graydon seconds. All in favor

C.) **Discussion and Possible Action Adopting a "Water Line Extension Agreement" for New Water Infrastructure (Pioneering Agreement)**- This agreement outlines terms for developers connecting new water lines to existing infrastructure, ensuring the district is not liable for extensions benefiting future developers nor is the District financially responsible for the installation of new infrastructure. Luke motions to adopt, Graydon seconds. All in favor.

9. NEW BUSINESS

A.) **Discussion of Big Water Town Annexation**- The town is exploring annexation possibilities, which may extend boundaries. The board reviewed maps showing the proposed furthest possible annexation areas, including the potential expansion from House Rock Road to the state line. The town's immediate interest would be annexing the gravel pit to bring revenue from the excavation site being in Town limits.
Consideration was given to expanding the district's water service boundaries in sync with the town's annexation plans, especially to cover new development areas and ensure continuous water services. Will keep it on our radar if the town annexes, then we will consider extending our boundaries to align with town limits. Jennie brings up whether we can annex into state park lands. Katie explains that any non-annexable land would be excluded from town limits.

B.) **Discussion and Possible Action on Moving Water Line from Inside Resident's Property Line to the Easement**- Jim motions that we move the water line at no cost to the property owner. Meeks seconds. All in favor, 400 and David's labor.

C.) **Discussion and Possible Action on Transferring $30,000 to Big Water for Letter of Credit on Transfer Station and signing an MOU with the Town.** – Required financial guarantee of $30,000 for the transfer station. Efforts to secure a reclamation bond were unsuccessful, so a letter of credit was arranged through the district's bank. The district noted ongoing efforts to renegotiate with SITLA to avoid recurring fees, although the letter is currently scheduled for finalization on October 30. If renegotiated, this letter of credit might no longer be required. Graydon makes a motion to transfer $30,000 to Big Water and sign MOU, Lassen seconds. Jennie yes, Jim No, Graydon yes, Luke yes. Motion passes.

D.) **Discussion and Possible Action on Approving Financials and Check Register** – Motion to approve made by Jim based on the information provided. Graydon seconded. All in favor.

E.) **Discussion and Possible Action on Going into a Closed Session to Discuss Land Sale- NOT CLOSED.** Get quotes from realtors, or List a sealed bid like we did the truck. We could decide what the minimum bid will be once we decide that amount. Maybe we don't need a realtor and can just list it ourselves. Graydon wants to suggest listing it for a short time for sale by owner for a limited time and maybe use or if a realtor in the future could mark it u and sell it for more it may be worthwhile to use a relator. We should make money from this. Discussion on the length to list it for 30 days, 45 days. We already have an appraisal for the land.

F.) **Discussion and Possible Action on Selling Lot B-11-2**- Jim motions to set a sealed bid limit of the appraised value. Citizen Tom Reneau- would it be worth it to join the 2 lots and sell as 1? It would require a lot consolidation, new engineering fees etc. Jennie, can we split the front lot and have the half acre separate from the easement? The board discussed offering the lot initially to local residents via a sealed bid auction. This approach would allow residents to bid on the property first, setting a minimum bid to ensure a fair price. Jim's motion withdrawn. Graydon motions to table, Jim seconds. All in favor.

10. ADJOURNMENT – Graydon motions to adjourn, Jim seconds? All in favor. 6:51pm

GCSSD 2025 Regular Meeting Dates

Notice is hereby given to the public that the Glen canyon Special Service District of Big Water will hold regular meetings open to the public on the third Wednesday of every month at 6:00pm (5:30pm work session) for January through December 2025 except when that Wednesday falls on a recognized holiday or conflicts with scheduled office obligations, then the meeting will be held on the following Wednesday.

These dates are subject to change if a quorum cannot be present on the day of the scheduled meeting. Action can only be taken on items appearing on the agenda which will be posted a minimum of 24 hours before the meeting. Agendas will be posted on the Utah Public Notice Website Utah.gov/pmn/ and on the Town website bigwaterut.gov as well as at the Town Hall and the Post Office.

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids for this meeting should call the District Clerk at 435-675-3760 at least three (3) working days in advance of the meeting. The deadline for requesting items to be put on the agenda is Five (5) days before the meeting.

January 15th

February 19th

March 19th

April 16th

May 21st

June 18th

July 16th

August 20th

September 17th

October 22nd

November 19th

December 17th

GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

AGREED-UPON PROCEDURES

June 30, 2024

Kimball & Roberts

A Professional Corporation
Certified Public Accountants
176 North Main • P.O. Box 663
Richfield, UT 84701

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Board Members and
Levi Banfill, Chief Administrative Officer
Glen Canyon Special Service District of Big Water
Glen Canyon, Utah 84741-2127

In accordance with *Utah Code* 51-2a-201, we have performed the procedures enumerated below, which were agreed to by the board members of the Glen Canyon Special Service District of Big Water (Special Service District) and the Office of the Utah State Auditor, related to the Special Service District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period July 1, 2023 to June 30, 2024.

The Special Service District's Management is responsible for its Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The procedures that we performed and our findings are summarized as follows:

PROCEDURES	RESULT
LARGE FINANCIAL SURVEY	
GENERAL	
1. We obtained a copy of the entity's Financial Survey which was completed by the entity.	We noted no exceptions as a result of these procedures.
2. We agreed amounts reported on the Financial Survey to the entity's general ledger.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
REVENUES 3. We compared each revenue account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total revenues and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation and determined whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies as applicable.	There were no variances over the specified amounts which were unexplained.
DISBURSEMENTS 4. We compared each expense account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total expenses and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation to determine whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or federal policies as applicable.	There were no variances over the specified amounts which were unexplained.
ACCOUNTING RECORDS	
GENERAL 5. We inquired with those charged with governance, the chief administrative officer, and the chief financial officer (as designated in UCA 11-50-202) of any instances of fraud, illegal acts, or noncompliance.	We noted no exceptions as a result of these procedures.
DISBURSEMENTS 6. We determined whether financial reports were prepared monthly or quarterly as required, and reviewed by the governing body. We selected one financial report and (1) scanned the general ledger and determined that all funds were included in the report, and (2) agreed the lesser of 10% or 15 line items from the report to the general ledger.	We noted no exceptions as a result of these procedures.
7. We inquired with the chief administrative officer and the chief financial officer whether there were disbursements to related parties. We also scanned disbursement records for disbursements to related parties and determined who has credit cards or purchasing cards issued by the entity. We selected the lesser of 25 disbursements or 10% of disbursements ensuring that the selection includes disbursements to related parties as well as credit card or purchase card disbursements made by members of the governing body and executive level of management. For each transaction selected, we determined whether the disbursement: a. Was consistent with the entity's purpose.	No related parties No credit cards We noted no exceptions as a result of these procedures.
b. Agreed to the receipt or invoice supporting the amount and payee.	We noted no exceptions as a result of these procedures.
c. Was authorized consistent with the entity's policies and procedures.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
d. Was in compliance with the entity's purchasing policy (bids, quotes, etc.).	We noted no exceptions as a result of these procedures.
e. Was classified and recorded in accordance with the entity's chart of accounts and policies and procedures, GAAP, and State/Federal policies as applicable.	We noted no exceptions as a result of these procedures.
8. For each credit or purchasing card used, we selected one month during the period and determined whether card purchases were reconciled to receipts monthly by someone other than the card holder.	No credit cards
9. Through inquiry with management and scanning receipt records, we determined what restricted revenue was received by the entity and selected the lesser of 10% or 5 disbursements from restricted funds and determined whether the disbursements were in compliance with restrictions placed on the funds.	We noted no exceptions as a result of these procedures.
CASH	
10. For each depository account, we obtained the year-end bank reconciliation and one additional month's bank reconciliation and performed the following:	
a. Traced the bank balance on the reconciliation to the balance per the bank statement.	We noted no exceptions as a result of these procedures.
b. Traced the reconciled book balance to the general ledger and the amount reported on the Financial Survey.	We noted no exceptions as a result of these procedures.
c. Tested the clerical accuracy of the reconciliation.	We noted no exceptions as a result of these procedures.
d. For reconciling items greater than 5% of annual revenues, inquired of management and reviewed applicable supporting documentation to determine that the items were consistent with the entity's policies and procedures, GAAP, and State/Federal policies. Traced the lesser of 10% or five reconciling items to a subsequent bank statement.	We noted no exceptions as a result of these procedures.
e. Traced the lesser of 10% or five deposit transactions and 10% or five disbursement transactions to the general ledger.	We noted no exceptions as a result of these procedures.
11. For each depository bank reconciliation selected above, through inquiry of management and review of the reconciliation, we determined whether the bank reconciliation was performed by someone who does not have access to receipts or disbursements (including direct access to perform withdrawals/transfers in the bank accounts). If the individual did have access to receipts or disbursements, we determined whether a separate individual reviewed the completed bank reconciliation.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
MEETINGS 12. We reviewed the governing board's meeting minutes for the period applicable to the engagement through the date of the engagement. For all financial transactions discussed in the minutes exceeding 5% of total revenues, and a sample of the lesser of 10% or 3 less-significant financial transactions discussed, we traced the transactions to the entity's accounting records and determined whether the transactions were recorded and reported in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies, as applicable.	We noted no exceptions as a result of these procedures.
COMPLIANCE	
MEETINGS 13. We selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:	
a. We determined if the entity gave proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice website.	We noted no exceptions as a result of these procedures.
b. We determined if the agenda was reasonably specific to enable lay persons to understand the topics to be discussed.	We noted no exceptions as a result of these procedures.
c. We determined if the public body took any final actions on a topic in the meeting that was not listed under an agenda item.	We noted no exceptions as a result of these procedures.
d. We determined whether the minutes were posted to the Utah Public Notice Website within three days of the minutes being approved.	We noted no exceptions as a result of these procedures.
e. If a portion of the meeting was closed to the public, we determined that 1) before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken, 2) the reason for closing the meeting was permitted under UCA 52-4-205, and 3) an audio recording of the closed meeting was made, or in the case of meetings closed to discuss Section 52-4-205(1)(a)(i)(f) or (2), the presiding person had executed a sworn statement that the sole purpose of the closed meeting was to discuss those issued.	We noted no exceptions as a result of these procedures.
BUDGET 14. We determined if a budget was approved before the start of the budget year and if the budget presented to the public and governing body contained the required financial information.	We noted no exceptions as a result of these procedures.
15. We determined if the entity provided the required 7-day notice for its original and final budget adoption hearing.	We noted no exceptions as a result of these procedures.
16. We examined the entity's records and financial reports and determined whether the total expenditures by department stayed within the amounts appropriated in the final adopted budget.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
FUND BALANCES 17. **Deficit Fund Balances:** For any fund that had a deficit fund balance in the year under review, we determined whether the entity included in the subsequent budget year an appropriation to retire the deficit of an amount equal to or greater than 5% of the fund's total actual revenue of the year under review.	No deficit fund balances
18. **General Fund Balance Limitations:** We determined whether the entity's unrestricted (committed, assigned, and unassigned) general fund balance did not exceed 25% for cities or 75% for Special Service Districts of the total revenue of the general fund for the engagement year.	We noted no exceptions as a result of these procedures.
TRAINING 19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, we determined whether the following training had occurred as applicable: a. Annual training on the requirements of the Open and Public Meetings Act.	We noted no exceptions as a result of these procedures.
b. Annual online training by the entity's designated records officer on the requirements of GRAMA.	We noted no exceptions as a result of these procedures.
c. At least once a term, members of the board of trustees of the District attend training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts.	We noted no exceptions as a result of these procedures.
GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT) 20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure.	We noted no exceptions as a result of these procedures.
FRAUD RISK ASSESSMENT 21. We reviewed the Fraud Risk Assessment and verify that it was completed, signed by the CAO and CFO of the organization and discussed in the minutes of the entity.	We noted no exceptions as a result of these procedures.
OTHER COMPLIANCE 22. Verify that the mayor of the municipality does not also serve as the municipal recorder or treasurer.	We noted no exceptions as a result of these procedures.

PROCEDURES	RESULT
23. Verify that the recorder of the municipality does not also serve as the municipal treasurer.	We noted no exceptions as a result of these procedures.
24. Verify that all individuals who hold a municipal elected office do not, at the same time, also hold a county elected office.	Not Applicable
25. Ensure that the entity requires and maintains a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities that is updated annually.	We noted no exceptions as a result of these procedures.
26. If the entity collects Personally Identifiable Information (PII), ensure that it is collected in compliance with Utah Code 63D-2-103.	We noted no exceptions as a result of these procedures.
PUBLIC TREASURER'S BOND 27. We determined whether the Treasurer was bonded or insured in accordance with Money Management Council Rule R628-4-4.	**Exceptions were identified. Please refer to the findings and recommendations section of this report.**
GOVERNMENT FEES 28. We determined that Government Fees collected by the entity were approved, tracked and reasonable according to the prescribed criteria.	We noted no exceptions as a result of these procedures.

We were not engaged to and did not conduct an examination or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on the Glen Canyon Special Service District of Big Water's Financial Survey, accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

In accordance with Government Auditing Standards, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures disclosed a matter that warrants the attention of the Special Service District's officials:

FINDING: Agreed-Upon Procedures #27 – Public Treasurer's Bond

The Special Service District is required to have a treasurer's bond in the amount of $42,000 based on the final budget. The Special Service District had $40,000 of Public bond coverage at June 30, 2024 which is $2,000 less than the recommended amount.

Recommendation:

We recommend the Special Service District obtain a treasurer's bond increased to at least $42,000.

Special Service District's Response:

We obtained coverage through the Utah Local Government Trust which gives us sufficient treasurer's bond coverage.

This report is intended solely to describe the scope of our testing of the Glen Canyon Special Service District of Big Water's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements and the results of that testing, and not to provide an opinion or conclusion on the Financial Survey, the accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, this communication is not suitable for any other purpose.

Kimball & Roberts, PC

Certified Public Accountants
Richfield, Utah
September 20, 2024

Glen Canyon SSD of Big Water

Operational Budget Report
51 Water Fund - 07/01/2024 to 11/19/2024
41.67% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income From Operations:					
Operating income					
3100 Water service sales	95,379.96	0.00	127,267.22	264,806.00	48.06%
3101 Garbage income	35,195.62	0.00	30,633.63	84,000.00	36.47%
3121 Late fees	(1,709.76)	0.00	1,360.00	4,500.00	30.22%
3131 Water connection fees	30.00	0.00	30.00	1,000.00	3.00%
3147 Transfer Station Revenue	783.00	20.00	1,585.00	2,500.00	63.40%
3148 Backhoe Revenue	1,220.00	20.00	795.00	800.00	99.38%
3149 Other operating income	267.02	0.00	2,938.32	800.00	367.29%
3150 Water Grant revenues	0.00	0.00	8,882.50	78,000.00	11.39%
3152 Impact fees	0.00	0.00	0.00	4,000.00	0.00%
3160 Water Interest earnings	9,206.73	0.00	6,876.84	21,000.00	32.75%
3220 Water assessments	5,105.74	5,757.06	5,757.06	65,000.00	8.86%
3221 Delinquent Water Assessments	503.12	354.72	2,121.47	8,000.00	26.52%
Total Operating income	**145,981.43**	**6,151.78**	**188,247.04**	**534,406.00**	**35.23%**
Operating expense					
4010 Water salaries and wages	47,218.65	4,592.55	39,996.04	108,000.00	37.03%
4013 Water employee benefits	3,618.10	351.32	3,059.68	8,000.00	38.25%
4015 Water employee health insurance	8,857.12	0.00	13,248.92	39,731.00	33.35%
4016 Water employee retirement benefits	5,258.53	697.62	6,090.25	17,255.00	35.30%
4020 Water dues and subscriptions	643.69	0.00	484.99	1,100.00	44.09%
4021 Water public postings	0.00	0.00	151.00	300.00	50.33%
4022 Water travel, meals, lodging	2,238.49	1,922.12	3,451.86	4,000.00	86.30%
4023 Water education and training	354.50	0.00	1,767.46	3,200.00	55.23%
4030 Water office supplies & expenses	860.06	371.33	1,115.41	4,000.00	27.89%
4030.5 Attorney	1,092.00	26.00	637.00	2,000.00	31.85%
4031 Water postage and delivery	1,146.46	146.00	1,357.58	2,500.00	54.30%
4035 Water bank service charges	1,851.79	(35.00)	1,567.63	5,000.00	31.35%
4040 Water professional services	2,091.07	396.05	3,814.78	6,800.00	56.10%
4041 Water accounting and auditing	0.00	0.00	2,275.00	2,500.00	91.00%
4042 Water engineering	41,140.25	4,718.75	14,440.72	78,000.00	18.51%
4045 Water testing	6.85	0.00	1,851.00	2,400.00	77.13%
4049 Water Tools	853.11	0.00	306.53	1,500.00	20.44%
4050 Water system maintenance and repairs	14,339.06	4,358.15	6,132.68	25,000.00	24.53%
4050.5 Impact Fee Expenditures	21,681.82	0.00	0.00	0.00	0.00%
4051 Water system equipment	9,153.04	0.00	6,482.25	15,000.00	43.22%
4052 Water contract labor	913.00	0.00	422.49	2,000.00	21.12%
4055 Water lease and ROW	0.00	0.00	600.00	3,100.00	19.35%
4060 Water building maintenance	1,293.14	0.00	0.00	500.00	0.00%
4064 Backhoe Maintenence	432.78	0.00	1,652.35	800.00	206.54%
4065 Water vehicle repairs	200.27	0.00	0.00	500.00	0.00%
4066 Water fuel expense	1,490.05	195.39	1,097.96	3,700.00	29.67%
4067 Water utilities	8,604.32	2,811.26	11,215.91	20,000.00	56.08%
4068 Garbage Collections	32,261.25	6,868.16	34,205.60	77,600.00	44.08%
4069 Transfer Station expense	733.85	432.05	793.35	2,000.00	39.67%
4070 Water property, liab. insurance	0.00	0.00	6,827.63	6,500.00	105.04%
4095 Water depreciation expense	28,448.70	0.00	11,875.80	68,420.00	17.36%
4098 Water interest expense	0.00	0.00	0.00	23,000.00	0.00%
Total Operating expense	**236,781.95**	**27,851.75**	**176,921.87**	**534,406.00**	**33.11%**
Total Income From Operations:	**(90,800.52)**	**(21,699.97)**	**11,325.17**	**0.00**	**0.00%**
Total Income or Expense	**(90,800.52)**	**(21,699.97)**	**11,325.17**	**0.00**	**0.00%**

Glen Canyon SSD of Big Water
General Ledger - 10/23/2024 to 11/19/2024
Wages/ Benefits/ Retirement

Account Date	Code	Description	Debit	Credit	Balance
51 4010 - Water salaries and wages					**$31,833.93**
10/27/2024	PR	Gross Pay	3,569.56		35,403.49
11/10/2024	PR	Gross Pay	3,614.06		39,017.55
11/19/2024	AP	INV: Payroll Clearing- Oct BIG WATER MUNICIPAL CORPORATION - Treasurer payrolll clearing (split)- October	978.49		39,996.04
			$8,162.11		**$39,996.04**
			Budgeted Amount:		**$108,000.00**
			Budget Balance:		**$68,003.96**
51 4013 - Water employee benefits					**$2,435.29**
10/27/2024	PR	Social Security Tax	221.31		2,656.60
10/27/2024	PR	Medicare Tax	51.76		2,708.36
11/10/2024	PR	Social Security Tax	224.07		2,932.43
11/10/2024	PR	Medicare Tax	52.40		2,984.83
11/19/2024	AP	INV: Payroll Clearing- Oct BIG WATER MUNICIPAL CORPORATION - Treasurer payrolll clearing (split)- October	74.85		3,059.68
			$624.39		**$3,059.68**
			Budgeted Amount:		**$8,000.00**
			Budget Balance:		**$4,940.32**
51 4015 - Water employee health insurance					**$13,248.92**
			Budgeted Amount:		**$39,731.00**
			Budget Balance:		**$26,482.08**
51 4016 - Water employee retirement benefits					**$4,850.41**
10/27/2024	PR	Retirement	185.26		5,035.67
10/27/2024	PR	401K	356.96		5,392.63
11/10/2024	PR	Retirement	187.57		5,580.20
11/10/2024	PR	401K	361.41		5,941.61
11/19/2024	AP	INV: Payroll Clearing- Oct BIG WATER MUNICIPAL CORPORATION - Treasurer payrolll clearing (split)- October	148.64		6,090.25
			$1,239.84		**$6,090.25**
			Budgeted Amount:		**$17,255.00**
			Budget Balance:		**$11,164.75**
Report Total:			$10,026.34	$0.00	**$62,394.89**

Glen Canyon SSD of Big Water
Check Register
All Bank Accounts - 10/23/2024 to 11/19/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Badger Meter	1967	80175045	11/12/2024	11/12/2024	396.05	October Meter Reading Services	514040 - Water professional services	
					$396.05			
BIG WATER MUNICIPAL CORPORA	1962	September Payrol	10/22/2024	10/23/2024	104.00	SS/ MED Tax	514013 - Water employee benefits	
BIG WATER MUNICIPAL CORPORA	1962	September Payrol	10/22/2024	10/23/2024	206.52	Treasurer Retirement split	514016 - Water employee retirement be	
BIG WATER MUNICIPAL CORPORA	1962	September Payrol	10/22/2024	10/23/2024	1,359.55	September Tresurer Payroll Split	514010 - Water salaries and wages	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	10.00	CHAT GPT- Sept (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	14.50	IDT- Long Distance August (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	45.15	Water-TH- Sept (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	54.04	Verizon- David's Cell- August	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	75.28	Garkane - August (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	76.80	CenturyLink- August (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	127.98	Xerox- July/ Aug (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	184.00	Treasurer Academy- M&IE (split)	514022 - Water travel, meals, lodging	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	257.95	Treasurer Academy- Mileage (split)	514022 - Water travel, meals, lodging	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	596.85	PEHP- Treasurer- Oct Health Ins (split)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	596.85	PEHP- Treasurer-Sept Health Ins (split)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	609.20	WCF- Work Comp balance from end of last year	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	725.88	PEHP- Clerk- Oct Health Ins (split)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	725.88	PEHP- Clerk- Sept Health Ins	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	1,989.50	PEHP- Water Master - Sept Health Ins	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1962	September/ Octo	10/22/2024	10/23/2024	1,989.50	PEHP- Water Master- Oct Health Ins (split)	514015 - Water employee health insura	
					$9,749.43			
BIG WATER MUNICIPAL CORPORA	1965	Deposit Correctio	10/23/2024	10/23/2024	12,464.91	Deposit to wrong bank account correction	511560 - Suspense	
BIG WATER MUNICIPAL CORPORA	1973	11132024	11/13/2024	11/18/2024	35,229.71	Deposit Correction	511560 - Suspense	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	10.73	ChatGPT- Sept (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	13.22	Community Office Candy (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	13.77	IDT- Long Distance- Sept (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	26.00	Justin Wayment-- Email about land sale	514030.5 - Attorney	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	54.05	Verizon- David's Cell- October	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	54.05	Verizon- David's Cell- Sept	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	54.22	Microsoft360 Subscription (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	59.28	Garkane- Sept (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	64.45	Redd's Ace- Supplies (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	66.91	Garkane- October (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	81.19	CenturyLink- Sept (Split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	89.87	Water Bill- TH Oct (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	96.84	XEROX- Aug/ Sept Copier Lease	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	131.87	Page Lumber- Office Heaters (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1977	Clearing Oct/ Nov	11/19/2024	11/19/2024	448.47	Treasurer Academy- Hotel (split)	514022 - Water travel, meals, lodging	
BIG WATER MUNICIPAL CORPORA	1977	Payroll Clearing-	11/19/2024	11/19/2024	74.85	Treasurer payrolll clearing (split)- October	514013 - Water employee benefits	
BIG WATER MUNICIPAL CORPORA	1977	Payroll Clearing-	11/19/2024	11/19/2024	148.64	Treasurer payrolll clearing (split)- October	514016 - Water employee retirement be	
BIG WATER MUNICIPAL CORPORA	1977	Payroll Clearing-	11/19/2024	11/19/2024	978.49	Treasurer payrolll clearing (split)- October	514010 - Water salaries and wages	
					$2,466.90			
					$59,910.95			
Chemtech-Ford, Inc	DEBIT CRD	24J0750	10/23/2024	10/23/2024	30.00	October Testing	514045 - Water testing	
Chemtech-Ford, Inc	DEBIT CRD	24J0753	10/23/2024	10/23/2024	90.00	October Testing- Fann Env	514045 - Water testing	
Chemtech-Ford, Inc	DEBIT CRD	24J0754	10/28/2024	10/28/2024	475.00	24.2 VOC and DBPs esting- Fann Env	514045 - Water testing	
					$595.00			
					$595.00			
EFTPS	9999	PR102724-3160	10/28/2024	10/28/2024	103.52	Medicare Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR102724-3160	10/28/2024	10/28/2024	209.42	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR102724-3160	10/28/2024	10/28/2024	442.62	Social Security Tax	512221 - FICA, Med, FWT payable	

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
EFTPS	9999	PR111024-3160	11/12/2024	11/12/2024	104.80	Medicare Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR111024-3160	11/12/2024	11/12/2024	214.76	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR111024-3160	11/12/2024	11/12/2024	448.14	Social Security Tax	512221 - FICA, Med, FWT payable	
					$1,523.26			
					$1,523.26			
GARKANE	DEBIT CRD	Oct 2024- Acct 90	11/13/2024	11/13/2024	1,148.92	North Well Power - October 2024	514067 - Water utilities	
GARKANE	DEBIT CRD	Oct 2024- Acct 90	11/13/2024	11/13/2024	1,243.22	South Well Power - October 2024	514067 - Water utilities	
					$2,392.14			
					$2,392.14			
utility customer	1972	Refund:	11/12/2024	11/12/2024	372.84	Refund: overpayment Refund	511311 - Accounts receivable	
					$372.84			
Justin W. Wayment	1968	jww7905 INV# 10	10/30/2024	11/12/2024	26.00	Legal advice	514030.5 - Attorney	
					$26.00			
L&R Pump & Drilling, Inc	1978	5106	11/19/2024	11/19/2024	4,310.00	South Well-Motor Freight and labor on warranty mot	514050 - Water system maintenance a	
					$4,310.00			
	1969	11.12.2024	11/12/2024	11/12/2024	750.00	Board Member Mileage/ M&IE to UASD Conference	514022 - Water travel, meals, lodging	
					$750.00			
PAGE LUMBER	1970	2411-268477	11/12/2024	11/12/2024	3.18	PVC elbow 1"	514050 - Water system maintenance a	
					$3.18			
REDD'S ACE HARDWARE	1963	897493	10/22/2024	10/23/2024	9.98	Sharpies	514030 - Water office supplies & expen	
REDD'S ACE HARDWARE	1963	898192	10/22/2024	10/23/2024	38.04	Coupler/ Adapter	514050 - Water system maintenance a	
REDD'S ACE HARDWARE	1963	900866	10/22/2024	10/23/2024	16.37	MLW T15 Bit 1", Saber Drive Wood, MLW T20 Bit	514049 - Water Tools	
					$64.39			
REDD'S ACE HARDWARE	1971	901761	11/12/2024	11/12/2024	44.97	PVC Cement, Primer, LOVOC	514050 - Water system maintenance a	
					$109.36			
REPUBLIC SERVICES #516	DEBIT CRD	0516-000233247	11/12/2024	11/12/2024	432.05	Transfer station bin pick ups- 5 bins @ 6cu Yd	514069 - Transfer Station expense	
REPUBLIC SERVICES #516	DEBIT CRD	0516-000233321	11/12/2024	11/12/2024	6,868.16	Residential Services November- 254	514068 - Garbage Collections	
					$7,300.21			
					$7,300.21			
SUNRISE ENGINEERING	1964	0145334	10/23/2024	10/23/2024	2,489.47	Lead and Copper Engineering Pay request #2	514042 - Water engineering	
SUNRISE ENGINEERING	1974	0147383	11/18/2024	11/18/2024	2,918.75	Lead and Copper Engineering and GIS services	514042 - Water engineering	
SUNRISE ENGINEERING	1974	0147448	11/18/2024	11/18/2024	1,800.00	Lead and Copper SMART GIS Admin Services	514042 - Water engineering	
					$4,718.75			
					$7,208.22			
Utility Customer	1975	Refund:	11/18/2024	11/18/2024	148.71	Refund: Deposit Refund	511311 - Accounts receivable	
					$148.71			
USPS	1976	2 Rolls of Stamps	11/19/2024	11/19/2024	146.00	2 Rolls of Stamps for November Billing	514031 - Water postage and delivery	
					$146.00			
Utah Retirement Systems	9999	PR102724-3150	10/28/2024	10/28/2024	28.59	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR102724-3150	10/28/2024	10/28/2024	185.26	Retirement	512223 - Retirement and 401k payable	

Glen Canyon SSD of Big Water
Check Register
All Bank Accounts - 10/23/2024 to 11/19/2024

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah Retirement Systems	9999	PR102724-3150	10/28/2024	10/28/2024	356.96	401K	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR111024-3150	11/12/2024	11/12/2024	29.48	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR111024-3150	11/12/2024	11/12/2024	187.57	Retirement	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR111024-3150	11/12/2024	11/12/2024	361.41	401K	512223 - Retirement and 401k payable	
					$1,149.27			
					$1,149.27			
Utah State Tax Commission	10001	PR092924-3161	10/01/2024	11/01/2024	147.19	State Income Tax	512221 - FICA, Med, FWT payable	
Utah State Tax Commission	10001	PR101324-3161	10/14/2024	11/01/2024	145.23	State Income Tax	512221 - FICA, Med, FWT payable	
Utah State Tax Commission	10001	PR102724-3161	10/28/2024	11/01/2024	144.58	State Income Tax	512221 - FICA, Med, FWT payable	
					$437.00			
					$437.00			
WEX FLEET	EFT	100711838	11/12/2024	11/12/2024	195.39	October Water Master Fuel	514066 - Water fuel expense	
					$195.39			
ZIONS BANK		10312024	10/31/2024	10/31/2024	3.00	paper fee	514035 - Water bank service charges	
					$3.00			
					$86,976.58			

Glen Canyon SSD of Big Water
Cash Summary
All Bank Accounts as of 11/19/2024

Description	Amount
Checking - Zions GCSSD	$45,185.18
PTIF 0670 Loan	$62,652.73
PTIF 1417 Impact Fees	$12,248.44
PTIF 1733 Bond Fund	$70,408.10
PTIF 8981 Capitol Improvments	$173,696.44
PTIF 9046 General	$89,039.04
Water Cash	($17.60)
Xpress Bill Pay Clearing	$4,335.72
UNDEPOSITED PAYMENTS	$1,731.80
General Ledger Cash Total:	**$459,279.85**