

GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

DRAFT MINUTES

Wednesday January 15, 2025

60 N Aaron Burr Big Water, UT 84741

Work Session 5:30 PM

Meeting 6:00 pm

WORK SESSION-

1. **Call to Order-** Levi calls to order at 5:35pm
2. **Roll Call-** Jim Lybarger, Jennie Lassen, Graydon Meeks, Luke McConville, Levi Banfill all present.
3. **Discussion** – 3rd well finding, we have reached out to the engineers and RWAU for funding options. Will probably have more info after the RWAU conference in February and can see what our best options are. Curt had some other ideas for funding versus grants, for us to discuss when we get to the conference. Curt said that Modified Adjusted Gross Income (MAGI) was within alignment and now it isn't. I think we were in the 30,000s then. He just looked at it, and it's 44,000. It was based off of percentage, and before it was well within reason, and now it's not, according to him. The income, like the adjusted gross income of our town? Correct, Modified Adjusted Gross Income. He seems to think now it is not conducive to getting great funding, but he's going to look at our water rates. Now that we've raised water rates, he will look at being eligible with those.

Vice Chair- Each member talked about their availability during the summer months and agree that a Vice Chair would be beneficial.

SITLA Contract amendment- the original 30,000 is all back to the correct, original accounts. The amendment is to put \$1,000 into an account every year and at the end of the contract, we get the money back dependent on the land being back to the original state per the contract.

Ethical Behavior Policy- Recommended by the state, from the state auditor's website

Board Meeting Policy- All seems agreeable and follow state code.

Financials- Peggy gives end of calendar year liquidity totals for the District. We are sitting better than this time last year.

4. **Close Work Session – 5:55pm**

MEETING

1. **Call to Order-** Levi calls to order at 6:00 pm
2. **Roll Call-** Jim Lybarger, Jennie Lassen, Graydon Meeks, Luke McConville, Levi Banfill here.
3. **Statement of Conflict & Annual Conflict Statements-** Lybarger None. Lassen None, Meeks none, McConville None. Banfill None.
4. **Citizen Comments-** Jim Loyd, asks When you were looking at the applying for funding for the third well lighting security for the north well, are you going to have some kind of surveillance on it? Yes, we'd have a camera.
Tom Reneau – Suggests that the Board could look at changing the day of the week that we hold meetings to help accommodate conflicting board member schedules.
5. **Approval of December 2024 Minutes-** Jim motions to approve minutes as written. Jennie seconds. Jim yes, Jennie yes. Graydon abstains, he was absent last month. Luke yes, Levi yes.

- 6. Water Master Report-** We are working on getting the funding application in for the 3rd well. (Sunrise) will also be looking into getting a price to chip seal the town as it has been 12 years since the chip seal was done. David has been helping at Amangiri this week to help them with a pretty significant issue regarding water leakage. David will use his PTO hours to account for the time he has been dealing with other water systems. Has not seen any calls due to freezing pipes so far, which is good. Has fixed an unrelated water leak that was brought to his attention by a resident.
- 7. Treasurer Report-** Peggy says we are financially stable, and funds have grown since last calendar year's end.

8. OLD BUSINESS-

- A.) Discussion and Possible Action on Applying for Funding for a Third Well/ Lightning Security for North Well-** Table to look further into funding options. Graydon asks if we ever got bids for the lightning security for the north well to roll into the funding package. David says we do not have numbers at this time but can get some bids when Sunrise assesses our funding package.
- B.) Discussion and Possible Action on Adopting Resolution 2025-01 Appointing a Vice Chair for the District-** Graydon volunteers. Levi motions to adopt Resolution 2025-01 appointing Graydon Meeks as Vice Chair. Jennie seconds. All in favor.
- C.) Discussion and Possible Action on Approving SITLA Contract Amendment for the Transfer Station Lease –** This will be in place of the \$30,000 obligation bond and paying \$1000 instead per year into an account that is refundable back to us once the lease is fulfilled. Jennie motions to approve the first amendment of the Special Use Lease Agreement between SITLA and the Glen Canyon Special Service District for the transfer station. Graydon seconds. All in favor.

9. NEW BUSINESS

- A.) Discussion and Possible Action on Adopting Resolution 2025-02 Adopting an Ethical Behavior Policy-** This was a finding in our fraud risk assessment this year. Jim motions to adopt Resolution 2025-02 adopting an ethical behavior policy. Graydon seconds. All in favor.
- B.) Discussion and Possible Action on Adopting Resolution 2025-03 Adopting a Board Meeting Policy-** Jennie motions to adopt resolution 2025-03 adopting a board meeting policy. Jim seconds. All in favor.
- C.) Discussion and Possible Action on Approving Financials and Check Register –** Levi motions to approve the financials and check registry. Jennie seconds. All in favor.
- D.) 10. ADJOURNMENT –** Graydon motions to adjourn. Jennie seconds. All in favor. Meeting adjourned at 6:20pm

RESOLUTION NO. 2025-04

A RESOLUTION OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, KANE COUNTY, UTAH, ADOPTING AN INFORMATION TECHNOLOGY (IT) AND COMPUTER SECURITY POLICY

WHEREAS, the Glen Canyon Special Service District of Big Water, Kane County, Utah (the "District"), recognizes the increasing reliance on information technology and digital resources to conduct District operations; and

WHEREAS, the District acknowledges the importance of securing its IT infrastructure, systems, and data from cybersecurity threats, unauthorized access, and data breaches; and

WHEREAS, the implementation of an IT and Computer Security Policy will establish necessary guidelines for responsible usage, data protection, and cybersecurity best practices within the District; and

WHEREAS, the District desires to ensure compliance with relevant federal, state, and local regulations regarding data security, records management, and IT governance;

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah, as follows:

1. The District hereby adopts the IT and Computer Security Policy, attached hereto as **Exhibit A**, which shall govern the use, security, and management of all District-owned IT resources and digital data.
2. This policy shall apply to all employees, contractors, vendors, and individuals who access or use the District's IT infrastructure, systems, networks, and digital records.
3. The IT and Computer Security Policy shall be reviewed periodically and updated as necessary to address emerging cybersecurity threats and technological advancements.
4. This resolution shall take effect immediately upon passage and adoption by the Governing Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah.

PASSED, APPROVED, AND ADOPTED this 19th day of February, 2025, by the Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah.

By:

Levi Banfill, Chairman

Attest:

Stephanie Burkett

AYE NAY ABSENT ABSTAIN

Levi Banfill	_____	_____	_____	_____
Jennie Lassen	_____	_____	_____	_____
Jim Lybarger	_____	_____	_____	_____
Luke McConville	_____	_____	_____	_____
Graydon Meeks	_____	_____	_____	_____



IT and Computer Security Policy

Glen Canyon SSD of Big Water

Statement

The Glen Canyon Special Service District of Big Water ("GCSSD") furnishes computers for employees' use in conducting District business.

This includes access to e-mail and the Internet. The internet contains many useful features, including email to non-District resources, access to research materials, and information exchange. The purpose of this policy is to establish basic rules for employees' use of the District's computer system, including the Internet and email.

Computer System, Internet and E-mail Use Policies

The Internet can be misused in a variety of ways, including but not limited to:

1. Downloading files that contain viruses, thereby endangering District information services;
2. Accessing objectionable material;
3. Wasting work time by performing unauthorized research or accessing non business related information and people or for computer games, or online games.

Individual Responsibilities:

Internet users are responsible for complying with this and all other District policies when using the District's resources for accessing the Internet. Violation of this policy is grounds for disciplinary action, up to and including termination.

General Policies for Use of the Entity's Computer System, Including the Internet:

An employee does not have a right to privacy when using the Internet via Entity resources and employees should not expect or assume any privacy regarding the content of email communications. The Entity reserves the express right to monitor and inspect the activities of the employee while accessing the Internet at any time, and to read, use and disclose e-mail messages. In addition, all software, files, information, communications, and messages (including emails) downloaded or sent via the Internet using District resources are the District's records and property of the District; such records are subject to potential review and disclosure under the public disclosure law of the State of Utah. Even after an email message has been "deleted," it may still be possible to retrieve it.

The Governing Board has the right to restrict or prohibit any employee from Internet access for violation of the policy. Violations may also result in disciplinary action, up to and including termination.

Internet use via District resources is for District business. Except as outlined here, use of District's computer, Internet and email services are for District business only. Some limited personal use is permitted, so long as it does not result in cost to the District, does not interfere with the performance of duties, is brief in duration and frequency, does not distract from the conduct of District business and does not compromise the security or integrity of District information or software. Such limited use shall not occur on "paid time," but is permitted immediately before or after work hours and during an employee's breaks. Examples of allowable personal use include accessing a weather report or news item on the Internet or transmitting email to a family member to assure safe arrival at home. Any personal use of GCSSD's computer, Internet and email services must comply with all applicable laws and GCSSD policies, including anti-discrimination policies and Internet usage policy.

Internet use must comply with applicable laws and District policies including but not limited to all federal and state laws, and District policies governing sexual harassment, discrimination, intellectual property protection, privacy, public disclosure, confidentiality, misuse of District resources, information and data security.

All Internet use must be consistent with the District's Personnel Policies Manual.

GCSSD's computer system permits employees to perform jobs, share files, and communicate internally and with selected outside individuals and entities in the performance and conduct of District business. Employees are prohibited from gaining unauthorized access to another employee's email messages, or sending messages using another employee's password.

In order to prevent potential District liability, it is the responsibility of all Internet users to clearly communicate to the recipient when the opinions expressed do not represent those of GCSSD.

GCSSD has the capability and reserves the right to access, review, copy, modify and delete any information transmitted through or stored in its computer system. The District may disclose all such information to any party (inside or outside the Entity) it deems appropriate and in accordance with applicable law. Accordingly, employees should not use the computer system to send, receive or store any information they wish to keep private. Employees should treat the computer system like a shared file system—with the expectation that files sent, received or stored anywhere in the system will be available for review by any authorized representative of the District for any purpose, as well as the public if a proper request is made for public records.

Good judgment should always be employed in using the District's email and Internet systems. Employee email messages may be read by someone other than the person(s) to whom they were sent. Email inconsistent with the District's policies must be avoided. For example, it is prohibited to make jokes or comments which could offend someone on the basis of gender, race, age, religion, national origin, disability or sexual orientation. These comments would be in direct conflict with the District's policies prohibiting discrimination and harassment. Accordingly, employees should create and send only courteous, professional and businesslike messages that do not contain objectionable offensive or potentially discriminatory material.

Caution should be taken in transmitting confidential information on the computer system. Employees should use due care in addressing email messages to assure messages are not inadvertently sent to the wrong person inside or outside the Entity. Email creates a written record subject to court rules of discovery and may be used as evidence in claims or legal proceedings. Once sent, email cannot be retracted. Even after deletion at a workstation, email can be retrieved and read.

The safety and security of the District's network and resources must be considered at all times when using the Internet. Any programs from a non-current source (i.e., software that is not purchased in original diskette or CD ROM format) or which involve executable or binary files must not be downloaded or installed without prior permission from the [IT Director] and without being properly scanned for viruses. Employees are not to share or reveal individual passwords to anyone.

There is a wide variety of information on the Internet. Some individuals may find information on the Internet offensive or otherwise objectionable. Individual users must be aware that the District has no control over available information on the Internet and cannot be responsible for the content of information.

Prohibited Uses of the Internet:

The following is a non-exclusive list of prohibited uses of the Internet and email:

- Commercial use – any form of commercial use of the Internet is prohibited;
- Solicitation – the purchase or sale of personal items or non-business items through advertising on the Internet is prohibited;
- Copyright violations – the unlawful reproduction or distribution of copyrighted information, regardless of the source, is prohibited;
- Discrimination / Harassment – the use of the Internet to send messages or other content which is harassing, derogatory or unlawfully discriminatory to employees, citizens, vendors or customers is prohibited;
- Political – the use of the Internet for political purposes is prohibited;
- Aliases / Anonymous messages / misrepresentation – the use of aliases or transmission of anonymous messages is prohibited. Also, the misrepresentation of an employee's job title, job description, or position with the District is prohibited;
- Social networking sites – the accessing and/or creation of social networking sites, such as Facebook, Twitter, Instagram, Blogs and similar sites is prohibited for non-entity business purposes;
- Instant messaging;
- Misinformation / Confidential Information – the release of untrue, distorted, or confidential information regarding District business is prohibited;
- Viewing or Downloading of Non-Business Related Information - the accessing, viewing, distribution, downloading, or any other method for retrieving non-District related information is prohibited. This includes, but is not limited to, entertainment sites, pornographic sites, sexually explicit sites, chat rooms and bulletin boards;
- Unauthorized attempts to access another's network or e-mail account;
- Display or transmission of sensitive or proprietary information to unauthorized persons or organizations;
- Spamming email accounts from the District's email services or District machines.

Nothing in this chapter prohibits the use and access of the described systems for bona fide law enforcement and investigation purposes.

RESOLUTION NO. 2025-05

A RESOLUTION OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, KANE COUNTY, UTAH, ADOPTING A REPORTING FRAUD AND ABUSE POLICY

WHEREAS, the Glen Canyon Special Service District of Big Water, Kane County, Utah ("District"), is committed to maintaining the highest standards of honesty, integrity, and accountability in its operations; and

WHEREAS, the District recognizes the importance of establishing a clear and effective policy for reporting suspected fraud, waste, abuse, and unethical behavior within its operations; and

WHEREAS, it is in the best interest of the District and the public it serves to ensure that all reports of fraud, waste, and abuse are properly documented, investigated, and addressed in a timely and appropriate manner; and

WHEREAS, the District seeks to provide a safe and confidential mechanism for employees, contractors, vendors, and the public to report any suspected fraudulent or unethical conduct without fear of retaliation; and

WHEREAS, the District desires to formally adopt a Reporting Fraud and Abuse Policy to establish guidelines and procedures for the reporting, investigation, and resolution of such matters;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah, as follows:

1. **Adoption of Policy.** The District hereby adopts the attached Reporting Fraud and Abuse Policy, which shall govern the procedures for reporting, investigating, and resolving instances of fraud, waste, abuse, and unethical behavior within the District's operations.
2. **Review and Amendments.** The Board shall periodically review the policy and may amend it as necessary to ensure continued effectiveness and compliance with applicable laws and best practices.
3. **Effective Date.** This Resolution shall become effective immediately upon adoption.

PASSED, APPROVED, AND ADOPTED this ____ day of _____, 2025, by the Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah.

	AYE	NAY	ABSENT	ABSTAIN	By:
Levi Banfill	_____	_____	_____	_____	_____
Jennie Lassen	_____	_____	_____	_____	Levi Banfill, Chairman
Jim Lybarger	_____	_____	_____	_____	Attest:
Luke McConville	_____	_____	_____	_____	_____
Graydon Meeks	_____	_____	_____	_____	Stephanie Burkett, Clerk



Reporting Fraud and Abuse Policy

Glen Canyon Special Service District of Big Water

I. PURPOSE

The Glen Canyon Special Service District of Big Water, Kane County, Utah ("District") is committed to promoting integrity, accountability, and transparency in its operations. This policy establishes guidelines for reporting suspected fraud, waste, abuse, or unethical behavior within the District's operations, in compliance with applicable Utah state laws.

II. SCOPE

This policy applies to all District employees, board members, contractors, vendors, and members of the public who have knowledge of fraudulent or unethical conduct affecting the District.

III. DEFINITIONS

- **Fraud:** Any intentional act of deception, misrepresentation, or concealment designed to secure an unfair or unlawful gain.
- **Abuse:** The misuse of authority or resources for personal gain or to the detriment of the District.
- **Waste:** The excessive or careless use of District resources resulting in unnecessary costs.
- **Unethical Conduct:** Any behavior that violates laws, regulations, policies, or ethical standards applicable to public officials and employees.

IV. REPORTING PROCEDURES

1. Methods of Reporting

- Reports may be submitted in writing, verbally, or via email to the District Manager or Board Chair.
- An anonymous reporting mechanism (such as a drop box or mailed document) may be available for individuals who wish to remain confidential.
- Employees may report information about improper governmental action directly to the Governing Board if the employee reasonably believes that an adequate investigation was not undertaken.

2. Contents of a Report

- Name and contact information of the reporter (optional if submitted anonymously).
- Detailed description of the suspected fraud, abuse, waste, or unethical behavior.
- Names of individuals involved (if known).
- Supporting documentation or evidence, if available.
- Date(s) and location(s) of the suspected misconduct.

V. INVESTIGATION PROCESS

1. Initial Review

- The Board Chair shall review all reports and determine whether an investigation is warranted.

2. Investigation Procedures

- If necessary, an independent investigator, legal counsel, or law enforcement agency may be engaged.
- The investigation shall be conducted promptly, maintaining confidentiality to the greatest extent possible.
- Findings shall be documented in a written report with recommendations for corrective action, if applicable.

3. Resolution and Corrective Action

- If fraud, abuse, waste, or unethical conduct is substantiated, appropriate corrective actions, including disciplinary measures, recovery of funds, or legal action, shall be taken at the discretion of the Chair.
- The Board shall be informed of and approve of investigation results and any recommended actions. Closed session may be required to discuss results of an investigation.

VI. PROTECTION AGAINST RETALIATION

- Utah Code § 67-21-3 prohibits public employers from taking adverse action against their employees for reporting in good faith government waste or violations of law to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the person of authority over the person alleged to have engaged in illegal conduct.
- No employee, contractor, or member of the public shall suffer retaliation for reporting suspected fraud or abuse in good faith.
- Retaliation, including termination, harassment, or other adverse actions against whistleblowers, shall be subject to disciplinary measures.

VII. LEGAL COMPLIANCE

In accordance with Utah Code § 36-12-15(15)(a), if the chief officer of the District has actual knowledge or reasonable cause to believe that there is misappropriation of the District's public funds or assets, the chief officer shall immediately notify, in writing:

1. The Office of the Legislative Auditor General;
2. The attorney general, county attorney, or district attorney; and
3. The District's governing board.

This notification ensures compliance with state requirements for reporting misappropriation of public funds or assets.

VIII. TRAINING AND AWARENESS

- The District shall provide periodic training to employees and board members on identifying and reporting fraud and abuse.
- This policy shall be available for review at the Big Water Town Hall.

IX. POLICY REVIEW AND AMENDMENTS

- The Board shall review this policy periodically and make amendments as necessary to ensure continued effectiveness and compliance with legal and ethical standards.

X. EFFECTIVE DATE

This policy is adopted and becomes effective on this ____ day of _____, 2025 by adoption of Resolution Number 2025-05.

DRAFT

Annual Use Totals (Displayed in Acre Feet) [Back To Top](#)

Year	Total From Sources	Total Retail Use	Total Wholesale	Total Returns	*Estimated Water Loss %
2024	198.75	187.68	0.00	0.00	5.57
2023	177.24	166.76	0.00	0.00	5.91
2022	164.56	145.36	0.00	0.00	11.67
2021	129.62	128.02	0.00	0.00	1.23
2020	162.21	140.16	0.00	0.00	13.59
2019	168.79	144.54	0.00	0.00	14.37
2018	185.58	158.09	0.00	0.00	14.81
2017	145.82	134.73	0.00	0.00	7.61
2016	152.17	147.74	0.00	0.00	2.91
2015	131.06	135.30	0.00	0.00	-3.24
2012	159.92	159.92	0.00	0.00	0.00
2011	158.69	158.68	0.00	0.00	0.00
2010	159.67	159.67	0.00	0.00	0.00
2009	169.81	169.81	0.00	0.00	0.00
2008	256.96	256.96	0.00	0.00	0.00
2007	199.40	199.40	0.00	0.00	0.00
2006	177.06	177.11	0.00	0.00	-0.03
2005	156.13	152.73	0.00	0.00	2.18
2004	173.48	166.36	0.00	0.00	4.10
2002	191.56	237.68	0.00	0.00	-24.07
2000	82.87	82.87	0.00	0.00	0.00
1996	803.65	803.66	0.00	0.00	0.00
1994	153.45	153.45	0.00	0.00	0.00
1993	190.90	190.90	0.00	0.00	0.00
1992	159.72	159.72	0.00	0.00	0.00
1991	125.78	125.78	0.00	0.00	0.00
1987	105.72	105.72	0.00	0.00	0.00
1985	59.48	59.48	0.00	0.00	0.00
1984	55.63	55.63	0.00	0.00	0.00
1983	0.00	48.49	0.00	0.00	0.00

*Note: Estimated Water Loss % = $100 \times (\text{Total From Sources} - \text{Total Retail Use} - \text{Total Wholesale} - \text{Total Returns}) / \text{Total From Sources}$

II. Retail Culinary Water Use Breakdown

Units Of Measurement: Gallons
Method Of Measurement: Meter

Culinary Water Use Category	Retail Annual Quantity [Gallons]	Number of Active Connections
Residential Use:	30,278,798.00	318.00
Commercial Use:	3,433,338.00	25.00
Industrial Use:	24,691,038.00	6.00
Institutional Use:	2,753,058.00	7.00
Total Use:	61,156,232.00	356.00

Unmetered Culinary Institutional Water Use

1. Is there unmetered culinary water use for the irrigation purposes of churches, schools, parks, etc?

No
2. If YES, please provide an estimate of the total unmetered institutional acreage that is irrigated:

0.00

VII. Summary of Water Data

A. Total from all Sources of Water:		64,764,508.00
Water Total from all Diversions:	64,764,508.00	
Purchased Water:	0.00	
B. Sum of Retail Culinary Use:		61,156,232.00
C. Sum of ALL Wholesale Deliveries:		0.00
D. Sum of ALL Returns:		0.00
Estimated Water Loss (Loss, Unaccounted, or Unbilled) [A - (B + C + D)]:		3,608,276.00
Estimated Water Loss Percentage:		5.57 %

VIII. Source Inventory

Source Name: No 1 South Well (WS001)

USE TYPE: [Water Supplier]
LOCATION: [S 1292 ft W 709 ft from N4 cor Sec 15 T43S R2E SL]
WATER RIGHT(s): [89-53, 89-1257, 89-1467, 89-1661]
UNITS OF MEASUREMENT: [Gallons]
METHOD OF MEASUREMENT: [Individual Meter]
ANNUAL USE: [21,971,209.00]
ACTIVE SOURCE: [Yes]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1,001.00	364.00	672.00	784.00	2,462,973.	1,376,726.	3,142,228.	3,828,829.	4,280,570.	3,606,045.	2,129,271.	1,141,746.00

Source Name: No 2 North Well (WS002)

USE TYPE: [Water Supplier]
LOCATION: [N 473 ft E 1311 ft from W4 cor Sec 10 T43S R2E SL]
WATER RIGHT(s): [89-53, 89-1257, 89-1467, 89-1661]
UNITS OF MEASUREMENT: [Gallons]
METHOD OF MEASUREMENT: [Individual Meter]
ANNUAL USE: [42,793,299.00]
ACTIVE SOURCE: [Yes]

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2,024,456.	3,748,209.	4,065,118.	6,208,405.	5,662,180.	7,071,173.	2,971,773.	2,966,912.	2,528,386.	2,884,274.	1,473,155.	1,189,258.00

Glen Canyon SSD of Big Water
Operational Budget Report
51 Water Fund - 07/01/2024 to 02/18/2025
66.67% 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	136,898.23	0.00	188,065.29	264,806.00	71.02%
3101 Garbage income	56,938.06	(10.30)	52,987.49	84,000.00	63.08%
3121 Late fees	(259.76)	(10.00)	2,490.00	4,500.00	55.33%
3131 Water connection fees	494.55	0.00	45.00	1,000.00	4.50%
3147 Transfer Station Revenue	1,693.00	50.00	2,100.00	2,500.00	84.00%
3148 Backhoe Revenue	1,500.00	30.00	915.00	800.00	114.38%
3149 Other operating income	937.32	0.00	2,938.32	800.00	367.29%
3150 Water Grant revenues	0.00	0.00	21,160.14	78,000.00	27.13%
3152 Impact fees	0.00	0.00	0.00	4,000.00	0.00%
3160 Water Interest earnings	14,495.63	0.00	12,080.44	21,000.00	57.53%
3220 Water assessments	59,693.58	0.00	74,407.45	65,000.00	114.47%
3221 Delinquent Water Assessments	867.84	0.00	5,826.98	8,000.00	72.84%
Total Operating income	273,258.45	59.70	363,016.11	534,406.00	67.93%
Operating expense					
4010 Water salaries and wages	72,497.22	7,139.13	67,092.14	108,000.00	62.12%
4013 Water employee benefits	5,430.93	546.15	5,127.15	8,000.00	64.09%
4015 Water employee health insurance	21,745.68	0.00	19,437.38	39,731.00	48.92%
4016 Water employee retirement benefits	9,332.42	1,084.44	10,195.47	17,255.00	59.09%
4020 Water dues and subscriptions	643.69	0.00	1,379.89	1,100.00	125.44%
4021 Water public postings	0.00	0.00	151.00	300.00	50.33%
4022 Water travel, meals, lodging	3,080.69	0.00	3,703.34	4,000.00	92.58%
4023 Water education and training	2,434.50	0.00	2,547.46	3,200.00	79.61%
4030 Water office supplies & expenses	2,437.98	0.00	1,944.42	4,000.00	48.61%
4030.5 Attorney	1,612.00	120.00	757.00	2,000.00	37.85%
4031 Water postage and delivery	2,019.50	151.57	1,942.88	2,500.00	77.72%
4035 Water bank service charges	3,196.44	0.00	2,895.32	5,000.00	57.91%
4040 Water professional services	3,835.04	333.90	5,504.78	6,800.00	80.95%
4041 Water accounting and auditing	2,215.00	0.00	2,275.00	2,500.00	91.00%
4042 Water engineering	43,990.25	0.00	14,440.72	78,000.00	18.51%
4045 Water testing	158.05	0.00	1,941.00	2,400.00	80.88%
4049 Water Tools	1,204.99	0.00	306.53	1,500.00	20.44%
4050 Water system maintenance and repairs	17,220.26	0.00	6,196.52	23,400.00	26.48%
4050.5 Impact Fee Expenditures	21,681.82	0.00	0.00	0.00	0.00%
4051 Water system equipment	18,552.28	0.00	6,482.25	15,000.00	43.22%
4052 Water contract labor	1,013.00	0.00	422.49	2,000.00	21.12%
4055 Water lease and ROW	0.00	2,515.49	2,515.49	3,100.00	81.14%
4060 Water building maintenance	1,293.14	0.00	0.00	500.00	0.00%
4064 Backhoe Maintenance	432.78	0.00	2,072.35	800.00	259.04%
4065 Water vehicle repairs	200.27	0.00	0.00	500.00	0.00%
4066 Water fuel expense	2,327.93	120.98	1,664.99	3,700.00	45.00%
4067 Water utilities	11,461.84	991.37	12,683.97	20,000.00	63.42%
4068 Garbage Collections	51,712.50	6,868.16	54,810.08	77,600.00	70.63%
4069 Transfer Station expense	1,456.45	432.05	1,657.45	2,000.00	82.87%
4069.5 Transfer Station Lease	0.00	0.00	600.00	1,600.00	37.50%
4070 Water property, liab. insurance	669.60	0.00	6,996.47	6,500.00	107.64%
4095 Water depreciation expense	45,777.31	0.00	35,627.40	68,420.00	52.07%
4098 Water interest expense	0.00	0.00	0.00	23,000.00	0.00%
4301 Miscellaneous Expenses	602.15	0.00	125.00	0.00	0.00%
Total Operating expense	350,235.71	20,303.24	273,495.94	534,406.00	51.18%
Total Income From Operations:	(76,977.26)	(20,243.54)	89,520.17	0.00	0.00%
Total Income or Expense	(76,977.26)	(20,243.54)	89,520.17	0.00	0.00%

Glen Canyon SSD of Big Water
Check Register
All Bank Accounts - 01/15/2025 to 02/18/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Badger Meter	1994	80183974	02/05/2025	02/05/2025	333.90	January Meter Read Services	514040 - Water professional services	
					\$333.90			
	1992	Refund:	01/28/2025	01/28/2025	723.05	Refund:	511311 - Accounts receivable	
					\$723.05			
BIG WATER MUNICIPAL CORPORA	1997	Jan 2025 Payroll	02/18/2025	02/18/2025	68.76	Treasurer MED/SS Tax - Jan (30% split)	514013 - Water employee benefits	
BIG WATER MUNICIPAL CORPORA	1997	Jan 2025 Payroll	02/18/2025	02/18/2025	136.52	Treasurer Retirement - Jan (30% split)	514016 - Water employee retirement be	
BIG WATER MUNICIPAL CORPORA	1997	Jan 2025 Payroll	02/18/2025	02/18/2025	898.78	Treasurer gross wages - Jan (30% split)	514010 - Water salaries and wages	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	6.05	IDT- December (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	10.84	CHAT GPT - Jan (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	20.00	Water-TH- Jan (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	26.46	Amazon- Trash bags, paper towels (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	53.83	Venzon- Water Master Cell- Jan	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	53.83	Venzon- Water Master Cell- Jan	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	54.58	Garkane- TH Electricity (split) December	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	82.35	CenturyLink- December (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	82.35	CenturyLink- Jan (split)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	87.50	UAPT- Treasurer Membership	514023 - Water education and training	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	135.00	Attorney Fees- Jan	514030.5 - Attorney	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	145.33	XEROX- Copier Lease & Copies- Dec/Jan (split)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	596.85	January Treasurer Health/ Dental (split)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	725.88	January Clerk Health/ Dental	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	1997	January Clearing	02/18/2025	02/18/2025	1,989.50	January Water Master Health/ Dental	514015 - Water employee health insura	
					\$5,174.41			
					\$5,174.41			
Chemtech-Ford, Inc	DEBIT CRD	25A1114	01/29/2025	01/29/2025	30.00	January Testing	514045 - Water testing	
Chemtech-Ford, Inc	DEBIT CRD	25A1116	01/29/2025	01/29/2025	60.00	January Testing- Fann Env	514045 - Water testing	
					\$90.00			
					\$90.00			
EFTPS	10000	PR020225-3160	02/03/2025	02/03/2025	103.68	Medicare Tax	512221 - FICA, Med, FWT payable	
EFTPS	10000	PR020225-3160	02/03/2025	02/03/2025	203.80	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	10000	PR020225-3160	02/03/2025	02/03/2025	443.32	Social Security Tax	512221 - FICA, Med, FWT payable	
					\$750.80			
EFTPS	9999	PR011925-3160	01/21/2025	01/21/2025	104.64	Medicare Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR011925-3160	01/21/2025	01/21/2025	207.81	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR011925-3160	01/21/2025	01/21/2025	447.46	Social Security Tax	512221 - FICA, Med, FWT payable	
					\$759.91			
EFTPS	99999	PR021625-3160	02/18/2025	02/18/2025	103.36	Medicare Tax	512221 - FICA, Med, FWT payable	
EFTPS	99999	PR021625-3160	02/18/2025	02/18/2025	202.47	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	99999	PR021625-3160	02/18/2025	02/18/2025	441.94	Social Security Tax	512221 - FICA, Med, FWT payable	
					\$747.77			
					\$2,258.48			
GARKANE	DEBIT CRD	Acct 901100- Jan	02/10/2025	02/10/2025	991.37	South Well January usage	514067 - Water utilities	
					\$991.37			
Justin W. Wayment	1996	jww 7905 Inv # 10	02/10/2025	02/10/2025	120.00	January Attorney Review Services	514030.5 - Attorney	
					\$120.00			
LAKE POWELL BOAT STORAGE	1990	Pkg Id # 2090131	01/15/2025	01/15/2025	201.01	January Water Sample Shipping	514031 - Water postage and delivery	

Glen Canyon SSD of Big Water
Check Register
All Bank Accounts - 01/15/2025 to 02/18/2025

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
LAKE POWELL BOAT STORAGE	1995	Pkg ID #2090131	02/06/2025	02/10/2025	202.09	February Water Sample Shipping	514031 - Water postage and delivery	
Little's Diesel Service	1991	354193	01/21/2025	01/21/2025	\$403.10	Backhoe Tire/Rim Repair	514064 - Backhoe Maintenance	
Quill LLC	DEBIT CRD	113549932	01/21/2025	01/21/2025	\$420.00	10 Boxes of Billing Envelopes	514030 - Water office supplies & expen	
REPUBLIC SERVICES #516	DEBIT CRD	0516-000237942	02/10/2025	02/10/2025	6,868.16	February Residential Collections	514068 - Garbage Collections	
REPUBLIC SERVICES #516	DEBIT CRD	05160001745	02/10/2025	02/10/2025	432.05	Transfer Station Pick up 1 30 2024	514069 - Transfer Station expense	
					\$7,300.21			
SITLA- Trust Lands Administration	1993	2025 -ESMT 263	02/03/2025	02/03/2025	2,515.49	Water Tank Land and easements for 2025	514055 - Water lease and ROW	
					\$2,515.49			
Utah Retirement Systems	10001	PR020225-3150	02/03/2025	02/03/2025	28.70	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	10001	PR020225-3150	02/03/2025	02/03/2025	185.55	Retirement	512223 - Retirement and 401k payable	
Utah Retirement Systems	10001	PR020225-3150	02/03/2025	02/03/2025	357.51	401K	512223 - Retirement and 401k payable	
					\$571.76			
Utah Retirement Systems	9999	PR011925-3150	01/21/2025	01/22/2025	29.37	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR011925-3150	01/21/2025	01/22/2025	187.29	Retirement	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR011925-3150	01/21/2025	01/22/2025	360.85	401K	512223 - Retirement and 401k payable	
					\$577.51			
Utah Retirement Systems	99999	PR021625-3150	02/18/2025	02/18/2025	28.48	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	99999	PR021625-3150	02/18/2025	02/18/2025	184.98	Retirement	512223 - Retirement and 401k payable	
Utah Retirement Systems	99999	PR021625-3150	02/18/2025	02/18/2025	356.40	401K	512223 - Retirement and 401k payable	
					\$569.86			
					\$1,719.13			
Utah State Tax Commission	9999	PR010525-3161	01/06/2025	02/03/2025	144.91	State Income Tax	512221 - FICA, Med. FWT payable	
Utah State Tax Commission	9999	PR011925-3161	01/21/2025	02/03/2025	146.86	State Income Tax	512221 - FICA, Med. FWT payable	
					\$291.77			
WEX FLEET	ACH	102580244	02/03/2025	02/03/2025	\$291.77	Jan Water Master Fuel	514066 - Water fuel expense	
					120.98			
					\$120.98			
ZIONS BANK		1312025	01/31/2025	01/31/2025	3.00	paper fee	514035 - Water bank service charges	
ZIONS BANK	EFT	1212025	01/21/2025	01/21/2025	70.44	BANK FEES	514010 - Water salaries and wages	
					\$73.44			
					\$22,830.23			

**Glen Canyon SSD of Big Water
General Ledger - 1/1/2025 to 1/31/2025
Wages/ Benefits/ Retirement**

Account		Description	Debit	Credit	Balance
Date	Code				
51 4010 - Water salaries and wages					\$51,798.41
1/5/2025	PR	Gross Pay	3,575.13		55,373.54
1/9/2025	AP	INV: Payroll Clearing Dec 2024 BIG WATER MUNICIPAL CORPORATION - December Gross Pay- Treasurer 30%	900.53		56,274.07
1/19/2025	PR	Gross Pay	3,608.50		59,882.57
			\$8,084.16		\$59,882.57
			Budgeted Amount:		\$108,000.00
			Budget Balance:		\$48,117.43
51 4013 - Water employee benefits					\$3,962.55
1/5/2025	PR	Social Security Tax	221.66		4,184.21
1/5/2025	PR	Medicare Tax	51.84		4,236.05
1/9/2025	AP	INV: Payroll Clearing Dec 2024 BIG WATER MUNICIPAL CORPORATION - December SS/MED Tax- Treasurer 30%	68.90		4,304.95
1/19/2025	PR	Social Security Tax	223.73		4,528.68
1/19/2025	PR	Medicare Tax	52.32		4,581.00
			\$618.45		\$4,581.00
			Budgeted Amount:		\$8,000.00
			Budget Balance:		\$3,419.00
51 4015 - Water employee health insurance					\$16,561.15
1/9/2025	AP	INV: Clearing- Dec 2024 BIG WATER MUNICIPAL CORPORATION - Water Master Health Ins -Dec	1,989.50		18,550.65
1/9/2025	AP	INV: Clearing- Dec 2024 BIG WATER MUNICIPAL CORPORATION - Clerk Health Ins -Dec	725.88		19,276.53
1/9/2025	AP	INV: Clearing- Dec 2024 BIG WATER MUNICIPAL CORPORATION - Treasurer Health Ins -Dec (split)	596.85		19,873.38
1/9/2025	AP	INV: Clearing- Dec 2024 BIG WATER MUNICIPAL CORPORATION - PEHP Rebate		436.00	19,437.38
			\$3,312.23	(\$436.00)	\$19,437.38
			Budgeted Amount:		\$39,731.00
			Budget Balance:		\$20,293.62
51 4016 - Water employee retirement benefits					\$7,883.04
1/5/2025	PR	Retirement	185.55		8,068.59
1/5/2025	PR	401K	357.51		8,426.10
1/9/2025	AP	INV: Payroll Clearing Dec 2024 BIG WATER MUNICIPAL CORPORATION - December Retirement- Treasurer 30%	136.79		8,562.89
1/19/2025	PR	Retirement	187.29		8,750.18
1/19/2025	PR	401K	360.85		9,111.03
			\$1,227.99		\$9,111.03
			Budgeted Amount:		\$17,255.00
			Budget Balance:		\$8,143.97
Report Total:			\$13,242.83	(\$436.00)	\$93,011.98

**Glen Canyon SSD of Big Water
Cash Summary
All Bank Accounts as of 02/18/2025**

Description	Amount
Checking - Zions GCSSD	\$8,004.42
PTIF 0670 Loan	\$63,382.76
PTIF 1417 Impact Fees	\$10,475.54
PTIF 1733 Bond Fund	\$71,213.18
PTIF 8981 Capitol Improvments	\$205,584.27
PTIF 9046 General	\$185,018.18
Water Cash	(\$17.60)
Xpress Bill Pay Clearing	\$1,074.97
UNDEPOSITED PAYMENTS	\$6,127.03
General Ledger Cash Total:	\$550,862.75