

GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

DRAFT MINUTES

Wednesday August 20, 2025

60 N Aaron Burr Big Water, UT 84741

Work Session 5:30 PM - Meeting 6:00 pm

WORK SESSION-

1. Call to Order – Lassen calls at 5:31
2. Roll Call – Lybarger, Loyd, Lassen, McConville here. Meeks arrives at 5:41pm
3. Discussion-

Loan for a culinary well- Town Hall meeting last night we received questions and input and many comments and questions from the survey. Lots of pros and cons. Brown Brothers longevity is in question. David Schmuker mentions that Aaron with SITLA has stated that they are open to leasing more land for prolonged mining. Big Water pit supplies gravel for concrete that is not available in the area/Kane County. SITLA would just want a letter of support from the Town to open more land for mining. Jim Loyd requests looking into the life span of this existing gravel pit. Jennie Lassen clarifies that this well isn't only to serve the gravel pit. It would help cover us in an emergency if one of our wells goes down, we wouldn't be reliant on only 1 well. We would have to ask Brown Brothers to stop pumping or significantly slow their pumping. That would lessen their revenue sales and hurt our overall revenue. There is still tons of gravel on this side of fish hatchery road that could be excavated. Brown Brothers is helping us fund the third well from their revenue from water sales. They are 30% of our water sales revenue.

David explains last time both wells went out was on a past July 4th. The South well failed, the North well was activated as backup. Normally producing 250 gpm, it started at about 200 gpm and steadily declined each day until it was only pumping 75 gpm, with most water leaking back into the well due to a sidewall break. This incident highlighted the community's vulnerability and the urgency of having additional well capacity for reliability and safety. This decision is quite a heavy decision for the Board, and he understands that. Jim Lybarger says that this is essentially a really expensive insurance policy. Interest rate at 1% is a great rate right now.

Lybarger explained that his research of a new 500k tank is \$500,000. Then we have a tank, but we wouldn't have wells to pump to that tank. David explains the new well in Paria is within a stone's throw of the existing well and the old well was still pumping to fill the tank while they were testing the new well at 500 gallons per minute with no water draw issues. It is a lot of money right now, but it will always be a lot of money whether we do the project now or in the future. Lybarger explains that we pump uphill now.

A contact at the Division of Drinking Water, and they said that they will need to know within the next month. Discussion of what the cost would be to refurbish our existing wells. It would be hard to say what work would need to be done until we can pull the well and get it scoped. David says a reason he would advocate for the land by the gravel pit is because there is power and lines there. And he would have some valves that would allow us to divert water directly to the gravel pit while they are filling their pond that wouldn't have to come from the tanks and have to be pumped back to fill the tank. And would relieve the pressure off the existing wells while they are filling the ponds. He has had to ask them to slow their flow if our tank levels get below 14 feet.

Jennie recaps the discussion from last night about the industrial well that is already over by the gravel pit. The owner Jay expressed that he might want to start that well to supply the gravel pit.

Boudicca Joseph asks to speak states that Jay Smith offered to let the town use his family's water right and well for free right now, as long as he doesn't lose ownership of the right. His offer could give the town both a main and backup water source, and he wants to work with the community, but if the town refuses, he will sell the water elsewhere to keep his rights active. Using his well would require adding piping and power, and the town would need to check if loan funds can cover those costs. Legal and technical advice will be needed before deciding, and since funding deadlines are about a month away, the group agreed it's an opportunity worth considering carefully. Boudicca Joseph says If you approve this well and he gets his in much faster, then he starts selling water. Now we've got a \$1.2M well and no Brown Brothers Revenue. That's what's going to happen unless you work with him. I don't mean to, that sounds like a threat, but it is a threat — because he's going to keep his water rights going either way. The industrial well is designed to wash gravel, and he would be willing to negotiate with the district to use the well to sell water to the gravel pit in order to keep his water rights.

We could look into assessing that well to see if it's viable but there is no power and we would have to pipe it. We could look into changing the scope of work to include that well.

Discussion to schedule a special meeting Sept 3 at 6:30 pm to give time to gather more info. Possibly seek legal council and research more alternatives.

4. Close Work Session- Close work session at 6:16pm

MEETING

- 1. Call to Order** Jennie calls to order at 6:16pm
- 2. Roll Call – Lybarger, Loyd, Lassen, McConville, Meeks here.**
- 3. Statement of Conflict - none**
- 4. Citizen Comments** - Tom Reneau- hydrant flushing 30 per hydrant twice per year. We have 95 hydrants. Connections Count: 350 water connections; loan calculations based on 606 ERCs (equivalent residential connections).
- 5. Approval of July 2025 Minutes** – Lybarger motions to approve, Loyd seconds, All in favor.
- 6. Water Master Report** - Worked on several meters. Realtor called inquiring about water connections to a parcel. David found the barrel buried and broken. Couldn't test to see if it was connected to new water system without digging out and replacing some components. David replaced the barrels and some meter components and backflow devices that can be charged to the customer once they want water service. David shows a picture of a meter that has cane growing out of a meter. It is very invasive. We need to consider how we will deal with situations like this to fix and address issues. Lybarger suggests giving the property owner an opportunity to correct or they can be charged for us to have to mediate invasive vegetation in the utility easements.
- 7. Treasurer Report**- Peggy says end of year is just fine and we are all caught up on our depreciation funding so far this year. Audit is coming Sept 2, and external auditors will be here to conduct the annual audit. No large expenses this month.

8. OLD BUSINESS

A.) Discussion and Possible Action on Loan Approved by Division of Drinking Water for a Third Culinary Well and North Well Building- Table and revisit at special meeting Sept 3, 2025 at 6:30 PM

B) Discussion and Possible Action on Hydrant Flushing Agreement with BW Fire Dept- Lybarger motions to proceed with the agreement. Loyd seconds. Jennie reads specifics of the agreement. It says "services shall be performed on each hydrant within the district boundaries twice per calendar year, approximately every six months. Scheduling of flushing shall be coordinated with the district water master to avoid system disruptions. Services shall only be performed in the spring and fall seasons. And the compensation, the district agrees to pay the fire department \$30 per hydrant per service occurrence, and the fire department shall submit an itemized invoice following each service period, which shall include the total number of hydrants serviced, gallons flushed on each hydrant, the location and identification number of each hydrant, date and time when the service was performed, and required documentation as listed in Section 1. And test results and the name of the personnel who performed the service. Payment will be made within 30 days of receipt of a complete and accurate invoice." All in favor.

9. NEW BUSINESS

A.) Discussion and Possible Action on Approving Financials and Check Register- Luke McConville motions to approve , Graydon Meeks seconds. All in favor.

10. ADJOURNMENT – Lybarger motions to adjourn, Loyd seconds. All in favor. 6:36pm

GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

Special Meeting **DRAFT MINUTES**

Wednesday September 3, 2025

60 N Aaron Burr Big Water, UT 84741

Meeting 6:30pm

MEETING

1. **Call to Order** -Jennie calls to order at 6:30 pm
2. **Roll Call**- Jim Lybarger, Graydon Meeks, Luke Mccoville, Jennie Lassen all present, Jim Loyd attends via phone.
3. **Statement of Conflict** - No conflict
4. **Citizen Comments** - Tom Reneau- Is the private well along Ethan Allen going to be part of tonight's conversation? Jennie says there may be discussion but no action on that subject. Tom: Also, it may be beneficial to have a citizen comments at the end of the meeting as well as at the beginning like P&Z allows.
Yermo Welsh- Doesn't know what the meeting will be talking about so doesn't know what comments he may have. Heard about the possibility of a new well due to the age of our existing wells and with the usage of gravel pit we may not be able to produce enough water capacity. What is the cost of recasing and extending life of our existing wells vs drilling a new well? How much would a new storage tank cost? As far as the agricultural well if it came online and they sold water to the gravel pit, he heard it would raise our water bills to cover the lost revenue. Jennie explains that many of his questions will likely be addressed in the meeting.
Hyrum short, says it would be beneficial to have a work session to hear the discussion then have citizen comments. Jennie says she is open to allowing a discussion during the line items for this meeting.

5. AGENDA TOPICS

A.) Discussion and Possible Action on Loan Approved by Division of Drinking Water for a Third Culinary Well and North Well Building- Luke mentions that we really need to be cautious with taking out loans especially if there is a possibility we may lose Brown Brothers. Graydon says he is not in favor of moving forward at this time. He is not against the idea, just not for spending that kind of money right now. The project could be looked at in the future dependent on growth and needs. Lybarger agrees with Graydon at this time and states that we may be able to repair wells in the future. Graydon would like to put on record that he is only against the third well, but definitely feels the building around the north well is worth moving forward with. Loyd- advocates for repairing the 2 well heads that we have now. Especially if we lose some of Brown Brothers's revenue.. Jennie feels similar to everyone else so far. Jennie explains that there is an industrial well that the owner would like to resurrect and sell water directly to the gravel pit. There is no guarantee that the well is salvageable, but it is an uncertain situation that warrants concern. The Town has run for 6 months on 1 well at one time which is not ideal but is possible. Another tank could cost \$500,000 for not much storage. She reiterates that the board seems to feel that the new well is not ...at this time. This all started as a possibility to see if there is grant money for this project, but we have found that there is not grant money for this kind of project at this time.
Yermo- a study should be done to assess how much it would be to recase a well? Is in favor of a building around the north well for protection. Jennie explains that we are in good shape now with our wells, employees, rates, and the District as a whole. **Lybarger motions to withdraw from the loan approval process and seek out other avenues to build a building and protect our existing wells.** Luke seconds. **Lybarger yes, Lassen yes, Meeks yes, McConville yes, Loyd yes over the phone.** Motion passes.

B.) Discussion and Possible Action on Allowing Under Canvas to Install a Water Softener to Service the Resort- Carson Porter with Under Canvas is here to present that the resort is having issues with the hard water, laundry facilities, washers, kitchen, etc. and explains that a water softener would be beneficial. Under Canvas

would pay for all the equipment. Carson explains that the power cost would estimate \$10 per year. Carson assures that Under Canvas would cover all maintenance and install costs. The water softener would not affect the rest of the water to the community, it would only go to their property and into their leach fields. They would just ask for our approval to install it in the pump house that pumps only to their property. Graydon asks if there is a backflow device that would be required. Carson explains it is built in and there are multiple backflow prevention measures in place. Carson states he is backflow certified with the state and ensures all required backflows are compliant. David has no issues with them installing a water softener or the placement of the equipment. Graydon: Who is responsible for managing and maintaining the water line from the pump house to the property? Carson and David explain that liability would be on Under Canvas for any line maintenance from the pump house to the property. Would SITLA ever sell more land that would tap into this line that goes to Under Canvas? David states that any future adjoining property owners would have to install their own water line. Jennie reads a proposed approval letter stating that the District would approve the water softener being installed in the pump house to exclusively serve Under Canvas Resort and that all installation and maintenance costs would be the sole responsibility of Under Canvas. This approval is granted with the understanding that all work will comply with all applicable codes and standards and will not interfere with District operations. **Graydon motions to approve Under Canvas to move forward with the water softener project in agreeance with the letter Jennie just read. Luke seconds. Lybarger yes, Lassen yes, McConville yes, Meeks yes, Loyd yes over the phone. Motion passes.**

6. ADJOURNMENT – Graydon motions to adjourn. Lybarger seconds. All in favor. Meeting adjourned at 7:01pm



New Water Rate Structure June 26, 2024

Glen Canyon Special Service District of Big Water

Base Rate: For a $\frac{3}{4}$ " Meter - \$40.00 for 10,000 gallons

Usage/Overage: \$2.35 per 1000 gallons from 10,001 – 20,000 gallons

2.75 per 1000 gallons from 20,001 – 30,000 gallons

3.00 per 1000 gallons from 30,001 – 40,000 gallons

3.25 per 1000 gallons from 40,001 – 50,000 gallons

3.50 per 1000 gallons from 50,001 gallons and up

Base Rate: For a 1" Meter - \$57.00 for 10,000 gallons

Usage/Overage: \$2.35 per 1000 gallons from 10,001 – 20,000 gallons

2.75 per 1000 gallons from 20,001 – 30,000 gallons

3.00 per 1000 gallons from 30,001 – 40,000 gallons

3.25 per 1000 gallons from 40,001 – 50,000 gallons

3.50 per 1000 gallons from 50,001 – gallons and up

Base Rate: For a $1\frac{1}{2}$ " Meter - \$97.00 for 10,000 gallons

Usage/Overage: \$2.35 per 1000 gallons from 10,001 – 20,000 gallons

2.75 per 1000 gallons from 20,001 – 30,000 gallons

3.00 per 1000 gallons from 30,001 – 40,000 gallons

3.25 per 1000 gallons from 40,001 – 50,000 gallons

3.50 per 1000 gallons from 50,001 – gallons and up

Base Rate: For a 2" Meter (current and past connections)

\$70.00 for 10,000 gallons

Usage/Overage: \$2.35 per 1000 gallons from 10,001 – 20,000 gallons

2.75 per 1000 gallons from 20,001 – 30,000 gallons

3.00 per 1000 gallons from 30,001 – 40,000 gallons

3.25 per 1000 gallons from 40,001 – 50,000 gallons

3.50 per 1000 gallons from 50,001 – gallons and up

Base Rate: For a 2" Meter (new connections)

\$162.00 for 10,000 gallons

Usage/Overage: \$3.35 per 1000 gallons from 10,001 – 20,000 gallons

3.75 per 1000 gallons from 20,001 – 30,000 gallons

4.00 per 1000 gallons from 30,001 – 40,000 gallons

4.25 per 1000 gallons from 40,001 – 50,000 gallons

4.50 per 1000 gallons from 50,001 – gallons and up

Base Rate: For a 4" Meter - \$410.00 for 10,000 gallons

Usage/Overage: \$4.35 per 1000 gallons from 10,001 – 20,000 gallons

4.75 per 1000 gallons from 20,001 – 30,000 gallons

5.00 per 1000 gallons from 30,001 – 40,000 gallons

5.25 per 1000 gallons from 40,001 – 50,000 gallons

5.50 per 1000 gallons from 50,001 – gallons and up

Hydrant Rental:

Base Rate: \$100.00

Usage Rate: \$3.50 per 1000 gallons

ANNUAL ASSESSMENT FEE- \$135.00

TAX INTERCEPT PROGRAM: A SMART SOLUTION FOR DEBT RECOVERY

The Tax Intercept Program is a streamlined, efficient way for local governments to collect debts owed by individuals. Whether it's overdue property taxes, traffic citations, school fees, or other debts, this program ensures that local governments can recover funds previously considered uncollectable.



WHY PARTICIPATE IN THE TAX INTERCEPT PROGRAM?

The program offers a proven, efficient method to collect outstanding debts, benefiting both local governments and taxpayers.

KEY BENEFITS FOR YOUR LOCAL GOVERNMENT

- Easy Recovery:** Quickly and efficiently recover funds owed.
- Uncollectable Debt Resolved:** Recoup debts that were previously written off.
- Clean Records:** Keep financial records up-to-date and accurate.
- Minimal Cost to Government:** The debtor pays a local collection assistance fee, supporting program operations.

HOW IT WORKS

1

Debt Submission

Participating local governments submit a file of debts that are at least 90 days in arrears to the Clearinghouse.

2

Master File Creation

The Clearinghouse compiles these debts into a master file and submits it to the Utah Division of Finance.

3

Pre-Intercept Notice

Debtors receive a courtesy letter encouraging them to resolve their debts before tax refunds are intercepted.

4

Tax Refund Interception

If unpaid, the tax refund is earmarked for the debt. A second letter informs the debtor of this action.

5

Debt Submission

After a 21-day waiting period, intercepted funds are sent to the local government, ensuring seamless debt recovery.



WHAT CAN BE COLLECTED?

Any debt eligible for collection can be processed through the Tax Intercept Program including:



Property Taxes



Judgements



Traffic Citations



School Fees



Community Corrections Costs

PROVEN SUCCESS

- First implemented in Indiana, where **75+ entities** now use the program.
- In 2024, Fisher Utilities serving a population of 105,610 **collected nearly \$100,000**.
- Fort Wayne Utilities serving a population of 269,994 **collected more than \$30,000**.
- In 2023 alone, **half of all payments were made proactively after the pre-intercept letter was sent**, showing the program's effectiveness.
- Developed with expertise from the National Association of Counties and enhanced by Tyler Technologies.

JOIN THE PROGRAM TODAY

Local government organizations of all sizes can benefit from this reliable and effective program. With Utah's state law supporting tax refund intercepts, now is the perfect time to enhance your debt recovery efforts.

TAKE THE NEXT STEP

Contact **UTAH REVENUE RECOVERY** to learn how to participate and start collecting the funds your local government is owed.

Let the Tax Intercept Program work for you — ensuring your local government operates efficiently and effectively while recovering the money it deserves.



UtahRevenueRecovery.org

MEMORANDUM OF UNDERSTANDING

STATE OF UTAH DIVISION OF FINANCE

and

Glen Canyon Special Service District of Big Water (Governing Body of Unit of Local Government)

1. **PARTIES:** The Parties to this Memorandum of Understanding (MoU) are: The Division of Finance of the State of Utah (herein after referred to as "Finance") and the Governing body of the Unit of Local Government of Glen Canyon Special Service District of Big Water (hereinafter referred to as the "Participating Political Subdivision"). Participating Political Subdivision agrees that any local agency, as defined in Utah Code 63A-3-301 (4), acting on behalf of Participating Political Subdivision is also, by extension, subject to the terms agreed to by Participating Political Subdivision. Participating Political Subdivision agrees to be liable for ensuring any local agency acting on Participating Political Subdivision's behalf abides by the terms for which Participating Political Subdivision is liable in this Agreement. Participating Political Subdivision is liable for any action or inaction taken or failed to be taken by a Participating Political Subdivision's behalf. If Participating Political Subdivision contracts with a local agency to carry out certain aspects of this MoU, Participating Political Subdivision will identify the local agency in this agreement.
2. **PURPOSE:** This MoU established an agreement by which the Parties can work together to collect certain debts owed to Participating Political Subdivision.
3. **TERM:** This MoU will become effective the Date that all Parties have signed the MoU. The MoU will remain in effect until terminated by a 60-day advance written notice sent by any Party hereto to an individual of sufficient authority (i.e. manager, administrator, etc.) for the other Party.
4. **AUTHORITY:** Finance has statutory authority to levy state tax overpayments for Participating Political Subdivision under Utah Code 63-A-3-301, and Participating Political Subdivision has authority to assess taxes, fees, and other amounts under Title 11 of Utah Code. This MoU outlines the understanding between the Parties and is meant to comply with Utah law. In any apparent conflict between the Utah Code and this MoU, The Utah Code shall govern.
Each signor to this MoU hereby represents that he or she has sufficient knowledge, permission, and authority to enter into this agreement on behalf of his or her respective entity and to agree to each and every term herein.
5. **RELATIONSHIP:** There exists a service-provider / service-receiver relationship between Finance and Participating Political Subdivision.
6. **COLLECTION:**
 - a. **RECEIVABLES:** Participating Political Subdivision is solely responsible for the creation of accounts receivable and for establishing that accounts receivable meet the definitions and requirements set forth in Utah Code 63-A-3-301.
 - b. **SUBMISSION OF ACCOUNTS:** A full list of accounts receivable will be transmitted to Finance from Participating Political Subdivision via an interface program or method

specified by Finance. The Participating Political Subdivision is responsible for the accuracy of data submitted. Finance is responsible for ensuring that the account receivable information received from Participating Political Subdivision is maintained accurately.

- i. The Participating Political Subdivision will provide a list of one or more contact persons along with contact information to which requests for information or documentation may be made.
- ii. Participating Political Subdivision will provide all required information requested by Finance via the transmission method referenced to above. This information is intended to be used by Finance to identify state tax refunds and to levy them.
- iii. Inquiries by debtors which are beyond information provided to Finance will be referred to Participating Political Subdivision. Participating Political Subdivision may designate a person for such inquiries by providing contact information for that person to Finance in writing.

- c. **NO INDEMNIFICATION:** Both Parties are governmental entities under the Utah Governmental Immunity Act, Title 63G, Chapter 7, Utah Code Annotated. Consistent with the terms of the Governmental Immunity Act, it is mutually agreed that each Party is responsible and liable for its own wrongful or negligent acts which it commits or which are committed by its agents, officials, or employees. Neither Party waives any defense or limits of liability otherwise available under the Governmental Immunity Act.
- d. **MATCHING OF DEBTS:** Participating Political Subdivision is responsible for levying matched debts within system specified by Finance. Participating Political Subdivision agrees to regularly log into the system to check for matched debts. Participating Political Subdivision will either garnish or release debts within twenty-one (21) calendar days of the match date. If Participating Political Subdivision fails to garnish or release matches within twenty-one (21) days, Finance may independently change the status of such matches.
- e. **FINANCE FEES:** Finance may add fees, costs, interest or other amounts to accounts when they are received from the Participating Political Subdivision, as allowed by Utah Code or the Utah Administrative Code. Finance may take its fees, costs, or other amounts added after an Account is set to Finance, out of amounts levied or payments received prior to remitting the remainder of the payment amount(s) or amount(s) due to Participating Political Subdivision.
- f. **MODIFICATION OF RECEIVABLES:** Participating Political Subdivision has the right to modify accounts. Participating Political Subdivision may recall or modify accounts receivable by changing the file submitted to Finance. Any information modified or removed from the file will be modified or removed within the system specified by Finance.
- g. **PAYMENTS TO PARTICIPATING POLITICAL SUBDIVISION:** Remittance will be made to Participating Political Subdivision and other payees by draft or electronic transfer. Remittance to Participating Political Subdivision will be done in a single draft or electronic transfer each business day. Monies collected do not accrue interest for the time from collection to remittance to Participating Political Subdivision.

7. **APPEALS:** Challenges to levied amounts must be defended by the Participating Political Subdivision in accordance with Utah Code and Administrative Rule R21-3. This obligation may not be delegated to a local agency or any other third party.
8. **REPORTING:** Finance will provide access to an online reporting tool for Participating Political Subdivision to keep track of the accounts sent to Finance. The system shall allow for reporting that shows outstanding account receivable, balances, matched accounts, and collected amounts.
9. **ISSUE RESOLUTION:** The Parties will be available to meet as needed to discuss any issues with the ongoing collection. Additionally, each Party will ensure that all other Parties have good contact information (name, email address, and phone number) of the primary contact for that party.
10. **DELEGATION:** The Participating Political Subdivision may delegate terms within this agreement to a local agency pursuant to Utah Code 63A-3-302(2). Participating Political Subdivision hereby acknowledges obligations and requirements set forth in Utah Code and within this agreement which cannot be delegated to a local agency. Any agreement made between the Participating Political Subdivision and a local agency is independent of this MoU.

Participating Political Subdivision hereby delegates the following local agency:

UTAH ASSOCIATION OF COUNTIES

PARTCIPATING LOCAL SUBDIVISION

Glen Canyon Special Service District of Big Water

Signature

Date

Printed Name

Title

DIVISION OF FINANCE – STATE OF UTAH

Signature

Date

Printed Name

Title

MEMORANDUM OF UNDERSTANDING AND AGREEMENT
UTAH ASSOCIATION OF COUNTIES
UTAH REVENUE RECOVERY PROGRAM (URRP)

This **MEMORANDUM OF UNDERSTANDING AND AGREEMENT** ("Agreement") is entered into this _____ day of _____, 20____, by and between the **Governing Body of the Unit of Local Government of the Glen Canyon Special Service District of Big Water** (hereinafter referred to as the "Participating Political Subdivision") and the Utah Association of Counties ("UAC"). UAC, acting on behalf of the Participating Political Subdivision, serves as the **Utah Association of Counties Debt Offset Local Agency Clearinghouse** (hereinafter referred to as the "Local Agency Clearinghouse" or "Clearinghouse").

RECITAL

WHEREAS, Utah Code 63A-3-301, 302, 307, 310 (the "Code"), authorizes the Utah Division of Finance ("Division"), in conjunction with a non-profit entity ("Local Agency Clearinghouse") organized by Participating Political Subdivisions, to collect any eligible amount due to a Participating Political Subdivision through administrative offsets to satisfy, in whole or in part, a debt (as defined in the Code) owed to a Participating Political Subdivision; and

WHEREAS, the Code provides that eligible amounts due to a Participating Political Subdivision for collection are those:

- (1) Debts, as defined as an account receivable under statute, including any amount due as a result of judgement, citation, or administrative order, or for which materials or services have been provided but no payments have been provided; and
- (2) Are debts that have been unpaid to the Participating Political Subdivision for 90-days or more; and
- (3) An account receivable that is for a property tax imposed under Title 59, Chapter 2, Property Tax Act, only if the account receivable is three or more years delinquent.

WHEREAS, the Division's **FINDER** Incoming Debt Interface Developers Guide ("Guide") establishes the procedure by which a Participating Political Subdivision may interface with Utah's Debt Collection Offset Program; and

WHEREAS, Clearinghouse offers a debt offset program ("Program") that: (i) complies with the Division's secure data submission requirements for the offset of tax refunds under the Code and the Guide; (ii) acts as an agent on behalf of the Participating Political Subdivision with respect to the Division for purposes of the Code and the Guide; and (iii) submits Participating Political Subdivision debts for the offset of tax refunds with Division on behalf of Participating Political Subdivision pursuant to the Code and the Guide; and

WHEREAS, Participating Political Subdivision desires to enter into this Agreement with Clearinghouse in order to participate in the Program in order to increase the collection rate of debts owed to the Participating Political Subdivision; and

WHEREAS, Clearinghouse has agreed to submit debts on behalf of Participating Political Subdivision pursuant to the Program.

NOW THEREFORE, in consideration of the mutual covenants and agreements, terms and conditions contained herein, Participating Political Subdivision and Clearinghouse mutually agree as follows:

- I. **TERM/TERMINATION.** This Agreement shall become a legally binding agreement between Participating Political Subdivision and Clearinghouse with full legal force and effect upon mutual execution by Participating Political Subdivision and Clearinghouse. This Agreement shall remain and continue in full force and effect from year to year unless modified or terminated in writing by either party upon ninety (90) days written notice to the other party. Upon termination of this Agreement all sums due and owing from either party to the other shall remain a lawful obligation of the party and be due and payable. Clearinghouse will erase all Participating Political Subdivision data files from its debt offset system upon termination.
- II. **REPRESENTATIONS AND OBLIGATIONS OF PARTICIPATING POLITICAL SUBDIVISION**
 - a. Participating Political Subdivision hereby designates, appoints, and authorizes Clearinghouse to process delinquent debts to be submitted to the Division. For the purpose of the Program, "Delinquent Debt" means:
 - i. a single account or monetary obligation which is at least ten dollars (\$10.00) owed by a debtor to the Participating Political Subdivision; or
 - ii. any group of accounts or monetary obligations that, when combined, total at least ten dollars (\$10.00), owed by the same debtor to Participating Political Subdivision.
 - b. Participating Political Subdivision shall comply with any and all applicable provisions of the Code and Division prior to the submission of a debt to Clearinghouse for offset, including the submission of required application and/or forms to the Division.
 - c. Participating Political Subdivision shall, upon execution of this Agreement, file a participation form with Clearinghouse designating a debt offset coordinator and a debt offset contact. Such participation form shall be updated on an annual basis and at any time there is a change in the information provided thereon. Clearinghouse shall administratively provide participation forms, as needed, for use by Participating Political Subdivision. The debt offset coordinator shall be the designated local government employee authorized to receive notices and communication from Clearinghouse to ensure the requirements of this Agreement and the requirements of the Code and the Guide are met. The debt offset coordinator shall supply Clearinghouse with any and all information that in the opinion of the Clearinghouse is necessary for the proper implementation of this Agreement. The debt offset contact will receive all referrals from debtors.
 - d. Participating Political Subdivision shall use a file format specified by Clearinghouse to prepare debt files and adjustments to debt files the Participating Political Subdivision certifies to Clearinghouse are owed to Participating Political Subdivision and that desires to have Clearinghouse submit to Division. The Clearinghouse shall timely notify the Participating Political Subdivision of any changes to the file format and the Participating Political Subdivision covenants and agrees that it shall immediately implement any changes required by Clearinghouse. Clearinghouse will establish capability of date and time stamping submitted debt files for priority setting.

- e. Participating Political Subdivision shall transmit a debt file to Clearinghouse in a method and format acceptable to the Clearinghouse. The Participating Political Subdivision shall make every effort to submit a file the week of October 1st.
- f. Participating Political Subdivision shall, after debt file has been submitted to Clearinghouse, advise Clearinghouse of any debtor repayment or protest and instructions to delete or reduce a delinquent debt by submitting a new debt file. If Participating Political Subdivision accepts full or partial payment against a debt file that has been submitted to Clearinghouse and sufficient notice is not provided to Clearinghouse to make a timely change to debt file reflecting the payment, Participating Political Subdivision is responsible to refund any resulting fee that may be due to debtor. If Participating Political Subdivision erroneously submits a debt file or submits faulty records to the Clearinghouse, the Participating Political Subdivision is responsible for any fees charged the debtor by the Clearinghouse and Division.

III. REPRESENTATIONS AND OBLIGATIONS OF CLARINGHOUSE

- a. Clearinghouse shall, upon receipt of Participating Political Subdivision debt file, compile the information and submit the data to the Division.
- b. After Participating Political Subdivision submits file of delinquent records to Clearinghouse, Clearinghouse mails pre-intercept notice to debtor on Participating Political Subdivision's behalf.
- c. After debtors are selected for garnishment, Clearinghouse sends out 21-day notice of garnishment letter that meets Division requirements on Participating Political Subdivision's behalf.
- d. Clearinghouse shall make access to internet-based functionality available to Participating Political Subdivisions through which Participating Political Subdivision shall submit debt files.
- e. Clearinghouse shall provide a social security number look-up service to match each debtor as submitted by Participating Political Subdivision to the best of its ability. Participating Political Subdivision acknowledges that the accuracy of the social security number look up is directly linked to the accuracy provided by the agency's input records and the Clearinghouse's third-party look-up service.
- f. Clearinghouse shall provide Participating Political Subdivision an accounting of funds collected which will include the name of the debtor and the amount of the debt offset by debt unique identification number.
- g. Clearinghouse shall provide a telephone number for use by Participating Political Subdivision to receive technical support and provide information on the use of the Clearinghouse internet-based functionality and the processing of debts for submission to the Division. Technical support and information shall be available from 8:30 AM until 4:30 PM (Mountain Time), Monday through Friday, excluding holidays. Voicemail and e-mail access shall also be provided as part of the support/information response system.

IV. UNDERSTANDING OF PARTIES

- a. To recover the costs incurred by Clearinghouse for preparation, acquisition of social security numbers, and ensuring file compliance with Division requirements, a local collection assistance fee of thirty (\$30.00) is imposed by Participating Political Subdivision on each delinquent debt prior to submitting file to Clearinghouse. For any debts paid after the pre-intercept notice has been sent out and zeroed out from the file submission to the Division, the Participating Political Subdivision will be invoiced by the Clearinghouse for the local collection assistance fee during the following month. This fee will only be invoiced by the Clearinghouse for debts collected that exceed thirty dollars (\$30.00).
- b. For those debts that have not been settled prior to submittal to the Division, the Division will perform the offset against available refunds, and remit funds offset to the Clearinghouse. Clearinghouse will in turn remit funds to the Participating Political Subdivision less the local collection assistance fee of thirty dollars (\$30.00) on those offsets that exceed thirty dollars (\$30.00).
- c. When multiple claims among local Participating Political Subdivision are submitted for offset to Clearinghouse, the claims have priority based on the date and time each Participating Political Subdivision requested Clearinghouse to submit debts on its behalf. The date and time submissions of the debt file shall constitute the date and time to establish the priority. Clearinghouse shall use submission receipt date and time of original file for priority date and time of specified debt. Additions to a delinquent debt through accrued interest and/or penalties will not change the priority date. Any new delinquent debt for same local claimant agency will have a new submission date and time, including new debts for a previously submitted debtor.
- d. Existing submitted delinquent debts may be adjusted upwards for interest and fees and will retain their original priority order. A later new delinquent debt, even if from the same debtor shall be date stamped by Clearinghouse with the later submission date.
- e. In the event of partial payment of a delinquent debt, Participating Political Subdivision may continue to submit the balance of the debt, if ten dollars (\$10.00) or more, as a part of subsequent data files. If the delinquent debt is reduced to an amount of less than ten dollars (\$10.00), it may be combined with a future delinquent debt submission for the same debtor and will be treated as a part of the new delinquent debt for purposes of priority and imposition of the local collection assistance fee.
- f. Clearinghouse shall not accept a debt file that is not prepared as specified by Clearinghouse in compliance with Division requirements. Clearinghouse agrees to submit delinquent debts to the Division; provided, however Participating Political Subdivision is solely responsible for complying with the Code and Division requirements.
- g. Intercepted funds sent to the Clearinghouse will be distributed to Participating Political Subdivisions at direction of Clearinghouse. The local collection assistance fee will be deducted prior to funds being sent to the Participating Political Subdivisions. Participating Political Subdivision shall establish and maintain any necessary accounts to receive intercepted funds as directed by

Clearinghouse. Clearinghouse shall timely direct Participating Political Subdivisions to establish and maintain such necessary accounts.

V. COMPENSATION

- a. Clearinghouse shall receive as compensation for its services the thirty dollar (\$30.00) local collection assistance fee added to each delinquent debt. This local collection assistance fee is invoiced by the Clearinghouse to the Participating Political Subdivision the month following the debt and local collection assistance fee being collected by the Participating Political Subdivision. It will only be invoiced for those debts collected in excess of thirty dollars (\$30.00). For those debts that are submitted to the Division for intercept, the local collection assistance fee of thirty dollars (\$30.00) will only be collected upon a successful interception exceeding thirty dollars (\$30.00). "Successful Interception" occurs when the Division matches all or a portion of a debt submitted by Clearinghouse against a State tax refund or other State payment for interception and payment towards a delinquent debt owed to the Participating Political Subdivision.
- b. Participating Political Subdivision agrees that Clearinghouse shall retain the local collection assistance fee collected by it in the event Participating Political Subdivision is required, by statute or otherwise, to return to a debtor funds that have been offset by the Division.

VI. INDEMNIFICATION: REIMBURSEMENT: DISCLAIMER Participating Political Subdivision fully understands and warrants to Clearinghouse that by submission of any delinquent debt submitted to Clearinghouse for offset Participating Political Subdivision has complied with all of the provisions of this Agreement and all of the provisions of the Code and the Division that are required prior to submission of a debt for offset. Participating Political Subdivision shall hold Clearinghouse free and harmless and shall indemnify Clearinghouse against any and all damages, claims of action, injuries, actions, liability, or proceedings arising from the failure of Participating Political Subdivision to so perform. Participating Political Subdivision shall be responsible for the repayment of any sums received by it, including interest, penalties and court costs, to a debtor in the event a court of competent jurisdiction rules that said repayment is due to a debtor or debtors. Except as expressly stated in this Agreement, Clearinghouse disclaims any representations and warranties that might otherwise be implied in connection with this Agreement and Clearinghouse's services, including, without limitation, any implied warranties of merchantability, fitness for a particular purpose, date accuracy, system integration, and non-infringement.

VII. NOTICE. Any notice required to be given under this agreement shall be sent by certified or registered mail postage prepaid.

VIII. ASSIGNMENT: SUBCONTRACTING. This Agreement is not assignable by either party. To facilitate efficient administration of the Program, Clearinghouse may utilize the services of contractors in connection with Clearinghouse's obligations under this Agreement, provided that Clearinghouse shall remain responsible for any such contractor's acts omissions in connection with this Agreement as if such acts and omissions were conducted by Clearinghouse's own personnel.

IX. CONFIDENTIAL INFORMATION: OWNERSHIP RIGHTS.

- a. In the course of performance of this Agreement, the parties may find it necessary to disclose to the other party certain confidential information ("Confidential Information"). Confidential Information includes, but is not limited to, information relating to the parties' employees, trade secrets, customers, vendors, finances, operations, products, and other business information. Except as otherwise provided the law, the following terms apply to the Confidential Information: (i) the receiving party shall treat as confidential and use the same degree of care as it employs in the protection of its own similar confidential information, but in no event less than a reasonable degree of care; and, (ii) the receiving party will only use the information in connection with its business dealings with the disclosing party, and shall disclose information only to employees and contractors having a need to know and who agree to be bound by the terms of this Section, unless otherwise authorized in writing by the disclosing party. Information shall not be subject to these terms if: (i) it is in the public domain at the time of disclosure, or enters the public domain without breach of this Agreement; (ii) it is known to the receiving party prior to the disclosure, or it is independently developed by the receiving party; or (iii) it is obtained by receiving party in good faith from a third party not under obligation of secrecy to the disclosing party. Receiving party will be permitted to disclose that portion of Confidential Information which is the subject of a court or government agency order to disclose, provided the receiving party gives prompt notice to the disclosing party to allow the disclosing party to contest such order. The obligations set forth in this Section survive termination, rescission, non-renewal or expiration of this Agreement.
- b. All information, including but not limited to printed, written, oral or computer-formatted information, which Clearinghouse may gain access to during the course of the performance of this Agreement shall be the property of Participating Political Subdivision, shall be held in the strictest confidence, and shall be used solely for the business purposes that are the subject of this Agreement. Clearinghouse shall maintain confidentiality of such information not only during the course of the performance of this Agreement but following its termination.
- c. Participating Political Subdivision acknowledges that, as between the parties, Clearinghouse owns and retains title to all intellectual property rights embodied in, or practiced by, Clearinghouse in connection with the Program and the proprietary methods utilized by Clearinghouse in performance its service under this Agreement, and no licenses of such intellectual property rights to Participating Political Subdivision are granted or implied by this Agreement.

X. MISCELLANEOUS

- a. This Agreement represents the full and final understanding of the parties with respect to the subject matter described herein and supersedes any and all prior agreements or understandings, written or oral, express or implied. This Agreement may be modified or amended only by written statements and by both parties.
- b. The laws of the State of Utah shall govern the terms and conditions of this Agreement.
- c. Participating Political Subdivision shall enter into no other contract for similar tax return intercept services with any other entity so long as this Agreement remains in effect.

d. This Agreement is subject to appropriation.

IN WITNESSEWHEREOF, the parties have caused this Agreement to be executed on the day and date first above written, all by authority of their respective governing bodies.

PARTICIPAING POLITICAL SUBDIVISION

Name of Governing Body of Unit of Local Government:

Glen Canyon Special Service District of Big Water

Signature

Printed Name

Title

LOCAL AGENCY CLEARINGHOUSE

UTAH ASSOCIATION OF COUNTIES

Brandy Grace, CEO

Glen Canyon SSD of Big Water

Operational Budget Report

51 Water Fund - 07/01/2025 to 09/11/2025

25.00% 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	93,602.51	18.06	62,804.36	286,200.00	21.94%
3101 Garbage income	22,927.59	6.80	15,698.18	90,000.00	17.44%
3121 Late fees	1,000.00	0.00	920.00	4,300.00	21.40%
3131 Water connection fees	30.00	0.00	15.00	100.00	15.00%
3147 Transfer Station Revenue	810.00	155.00	640.00	2,700.00	23.70%
3148 Backhoe Revenue	675.00	600.00	600.00	1,000.00	60.00%
3149 Other operating income	2,938.32	1,144.96	1,144.96	800.00	143.12%
3150 Water Grant revenues	8,882.50	0.00	0.00	0.00	0.00%
3152 Impact fees	0.00	0.00	0.00	2,300.00	0.00%
3160 Water Interest earnings	5,266.23	0.00	3,901.82	16,000.00	24.39%
3220 Water assessments	0.00	0.00	0.00	74,000.00	0.00%
3221 Delinquent Water Assessments	1,049.01	0.00	1,188.65	9,000.00	13.21%
Total Operating income	137,181.16	1,924.82	86,912.97	486,400.00	17.87%
Operating expense					
4010 Water salaries and wages	26,893.69	980.98	20,445.27	111,000.00	18.42%
4013 Water employee benefits	2,057.37	75.05	1,564.09	7,600.00	20.58%
4015 Water employee health insurance	6,624.46	10,441.50	10,441.50	37,000.00	28.22%
4016 Water employee retirement benefits	4,099.98	139.20	2,875.65	17,500.00	16.43%
4020 Water dues and subscriptions	484.99	79.50	536.50	1,400.00	38.32%
4021 Water public postings	151.00	0.00	0.00	1,500.00	0.00%
4022 Water travel, meals, lodging	337.79	0.00	366.62	6,800.00	5.39%
4023 Water education and training	1,767.46	0.00	200.00	4,000.00	5.00%
4030 Water office supplies & expenses	596.12	228.04	537.41	3,000.00	17.91%
4030.5 Attorney	585.00	0.00	0.00	2,000.00	0.00%
4031 Water postage and delivery	1,065.58	48.81	410.27	2,500.00	16.41%
4035 Water bank service charges	1,124.38	0.00	664.19	5,000.00	13.28%
4040 Water professional services	3,023.57	361.80	723.60	7,900.00	9.16%
4041 Water accounting and auditing	0.00	0.00	0.00	2,500.00	0.00%
4042 Water engineering	7,232.50	0.00	483.00	10,000.00	4.83%
4045 Water testing	1,821.00	(90.00)	60.00	1,000.00	6.00%
4049 Water Tools	290.16	(77.45)	(77.45)	2,000.00	-3.87%
4050 Water system maintenance and repairs	1,326.58	686.36	776.99	20,000.00	3.88%
4051 Water system equipment	6,482.25	0.00	49.71	15,000.00	0.33%
4052 Water contract labor	422.49	0.00	2,850.00	7,700.00	37.01%
4055 Water lease and ROW	0.00	0.00	0.00	2,600.00	0.00%
4060 Water building maintenance	0.00	0.00	0.00	500.00	0.00%
4064 Backhoe Maintenance	0.00	0.00	0.00	2,000.00	0.00%
4065 Water vehicle repairs	0.00	0.00	0.00	1,000.00	0.00%
4066 Water fuel expense	373.41	182.41	653.09	2,400.00	27.21%
4067 Water utilities	5,281.45	250.77	3,028.56	23,000.00	13.17%
4068 Garbage Collections	20,469.28	7,114.36	21,343.08	85,000.00	25.11%
4069 Transfer Station expense	361.30	475.25	475.25	2,500.00	19.01%
4069.5 Transfer Station Lease	0.00	0.00	0.00	1,600.00	0.00%
4070 Water property, liab. insurance	6,526.92	0.00	6,861.96	7,000.00	98.03%
4095 Water depreciation expense	17,813.70	0.00	5,937.90	71,250.00	8.33%
4098 Water interest expense	0.00	0.00	0.00	22,000.00	0.00%
4301 Miscellaneous Expenses	0.00	82.00	82.00	150.00	54.67%
Total Operating expense	117,212.43	20,978.58	81,289.19	486,400.00	16.71%
Total Income From Operations:	19,968.73	(19,053.76)	5,623.78	0.00	0.00%
Total Income or Expense	19,968.73	(19,053.76)	5,623.78	0.00	0.00%

Glen Canyon SSD of Big Water
Check Register
All Bank Accounts - 08/01/2025 to 08/31/2025

Payee Name	Reference Number	Invoice Number	Invoice Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah State Tax Commission	9999	PR070625-3161	07/07/2025	08/04/2025	147.58	State Income Tax	512221 - FICA, Med, FW/T payable	
Utah State Tax Commission	9999	PR072025-3161	07/12/2025	08/04/2025	152.57	State Income Tax	512221 - FICA, Med, FW/T payable	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Payroll C	07/13/2025	08/14/2025	50.12	Treasurer July SS/ Med (20%)	514013 - Water employee benefits	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Payroll C	07/13/2025	08/14/2025	92.96	Treasurer July Retirement (20%)	514016 - Water employee retirement be	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Payroll C	07/13/2025	08/14/2025	655.10	Treasurer July- Gross Pay (20%)	514010 - Water salaries and wages	
Chemtech-Ford, LLC	9999	August 2025 Testi	08/04/2025	08/04/2025	120.00	August Testing- Credit from July paid twice	512221 - FICA, Med, FW/T payable	
EFTFS	9999	PR080325-3160	08/04/2025	08/04/2025	106.86	Medicare Tax	512221 - FICA, Med, FW/T payable	
EFTFS	9999	PR080325-3160	08/04/2025	08/04/2025	216.94	Federal Income Tax	512221 - FICA, Med, FW/T payable	
EFTFS	9999	PR080325-3160	08/04/2025	08/04/2025	456.90	Social Security Tax	512221 - FICA, Med, FW/T payable	
Utah Retirement Systems	9999	PR080325-3150	08/04/2025	08/04/2025	14.81	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR080325-3150	08/04/2025	08/04/2025	154.39	Retirement	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR080325-3150	08/04/2025	08/04/2025	368.46	401K	512223 - Retirement and 401k payable	
AMERICAN EXPRESS	EFT	852025	08/05/2025	08/05/2025	14.43	Amex	514035 - Water bank service charges	
PAYMENTTECH FEE	EFT	852025	08/05/2025	08/05/2025	124.91	CARD FEES	514035 - Water bank service charges	
WEX FLEET	EFT	16382001	08/05/2025	08/05/2025	470.68	Water Master Fuel- July 2025	514086 - Water fuel expense	
XPRESS BILL PAY	EFT	INV-XPRO26331	08/05/2025	08/05/2025	326.83	July Xpress Bill Pay Services	514035 - Water bank service charges	
GARKANE	Debit Crd	North Well- Agu	08/13/2025	08/13/2025	1,239.17	North Well Power	514087 - Water utilities	
GARKANE	Debit Crd	South Well Power	08/13/2025	08/13/2025	1,377.48	South Well Power	514087 - Water utilities	
LAKE POWELL BOAT STORAGE	2056	Pkg Id # 2090316	08/13/2025	08/13/2025	197.42	August Water Sample Shipping	514031 - Water postage and delivery	
REPUBLIC SERVICES #516	DEBIT CRD	0516-000240651	08/13/2025	08/13/2025	7,114.36	August Residential garbage service-253	514088 - Garbage Collections	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	4.04	IDT- Long Distance- June	514087 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	10.73	ChatGPT- June	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	20.00	TH Water- July (50%)	514087 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	20.01	Amazon- White out and Sharpies	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	27.29	Water Sample Shipping Cooler	514031 - Water postage and delivery	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	53.82	Venzon- Water Master Cell - June	514087 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	83.28	Garkane- June (50%)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	100.00	Total Tech Utah- Pelours and Laptop IT help	514023 - Water education and training	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	200.00	Treasurer Academy-UAP ¹ - Oct 2025- (50%)	514022 - Water travel, meals, lodging	
BIG WATER MUNICIPAL CORPORA	2057	July '25 Clearing	08/14/2025	08/14/2025	366.62	Treasurer Academy- Hotel- Oct 2025- (50%)	514035 - Water bank service charges	
ZIONS BANK	8142025	08/14/2025	08/14/2025	08/14/2025	12.00	returned check	512223 - Retirement and 401k payable	
EFTFS	9999	PR081725-3160	08/18/2025	08/18/2025	108.50	Medicare Tax	512221 - FICA, Med, FW/T payable	
EFTFS	9999	PR081725-3160	08/18/2025	08/18/2025	223.76	Federal Income Tax	512221 - FICA, Med, FW/T payable	
EFTFS	99999	PR081725-3160	08/18/2025	08/18/2025	463.94	Social Security Tax	512221 - FICA, Med, FW/T payable	
Utah Association of Special Districts	2058	2026 Membership	08/18/2025	08/18/2025	457.00	2026 UASD Membership dues	514020 - Water dues and subscriptions	
Utah Retirement Systems	99999	PR081725-3150	08/18/2025	08/18/2025	15.37	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	99999	PR081725-3150	08/18/2025	08/18/2025	156.77	Retirement	512223 - Retirement and 401k payable	
ZIONS BANK	99999	PR081725-3150	08/18/2025	08/18/2025	374.15	401K	512223 - Retirement and 401k payable	
Johnson, Joe	2059	July 25- Bank Fee	08/18/2025	08/18/2025	71.49	July Bank Fees	514035 - Water bank service charges	
USPS	2060	Refund: 1388	08/20/2025	08/20/2025	1,119.57	Refund: 1388 - Johnson, Joe	511311 - Accounts receivable	
Big Water Fire Dept.	2063	2508001	08/28/2025	08/28/2025	156.00	2 Rolls of Stamps August Billing	514031 - Water postage and delivery	
2061	Refund: 1147	08/28/2025	08/28/2025	2,850.00	1st Phase of Hydrant Testing	514052 - Water contract labor		
2062	104277	08/28/2025	08/28/2025	118.91	Refund: 1147 - [REDACTED]	511311 - Accounts receivable		
EFT	8292025	08/29/2025	08/29/2025	2.53	3/4" x 2.5" nipple galv	514050 - Water system maintenance a		
ZIONS BANK				3.00	paper fee	514035 - Water bank service charges		
					\$20,420.75			

Glen Canyon SSD of Big Water
General Ledger - 8/1/2025 to 8/31/2025
Wages/ Benefits/ Retirement

Account		Description	Debit	Credit	Balance
Date	Code				
		51 4010 - Water salaries and wages			\$8,094.27
8/3/2025	PR	Gross Pay	3,684.63		11,778.90
8/17/2025	PR	Gross Pay	3,741.46		15,520.36
8/31/2025	PR	Gross Pay	3,943.93		19,464.29
8/31/2025	AP	INV: Aug '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer gross pay	980.98		20,445.27
			\$12,351.00		\$20,445.27
			Budgeted Amount:		\$111,000.00
			Budget Balance:		\$90,554.73
		51 4013 - Water employee benefits			\$619.22
8/3/2025	PR	Social Security Tax	228.45		847.67
8/3/2025	PR	Medicare Tax	53.43		901.10
8/17/2025	PR	Social Security Tax	231.97		1,133.07
8/17/2025	PR	Medicare Tax	54.25		1,187.32
8/31/2025	PR	Social Security Tax	244.53		1,431.85
8/31/2025	PR	Medicare Tax	57.19		1,489.04
8/31/2025	AP	INV: Aug '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer SS/Med	75.05		1,564.09
			\$944.87		\$1,564.09
			Budgeted Amount:		\$7,600.00
			Budget Balance:		\$6,035.91
		51 4016 - Water employee retirement benefits			\$1,148.58
8/3/2025	PR	Retirement	154.39		1,302.97
8/3/2025	PR	401K	368.46		1,671.43
8/17/2025	PR	Retirement	156.77		1,828.20
8/17/2025	PR	401K	374.15		2,202.35
8/31/2025	PR	Retirement	157.71		2,360.06
8/31/2025	PR	401K	376.39		2,736.45
8/31/2025	AP	INV: Aug '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer Retirement	139.20		2,875.65
			\$1,727.07		\$2,875.65
			Budgeted Amount:		\$17,500.00
			Budget Balance:		\$14,624.35
Report Total:			\$15,022.94	\$0.00	\$24,885.01

Glen Canyon SSD of Big Water
Cash Summary
All Bank Accounts as of 09/11/2025

Description	Amount
Checking - Zions GCSSD	\$34,866.47
PTIF 0670 Loan	\$65,051.67
PTIF 1417 Impact Fees	\$10,766.83
PTIF 1733 Bond Fund	\$73,088.26
PTIF 8981 Capitol Improvments	\$246,984.04
PTIF 9046 General	\$129,256.78
Water Cash	(\$17.60)
Xpress Bill Pay Clearing	\$1,454.97
UNDEPOSITED PAYMENTS	\$2,718.55
General Ledger Cash Total:	\$564,169.97