

# GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER

## DRAFT MINUTES

### Wednesday September 17, 2025

60 N Aaron Burr Big Water, UT 84741

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

#### WORK SESSION:

1. **Call to Order** - Jennie Lassen calls to order at 5:31pm
2. **Roll Call** – Jim Lybarger, Jim Loyd, Jennie Lassen, Luke McConville, Graydon Meeks all here.
3. **Discussion**- Hydrant and municipal water rate discussion. Would new hydrant rates be tiered? David suggests \$5.50 per 1000 gallons, which is our highest tiered rate. Loyd's concern is possibly checking hydrants after a hydrant meter has been used to ensure it hasn't been over tightened, etc. Meeks states that if a hydrant rental used 10,000 gallons, it would only be 35.00 which is cheaper than residential base rate. Which we do not want. Lassen feels if we raise the rate to \$5.50 per 1000 gallons, comparable to church wells and Kanab, it wouldn't be an advantage to use a hydrant instead. Board seems agreeable to match surrounding water suppliers.

Municipal rates- Lassen asks what size meters do municipal buildings have. David explains the sizes. Decision to schedule public hearing next month to discuss rates. David mentions that many other towns use secondary water for city parks and irrigation. This makes us unique with only culinary water options. Lassen asks David how it could be structured. David suggests perhaps a flat rate for the year. Still track gallons.

Concerns about hydrant pin damage during testing or misuse by contractors. Builders use little water long-term, but oversight is needed to prevent equipment damage.

Revenue Recovery Program: Presentation of a program to help collect past due accounts (90+ days) via the Utah Division of Finance and Utah Association of Counties.

Mechanics of program: Past-due accounts can be garnished through state income tax returns. Cost: \$30 per debt, plus \$15 if garnishment occurs. Fees are passed to the debtor, not the District. Collection filed annually in October.

Discussion of the benefits of the program: Avoids expensive, drawn-out court processes. Provides enforcement for unpaid fees, fines, or potential ordinance violations. And the limitations of the program are ineffective if debtors deceased, out of state, or only owes federal taxes. No annual membership cost can be canceled with 60 days' notice.

Board consensus is that the program is a useful "extra tool" to manage delinquent accounts.

Close work session at 6:03pm

#### MEETING

1. **Call to Order** Jennie Calls to order at 6:03pm
2. **Roll Call** – Jim Lybarger, Jim Loyd, Jennie Lassen, Luke McConville, Graydon Meeks all here
3. **Statement of Conflict** -no conflict
4. **Citizen Comments** – Naomi short- says she is sitting up front and can barely hear.
5. **Approval of August 2025 Minutes** – Lybarger motions to approve as written. Loyd seconds. All in favor
6. **Approval of September Special Meeting Minutes**- Lassen motions to approve adding the word appropriate amendment under item 5-a. She reiterates that the well is not appropriate at this time. McConville seconds. All in favor.
7. **Water Master Report** - David says he and Hyrum replaced about a dozen sending units that weren't reading and repaired a couple water meters that were leaking. I replaced a meter setter and found that 6 of them were \$1800, which is much more expensive than they used to be. The equipment replacement is at the District's expense because it is our equipment. We may want to consider that cost when charging hookup fees. Ryan Timpson is making plans for his development down from the arena. He will be putting in his own water lines as a contractor with Iron Rock as his engineer. All plans will go through Sunrise, our engineers, to make sure it is all to our standards. David will ensure inspections are all done properly. Meeks- what became of the situation with the root balls and cane growing out of a meter barrel? David says we could use Mark to help repair the meter and root situation. Just wants property owners' approval first. David suggests considering ordinance banning invasive plantings. Do we have a new

installation company yet? Not yet. Meeks asks if David could get dimensions of a building size at the North Well so we can start looking at starting a building.

**8. Treasurer Report-** Nothing out of the ordinary in August. All standard expenses.

**9. NEW BUSINESS**

**A.) Discussion on Amending Hydrant Rental and Municipal Water Rates-** Will schedule a public hearing and move to old business next month.

**B.) Discussion and Possible Action on Signing Revenue Recovery Program MOU's-** Lassen doesn't see any downsides to the program. Meeks agrees that having another avenue to collect is helpful. No membership fees, or obligations. Loyd motions to adopt the revenue recovery programs and sign the memorandum of understandings. Lassen seconds. All in favor.

**C.) Discussion and Possible Action on Approving Financials and Check Register –** Meeks asks about the trends down on water and garbage, Stephanie explains there is still a month's billing of water and garbage coming out next week that will bring YTD revenues up to par. McConville motions to approve the financials and check register. Loyd seconds. All in favor

**10. ADJOURNMENT** -Meeks motions to adjourn, Lybarger seconds. All in favor. 6:26pm

## RESOLUTION NO. 2025-13

### A RESOLUTION OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, KANE COUNTY, UTAH, ESTABLISHING UPDATED HYDRANT METER RENTAL RATES

**WHEREAS**, The Glen Canyon Special Service District (“District”) provides culinary water services to residents, businesses, and contractors within the District boundaries; and

**WHEREAS**, The District rents hydrant meters for temporary or construction water use, charging customers a base rate and a usage rate per 1,000 gallons consumed; and

**WHEREAS**, The Board of Trustees seeks to establish hydrant rental rates that are sustainable and comparable to those in surrounding water systems, thereby protecting District resources and ensuring fairness to all customers; and

**WHEREAS**, The Board also desires to clearly establish renter responsibilities to ensure hydrants, meters, and associated infrastructure are protected from damage;

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG WATER, KANE COUNTY, UTAH, THAT:

- Hydrant Meter Base Rate:** A monthly base rental rate for hydrant meters shall be established in the amount of \$\_\_\_\_\_ per month.
- Usage Charge:** In addition to the base rate, water drawn from a hydrant through a rented hydrant meter shall be billed at \$\_\_\_\_\_ per 1,000 gallons.
- Deposit Requirement:** A refundable deposit of \$1,500.00 shall be required for each hydrant meter rented. Deposits shall be returned upon the timely return of the hydrant meter in good working condition, less any costs for repair or replacement.
- Unauthorized Use:** Any unauthorized hydrant use, including tampering, bypassing the meter, or operating a hydrant without District approval, shall be subject to penalties as determined by the District Board.
- Effective Date:** This Resolution shall take effect immediately upon adoption by the Board of Trustees and shall remain in force until amended or repealed.

**PASSED, APPROVED, AND ADOPTED** by the Board of the Glen Canyon Special Service District of Big Water, Kane County, Utah, this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by the Following Votes:

	AYE	NAY	ABSENT	ABSTAIN
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Jennie Lassen

_____	_____	_____	_____
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By:

Graydon Meeks

_____	_____	_____	_____
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Jim Lybarger

_____	_____	_____	_____
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Luke McConville

_____	_____	_____	_____
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Jim Loyd

_____	_____	_____	_____
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Jennie Lassen, Chairperson

Attest:

Stephanie Burkett, Clerk



## 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



# Wholesale Water Use Application

Name: \_\_\_\_\_ Company: \_\_\_\_\_

Address: \_\_\_\_\_ / \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

## Delivery Method

- Direct Line from Fire Hydrant (Wholesale Meter Needed)
- Water Truck—Specify Capacity \_\_\_\_\_

Access Point (Fire Hydrant to be Used): \_\_\_\_\_

## Deposit Information

- \$1,500.00 Wholesale Water Meter Deposit
- \_\_\_\_\_ Estimated Usage Deposit

## Rate Information

First 14 days of having the meter is no charge after that it is \$3.00 per day

- \$5.00 per 1,000 gallons (Standard Rate for Commercial/Residential Applications)
- \$4.00 per 1,000 gallons (Special Rate for HOA/Subdivisions for Road Maintenance)

I, the undersigned, understand that I will be charged the rate indicated above for water taken, plus any fees for damages caused to the Kane County Water Conservancy District's (KCWCD) equipment. I will only take water from the locations specified above unless authorized by a KCWCD employee.

Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Office Use Only

Beginning Reading (Meter): \_\_\_\_\_ Date: \_\_\_\_\_  
Customer Initials \_\_\_\_\_

Ending Reading (Meter): \_\_\_\_\_ Date: \_\_\_\_\_  
Customer Initials \_\_\_\_\_

Loads Taken/Gallons Used: \_\_\_\_\_ Total Charges: \_\_\_\_\_  
Customer Initials \_\_\_\_\_

**Kanab City Consolidated Fee Schedule -July 2025**

	50001-55000 - \$2.00
	55001-60000 - \$2.05
	60001+ - \$2.25
Deposit	\$110.00
Connection/Turn on	\$50.00
Read	\$15.00
Disconnect Fee	\$15.00
Non Emergency Fee	\$75.00
Hydrant Deposit	\$1,500.00
Hydrant Per Day	\$3.00
Hydrant Per 1K gal	\$5.00
Water outside of City Limits	
Water Meter Installation (nearside) 5/8"	\$2,250.00*
Water Meter Installation (farside) 5/8"	\$3,500.00*

\*Cost of asphalt billed separately

<b>Sewer</b>	
Residential	\$17.76
Small Commercial	\$46.14
Large Commercial	\$154.73
Schools	\$231.64
Apart. Per Unit	\$17.76
Hotel/Motel/RV Per Room	\$6.15

<b>Storm Water</b>	
Residential	\$16.13
Small Commercial (< 9,999 Sq foot Property)	\$36.30
Large Commercial (>10,000 Sq foot Property)	\$72.61

<b>Public Works hourly Rates</b>	
Labor (per employee)	\$75.00
Bucket truck	\$90.00
Dump truck	\$70.00
Water Truck	\$70.00
35G Mini Excavator	\$50.00
60G Mini Excavator	\$70.00
308 Mini Excavator	\$90.00
279D track loader	\$70.00
Road Grader	\$120.00
Loader	\$120.00
323 Excavator	\$160.00
Sewer Jet Truck	\$140.00
Drum Roller	\$50.00
Walk behind trench compactor	\$50.00
Pow-R-Mole	\$40.00
Vaccum Trailer	\$40.00

KANE COUNTY – GLEN CANYON SPECIAL SERVICE DISTRICT OF BIG  
WATER  
INTERLOCAL AGREEMENT FOR ADMINISTRATIVE BILLING SERVICES

THIS AGREEMENT is made effective the \_\_\_\_ day of \_\_\_\_\_, 2025, by and between Kane County, a political subdivision of the State of Utah, specifically the Kane County Treasurer ("County") and the Cedar Mountain Service District ("District"), with County and District collectively referred to as the "Parties."

RECITALS

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended, (the "Act") permits local governmental units including special service districts, special districts and counties to make the most efficient use of their powers by enabling them to cooperate with other public agencies on the basis of mutual advantage and to create a legal entity to more efficiently provide governmental facilities, services and improvements to the general public; and

WHEREAS, all parties are public agencies within the meaning of the Act; and

WHEREAS, pursuant to §11-13-202 of the Act, the parties are empowered to engage in joint or cooperative action; provide services that they are each authorized by statute to provide; to exchange services that they are each authorized by statute to provide; or to do anything else that they are each authorized by statute to do; and

WHEREAS, this agreement does not: include an out-of-state public agency as a party; provide for either public agency to acquire or construct any new facility or improvement to real property; provide for the acquisition or transfer of title to any real property by either party; require either party to issue bonds; create an interlocal entity; and

WHEREAS, the County, through the Kane County Treasurer, has the ability to provide effective and efficient billing services to property owners in the County with personnel who are adequately trained with expertise in a variety of areas; and

WHEREAS the District desires to benefit from the billing services of the County for fees as set by the Kane County Commission; and

WHEREAS, the Parties desire to set forth their duties and obligations under this agreement in writing; and

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the adequacy of which is hereby acknowledged, the parties hereto agree as follows:

## AGREEMENT

1. No Interlocal Entity Created. This agreement shall not create an Interlocal Entity within the meaning of the Act. The Kane County Treasurer shall act as Administrator of this agreement.
2. Duration. This Agreement shall begin as of the date first set forth above and shall continue for an initial term of four (4) years ending December 31, 2029. This Agreement will extend automatically for additional four (4) year periods upon the same terms and conditions herein provided, unless either party provides written notice of termination as set forth in paragraph 3 below. In any event, this agreement shall not extend past fifty (50) years.
3. Termination. This Agreement may be terminated at the renewal date as set forth in Section 2 if the District or County provides written notice to the other party at least thirty (30) days prior to renewal. This Agreement may also be terminated at any time with written notice to the other party ninety (90) days in advance of the termination.
4. Compensation. The District will pay fees to County in accordance with the fees schedule established annually by the Kane County Commission.
5. Kane County Treasurer Billing and Collecting Services. The County shall provide billing and collecting services. As part of these services the County Treasurer shall:
  - a. Set up accounts for the properties included in the boundaries of the District in the County Treasurer tax collection software;
  - b. Act as the billing and collecting agent for fees imposed by the District;
  - c. Provide assistance in gathering owner and parcel information of those properties located within the boundaries of the district;
  - d. Provide assistance in updating and maintaining owner and parcel information annually prior to a tax notice being processed;
  - e. Provide the necessary guidelines for the District to process requests for payments from the County according to the county financial system requirements;
  - f. Provide a list upon request of paid and unpaid/delinquent District fees;
  - g. Provide annual billing of District delinquent fees on the tax notice as a political subdivision lien through the process outlined in Utah Code §59-2-1317 & 17B-1-902;
  - h. Distribute fees collected and received monthly; and

i. Provide, upon request only, a receipt of payment to property owners within the District.

6. District Obligations.

- a. The District shall by resolution state all fees are due and payable not later than, of current property tax billing year, late fees, penalties and interest begin to accrue on delinquent District fees in the same manner and on the same time that delinquent property taxes would apply; and iii) all property owners in the District will pay District fees to the County Treasurer's Office for collection purposes;
- b. Certify a list of delinquent District fees to the County Treasurer each year;
- c. Pay annual fees by December 1st to the County Treasurer as set forth in Section 4; U.C.A 17D-1-103
- d. Designate an individual from the District for communication with the County Treasurer.

7. Entire Agreement. This document constitutes the entire agreement between the parties pertaining to the subject matter contained in this agreement. Except as provided herein, all prior and contemporaneous contracts, representations and understandings of the parties, oral or written, are superseded by and merged in this agreement. No supplement, modification or amendment of this Contract shall be binding unless it is reduced to writing and executed by both parties.

8. Severability. If any section, clause, sentence or portion of this agreement is declared for any reason to be invalid or unenforceable, the invalidity or unenforceability of such portion shall not affect the validity of any of the remaining portions and the same shall be deemed to continue in full force and effect as if this Agreement had been executed with the invalid portions eliminated.

9. Liability and Indemnification. Each entity is a governmental entity that holds and retains protections from liability as set forth in the Utah Governmental Immunities Act, under legal principles of sovereign immunity, and under other various state and federal laws. Each entity also holds appropriate levels of insurance for harms arising from their own acts or omissions. Nothing in this agreement shall be construed to limit, alter, or waive any of these protections from liability in any way. Each party is legally responsible for their own acts or omissions under this Agreement and only to the extent that state or federal law places legal responsibility on one of the parties for harm arising from their own acts or omissions. Neither party agrees to indemnify or defend the other party for any harm or damages to third parties arising from acts or omission performed under this agreement.

10. Other. A copy of this agreement shall be kept on file with the District Clerk and the County Clerk. Both parties agree to publish this agreement in accordance with Utah Code § 11-13-219.

**SIGNATURES**

IN WITNESS WHEREOF, the parties sign the foregoing Interlocal Agreement through appropriate and authorized representatives on the date first noted above.

**For the District:**

**ATTEST:**

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Name: Jennie Lassen  
District Board Chair

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Name: Stephanie Burkett  
Special Service District Clerk

Approved as to Form and Legal Content:

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Name: Celeste Meyers  
Commission Chair

**For the County:**

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Keiren Chatterly  
Kane County Treasurer

Approved as to Form and Legal Content:

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Jeff Stott  
Kane County Attorney

**GLEN CANYON SPECIAL SERVICE DISTRICT  
OF BIG WATER**

**AGREED-UPON PROCEDURES**

**June 30, 2025**

# Kimball & Roberts

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

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

In accordance with *Utah Code 51-2a-201*, we have performed the procedures enumerated below, which were agreed to by the board members of the Glen Canyon Special Service District of Big Water (Special Service District) and the Office of the Utah State Auditor, related to the Special Service District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period July 1, 2024 to June 30, 2025.

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

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

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

PROCEDURES	RESULT
<b>LARGE FINANCIAL SURVEY</b>	
<b>GENERAL</b> <ol style="list-style-type: none"><li>1. We obtained a copy of the entity's Financial Survey which was completed by the entity.</li><li>2. We agreed amounts reported on the Financial Survey to the entity's general ledger.</li></ol>	We noted no exceptions as a result of these procedures. We noted no exceptions as a result of these procedures.

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

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

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

PROCEDURES	RESULT
<b>FUND BALANCES</b> <p>17. <b><u>Deficit Fund Balances:</u></b> For any fund that had a deficit fund balance in the year under review, we determined whether the entity included in the subsequent budget year an appropriation to retire the deficit of an amount equal to or greater than 5% of the fund's total actual revenue of the year under review.</p>	No Deficit Fund Balance.
<p>18. <b><u>General Fund Balance Limitations:</u></b></p> <p>We determined whether the entity's unrestricted (committed, assigned, and unassigned) general fund balance did not exceed 25% for cities or 75% for Special Service Districts of the total revenue of the general fund for the engagement year.</p>	We noted no exceptions as a result of these procedures.
<b>TRAINING</b> <p>19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, we determined whether the following training had occurred as applicable:</p> <ul style="list-style-type: none"> <li>a. Annual training on the requirements of the Open and Public Meetings Act.</li> <li>b. Annual online training by the entity's designated records officer on the requirements of GRAMA.</li> <li>c. At least once a term, members of the board of trustees of the District attend training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts.</li> </ul>	We noted no exceptions as a result of these procedures.  We noted no exceptions as a result of these procedures.  We noted no exceptions as a result of these procedures.
<b>GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT)</b> <p>20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure.</p>	We noted no exceptions as a result of these procedures.
<b>FRAUD RISK ASSESSMENT</b> <p>21. We reviewed the Fraud Risk Assessment and verify that it was completed, signed by the CAO and CFO of the organization and discussed in the minutes of the entity.</p>	We noted no exceptions as a result of these procedures.
<b>OTHER COMPLIANCE</b> <p>22. Verify that the mayor of the municipality does not also serve as the municipal recorder or treasurer.</p>	We noted no exceptions as a result of these procedures.

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

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

In accordance with Government Auditing Standards, we are required to report significant deficiencies, material weaknesses, instances of fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse that come to our attention during our agreed-upon procedures that warrant the attention of those charged with governance. Our agreed-upon procedures disclosed no matters that warrant the attention of the Special Service District's officials.

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

*Kimball & Roberts, PC*

Certified Public Accountants

Richfield, Utah

September 5, 2025

# Fraud Risk Assessment

Continued

\*Total Points Earned: 3057395 \*Risk Level: 

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	✓	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	✓	5
b. Procurement?	✓	5
c. Ethical behavior?	✓	5
d. Reporting fraud and abuse?	✓	5
e. Travel?	✓	5
f. Credit/Purchasing cards (where applicable)?	✓	5
g. Personal use of entity assets?	✓	5
h. IT and computer security?	✓	5
i. Cash receipting and deposits?	✓	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	✓	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	✓	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	✓	20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?	✓	20
9. Does the entity have a formal audit committee?		20

\*Entity Name: Alen Canyon Special Service District of Big Water

\*Completed for Fiscal Year Ending: 2024 \*Completion Date: October 22, 2025

\*CAO Name: Jennie Lassen \*CFO Name: Stephanie Burkett

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		✓	✓	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		✓	✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?		✓	✓	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✓			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

\* MC = Mitigating Control

**Glen Canyon SSD of Big Water**  
**Operational Budget Report**  
**51 Water Fund - 07/01/2025 to 10/15/2025**  
**33.33% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
3100 Water service sales	127,267.22	130.37	86,030.72	286,200.00	30.06%
3101 Garbage income	30,633.63	15.06	23,498.09	90,000.00	26.11%
3121 Late fees	1,360.00	0.00	1,320.00	4,300.00	30.70%
3131 Water connection fees	30.00	0.00	30.00	100.00	30.00%
3147 Transfer Station Revenue	1,565.00	155.00	967.50	2,700.00	35.83%
3148 Backhoe Revenue	775.00	0.00	620.00	1,000.00	62.00%
3149 Other operating income	2,938.32	0.00	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	6,876.84	0.00	5,894.65	16,000.00	36.84%
3220 Water assessments	0.00	0.00	0.00	74,000.00	0.00%
3221 Delinquent Water Assessments	1,766.75	0.00	2,203.93	9,000.00	24.49%
<b>Total Operating income</b>	<b>182,095.26</b>	<b>300.43</b>	<b>121,709.85</b>	<b>486,400.00</b>	<b>25.02%</b>
<b>Operating expense</b>					
4010 Water salaries and wages	35,403.49	0.00	27,879.17	111,000.00	25.12%
4013 Water employee benefits	2,708.36	0.00	2,132.80	7,600.00	28.06%
4015 Water employee health insurance	13,248.92	0.00	10,441.50	37,000.00	28.22%
4016 Water employee retirement benefits	5,392.63	0.00	3,930.52	17,500.00	22.46%
4020 Water dues and subscriptions	484.99	0.00	578.36	1,400.00	41.31%
4021 Water public postings	151.00	0.00	0.00	1,500.00	0.00%
4022 Water travel, meals, lodging	1,529.74	0.00	446.42	6,800.00	6.57%
4023 Water education and training	1,767.46	0.00	850.00	4,000.00	21.25%
4030 Water office supplies & expenses	744.08	0.00	537.41	3,000.00	17.91%
4030.5 Attorney	611.00	0.00	0.00	2,000.00	0.00%
4031 Water postage and delivery	1,211.58	0.00	566.27	2,500.00	22.65%
4035 Water bank service charges	1,602.63	334.18	1,518.24	5,000.00	30.36%
4040 Water professional services	3,418.73	366.30	2,039.90	7,900.00	25.82%
4041 Water accounting and auditing	2,275.00	0.00	0.00	2,500.00	0.00%
4042 Water engineering	9,721.97	0.00	1,067.50	10,000.00	10.68%
4045 Water testing	1,851.00	(60.00)	0.00	1,000.00	0.00%
4049 Water Tools	306.53	0.00	(77.45)	2,000.00	-3.87%
4050 Water system maintenance and repairs	1,774.53	0.00	2,659.37	20,000.00	13.30%
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	1,652.35	35.00	35.00	2,000.00	1.75%
4065 Water vehicle repairs	0.00	316.87	316.87	1,000.00	31.69%
4066 Water fuel expense	902.57	285.99	939.08	2,400.00	39.13%
4067 Water utilities	8,404.65	0.00	5,432.31	23,000.00	23.62%
4068 Garbage Collections	27,337.44	6,720.68	28,063.76	85,000.00	33.02%
4069 Transfer Station expense	361.30	475.25	1,050.50	2,500.00	42.02%
4069.5 Transfer Station Lease	600.00	0.00	1,600.00	1,600.00	100.00%
4070 Water property, liab. insurance	6,827.63	0.00	6,861.96	7,000.00	98.03%
4095 Water depreciation expense	23,751.60	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	0.00	82.00	150.00	54.67%
<b>Total Operating expense</b>	<b>160,945.92</b>	<b>8,474.27</b>	<b>107,789.10</b>	<b>486,400.00</b>	<b>22.16%</b>
<b>Total Income From Operations:</b>	<b>21,149.34</b>	<b>(8,173.84)</b>	<b>13,920.75</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Income or Expense</b>	<b>21,149.34</b>	<b>(8,173.84)</b>	<b>13,920.75</b>	<b>0.00</b>	<b>0.00%</b>

**Glen Canyon SSD of Big Water**  
**Cash Summary**  
**All Bank Accounts as of 10/15/2025**

Description	Amount
Checking - Zions GCSSD	\$14,857.77
PTIF 0670 Loan	\$65,286.03
PTIF 1417 Impact Fees	\$10,805.62
PTIF 1733 Bond Fund	\$73,351.58
PTIF 8981 Capitol Improvements	\$247,873.85
PTIF 9046 General	\$159,823.33
Water Cash	(\$17.60)
Xpress Bill Pay Clearing	\$4,455.48
UNDEPOSITED PAYMENTS	\$3,381.66
<b>General Ledger Cash Total:</b>	<b>\$579,817.72</b>

**Glen Canyon SSD of Big Water**  
**Check Register**

**All Bank Accounts - 09/01/2025 to 09/30/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Utah State Tax Commission	99999	PR08325-3161	08/04/2025	09/02/2025	148.05	State Income Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
Utah State Tax Commission	99999	PR08125-3161	08/18/2025	09/02/2025	151.35	State Income Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3161	08/13/2025	09/02/2025	75.05	Treasurer SS/Med	514013 - Water employee benefits	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3161	08/13/2025	09/02/2025	139.20	Treasurer Retirement	514016 - Water employee retirement be	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3160	08/13/2025	09/02/2025	980.98	Treasurer gross pay	514010 - Water salaries and wages	
ETFPS	9999	PR083125-3160	09/02/2025	09/02/2025	114.38	Medicare Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
ETFPS	9999	PR083125-3160	09/02/2025	09/02/2025	226.46	Federal Income Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
SCHOLZEN PRODUCTS	2064	PR083125-3160	09/02/2025	09/02/2025	489.06	Social Security Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
Utah Retirement Systems	9999	PR083125-3150	09/02/2025	09/02/2025	617.00	18" x 2" Meter Barrel Pipe	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR083125-3150	09/02/2025	09/02/2025	15.60	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR083125-3150	09/02/2025	09/02/2025	157.71	Retirement	512223 - Retirement and 401k payable	
WEX FLEET PAYMENT	EFT	9052025	09/05/2025	09/05/2025	376.39	401K	512223 - Retirement and 401k payable	
AMERICAN EXPRESS	EFT	9052025	09/05/2025	09/05/2025	182.41	August Water Operator Fuel	512221 - FICA, Med, FW <sup>T</sup> payable	
Kane County Recorder					125.07	CARD FEES	514050 - Water system maintenance a	
XPRESS BILL PAY					11.54	CARD FEE	512223 - Retirement and 401k payable	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/08/2025	09/08/2025	82.00	Releasee 2 Liens B-J-H-1	514301 - Miscellaneous Expenses	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/08/2025	09/08/2025	310.36	CARDS	514035 - Water bank service charges	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	8.09	IDT - Long Distance-August (30%)	514066 - Water fuel expense	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	10.73	Chat GPT - Aug(50%)	514035 - Water bank service charges	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	11.68	Redds Ace- Washer Fluid	514049 - Water Tools	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	22.20	Redds Ace- Sender reset tool battery	514049 - Water Tools	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	22.78	TH Water- August (50%)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	39.93	VERIZON- Water Operator Cell- July	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	79.50	Assoc of Public Treas Membership (50%)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	89.26	CenturyLink-July-(30%)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	90.71	GARKEANE - TH- July (50%)	514067 - Water utilities	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	96.08	Amazon Prime Membership (50%)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	121.23	XEROX- August- (50%)	514030 - Water office supplies & expen	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	630.96	PEHP- Treasurer - September- Health Ins	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	630.96	PEHP- Treasurer - Aug-Health Insurance (50%)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	630.96	PEHP- Treasurer - July Health insurance (50%)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	746.36	PEHP- Clerk - September- Health Ins	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	746.36	PEHP- Clerk - Aug-Health insurance (30%)	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	746.36	PEHP- Clerk - July-Health insurance	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	2,103.18	PEHP- Water Operator -Aug-Health insurance	514015 - Water employee health insura	
BIG WATER MUNICIPAL CORPORA	2068	PR08125-3150	09/10/2025	09/10/2025	2,103.18	PEHP- Water Operator -July-Health Insurance	514015 - Water employee health insura	
LAKE POWELL BOAT STORAGE	2065	PR08125-3150	09/10/2025	09/10/2025	195.18	September Sample Shipping	514031 - Water postage and delivery	
REDD'S ACE HARDWARE	2067	PR08125-3150	09/10/2025	09/10/2025	69.36	Park Backflow parts and supplies- balance of statem	514030 - Water system maintenance a	
REPUBLIC SERVICES #516	0516-000241012	PR09125-3160	09/10/2025	09/10/2025	475.25	Transfer Station pick up- 8.06.2025	514030 - Transfer Station expense	
REPUBLIC SERVICES #516	0516-000241070	PR09125-3160	09/10/2025	09/10/2025	7,114.36	Sept Residential Services	514068 - Garbage Collections	
Badger Meter	2069	PR09125-3160	09/11/2025	09/11/2025	361.80	August Meter Services	514040 - Water professional services	
ETFPS	9999	PR09125-3160	09/15/2025	09/15/2025	106.98	Medicare Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
ETFPS	9999	PR09125-3160	09/15/2025	09/15/2025	217.44	Federal Income Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
ETFPS	9999	PR09125-3160	09/15/2025	09/15/2025	457.42	Social Security Tax	512221 - FICA, Med, FW <sup>T</sup> payable	
Utah Retirement Systems	99999	PR09125-3150	09/15/2025	09/15/2025	14.85	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	99999	PR09125-3150	09/15/2025	09/15/2025	154.56	Retirement	512223 - Retirement and 401k payable	
LAKE POWELL BOAT STORAGE	2070	PR09125-3150	09/15/2025	09/15/2025	368.88	401K	512223 - Retirement and 401k payable	
PELORUS METHODS	2071	PR09125-3150	09/16/2025	09/17/2025	195.59	Sample re-test shipping- reimbursable	512223 - Retirement and 401k payable	
USPS	2073	PR09125-3150	09/17/2025	09/17/2025	700.00	Oct- Dec 2025 Software and support	512223 - Retirement and 401k payable	
Utah Association of Special Districts	2072	PR09125-3150	09/17/2025	09/17/2025	156.00	2 rolls of Stamps- September 2025	512223 - Retirement and 401k payable	
ZIONS BANK	911-2025	PR09125-3150	09/17/2025	09/17/2025	650.00	UASD Conv registration- Chair and Clerk	512223 - Retirement and 401k payable	
GARKANE	Debit Crd	09118205	09/18/2025	09/18/2025	70.65	August banking fees	512223 - Retirement and 401k payable	
KANE COUNTY TREASURER	2074	09118205	09/18/2025	09/18/2025	1,159.45	North Well Power- Sept 2025	514035 - Water bank service charges	
SUNRISE ENGINEERING	2075	09118205	09/18/2025	09/18/2025	250.00	South Well Power- Sept 2025	514067 - Water utilities	
Houck, Steve	2076	09122025	09/25/2025	09/25/2025	584.50	Engineering Services for culinary well consideration	514040 - Water engineering	
					100.00	Scrap Metal and Appliance Removal	514069 - Transfer Station expense	

**Glen Canyon SSD of Big Water**  
**Check Register**

**All Bank Accounts - 09/01/2025 to 09/30/2025**

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
EFTPS	9999	PR092825-3160	09/29/2025	09/29/2025	108.62	Medicare Tax	512221 - FICA, Med FWT payable	
EFTPS	9999	PR092825-3160	09/29/2025	09/29/2025	224.20	Federal Income Tax	512221 - FICA, Med, FWT payable	
EFTPS	9999	PR092825-3160	09/29/2025	09/29/2025	464.40	Social Security Tax	512221 - FICA, Med, FWT payable	
EFTPS	EFT	09282025	09/29/2025	09/29/2025	7,200.00	Overpayment to EFTPS	511560 - Suspense	
Utah Retirement Systems	9999	PR092825-3150	09/29/2025	09/29/2025	15.41	Roth IRA	512223 - Retirement and 401k payable	
Utah Retirement Systems	9999	PR092825-3150	09/29/2025	09/29/2025	156.92	Retirement	512223 - Retirement and 401k payable	
SCHOLZEN PRODUCTS	9999	PR092825-3150	09/29/2025	09/29/2025	374.51	401K	512223 - Retirement and 401k payable	
SITLA- Trust Lands Administration	2077	6936054-00	09/30/2025	09/30/2025	1,882.38	6 x 3/4" Meter Setters	514050 - Water system maintenance a	
ZIONS BANK	2078	SULA 2012- 2026	09/30/2025	09/30/2025	1,600.00	Transfer Station Lease and Bond- 2026	514089.5 - Transfer Station Lease	
		09302025	09/30/2025	09/30/2025	3.00	paper fee	514035 - Water bank service charges	
					<b>\$41,912.31</b>			

**Glen Canyon SSD of Big Water**  
**General Ledger - 9/1/2025 to 9/30/2025**  
**Wages/ Benefits/ Retirement**

Account					Balance
Date	Code	Description	Debit	Credit	
<b>51 4010 - Water salaries and wages</b>					
9/14/2025	PR	Gross Pay	3,688.76		\$20,445.27
9/28/2025	PR	Gross Pay	3,745.14		24,134.03
9/30/2025	AP	INV: Sept '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer- Gross Pay	658.40		27,879.17
					28,537.57
					<b>\$8,092.30</b>
					<b>Budgeted Amount:</b>
					<b>\$111,000.00</b>
					<b>Budget Balance:</b>
					<b>\$82,462.43</b>
<b>51 4013 - Water employee benefits</b>					
9/14/2025	PR	Social Security Tax	228.71		\$1,564.09
9/14/2025	PR	Medicare Tax	53.49		1,792.80
9/28/2025	PR	Social Security Tax	232.20		1,846.29
9/28/2025	PR	Medicare Tax	54.31		2,078.49
9/30/2025	AP	INV: Sept '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer- GSS/ Med Tax	50.38		2,132.80
					2,183.18
					<b>\$619.09</b>
					<b>Budgeted Amount:</b>
					<b>\$2,183.18</b>
					<b>Budget Balance:</b>
					<b>\$7,600.00</b>
					<b>\$5,416.82</b>
<b>51 4015 - Water employee health insurance</b>					
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Clerk -July Health insurance	746.36		\$0.00
					746.36
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Water Operator -July Health insurance	2,103.18		2,849.54
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Treasurer -July Health insurance (50%)	630.96		3,480.50
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Treasurer -Aug-Health insurance (50%)	630.96		4,111.46
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Clerk -Aug-Health insurance (30%)	746.36		4,857.82
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Water Operator -Aug-Health insurance (50%)	2,103.18		6,961.00
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Clerk - September- Health Ins	746.36		7,707.36
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Water Operator- September- Health Ins	2,103.18		9,810.54
9/10/2025	AP	INV: Aug '25 Clearing BIG WATER MUNICIPAL CORPORATION - PEHP- Treasurer - September- Health Ins	630.96		10,441.50
					<b>\$10,441.50</b>
					<b>Budgeted Amount:</b>
					<b>\$37,000.00</b>
					<b>Budget Balance:</b>
					<b>\$26,558.50</b>
<b>51 4016 - Water employee retirement benefits</b>					
9/14/2025	PR	Retirement	154.56		\$2,875.65
9/14/2025	PR	401K	368.88		3,030.21
9/28/2025	PR	Retirement	156.92		3,399.09
9/28/2025	PR	401K	374.51		3,556.01
9/30/2025	AP	INV: Sept '25 PAYROLL Clearing BIG WATER MUNICIPAL CORPORATION - Treasurer- Retirement	93.42		3,930.52
					4,023.94
					<b>\$1,148.29</b>
					<b>Budgeted Amount:</b>
					<b>\$17,500.00</b>
					<b>Budget Balance:</b>
					<b>\$13,476.06</b>
<b>Report Total:</b>			<b>\$20,301.18</b>	<b>\$0.00</b>	<b>\$45,186.19</b>