



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Welcome

Tuesday, May 19, 2026

**Summit County Service Area #3
Board of Trustees Public Meeting**

Meeting Date & Time: May 19, 2026, 5:30pm MST

Meeting Location: Mountain Life Church, 7375 Silver Creek Rd, Park City, UT 84098

For more information or questions: (435) 500-6276

Agenda Item	Time	Presenter(s)
1. Welcome and Call Meeting to Order (motion/voting) a. Welcome b. Roll Call & Conflict of Interest Disclosure	5:30 pm	Chair
2. General Public Comments (Limited to 3 minutes per person)	5:35 pm	Chair
3. Consent Agenda a. Approval of April 21, 2026 and May 6, 2026 minutes b. Monthly Financials c. Fraud Assessment	5:45 pm	Chair, Office Manager
4. Administrative & Financial (motion/voting) a. Personnel & Contractor Contracts & Compensation b. Rate and Fee Study	5:50 pm	Chair, Legal counsel
5. Public Hearing - Rate and Fee Schedule (motion/voting): a. Proposed 2026 water rates and fee schedule discussion* b. Public Comments For Public Hearing c. Resolution 2026-04: adopt water rates and fee changes	6:00 pm	Chair
6. Water, Roads & Trails Update (motion/voting) a. Update on Bond Progress b. Water, Road and Trails update - Greenfield well c. RFP for Culinary Water Storage Tank	6:30pm	Water & Road Manager
7. General Public Comments (Limited to 3 minutes per person)	7:30 pm	Chair
8. Closed session to discuss the character, professional competence, or physical or mental health of an individual, pending or reasonably imminent litigation, and/or the sale or purchase of real property pursuant to Utah Code §§ 52-4-204 through 205. **	7:45 pm	Chair
9. Adjournment	8:15 pm	Chair

To participate online: Google Meet joining info Video call link: <https://meet.google.com/sys-gdvj-vnx>

Or dial: (US) +1 470-250-1720 PIN: 535 432 764#; More phone numbers:

<https://tel.meet/sys-gdvj-vnx?pin=3736965577842>

*Minutes and agendas available at:

<https://www.summitcountyutah.gov/AgendaCenter/Search/?term=&CIDs=34,&startDate=01/01/2026&endDate=04/15/2026&dateRange=&dateSelector=>

**Any motion/voting will take place in open meeting after closed session



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Public Comment

(Limited to 3 minutes per person)



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Consent Agenda



PENDING MINUTES

SUMMIT COUNTY SERVICE AREA #3 BOARD OF TRUSTEES
MONTHLY PUBLIC MEETING
MOUNTAIN LIFE CHURCH, 7375 SILVER CREEK RD, PARK CITY, UT 84098
[TUESDAY, APRIL 21, 2026 AT 5:30PM MST](#)

Meeting also conducted via Google Meet.

1. **Welcome (5:34pm)**

- a. Welcome called to order by Derek Price, Board Chair
- b. Roll Call & Conflict of Interest Disclosure - No conflicts were disclosed.

Board Members:

Derek Price, Chair
Justin Shea, Vice Chair
Jon "Otto" Blum, Treasurer
David Olson, Clerk
Scott Witkin
Karri Taix (online)
Caroline Gleich (online)

Staff & Contractors:

Jody Anagnos, Office Manager
Chris Bullock, Road & Water Manager
Nathan Bracken, legal counsel (online)

Absent: Vince Pao-Borjigin, Acting General Manager

2. **General Public Comment (5:35pm)**

- John Nowoslawski

3. **Consent Agenda (5:40pm)**

[Link: Approved minutes for March 17, 2026](#)

[Link: Approved minutes for April 6, 2026](#)

Financials are part of the Board packet

David made a motion to approve the consent agenda as presented, Scott seconded the motion. All Trustees voted in favor of approving the consent agenda. (vote 7-0)

4. **Administrative & Financial (5:41)**

- a. Resident Appeal of Water Re-Connection Fee - Resident had a water shut off due to non-payment. Current rate and fee states a \$2,500 reconnection fee. The resident sent a letter to the Board to appeal the fee based on comparison of re-connection fees at other water companies. Justin suggested a reduced fee of \$250. Discussed process to lower fees which would not require a public hearing but would need to be properly noticed. In

this particular situation, we are looking for direction and a decision for this particular situation vs lower the fee permanently. We can put this on the agenda for next month to permanently lower the fee.

Justin made a motion to reduce the re-connection fee to \$250, Derek seconded the motion. All Trustees voted in favor of reducing the re-connection fee for this resident by \$2,250. (vote 7-0)

- b. Personnel Policy - This policy update has been in process for a long time. Nathan added language regarding continuation of operations and FMLA due to current absence of Vince. Caroline asked about including an IT policy. Derek doesn't think this should be in the personnel policy, it can be reviewed for a separate IT tech policy. Discussion regarding specific language of hiring and the Board do the hiring and firing. Under Section 6, change from "shall" to "may" to authorize the Board to participate in the interview process. Scott asked about a temp agency as an option, that language is currently not in there.

David made the motion to approve the personnel policy with the mentioned changes changing language in Article II, Section 6 regarding the hiring process, Justin seconded the motion. All Trustees in attendance voted in favor of approving the updated personnel policy, (vote 7-0)

[Link: Resolution 2026-03 - Updated Personnel Policy](#)

- c. Interest rate for billing - Jody reminded the Board that this was presented in 2024 and it was not voted on. There are currently 19 accounts with an outstanding balance of \$25 - \$75. Monthly late fees of \$25 are not assessed to late fees or small fees such as inspection fees. Late fees are assessed for annual and monthly fees. Staff recommends implementing a 18% annual interest rate to be charged December 1 annually for these small unpaid fees which often carry over from year to year. Derek asked if 18% is unreasonable. Nathan referenced the statute (UCA 17B-1-902.1) which authorizes an annual 18% rate for past due fees. This would require a public hearing as it is a new fee. There was no opposition to implementing this annual interest rate as described. Direction from Board is to bring this back at another meeting and add this new fee to the list of updates for rate and fee.
- d. Monthly usage statements and annual bills - Annual bills went out in February and were due at the end of March. Unpaid annual fees were assessed \$25 late fees in mid April. In that week, we went from 53 unpaid accounts to 24. Explained lien process for unpaid annual fees. Jody advised the Board that she has not kept up on monthly usage statements which are emailed to upper residents to help them track their water usage. She has not received any inquiries about them during that time. Jody would prefer to direct people to Eye on Water which is more current information and easier to read and understand and discontinue the monthly usage statements. Very often calls about the monthly statements are due to confusion from residents who don't understand why there are two meters listed and they think the usage statements are a bill. The Board had no objection to discontinuing monthly usage statements for upper parcels on wells who track their water usage annually.

5. **Water, Roads & Trails Update**

- a. Update on bond progress - Chris presented. We will be able to close the bond once the NEPA is complete which we've been told will be mid-June. There are a few items that we still need to submit to the state which should come together in the next week.
- b. Jensen Slope Easement - Chris presented, the Board needs to authorize staff to execute an easement for access to the new Crescent Water tank parcel. SCSA3 will pay \$6,500 for permanent access through a resident's lot to access the tank parcel. The money will come out of the enterprise fund but planning to reimburse with bond monies, if allowed. Chris was requesting authorization to approve the easement amount and for Nathan to work with staff to draft an agreement.

Scott motioned to approve authorization for legal and staff to work with the resident for slope agreement to access the new water tank parcel, Justin seconded. All Trustees motioned in favor of approving the slope agreement amount and terms. (vote 6-0)

- c. Road and Trails update - Chris presented. A volunteer trail clean up is scheduled for this Saturday, April 25 from 9am - 12pm. All volunteers will meet at the mailhouse. Caroline asked about a liability waiver. Jody found a sample of a volunteer trail work waiver to use as a starting point, Nathan will make tweaks to make sure it works for us. Jody will make copies of the waiver for Chris for Saturday. Residents are not allowed to bring any machinery. Power equipment will be provided by and only used by Chris' staff for liability reasons.
- d. Water Restrictions and Motorized Bike Awareness Campaigns - Jody presented. There was a discussion about potential water restrictions and the need to determine related enforcement. Need to ensure that there is a violation fee that is applicable in the rate and fee. Residents recognize that SCSA3 doesn't have jurisdiction over bikes but would like some type of education campaign for motorized and electronic dirt bikes in the roads and on the trails.
- e. Proposal consideration and awards for Impact Fee RFP, Silver Bullet Well RFP and District Engineer RFP
Chris presented the result of the Silver Bullet Well RFP. A pre-bid meeting was held with qualified bidders, Loughlin staff and Service Area staff. Three drillers attended and submitted bids. Loughlin put together the spreadsheet of the bids which was provided to the Board. Proposal C is the lowest price, but Proposal B rates higher because they can start early July of this year. The Board asked for Chris' recommendation.
Otto made a motion to accept Proposal B to drill the new Silver Bullet well, David seconded the motion. All Trustees in attendance voted in favor. (vote 7-0)
District Engineer RFP - There was one respondent for the District Engineer RFP, Chris recommended the Board accept that proposal. Legal prepared a template contract to provide and this motion is authorizing staff to work with legal and the Board Chair to finalize the contract.
Scott motioned to approve the proposal for the district engineer and authorize staff to work with legal and the respondent to finalize the contract, Justin seconded the motion. All Trustees in attendance voted in favor. (vote 7-0)

Impact Fee RFP - Discussion was had about the Impact Fee study and if this was the correct method for the Service Area to pursue. Staff received feedback from a couple local engineers regarding other options. One proposal was submitted from a Texas company.

Derek made the motion to cancel the current RFP and to create a new RFP in conjunction with roads engineer and legal counsel. David seconded the motion. All Trustees in attendance voted in favor. (vote 7-0)

6. **Public Comments II: (7:08pm)**
John Nowoslawski

7. **Closed Session**
At 7:11, Justin made a motion to move into closed session to discuss the personnel, reasonably imminent litigation, and/or the sale or purchase of real property pursuant to Utah Code §§ 52-4-204 through 205, Derek seconded the motion. All Trustees in attendance voted to move into closed session. (vote 7-0)

8. **Adjournment (8:23pm)**
Scott made motion to adjourn the meeting, Otto seconded the motion. All Trustees in attendance voted in favor of adjourning. (vote 7-0)

Next meeting is May 19, 2026 at Mountain Life Church.

Online participants: John Nowoslawski



PENDING MINUTES

SUMMIT COUNTY SERVICE AREA #3 BOARD OF TRUSTEES
MONTHLY PUBLIC MEETING
SUMMIT COUNTY SERVICE AREA 3 OFFICE, 629 PARKWAY DR, PARK CITY, UT 84098
WEDNESDAY, MAY 6, 2026 AT 5:00PM MST

Meeting also conducted via Google Meet.

1. **Welcome (5:05pm)**

- a. Welcome called to order by Derek Price, Board Chair
- b. Roll Call & Conflict of Interest Disclosure - No conflicts were disclosed.

Board Members:

Derek Price, Chair (online)
Justin Shea, Vice Chair (online)
Jon "Otto" Blum, Treasurer (online)
Scott Witkin (online)
Karri Taix (online)
Caroline Gleich (online)
David Olson, Clerk (online)

Staff & Contractors:

Jody Anagnos, Office Manager

Absent: Vince Pao-Borjigin, Acting General Manager, Chris Bullock, Road & Water Manager, Nathan Bracken, legal counsel

2. **Closed Session**

At 5:07, Derek made a motion to move into closed session to discuss the personnel, reasonably imminent litigation, and/or the sale or purchase of real property pursuant to Utah Code §§ 52-4-204 through 205, Justin seconded the motion. All Trustees in attendance voted to move into closed session. (vote 7-0)

3. **Adjournment (6:13pm)**

Derek made motion to adjourn, David seconded the motion. All Trustees in attendance voted to adjourn the meeting. (vote 7-0)

Next meeting is May 19, 2026 at Mountain Life Church.

Summit County Service Area #3
Standard Financial Report
10 General Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking - General	(206,268.84)	(10,006.00)	(216,788.84)
1113 Checking - Water	76,183.67	0.00	76,183.67
1115 Payroll	(8,036.79)	0.00	(8,036.79)
1121 PTIF 850 General	1,612,999.78	12,481.02	1,808,037.75
1122 PTIF 851 Water	12,648.00	0.00	12,648.00
1123 PTIF 8712 Capital Account	225,239.58	720.78	228,109.89
1124 Checking - General - US BANK	(391,694.60)	12,338.13	(379,099.67)
1130 Xpress Bill Pay	4,717.01	81.85	2,762.57
1175 Undeposited receipts	0.00	(0.01)	0.01
Total Cash and cash equivalents	1,325,787.81	15,615.77	1,523,816.59
Receivables			
1311 Accounts receivable	10,933.23	19,945.34	21,283.24
1351 Property taxes - current	136,685.13	0.00	0.00
1352 Property taxes - deferred	590,311.00	0.00	590,311.00
1411 Due from other governments (Class C Roads)	27,115.14	0.00	0.01
Total Receivables	765,044.50	19,945.34	611,594.25
Other current assets			
1600 Pre-paid Rent	750.00	0.00	0.00
Total Other current assets	750.00	0.00	0.00
Total Current Assets	2,091,582.31	35,561.11	2,135,410.84
Total Assets:	2,091,582.31	35,561.11	2,135,410.84
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	12,558.88	(2,104.40)	600.00
2330 Customer deposits - roads	215,500.00	(20,000.00)	200,500.00
2422 Escrow Account #1 MLC	55,454.28	0.00	55,454.28
2423 Escrow Account #2 RH ESP Project	25,721.72	0.00	25,721.72
Total Current liabilities	309,234.88	(22,104.40)	282,276.00
Deferred inflows			
2380 Deferred inflows - property taxes	590,311.00	0.00	590,311.00
Total Deferred inflows	590,311.00	0.00	590,311.00
Total Liabilities:	899,545.88	(22,104.40)	872,587.00
Equity - Paid In / Contributed			
2981 Fund balance	1,192,036.43	57,665.51	1,262,823.84
Total Equity - Paid In / Contributed	1,192,036.43	57,665.51	1,262,823.84
Total Liabilities and Fund Equity:	2,091,582.31	35,561.11	2,135,410.84
Total Net Position	0.00	0.00	0.00

Summit County Service Area #3
Standard Financial Report
10 General Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 Property taxes - current	590,955.15	6,258.97	33,924.48	590,311.00	590,311.00
3120 Property taxes - prior years	19,564.10	0.00	0.00	10,000.00	10,000.00
3170 Fee in lieu of property tax	26,138.36	0.00	0.00	7,500.00	7,500.00
3171 Interest and penalties taxes	591.57	0.00	0.00	250.00	250.00
Total Taxes	637,249.18	6,258.97	33,924.48	608,061.00	608,061.00
Intergovernmental revenue					
3356 Class B road allotment	133,189.93	35,680.13	63,627.17	145,000.00	145,000.00
Total Intergovernmental revenue	133,189.93	35,680.13	63,627.17	145,000.00	145,000.00
Charges for services					
3430 Construction service fees	197,280.93	32,997.90	48,029.00	85,000.00	85,000.00
3431 Roads maintenance fees	21,246.80	0.00	0.00	8,000.00	8,000.00
3432 Roads transfer fees	0.00	0.00	0.00	1,000.00	1,000.00
3433 Road Inspection Fees	3,650.00	525.00	1,550.00	2,500.00	2,500.00
Total Charges for services	222,177.73	33,522.90	49,579.00	96,500.00	96,500.00
Interest					
3610 Interest income	71,414.79	6,942.83	27,298.67	60,000.00	60,000.00
Total Interest	71,414.79	6,942.83	27,298.67	60,000.00	60,000.00
Miscellaneous revenue					
3690 Sundry revenue	38.53	24.00	96.50	100.00	100.00
Total Miscellaneous revenue	38.53	24.00	96.50	100.00	100.00
Total Revenue:	1,064,070.16	82,428.83	174,525.82	909,661.00	909,661.00
Expenditures					
Payroll					
4400 General Manager	28,340.53	0.00	0.00	0.00	0.00
4401 Operations Payroll	32,812.27	0.00	0.00	0.00	0.00
4402 Staff Payroll	23,896.14	3,363.53	17,418.13	94,542.00	94,542.00
4403 Payroll Fees	1,200.80	62.60	154.45	1,236.00	1,236.00
4410 Benefits	48,913.00	4,678.08	10,765.19	50,779.00	50,779.00
Total Payroll	135,162.74	8,104.21	28,337.77	146,557.00	146,557.00
Professional Fees					
4326 Legal fees- Roads	23,286.50	0.00	0.00	10,000.00	10,000.00
4327 Legal fees - General	64,246.00	5,311.00	13,615.00	25,000.00	25,000.00
4328 ROW	1,650.00	0.00	0.00	0.00	0.00
4330 Professional fees	1,000.00	0.00	1,500.00	1,700.00	1,700.00
4331 Accounting Fees	16,586.33	600.00	5,014.40	16,000.00	16,000.00
4332 Engineering fees	16,307.78	797.15	2,147.15	8,000.00	8,000.00
4800 Training	713.80	24.65	(310.70)	2,500.00	2,500.00
Total Professional Fees	123,790.41	6,732.80	21,965.85	63,200.00	63,200.00
Office Expenses					
4212 Membership and subscriptions	722.63	23.75	23.75	460.00	460.00
4220 Public notice	0.00	0.00	0.00	300.00	300.00
4225 Bank fees	2,992.59	0.00	0.00	2,500.00	2,500.00
4238 Computer/Technology Equipment	752.77	0.00	0.00	2,000.00	2,000.00
4239 Software	4,248.77	0.00	1,827.50	4,500.00	4,500.00
4240 Office supplies and expenses	1,010.92	0.00	1,837.99	2,000.00	2,000.00
4241 Food	63.53	0.00	0.00	0.00	0.00
4242 Board Meeting	0.00	0.00	0.00	400.00	400.00
4245 Postage	74.64	0.00	0.00	100.00	100.00
4850 Rent	10,500.00	750.00	3,750.00	10,000.00	10,000.00
Total Office Expenses	20,365.85	773.75	7,439.24	22,260.00	22,260.00
Maintenance & Repairs					
4250 Snow Removal	57,831.76	0.00	20,692.00	130,000.00	130,000.00
4251 Road maintenance	362,725.90	5,003.15	13,966.70	200,000.00	200,000.00
4252 Trail Maintenance	1,902.00	0.00	261.44	30,000.00	30,000.00
4333 Road manager fees	42,250.00	3,250.00	9,750.00	37,500.00	37,500.00
Total Maintenance & Repairs	464,709.66	8,253.15	44,670.14	397,500.00	397,500.00
Utilities					
4269 Phone	348.71	0.00	0.00	350.00	350.00
4270 Electric Office	49.23	899.41	899.41	1,000.00	1,000.00

Summit County Service Area #3
Standard Financial Report
10 General Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Total Utilities	397.94	899.41	899.41	1,350.00	1,350.00
Other General Administration					
4334 Other general administration	3,361.75	0.00	0.00	0.00	0.00
4510 Insurance	4,180.58	0.00	426.00	5,542.00	5,542.00
4999 Other General Administrative Expenses	141.00	0.00	0.00	1,400.00	1,400.00
Total Other General Administration	7,683.33	0.00	426.00	6,942.00	6,942.00
Transfers out					
4941 Transfers to Capital Projects	271,852.00	0.00	0.00	271,852.00	271,852.00
Total Transfers out	271,852.00	0.00	0.00	271,852.00	271,852.00
Total Expenditures	1,023,961.93	24,763.32	103,738.41	909,661.00	909,661.00
Total Change In Net Position	40,108.23	57,665.51	70,787.41	0.00	0.00

Summit County Service Area #3
Standard Financial Report
40 Capital Projects - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1121 PTIF 850 General	97,000.00	0.00	97,000.00
1123 Checking - General - US BANK	411,102.00	0.00	411,102.00
Total Cash and cash equivalents	508,102.00	0.00	508,102.00
Total Current Assets	508,102.00	0.00	508,102.00
Total Assets:	508,102.00	0.00	508,102.00
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2981 Fund balance	508,102.00	0.00	508,102.00
Total Equity - Paid In / Contributed	508,102.00	0.00	508,102.00
Total Liabilites and Fund Equity:	508,102.00	0.00	508,102.00
Total Net Position	0.00	0.00	0.00

Summit County Service Area #3
Standard Financial Report
40 Capital Projects - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Revenue:					
Contributions and transfers					
3800 Transfers in	271,852.00	0.00	0.00	271,851.00	271,851.00
Total Contributions and transfers	<u>271,852.00</u>	<u>0.00</u>	<u>0.00</u>	<u>271,851.00</u>	<u>271,851.00</u>
Total Revenue:	<u>271,852.00</u>	<u>0.00</u>	<u>0.00</u>	<u>271,851.00</u>	<u>271,851.00</u>
Total Change In Net Position	<u>271,852.00</u>	<u>0.00</u>	<u>0.00</u>	<u>271,851.00</u>	<u>271,851.00</u>

Summit County Service Area #3
Standard Financial Report
51 Water Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 Checking - Water	(76,183.67)	0.00	(76,433.43)
1113 Checking - General	206,268.84	10,006.00	216,788.84
1115 Payroll	8,036.79	0.00	8,036.79
1120 PTIF 850 General	68,476.00	0.00	68,476.00
1121 PTIF 0851 Water savings	596,805.46	1,950.29	604,571.93
1122 PTIF 5944 Debt service	11,196.39	35.83	11,339.07
1123 PTIF 5945 Debt service reserve	11,196.39	35.83	11,339.07
1124 PTIF 5946 Repair & replace	162,963.92	521.49	165,040.62
1125 Checking - US BANK	78,147.74	(41,214.54)	45,624.13
1130 Xpress Bill Pay	8,453.22	(10,623.85)	459.00
1175 Undeposited receipts	(5,223.00)	(5,545.98)	50.99
Total Cash and cash equivalents	1,070,138.08	(44,834.93)	1,055,293.01
Receivables			
1311 Accounts receivable	88,128.63	(2,540.52)	26,252.02
1312 Allowance for doubtful accounts	(10,368.00)	0.00	(10,368.00)
1312.1 Installment receivable	3,160.55	(100.00)	2,760.55
Total Receivables	80,921.18	(2,640.52)	18,644.57
Other current assets			
1500 Pre-paid rent	750.00	0.00	0.00
Total Other current assets	750.00	0.00	0.00
Total Current Assets	1,151,809.26	(47,475.45)	1,073,937.58
Non-Current Assets			
Capital assets			
Property			
1610 Land	64,735.05	0.00	64,735.05
1620 Buildings and improvements	40,734.00	0.00	40,734.00
1630 Water Right	425,000.00	0.00	425,000.00
1630.20 Water system 20yrs	888,720.22	0.00	888,720.22
1630.40 Water system 40yrs	369,938.99	0.00	369,938.99
1630.50 Water system 50yrs	1,203,473.35	0.00	1,203,473.35
1641 Machinery and equipment	7,951.00	0.00	7,951.00
Total Property	3,000,552.61	0.00	3,000,552.61
Accumulated depreciation			
1720 AccDpn Buildings and improvements	35,360.35	0.00	35,360.35
1730 AccDpn Water system & improvements	1,677,312.47	0.00	1,677,312.47
1741 AccDpn Machinery and equipment	7,951.00	0.00	7,951.00
Total Accumulated depreciation	1,720,623.82	0.00	1,720,623.82
Total Capital assets	1,279,928.79	0.00	1,279,928.79
Other non-current assets			
1800 Deferred Outflows-pensions	64,785.00	0.00	64,785.00
Total Other non-current assets	64,785.00	0.00	64,785.00
Total Non-Current Assets	1,344,713.79	0.00	1,344,713.79
Total Assets:	2,496,523.05	(47,475.45)	2,418,651.37
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	7,677.24	(32,023.52)	(176.85)
2330 Customer deposits	16,995.00	12,875.00	29,870.00
2410 Bond payable, current portion	8,000.00	0.00	8,000.00
2500 Net pension liability	41,498.00	0.00	41,498.00
2511 Compensated Absences Current	3,619.24	0.00	3,619.24
Total Current liabilities	77,789.48	(19,148.52)	82,810.39
Deferred inflows			
2800 Deferred inflows-pensions	1,107.00	0.00	1,107.00
Total Deferred inflows	1,107.00	0.00	1,107.00
Long-term liabilities			
2510 Bonds payable - 2010 series	134,999.99	0.00	134,999.99

Summit County Service Area #3
Standard Financial Report
51 Water Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Total Long-term liabilities	134,999.99	0.00	134,999.99
Total Liabilities:	213,896.47	(19,148.52)	218,917.38
Equity - Paid In / Contributed			
2851 Owners equity	132,542.68	0.00	132,542.68
2901 Net investment in capital assets	1,366,196.28	0.00	1,366,196.28
2902 Restricted - debt service	26,285.78	0.00	26,285.78
2903 Restricted - capital projects	60,416.09	0.00	60,416.09
2981 Retained earnings	697,185.75	(28,326.93)	614,293.16
Total Equity - Paid In / Contributed	2,282,626.58	(28,326.93)	2,199,733.99
Total Liabilities and Fund Equity:	2,496,523.05	(47,475.45)	2,418,651.37
Total Net Position	0.00	0.00	0.00

Summit County Service Area #3
Standard Financial Report
51 Water Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income or Expense					
Income From Operations:					
Operating income					
5110 Water standby fees	26,120.00	0.00	180.00	11,900.00	11,900.00
5111 Well standby fees	0.00	0.00	0.00	6,000.00	6,000.00
5140 Water service fees	525,491.23	31,527.37	123,792.05	420,000.00	420,000.00
5142 Hydrant water fees	2,619.46	0.00	0.00	1,500.00	1,500.00
5240 Water rights assessments	40,010.43	0.00	2,335.60	35,000.00	35,000.00
5310 Connection fees	25,000.00	10,000.00	22,000.00	20,000.00	20,000.00
5315 Inspection Fees	999.00	0.00	443.00	1,200.00	1,200.00
5317 Water Evaluation Fee	12,000.00	0.00	0.00	0.00	0.00
5410 Late penalties and fees	3,749.82	4,500.00	4,455.50	1,000.00	1,000.00
5490 Other operating income	17,035.81	0.00	753.88	10,000.00	10,000.00
5510 Water Transfer Fee	49,125.00	6,000.00	21,000.00	5,000.00	5,000.00
Total Operating income	702,150.75	52,027.37	174,960.03	511,600.00	511,600.00
Operating expense					
Payroll					
6400 General Manager	26,846.10	0.00	0.00	0.00	0.00
6401 Operations Payroll	32,811.20	0.00	0.00	0.00	0.00
6402 Staff Payroll	39,967.46	3,363.52	17,418.09	94,542.00	94,542.00
6403 Payroll Fees	1,200.61	62.58	302.16	1,236.00	1,236.00
6410 Benefits	50,410.31	3,881.78	9,968.83	50,779.00	50,779.00
Total Payroll	151,235.68	7,307.88	27,689.08	146,557.00	146,557.00
Professional Fees					
6332 Water operator services	42,250.00	3,250.00	9,750.00	37,500.00	37,500.00
6333 Professional fees	0.00	0.00	0.00	1,700.00	1,700.00
6333.1 Accounting Fees	18,151.37	1,400.00	5,600.00	20,000.00	20,000.00
6334 Water Engineering Fees Capital	25,830.00	0.00	0.00	0.00	0.00
6335 Water Engineering Maintenance	3,223.25	0.00	0.00	8,000.00	8,000.00
6336 Water Engineering Projects	(0.11)	0.00	0.00	0.00	0.00
6800 Training	2,684.44	0.00	0.00	2,500.00	2,500.00
Total Professional Fees	92,138.95	4,650.00	15,350.00	69,700.00	69,700.00
Legal Fees					
6327 Water General Legal Fees	0.00	0.00	0.00	7,500.00	7,500.00
6329 Litigations Water	2,000.00	2,000.00	0.00	0.00	0.00
6330 Well System Legal Fees	13,112.50	33.50	33.50	15,000.00	15,000.00
6331 Water System Legal Fees	17,230.50	1,813.50	3,100.50	10,000.00	10,000.00
Total Legal Fees	32,343.00	3,847.00	3,134.00	32,500.00	32,500.00
Utilities					
6270 Utilities	4,720.25	(3,356.16)	0.00	0.00	0.00
6272 Electric Water System	15,240.47	5,350.88	5,350.88	20,000.00	20,000.00
6274 Internet Office	0.00	0.00	0.00	100.00	100.00
6275 Phone Office	150.01	0.00	0.00	8,500.00	8,500.00
6276 Water System Monitoring	3,556.96	423.15	1,717.02	0.00	0.00
Total Utilities	23,667.69	2,417.87	7,067.90	28,600.00	28,600.00
Office Expenses					
6211 Public notices	257.99	0.00	0.00	0.00	0.00
6212 Association and subscriptions	735.87	0.00	266.75	1,500.00	1,500.00
6215 Bank fees	4,944.51	573.85	2,045.86	5,500.00	5,500.00
6237 Office Supplies	624.78	0.00	0.00	0.00	0.00
6238 Computer/Technology Equipment	735.43	0.00	0.00	2,000.00	2,000.00
6239 Software	4,291.61	0.00	2,587.50	4,500.00	4,500.00
6240 Office supplies and expenses	1,097.18	611.48	1,906.66	1,000.00	1,000.00
6242 Board meetings	26.10	0.00	0.00	450.00	450.00
6243 Postage	572.74	0.00	78.00	500.00	500.00
Total Office Expenses	13,286.21	1,185.33	6,884.77	15,450.00	15,450.00
Repairs & Maintenance					
6250 Repairs and maintenance	155,639.68	0.00	176.05	125,000.00	125,000.00
6253 Water tests	5,127.05	132.00	3,322.00	12,500.00	12,500.00
6254 Water rights assessments	8,790.26	150.00	3,596.19	7,000.00	7,000.00
6255 Parts & supplies purchases	19,886.14	897.78	3,780.34	5,000.00	5,000.00
6334.1 HAL - Arsenic Study	2,472.50	0.00	910.00	0.00	0.00
6380 Meter relocation and replacement	3,299.28	0.00	0.00	2,500.00	2,500.00
6729 Parts & Equipment repairs	1,772.32	0.00	0.00	0.00	0.00

Summit County Service Area #3
Standard Financial Report
51 Water Fund - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
6731 Water System - District Well	0.00	0.00	3,366.39	0.00	0.00
6732 Water System - Greenfield Well	0.00	0.00	85,883.12	1,000.00	1,000.00
6733 Water System - Infrastructure	0.00	59,979.90	101,631.22	5,000.00	5,000.00
6734 Water System - SA3 Water Rights	0.00	0.00	0.00	3,500.00	3,500.00
6735 Cncurrency	0.00	1,590.75	1,590.75	0.00	0.00
Total Repairs & Maintenance	196,987.23	62,750.43	204,256.06	161,500.00	161,500.00
Other General Administration					
6510 Insurance & bonds	4,180.57	0.00	0.00	5,000.00	5,000.00
6520 Depreciation expense	66,229.92	0.00	0.00	0.00	0.00
6600 Rent	9,000.00	750.00	3,750.00	9,000.00	9,000.00
6730 Capital outlay	0.00	0.00	0.00	25,000.00	25,000.00
6850 Water Rights - Capital Outlay	0.00	0.00	0.00	5,000.00	5,000.00
6901 Interest expense	4,501.21	0.00	0.00	1,000.00	1,000.00
6998 Reserves	0.00	0.00	0.00	51,793.00	51,793.00
6999 Other Water Administration	2,183.53	0.00	0.00	500.00	500.00
Total Other General Administration	86,095.23	750.00	3,750.00	97,293.00	97,293.00
Total Operating expense	595,753.99	82,908.51	268,131.81	551,600.00	551,600.00
Total Income From Operations:	106,396.76	(30,881.14)	(93,171.78)	(40,000.00)	(40,000.00)
Non-Operating Items:					
Non-operating income					
5610 Interest income	34,705.92	2,554.21	10,279.19	40,000.00	40,000.00
Total Non-operating income	34,705.92	2,554.21	10,279.19	40,000.00	40,000.00
Total Non-Operating Items:	34,705.92	2,554.21	10,279.19	40,000.00	40,000.00
Total Income or Expense	141,102.68	(28,326.93)	(82,892.59)	0.00	0.00

Summit County Service Area #3
Standard Financial Report
91 General Fixed Assets - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in Process			
1601 Work in process	2,542.24	0.00	2,542.24
Total Work in Process	<u>2,542.24</u>	<u>0.00</u>	<u>2,542.24</u>
Property			
1610 Land	1,120,000.00	0.00	1,120,000.00
1621 Buildings	68,153.66	0.00	68,153.66
1631.10 Road Signage 10 yrs	16,155.34	0.00	16,155.34
1631.20 Road Improvements	2,428,539.65	0.00	2,428,539.65
Total Property	<u>3,632,848.65</u>	<u>0.00</u>	<u>3,632,848.65</u>
Accumulated depreciation			
1721 AccDpn Buildings	65,573.29	247.02	66,671.64
1731 AccDpn Improvements	1,849,448.16	5,878.30	1,872,961.36
Total Accumulated depreciation	<u>1,915,021.45</u>	<u>6,125.32</u>	<u>1,939,633.00</u>
Total Capital assets	<u>1,720,369.44</u>	<u>6,125.32</u>	<u>1,695,757.89</u>
Total Non-Current Assets	<u>1,720,369.44</u>	<u>6,125.32</u>	<u>1,695,757.89</u>
Total Assets:	<u>1,720,369.44</u>	<u>6,125.32</u>	<u>1,695,757.89</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2971.1 Invested in capital assets	3,635,390.89	0.00	3,635,390.89
2972 Total depreciation charged	(1,915,021.45)	(6,125.32)	(1,939,633.00)
Total Equity - Paid In / Contributed	<u>1,720,369.44</u>	<u>(6,125.32)</u>	<u>1,695,757.89</u>
Total Liabilites and Fund Equity:	<u>1,720,369.44</u>	<u>(6,125.32)</u>	<u>1,695,757.89</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Summit County Service Area #3
Standard Financial Report
91 General Fixed Assets - 01/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Expenditures					
Other General Administration					
4400 Depn Expense	75,912.79	6,125.32	24,611.55	0.00	0.00
Total Other General Administration	<u>75,912.79</u>	<u>6,125.32</u>	<u>24,611.55</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>75,912.79</u>	<u>6,125.32</u>	<u>24,611.55</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>(75,912.79)</u>	<u>(6,125.32)</u>	<u>(24,611.55)</u>	<u>0.00</u>	<u>0.00</u>

Summit County Service Area #3
Operational Budget Report
33.33% of Year
10 General Fund
01/01/2026 to 04/30/2026

Revenue:	Current YTD	Annual Budget	Percentage	Projection
Taxes				
3110 Property taxes - current	\$ 33,924	\$ 590,311	6%	\$ 590,311
3120 Property taxes - prior years	-	10,000	0%	10,000
3170 Fee in lieu of property tax	-	7,500	0%	7,500
3171 Interest and penalties taxes	-	250	0%	250
Total Taxes	33,924	608,061	6%	608,061
Intergovernmental revenue				
3356 Class B road allotment	63,627	145,000	44%	145,000
Total Intergovernmental revenue	63,627	145,000	44%	145,000
Charges for services				
3430 Construction service fees	48,029	85,000	57%	85,000
3431 Roads maintenance fees	-	8,000	0%	8,000
3432 Roads transfer fees	-	1,000	100%	1,000
3433 Road Inspection Fees	1,550	2,500	100%	2,500
Total Charges for services	49,579	96,500	51%	96,500
Interest				
3610 Interest income	27,299	60,000	45%	60,000
Total Interest	27,299	60,000	45%	60,000
Miscellaneous revenue				
3615 Miscellaneous non-operating income	-	-	0%	-
3690 Sundry revenue	96	100	0%	100
Total Miscellaneous revenue	96	100	0%	100
Contributions and transfers				
3810 Appropriated use of fund balance	-	-	100%	-
Total Contributions and transfers	-	-	0%	-
Total Revenue:	174,525	909,661	19%	909,661

Expenditures	Current YTD	Annual Budget	Percentage	Projection
Payroll				
Payroll	17,418	94,542	18%	94,542
4403 Payroll Fees	154	1,236	12%	1,236
4410 Benefits	10,765	50,779	21%	50,779
Total Payroll	28,337	146,557	19%	146,557
Professional Fees				
4326 Legal fees- Roads	-	10,000	0%	10,000
4327 Legal fees - General	13,615	25,000	54%	25,000
4330 Professional fees	1,500	1,700	88%	1,700
4331 Accounting Fees	5,014	16,000	31%	16,000
4332 Engineering fees	2,147	8,000	27%	8,000
4800 Training	(310)	2,500	-12%	2,500
Total Professional Fees	21,966	63,200	35%	63,200
Office Expenses				
4212 Membership and subscriptions	24	460	5%	460
4220 Public notice	-	300	0%	300
4225 Bank fees	-	2,500	0%	2,500
4238 Computer/Technology Equipment	-	2,000	0%	2,000
4239 Software	1,828	4,500	41%	4,500
4240 Office supplies and expenses	1,838	2,000	92%	2,000
4240.1 Newsletter	-	-	0%	-
4241 Food	-	400	0%	400
4245 Postage	-	100	0%	100
4850 Rent	3,750	10,000	38%	10,000
Total Office Expenses	7,440	22,260	33%	22,260
Maintenance & Repairs				
4250 Snow Removal	20,692	130,000	16%	130,000
4251 Road maintenance	13,967	200,000	7%	200,000
4252 Trail Maintenance	261	30,000	1%	30,000
4333 Road manager fees	9,750	37,500	26%	37,500
Total Maintenance & Repairs	44,670	397,500	11%	397,500
Utilities				
4268 Internet Office	-	350	0%	350
4270 Electric Office	899	1,000	90%	1,000
Total Utilities	899	1,350	67%	1,350
Capital Outlay				
4740 Capital Outlay	-	-	0%	-
Total Capital Outlay	-	-	0%	-

	Current YTD	Annual Budget	Percentage	Projection
Other General Administration				
4510 Insurance	426	5,542	8%	5,542
4999 Other General Administrative Expenses	-	1,400	0%	1,400
Total Other General Administration	426	6,942	6%	6,942
Transfers out				
4941 Transfers to Capital Projects	-	271,852	0%	271,852
Total Transfers out	-	271,852	0%	271,852
Total Expenditures	103,738	909,661	50%	909,661
Surplus (Deficit)	\$ 70,787	\$ -		\$ -
Fund Balance beginning of year				\$ 936,427
Projected (deficit) surplus				\$ -
(Appropriated fund balance) reserves				\$ -
Estimated fund balance end of year				\$ 936,427
Restricted fund Balance				\$ 215,576

Summit County Service Area #3
 Operational Budget Report
 33.33% of Year
 45 Capital Fund
 01/01/2026 to 04/30/2026

Revenue:	Current YTD	Annual Budget	Percentage	Projection
3110 Transfers from General Fund	\$ 271,852	\$ -	#DIV/0!	\$ 271,852
Total Revenue:	271,852	-	#DIV/0!	271,852
Expenditures				
4252 Capital projects	-	-		-
Reserves		-		-
Total Expenditures	-	-	0%	-
Surplus (Deficit)	\$ -	\$ -		\$ 271,852

Fund Balance beginning of year	\$ 508,102
Projected Surplus (Deficit)	\$ 271,852
(Appropriated fund balance) reserves	\$ -
Estimated fund balance end of year	\$ 779,954

Operating Budget
33.33% of Year
Water Fund
01/01/2026 to 04/30/2026

	Current YTD	Annual Budget	Percentage	Projection
Operating income				
5110 Water standby fees	180	11,900	2%	11,900
5111 Well standby fees	-	6,000	0%	6,000
5140 Water service fees	123,792	420,000	29%	420,000
5240 Hydrant Water fees	-	1,500	0%	1,500
5240 Water rights assessments	2,335	35,000	7%	35,000
5310 Connection fees	23,000	20,000	115%	25,000
5310 Inspection fees	443	1,200	100%	1,200
5317 Water evaluation fee	-	-	100%	-
5410 Late penalties and fees	(544)	1,000	-54%	1,000
5490 Other operating income	754	10,000	8%	10,000
5510 Water Transfer Fee	21,000	5,000	420%	21,000
Total Operating income	170,960	511,600	33%	532,600

	Current YTD	Annual Budget	Percentage	Projection
Operating expense				
Payroll				
6402 Staff Payroll	17,418	94,542	18%	94,542
6403 Payroll Fees	302	1,236	24%	1,236
6410 Benefits	9,968	50,779	20%	50,779
Total Payroll	27,688	146,557	19%	146,557

Professional Fees				
6332 Water operator services	9,750	37,500	26%	37,500
6333 Professional fees	-	1,700	0%	1,700
6333.1 Accounting Fees	5,600	20,000	28%	20,000
6334 Water Engineering Fees Capital	-	-	0%	-
6335 Water Engineering Maintenance	-	8,000	100%	8,000
6336 Water Engineering Projects	-	-	100%	-
6800 Training	-	2,500	0%	2,500
Total Professional Fees	15,350	69,700	22%	69,700

Legal Fees				
6327 Water General Legal Fees	-	7,500	100%	7,500
6330 Well System Legal Fees	-	15,000	100%	15,000
6331 Water System Legal Fees	3,134	10,000	31%	10,000
Total Legal Fees	3,134	32,500	10%	32,500

Utilities				
6270 Utilities	-	-	0%	-
6271 Electric Office	-	-	100%	-
6272 Electric Water System	5,351	20,000	27%	20,000
6275 Phone Office	-	100	100%	100
6276 Water System Monitoring	1,717	8,500	20%	8,500
Total Utilities	7,068	28,600	25%	28,600

	Current YTD	Annual Budget	Percentage	Projection
Office Expenses				
6212 Association and subscriptions	267	1,500	18%	1,500
6215 Bank fees	2,045	5,500	37%	5,500
6238 Computer/Technology Equipment	-	2,000	100%	2,000
6239 Software	2,587	4,500	100%	4,500
6240 Office supplies and expenses	1,906	1,000	191%	2,500
6241 Newsletter	-	-	0%	-
6242 Board meetings	-	450	0%	450
6243 Postage	78	500	16%	500
Total Office Expenses	6,883	15,450	45%	16,950
Repairs & Maintenance				
6250 Repairs and maintenance	176	125,000	0%	125,000
6253 Water tests	3,322	12,500	27%	12,500
6254 Water rights assessments	3,596	7,000	51%	7,000
6255 Parts & supplies purchases	3,780	5,000	100%	5,000
62334 Arsenic study	910	-	100%	1,000
6380 Meter relocation and replacement	-	2,500	0%	2,500
6731 Water System - District Well	3,366	-	100%	4,000
6732 Water System - Greenfield Well	85,883	1,000	100%	90,000
6733 Water System - Infrastructure	101,631	5,000	100%	102,600
6734 Water System - SA3 Water Rights	1,591	-	100%	3,500
6735 Concurrency	-	-	100%	3,500
6739 New Water Tank Project	-	-	100%	-
6744 Fire flow improvements	-	-	100%	-
Total Repairs & Maintenance	204,255	158,000	129%	356,600
Other General Administration				
6510 Insurance & bonds	-	5,000	0%	5,000
6520 Depreciation expense	-	-	0%	-
6600 Rent	3,750	9,000	42%	9,000
6730 Capital outlay	-	30,000	0%	30,000
6850 Interest expense	-	1,000	0%	1,000
6999 Other Water Administration	-	52,293	100%	52,293
Total Other General Administration	3,750	97,293	4%	97,293
Total Operating expense	268,128	548,100	49%	748,200
Non-operating income (Expense)				
5492 Non Compliant well fee	-	-	100%	-
5610 Interest income	10,279	40,000	26%	40,000
5615 Non-operating Income	-	-	100%	-
5810 Transfers in	-	-	0%	-
Total Non-operating income	10,279	40,000		40,000
Total Income or Expense	(86,889)	3,500		(175,600)

Cash Balance beginning of year	\$ 843,581
Projected Surplus (Deficit)	\$ (175,600)
(Appropriated fund balance) reserves/Depreciation non cash	\$ -
Estimated cash balance end of year	<u>\$ 667,981</u>

Fraud Risk Assessment

Continued

*Total Points Earned: 335 /395 *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?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?	X	5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	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 (training.auditor.utah.gov) within four years of term appointment/election date?	X	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?	X	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: Summit County Local District #3

*Completed for Fiscal Year Ending: FY 2026 *Completion Date: 05/05/2026

*CAO Name: _____ *CFO Name: David Sanderson

*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?	X			
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?	X			
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".	X			
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
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?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
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".	X			
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".	X			
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".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
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".	X			

* MC = Mitigating Control



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Administrative & Financial



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Rate & Fee Hearing

Summit County Service Area #3 NOTICE OF FEE HEARING

Pursuant to Section 17B-1-643 of the Utah Code, the Summit County Service Area #3 Board of Trustees will hold a public hearing at 6:00 pm on May 19, 2026, to consider revisions to the Service Area's water rate schedule.

The hearing will take place at the Mountain Life Church located at 7375 Silver Creek Rd., Park City, Utah. The public hearing will consider revisions and updates to the Service Area's water rate and fee schedule for the services the Service Area provides. The fee schedule may impose or increase certain fees. The purpose of the hearing is to receive public comment on the proposed imposition or increase of the water rates and fees and to explain the reasons for the proposed imposition or increase.

The proposed water rates will be made available for public inspection on May 11, 2026, at the Service Area's offices at 629 Parkway Drive, Park City, Utah and on the Service Area's website at: <https://www.summitcountyutah.gov/733/Service-Area-3>. For questions, please contact the Service Area at (435) 500-6267 or permit@summitcosa3ut.gov.



Rate and Fee Schedule

Effective June 1, 2026

Updates and changes in yellow

Residential Water Rates		New Proposed
Residential Water System Monthly Base Rate per ERU (includes 20,000 gallons.)	\$112 per month	
Residential Water System Monthly Overage Rate (above 20,000 gal monthly allocation)	\$0.01 per gallon (20,001 - 30,000) \$0.015 per gallon (30,001 - 40,000) \$0.03 per gallon (40,001 - 50,000) \$0.05 per gallon (50,001 - 60,000) \$0.08 per gallon (60,001 - 100,000) \$0.10 per gallon (Over 100,001)	
Compassion Residential Water Rate (qualified low income)	\$75 per month (up to 10,000 gallons) Over 10k gallons reverts to residential base rate	
Residential connections with ADU	\$142 Base Rate per ADU	
Residential connections with more than one ADU or other accessory structure that exceed 0.75 acre-feet	Residential base rate x (total est. water use for property + 0.540 ERU*) = rate for property	
*For instance, if a property exceeds 0.75 acre-feet and has two ADUs, which will be assessed at 0.21 acre-feet per unit, that property will have a total estimated use of 0.96 acre-feet, representing 0.540 for the indoor and outdoor needs of the home and 0.42 acre-feet for the two ADUs (0.96 + 0.54 = 1.778 ERUS).		
Water System New Connection Permit Fee	\$12,000 Residential (includes meter / beacon up to 1.5". \$3000 2"+ Meter)	
Non-Residential Water System Rates		
Non-Residential Water System Monthly Base Rate (includes 10,000 gallons)	\$178 per month (up to 10,000 gallons)	
Non-Residential Water System Usage Rate (above 10,000 gallon monthly allocation)	\$0.04 per gallon (10,001 to 20,000 gallons) \$0.06 per gallon (20,001 to 30,000 gallons); \$0.08 per gallon (over 30,001)	
Non Residential New Connection Permit Fee	\$20,000 + \$1,500 meter/per unit	
Violation Fees		
Water Conservation Policy Violations	1st Written, 2nd+ \$500	
Delinquent/Past Due Payments	\$25 Monthly Administration Fee per month	
Annual Interest Rate for unpaid balances charged 12/1	18%	New Fee 18% on unpaid balances, not including monthly fees or annual fees
Lien Fee	\$300	
Shut-off Notice - Letter for 90 days past due notice	\$125	
End Point Tampering - Meter disconnect, etc	1st Written, 2nd - \$250, 3rd + Theft of Water - \$5000	
Theft of Service, Illegal, or Bypass Connection	\$5,000 per occurrence	
Site Visit Fees		
Site Visit Fee (weather dependant)	\$75 per visit	
Expedited Site Visit (weather dependant)	\$125 per site visit, 2-3 business day turnaround. Same day site visit \$175	
Commercial Site Visit Fee (weather dependant)	\$400 per visit	\$75 - same as residential
Expedited Commercial Site Visit (weather dependant)	add \$125 per site visit, 2-3 business day turnaround. Same day site visit add \$175	\$125 or \$175 same as residential
Standby Fees		
Vacant Lot Standby Fee (for water system eligible lots)	\$300 annually (billed in January)	
Residential w/ Wells Standby Fee (for lots adjacent to water line)	\$250 annually (billed in January)	
Standby fee for dry lots Fireflow only	New code name and zero cost	NEW: No charge for standby fee
Water Evaluation & Dedication Fees		
Residential Water Use Evaluation Fee	Starting at \$3,000 for a single family residence	Cost of evaluation, starting at \$800
Non-Residential Water Use Evaluation Fee	Starting at \$8,000+ per lot. (Major development, or multi lot, mixed use, requires development agreement)	Cost of evaluation, starting at \$1,200
Water Rights Dedication Fee	Cost starting at \$4,000	Charge cost, will take \$1,500 deposit and bill for actual cost
Other Water Rates & Fees		
Hydrant use fee (includes meter use)	\$3,000 Deposit + \$500 + Usage \$.05/gallon up to 100,000 gallons; then \$.10 for 100,001 + gallons	
Resumption Service	\$2,500	\$150 reconnection fee
Non sufficient funds (NSF) Check Fee	\$35	
Cross Connection & Backflow Testing	SA3 Inspection \$99 Annually. Can only take 80 at this rate	
Back Flow Violation Fees	1st Written Warning, 2nd \$75, 3rd water shut off and associated fees	NEW
Annexation Fee	\$100 per acre plus all staff and legal costs associated with annexation	NEW
GRAMA: include SA3's Records Policy, Resolution 2017-09, adopted on December 21, 2017. Staff time charged after first 15 minutes per UCA 63-2-203	Legal Fees (If required) B&W photocopies for 8.5" x 11" double-sided \$0.25 B&W photocopies for 11" x 17" single-sided \$0.50 Color photocopies for 8.5" x 11" single-sided \$0.60 Color photocopies for 11" x 17" single-sided \$1.50	

Billed 1x per year, Dec 1



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Fee Schedule Hearing Public Comment

(Limited to 3 minutes per person)

RESOLUTION NO. 2026-04

**A RESOLUTION OF SUMMIT COUNTY SERVICE AREA #3
ADOPTING THE 2026 FEE SCHEDULE FOR SUMMIT
COUNTY SERVICE AREA #3**

WHEREAS, Summit County Service Area #3 (the “**Service Area**”) incurs various costs providing roads and water service to the Silver Creek Estates Subdivision; and

WHEREAS, Utah Code §§ 17B-1-103(2)(j) authorizes the Service Area to impose fees or other charges for the commodities, services, and facilities it provides to pay for some or all of the Service Area’s associated costs and to “perform any act or exercise any power reasonably necessary for the efficient operation of the [Service Area] in carrying out its purposes;” and

WHEREAS, Utah Code § 17B-1-103(2)(q) also authorizes the Service Area to “perform any act or exercise any power reasonably necessary for the efficient operation of the special district in carrying out its purposes;” and

WHEREAS, the Service Area Board of Trustees (“**Board**”) desires to update its fee schedule to better account for the costs the Service Area incurs in carrying out its purposes; and

WHEREAS, the Board and conducted a duly noticed public hearing in compliance with Utah Code § 17B-1-643 on May 19, 2026, at 6:00 p.m. to consider updating and amending its fee schedule to increase certain existing fees and to impose new fees to cover the costs of the services the Service Area provides; and

WHEREAS, the Board found that there is a need to impose and/or increase certain fees because to better account for the costs the Service Area incurs in carrying out its purposes; and

WHEREAS, after holding the public hearing and taking public comment, the Board desires to amend its fee schedule pursuant to its authority under Utah Code Ann. §§ 17B-1-103 and 17B-1-643.

NOW, THEREFORE, be it ordained by the Board of Trustees of Summit County Service Area #3 that:

1. The Service Area adopts the fee schedule attached to this resolution.
2. All other fee schedules that the Service area previously adopted are repealed and replaced by the attached fee schedule.
3. Service Area staff are instructed to post the attached fee schedule to the Service Area’s website.

4. Pursuant to Utah Code § 17B-1-643(2)(g), if not challenge is made to the notice the Service Area provides for the public hearing to adopt the attached fee schedule within 30 days after the date of the hearing, the notice is consider adequate and proper.

5. The attached fee schedule will go into effect on June 1, 2026.

ADOPTED AND PASSED this ___ day of _____, 2026.

SUMMIT COUNTY SERVICE AREA #3

By: _____
Derek Price, Chair
Board of Trustees & Interim GM

ATTEST:

David Olson, Board Clerk

VOTING

Trustee Blum voting _____

Trustee Gleich voting _____

Trustee Olson voting _____

Trustee Pricevoting _____

Trustee Shea voting _____

Trustee Taix voting _____

Trustee Witkin voting _____



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Water, Roads & Trails

SCSA#3
 CULINARY WATER 2026
 BID TABULATION

PROJECT TOTAL	CONTRACTOR	CONTRACTOR	CONTRACTOR	CONTRACTOR	CONTRACTOR	CONTRACTOR	AVERAGE
BID SCHEDULE	A	B	C	D	E	F	
PROJECT AREA	AREA COST	AREA COST	AREA COST	AREA COST	AREA COST	AREA COST	
CRESCENT SITE BID SCHEDULE TOTAL	\$ 3,043,040.43	\$ 3,502,362.70	\$ 3,544,201.00	\$ 3,563,563.50	\$ 3,853,328.60	\$ 3,612,502.25	\$ 3,519,833.08
WHILEAWAY WATERLINE BID SCHEDULE TOTAL	\$ 334,044.70	\$ 429,532.50	\$ 476,105.00	\$ 485,888.00	\$ 484,726.00	\$ 551,860.00	\$ 460,359.37
GREENFIELD WATERLINE BID SCHEDULE TOTAL	\$ 277,305.50	\$ 389,190.00	\$ 396,650.00	\$ 407,236.00	\$ 332,930.00	\$ 458,710.00	\$ 377,003.58
BEEHIVE WATERLINE BID SCHEDULE TOTAL	\$ 281,290.50	\$ 293,404.00	\$ 260,950.00	\$ 314,372.00	\$ 293,695.00	\$ 358,340.00	\$ 300,341.92
TOTAL OF BID SCHEDULES	\$ 3,935,681.13	\$ 4,614,489.20	\$ 4,677,906.00	\$ 4,771,059.50	\$ 4,964,679.60	\$ 4,981,412.25	\$ 4,657,537.95



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Public Comment

(Limited to 3 minutes per person)



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Closed Session



Summit County Service Area #3

629 E Parkway Drive · Suite 1 · Park City · UT 84098 · (435) 500-6267 · bit.ly/SCSA3 · permit@summitcosa3ut.gov

Adjournment

**The next meeting is Tuesday, June 16
at the Mountain Life Church**