



Grand Water & Sewer Service Agency

3025 E. Spanish Trail Rd. ♦ P O Box 1046 ♦ Moab, UT 84532
435-259-8121 office ♦ 435-259-8122 fax ♦ www.grandwater.org

GWSSA FULL BOARD AND DISTRICT MEETINGS
3025 E. SPANISH TRAIL ROAD, MOAB, UTAH
August 20th, 2026
7:00 PM

AGENDA

Spanish Valley Water & Sewer Improvement District

Call to order

1. Pledge of Allegiance
2. Minutes – Board meeting of 7.16.26
3. Citizens to be heard
4. 2025 Financial Audit Report
5. Future Agenda Items Request

Adjournment

Grand County Special Service Water District

Call to order

6. Minutes – Board meeting of 7.16.26
7. Citizens to be heard
8. 2025 Financial Audit Report
9. Future Agenda Items Request

Adjournment

Grand County Water Conservancy District

Call to order

10. Minutes – Board meeting of 7.16.26
11. Citizens to be heard
12. 2025 Financial Audit Report
13. Future Agenda Items Request

Adjournment

~BOARDS AND COMMITTEES~

OPERATING COMMITTEE

Gary Wilson (President)
Kevin Clyde (Vice President)
Brian Backus
Mike Holyoak
Ben Wilson
Dale Weiss
Preston Paxman

SVWSID

Gary Wilson (Ch)
Mike Holyoak (V. Ch)
Dale Weiss (Treasurer)
Rick Thompson (Clerk)
Ken Helfenbein

GCWCD

Brian Backus (Ch)
Steve Getz (V. Ch)
Ben Wilson
Kevin Clyde
Don Hamilton

GCSSWD

Preston Paxman (Ch)
Dale Weiss (V. Ch)
Rani Derasary
Brian Martinez
Miles Loftin

Agency Manager: Ben Musselman



Grand Water & Sewer Service Agency

3025 E. Spanish Trail Rd. ♦ P O Box 1046 ♦ Moab, UT 84532
435-259-8121 office ♦ 435-259-8122 fax ♦ www.grandwater.org

Grand Water & Sewer Service Agency

Call to Order

14. Minutes – Board meeting of 7.16.26 and 7.21.26 Public Workshop
 15. Citizens to be heard
 16. Approval of Checks and Expenditures 7/17/26 to 8/20/2026
 17. Financial Statement
 18. 2025 Financial Audit Report
 19. Lake & Snow Report
 - a. Conservation pool letter to BLM-Approve
 20. BAA Grant Discussion
 21. County Personnel Fees Discussion
 22. Surplus Declaration Letter
 23. Items from staff
 24. Committee reports
 25. Projects Update
 - a. Darcy Well Equipping RFP Approval Ratification
 - b. CIB Planning Project Update
 26. Items From Board Members
 - a. Lay-Flat Pipe Update
 27. Future Agenda Items Request
- Adjournment

The Board may discuss, consider, or take action on any item listed on this agenda.

Those with special needs requests wishing to attend this meeting are encouraged to contact the Agency three (3) days in advance of these events. Specific accommodations necessary to allow participation of disabled persons will be provided to the maximum extent possible. Requests, or any questions or comments can be communicated to: (435) 259-8121

~BOARDS AND COMMITTEES~			
<u>OPERATING COMMITTEE</u>	<u>SVWSID</u>	<u>GCWCD</u>	<u>GCSSWD</u>
Gary Wilson (President)	Gary Wilson (Ch)	Brian Backus (Ch)	Preston Paxman (Ch)
Kevin Clyde (Vice President)	Mike Holyoak (V. Ch)	Steve Getz (V. Ch)	Dale Weiss (V. Ch)
Brian Backus	Dale Weiss (Treasurer)	Ben Wilson	Rani Derasary
Mike Holyoak	Rick Thompson (Clerk)	Kevin Clyde	Brian Martinez
Ben Wilson	Ken Helfenbein	Don Hamilton	Miles Loftin
Dale Weiss			
Preston Paxman			
Agency Manager: Ben Musselman			

GWSSA FULL BOARD AND DISTRICT MEETINGS

**GRAND WATER & SEWER SERVICE AGENCY, SPANISH VALLEY WATER & SEWER
IMPROVEMENT DISTRICT, GRAND COUNTY WATER CONSERVANCY DISTRICT, AND
THE GRAND COUNTY SPECIAL SERVICE WATER DISTRICT**

3025 E. SPANISH TRAIL ROAD, MOAB, UTAH

THURSDAY, JULY 16TH, 2026 – 7:15 P.M.

THE GRAND COUNTY SPECIAL SERVICE WATER DISTRICT

The Meeting was called to order by Dale Weiss at 7:22. In attendance were Brian Martinez, Miles Loftin, and Rani Derasary.

Not in attendance was Preston Paxman.

Also in attendance were Agency Manager Ben Musselman and ARO Josh Green.

Minutes - Board meeting of 4.16.2026 - MOTION by Brian Martinez to approve 4/16/2026 Minutes. SECONDED by Miles Loftin. MOTION CARRIES UNANIMOUSLY. In favor were Brian Martinez, Miles Loftin, and Rani Derasary.

Citizens to be heard – None.

Financial Statement – The second-quarter report was presented, representing 50% of the fiscal year. Interest earnings continue to perform well due to the current high interest rates. Budget amendments will begin over the next few months in preparation for the preliminary budget hearing in October.

Future Agenda Items Request – None.

Adjournment – MOTION by Brian Martinez to adjourn. SECONDED by Miles Loftin. MOTION CARRIES UNANIMOUSLY. In favor were Brian Martinez, Miles Loftin, and Rani Derasary.

ATTEST:

PRESTON PAXMAN, PRESIDENT

BEN MUSSELMAN, AGENCY MANAGER

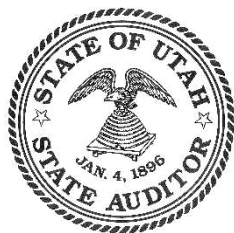


DATE:	8/20/2026			
Board(s):	☒ GWSSA	☒ SVW&SID		
	☒ GCWCD	☒ GCSSD		

Grand Water & Sewer Service Agency

3025 E Spanish Trail Road
Moab, UT 84532

Please print your name	Address	Phone #
Neal Herbert	1940 High 2nd	435-260-0830



**Financial and Compliance Self-Evaluation Form for
LOCAL GOVERNMENT ENTITIES
with Total Annual Revenues & Expenses Less than \$350,000
For years ending June 30, 2024, and later**

SECTION 1. BACKGROUND: Governing bodies are responsible for ensuring that entity resources are used in an efficient, effective, and lawful manner. As such, governing body members should take a proactive role in monitoring and evaluating the entity's financial and compliance processes.

The Office of the State Auditor (OSA) developed the following procedures to assist governing bodies with:

- improving or implementing good business practices;
- complying with policies, procedures, and laws; and
- limiting the potential for misuse of resources.

SECTION 2. INSTRUCTIONS:

This self-evaluation must be completed by a member of the governing body (Evaluator), such as a town council member or district board member, **who does not handle the entity's finances**. For example, in an entity with only three board members where the board chair also serves as the chief administrative officer, and the other two board members serve as the clerk and treasurer, the board chair would be the Evaluator and perform the procedures on this form. For procedures and questions where "financial staff" are referenced, using the previous example, "financial staff" would be the board members who serve as the clerk and treasurer. Otherwise, financial staff are those individuals who are charged with maintaining the entity's finances.

The Evaluator will examine financial documents (see Section 3 below for a list of documents), inquire with financial staff, and then address the form questions. The questions are designed so that "No" responses indicate weaknesses or noncompliance. **For all "No" responses, the Evaluator must provide, in the designated column, a corrective action plan that will remedy the weakness or noncompliance going forward.**

We anticipate the time to complete this form to be 4 to 8 hours; however, completion may take only 2 hours if the entity is very well organized. **The completed form is required to be submitted to the OSA within 180 days after the fiscal year-end as part of the annual reporting package via our reporting website:**

reporting.auditor.utah.gov. Please note that your uploaded form will be available to the public, and the answers provided on this form are subject to audit by the OSA or its designee.

NOTE: The entity may choose to contract with a CPA or other finance professional who does not handle the entity's finances to complete this form. Access the *Approved Vendor List* at: resources.auditor.utah.gov.

For additional assistance understanding this form, please contact Seth Oveson at 435-572-0440 or soveson@utah.gov.

SECTION 3: DOCUMENTS NEEDED TO COMPLETE THE SELF-EVALUATION PROCEDURES

To reduce the amount of time in completing this form, the Evaluator should obtain the following documents **before** performing the self-evaluation procedures:

1. Written financial policies and procedures.
2. The original budget, any amended budgets, and the final budget.
3. Newspaper notices or information from the Utah Public Notice Website (pmn.utah.gov) of all budget hearings.
4. The year-end financial report (also referred to as the "financial statements" or "Financial Survey").
5. The accounting records worksheet—for example, the book checkbook register; the ledger; or transactions maintained in a spreadsheet, QuickBooks, or other electronic software.
6. Copies of all financial reports presented to the board/council during the year.
7. Copies of bank statements and bank reconciliations for all entity accounts for the entire fiscal year.
8. Copies of all cash receipt logs or receipt books for the year.
9. Copies of all credit card or purchasing card statements for the entire fiscal year.
10. Board/Council meeting minutes for the year, including budget hearings.
11. Copies of the Treasurer's Crime Insurance documents (see question 32 for more information).

SECTION 4. PROCEDURES & QUESTIONS:

- Every question must be marked as either “Yes,” “No,” or “N/A” if appropriate.
- For any “No” responses, describe how the weakness will be corrected in the comments / corrective action column. Please attach any additional information as needed to detail the corrective action.

Entity Name: GRAND COUNTY SPECIAL SERVICE WATER DISTRICT

For Fiscal Period Ending: DECEMBER 31, 2025

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
GENERAL				
Procedure: Obtain copies of or access to, the entity's written financial policies and procedures. Note: Policies should be written. If no written policies exist, question #1 below should be answered with “No.”				
1. Do the policies and procedures address the following:				
a. Receiving, recording, and timely deposit of funds?	✓			
b. Purchasing?	✓			
c. Approval of disbursements?	✓			
d. Records requests (GRAMA) – the adoption of a uniform fee schedule if fees are being charged?	✓			
e. Record retention?	✓			
f. Conflicts of Interest	✓			
Procedure: Ask financial staff questions about the policies above to determine their knowledge of the policies.				
2.	✓			
Procedure: Ask the financial staff how they keep up to date on new State, accounting, and compliance requirements and about any training they have received during the past year. Review any certificates or other training materials if available.				
3. If financial expertise is lacking, has help been sought from peers, auditors, or outside consultants?			✓	
BUDGET				
Procedure: Obtain copies of (1) the original budget, any amended budgets, and the final budget presented at budget hearings; (2) the related budget hearing meeting minutes and (3) the newspaper notices for those meetings (or information of the meeting notices from the Utah Public Notice Website (utah.gov/pmn/)).				
4. Was the required 7-day notice given to the public for all budget hearings (i.e., for original, amended, and final budget)? EXCEPTION: Notice is not required to <u>amend</u> an <u>enterprise</u> fund budget.	✓			
5. Was the original budget approved by the governing body before the start of the fiscal year?		✓		
6. Did the original budget include three columns of data – (1) actual revenues/expenses from the last completed fiscal year, (2) estimated total revenues/expenses for the current fiscal year (i.e., the year about to end at the time the budget was created), and (3) budget estimates for the upcoming fiscal year? (see example below)	✓			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
EXAMPLE BUDGETS				
Budget for FYE 12/31/15 (prepared in Nov 2014)				
	1	2	3	
Description	Actual Amts of Last Completed Fiscal Year	Estimated Current Fiscal Year Amts	Budget Estimates for Upcoming Fiscal Year	
Property Taxes	\$56,852	\$55,450	\$56,000	
Building Permits	\$42,139	\$39,271	\$43,000	
	This is the entity's final, end-of-year amount from FYE 12/31/13	This is what was estimated would be the final, end-of-year amount for FYE 12/31/14	This is the entity's estimate for FYE 6/30/15	
For Entities with FYE 6/30/16 (budget prepared in May 2015)				
	1	2	3	
Description	Actual Amts of Last Completed Fiscal Year	Estimated Current Fiscal Year Amts	Budget Estimates for Upcoming Fiscal Year	
Property Taxes	\$56,852	\$55,450	\$56,000	
Building Permits	\$42,139	\$39,271	\$43,000	
	This is the entity's final, end-of-year amount from FYE 6/30/14	This is what was estimated would be the final, end-of-year amount for FYE 6/30/15	This is the entity's estimate for FYE 6/30/16	
7. If any amendments were necessary, was the budget amended BEFORE payments were made that exceeded the budget and not just at the end of the year?	✓			
YEAR-END FINANCIAL REPORT/STATEMENTS or OSA FINANCIAL SURVEY				
Procedure: Obtain a copy of 1) the final budget and 2) the year-end financial report/statements or OSA Financial Survey				
8. Did the entity's expenses stay within the amount appropriated in the final budget?	✓			
9. Municipalities only: Was the entity's unrestricted general fund balance (calculated as assets less liabilities less restricted funds such as funds set aside for B&C roads) less than 35% for cities or 100% for towns of the total revenue of the general fund for the year?			✓	

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
10. Special Districts and Special Service (Including Conservation) Districts that operate a general fund: If the district <u>only</u> operates an enterprise fund, this question does not apply. Fees for services (utilities, water assessments, etc.) are generally accounted for in an enterprise fund. Was the entity's unrestricted general fund balance (amount in all bank accounts at the end of the year) less than or equal to the most recently adopted budget, <i>plus</i> 100% of the current fiscal year's property tax revenue?		✓		2025 Budget \$1500; Unrestricted General Fund balance is \$1,083,321. No other funds available.
REPORTING				
Procedure: Look through the accounting records worksheet (e.g., the checkbook register; the ledger; or the transactions maintained in a spreadsheet, QuickBooks, or other electronic software). Then look over the supporting documentation maintained by the financial staff.				
11. Does it appear that financial records (documentation) are maintained to support transactions, balances, adjustments, etc., and the preparation of the financial reports?	✓			
Procedure: Obtain copies of all financial reports presented to the board/council during the year.				
12. Were financial reports prepared and presented to the governing body monthly (municipalities) or quarterly (districts)?	✓			Reviewed board packets posted to the website
13. Did the reports include a comparison of actual expenses/revenues to budgeted amounts?	✓			Reviewed board packets posted to the website
Procedure: Select at least two financial reports presented to the board/council during the year. From each report, select at least five line items from the report and compare those lines to the checkbook register or ledger, bank statement, and approved budget.				
14. Do the financial records match the reports presented to the board/council?	✓			
BANK STATEMENTS				
Procedure: Obtain copies of bank statements and bank reconciliations for all accounts for the entire year. Ensure that the bank statements include copies of canceled checks.				
15. Are reconciliations (i.e., a comparison between the bank statement and the entity's books) being performed monthly for all bank and investment accounts?	✓			
16. If the person performing the bank reconciliation can also write checks and make deposits, does someone else also perform a detailed review of the monthly bank/investment reconciliations?	✓			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
Procedure: Obtain the cash receipt logs or receipt books for the year. Select at least 10% or 5 (whichever is less, but at least 5) of receipts issued during the year.				
17. For each individual receipt selected, review the corresponding bank statement and determine that the receipt was deposited into the bank. (Note: individual receipts may have been batched together into a deposit, so also obtain the corresponding deposit listing, if applicable).	✓			No Receipts – Interest Only
Procedure: From the monthly bank statements, select at least 10% or 25 (whichever is less, but at least 5) of the payments made during the year. Be sure to include checks, debit card purchases, and other withdrawal transactions in your selection. For each selection:				
18. Review the canceled checks (if applicable). a. Were they signed by only those who are authorized?	✓			No checks written in 2025
b. Were they signed by persons other than the person to whom the check is made payable?	✓			
19. Were the payments supported by invoices and other documentation detailing the items/services purchased or funds transferred?	✓			
20. Were the transactions consistent with the entity's purpose?	✓			
Procedure: Obtain copies of all credit card or purchasing card statements for the year. Look through the supporting receipts and other applicable documentation.				
21. Are purchasing/credit card transactions reviewed by someone other than the cardholder for appropriateness and for supporting documents, such as receipts?			✓	
22. Does it appear that purchase cardholders are required to submit receipts for all purchases made?			✓	
OPEN AND PUBLIC MEETINGS ACT				
Procedure: Obtain the schedule of meetings for the board/council for the year. Select at least two of the meetings and obtain copies of the meeting minutes, including the agenda. Find the notice of each meeting on the Utah Public Notice Website (utah.gov/pmn/).				
23. Did the entity give proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website?	✓			
24. Did the governing body take final actions <i>only</i> on those topics listed as agenda items?	✓			
25. Within three days of the meeting minutes being approved, were the minutes posted to the Utah Public Notice Website?	✓			
26. If a portion of the meeting was closed to the public, answer the following questions: a. <i>Before the meeting was closed</i> , was the reason for holding the closed meeting documented in the meeting minutes and a roll call vote taken?			✓	

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
b. Was the reason for closing the meeting permitted under statute? Meetings may be closed for only the following: • Discussion of the character, professional competence, or health of an individual. • Strategy sessions for: ○ Collective bargaining ○ Pending or imminent litigation ○ purchase, exchange, lease, or sale of real property, including water rights and shares • Discussion of security personnel, devices, or systems. • Investigations regarding allegations of criminal conduct. • Considering a loan application, if public discussion of the loan application would disclose nonpublic personal financial information, nonpublic trade secrets, or certain nonpublic business information			✓	
c. Was an audio recording of the closed meeting made, -or- if the meeting was closed to discuss (a) the character, professional competence, or health of an individual or (b) the deployment of security personnel, devices, or systems, did the person presiding at the meeting sign a sworn statement affirming that the sole purpose for closing the meeting was to discuss those matters?			✓	
27. Per your knowledge or review of the board/council meeting minutes, did the presiding officer of the governing body ensure that members of the governing body were provided with annual training on the requirements of the Open and Public Meetings Act? NOTE: This training may be completed via in-house training or training.auditor.utah.gov .	✓			
OTHER COMPLIANCE				
Procedure: Inquire of management and financial staff, or make observations as to whether the following occurred:				
28. Is the entity compliant with State nepotism and hiring laws and the entity's own policies and procedures regarding nepotism? Generally, no public officer may employ, appoint, vote for, or recommend a relative for employment. Further, no public officer may directly supervise any appointee who is a relative. Relative means father, mother, grandfather, grandmother, stepchild, husband, wife, son, daughter, sister, brother, aunt, uncle, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, or daughter-in-law.	✓			
29. Did the entity's designated records officer complete an online training course on the requirements of GRAMA (completed annually)? Obtain a copy of the training certificate to verify.	✓			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
30. Municipalities Only: Is the person serving as either the municipal recorder or treasurer a person other than the mayor of the municipality?				
31. Municipalities Only: Are the recorder and treasurer of the municipality separate people?				
32. Municipalities and Counties Only: Do all municipal elected officials hold no county elected office?				
33. Counties Only: Do all county elected officials hold no municipal elected office?				
34. Special Districts and Special Service Districts only: Did each member of the board of trustees, within one year of each appointment/election, complete Board Member Training (training.auditor.utah.gov)? Obtain a copy of the training certificate to verify.	✓			
35. Did the entity register on the Local Government and Limited Purpose Entity Registry (entityregistry.utah.gov)?	✓			
Procedure: Obtain copies of the Treasurer's crime insurance documents. "Treasurer" is defined as the person who has the responsibility for the safekeeping of the entity's funds. This could be an elected or appointed treasurer, clerk, or financial secretary. Crime insurance is a form of insurance protection that covers losses that may occur as a result of fraudulent acts, including fraudulent acts committed by the Treasurer.				
36. Is the Treasurer properly insured in accordance with Utah Administrative Code R628-4-4 and Utah Code 51-7-15 for the Money Management Council, which states that for an entity with a revenue budget between: \$0 and \$10,000 no crime insurance is required. \$10,001 and \$100,000, the crime insurance coverage should equal 9% of total revenues or \$5,000, whichever is greater. \$100,001 and \$500,000, the crime insurance coverage should equal 8% of total revenues or \$9,000, whichever is greater. The basis used should be <u>all</u> budgeted gross revenue for the previous fiscal year (final budget). Budgeted gross revenue is further defined by the Money Management Council as also including proceeds from the sale of assets, borrowing proceeds, revenues of fiduciary funds, <u>and</u> any other revenues collected or handled by the treasurer. Crime insurance must be issued by an insurer licensed to do business in the state of Utah with a current A.M Best Rating of "A" or better, or by an interlocal agency created under UCA 11-13-101 operating as a joint self-insurance fund. A joint self-insurance fund providing coverage under this section must maintain a restricted account in the PTIF equal to 50% of the per-occurrence limit of coverage.	✓			Even though the budgeted gross revenue is only \$1500, the District is covered by a Crime bond.
Procedure: Obtain a copy of the fee schedule, governing body minutes, consolidated utility bill (and other bills, if applicable), and management record used to track fee expenses. This procedure does not apply to impact fees.				

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
37. a. Does the entity have a schedule of fees charged that has been adopted by the governing body?				N/A
b. Have all fees being charged been approved by the governing body?				N/A
c. If fee revenues exceed fee expenses, does the entity track excess revenues to ensure they are expended only for the provision of the service for which the fee is assessed?				N/A
38. Does the entity require and maintain a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities? This should be updated annually.	✓			
39. If the entity collects Personally Identifiable Information (PII) is it compliant with Utah Code 63D-2-103 ?				N/A
FRAUD, ILLEGAL ACTS, OR NONCOMPLIANCE ISSUES				
Procedure: Ask the financial staff and management if they are aware of any fraud, illegal acts, or noncompliance issues occurring. Also, review board/council meeting minutes for the same. Per your discussion, review, and personal knowledge, if you find that any fraud, illegal acts, or noncompliance occurred, inquire what the financial staff and management have done to correct the issues. Further, ask them what procedures they have put in place to prevent or detect the same from happening in the future.				
40. Has the entity been free of acts of fraud, illegal acts, or non-compliance?	✓			
41. If fraud, illegal acts, or noncompliance occurred, was sufficient action taken to minimize the risk of reoccurrence of fraud, illegal acts, or non-compliance?			✓	
42. Was the Fraud Risk Assessment Questionnaire completed and presented to the governing body before the end of the fiscal year?	✓			
CORRECTIVE ACTION PLAN				
43. For any "No" responses, have corrective actions been detailed above or in the attached documentation?			✓	

SECTION 5. CERTIFICATION:

I confirm to the best of my knowledge, and in the acting capacity of my responsibilities as a member of the stated local government's governing body, that I performed the procedures enumerated above; or I have reviewed the work of the designee who assisted in the preparation of this form and I take responsibility for the accuracy of the work; and that the information provided in this form is correct.

BOARD/COUNCIL MEMBER:

Preston Paxman

Name (please print)

Preston Paxman

Signature

Grand County Special Service Water District - Chair

Title

gcsswd1@grandwatersewerut.gov

Email Address

435-260-2129

Phone Number

05/05/2026

Date Evaluation was Completed.

Grand County Special Service Water District

Local Government Entity Name

December 31, 2025

For Year Ending

Amount of Time to Complete Form

If prepared by a CPA or Finance Professional:

Shaun Johnson

Name of preparer

Shaun Johnson

Signature

shaun@smuinrichmarsing.com

Email Address

(435)637-1203

Phone Number

SIGNATURE CERTIFICATE



REFERENCE NUMBER

54D5B282-8D52-463D-B69C-E160F3085CC6

TRANSACTION DETAILS

Reference Number
54D5B282-8D52-463D-B69C-E160F3085CC6

Transaction Type
Signature Request

Sent At
05/05/2026 10:05:44 AM MDT

Executed At
05/05/2026 10:58:18 AM MDT

Identity Method
email

Distribution Method
email

Signed Checksum
bbf878e4dda2ed6c3fd4149c9c5a25f7d499f82dac256ab399e08ed17ccd4dfe

Signer Sequencing
Disabled

Document Passcode
Disabled

eIDAS Authentication
Disabled

DOCUMENT DETAILS

Document Name
2025 Self Evaluation

Filename
2025_Self_Evaluation.pdf

Pages
9 pages

Content Type
application/pdf

File Size
526 KB

Original Checksum
d12f5fa3129916b407bb0a6bd177bd2117c971ff22e7d67ef576f7a7123c8b3f

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Preston Paxman Email gcsswd1@grandwatersewerut.gov Components 5	Status signed Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 IP Address 74.213.193.30 Device Chrome via Windows Typed Signature  Signature Reference ID 46DEC900	Viewed At 05/05/2026 10:55:01 AM MDT Identity Authenticated At 05/05/2026 10:58:18 AM MDT Signed At 05/05/2026 10:58:18 AM MDT
Name Shaun Johnson Email shaun@smuinrichmarsing.com Components 7	Status signed Multi-factor Digital Fingerprint Checksum 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 IP Address 66.111.117.195 Device Chrome via Windows Typed Signature  Signature Reference ID ED29F987	Viewed At 05/05/2026 10:05:55 AM MDT Identity Authenticated At 05/05/2026 10:07:10 AM MDT Signed At 05/05/2026 10:07:10 AM MDT

AUDITS

TIMESTAMP	AUDIT
05/05/2026 10:05:45 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) created document '2025_Self_Evaluation.pdf' on Chrome via Windows from 66.111.117.195.
05/05/2026 10:05:45 AM MDT	Preston Paxman (ppaxman@grandwatersewerut.gov) was emailed a link to sign.
05/05/2026 10:05:45 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) was emailed a link to sign.
05/05/2026 10:05:55 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) viewed the document on Chrome via Windows from 66.111.117.195.

TIMESTAMP	AUDIT
05/05/2026 10:07:10 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) authenticated via session on Chrome via Windows from 66.111.117.195.
05/05/2026 10:07:10 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) signed the document on Chrome via Windows from 66.111.117.195.
05/05/2026 10:54:26 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) modified the signer email from 'ppaxman@grandwatersewerut.gov' to 'gcsswd1@grandwatersewerut.gov'.
05/05/2026 10:54:27 AM MDT	Preston Paxman (gcsswd1@grandwatersewerut.gov) was emailed a link to sign.
05/05/2026 10:54:27 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) modified signer email/name for '2025_Self_Evaluation.pdf' on Chrome via Windows from 66.111.117.195.
05/05/2026 10:55:01 AM MDT	Preston Paxman (gcsswd1@grandwatersewerut.gov) viewed the document on Chrome via Windows from 74.213.193.30.
05/05/2026 10:58:18 AM MDT	Preston Paxman (gcsswd1@grandwatersewerut.gov) authenticated via email on Chrome via Windows from 74.213.193.30.
05/05/2026 10:58:18 AM MDT	Preston Paxman (gcsswd1@grandwatersewerut.gov) signed the document on Chrome via Windows from 74.213.193.30.

Basic Information

Please fill in entity name and year end in red cells below before completing balance sheet.

Entity Name:

GRAND COUNTY SPECIAL SERVICE WATER DISTRICT

Year End (mm/dd/yyyy):

12/31/2025

1	GRAND COUNTY SPECIAL SERVICE WATER DISTRICT				
	Unaudited Balance Sheet				
2	December 31, 2025				
	Governmental Funds			Enterprise Funds	
				Sewer / Water / Garbage / Funds, Etc	TOTALS
	General Fund	Capitol Projects	Permanent Trust		
<u>ASSETS</u>					
3	Cash	58,982			58,982
4	Investments				-
5	Receivables				-
	Capital Assets				
6	Land				-
7	Buildings				-
8	Equipment				-
9	Less Accumulated Depreciation (enter as a negative amount)	(1,692,991)			(1,692,991)
10	Other (Specify):				
	Improvements other than Bldgs	2,776,312			2,776,312
					-
	Total Assets	1,142,303	-	-	1,142,303
<u>LIABILITIES</u>					
11	Accounts Payable				-
12	CIB Loans				-
13	Other (Specify):				
					-
					-
	Total Liabilities	-	-	-	-
<u>FUND BALANCE</u>					
14	Capital Assets	1,083,321			1,083,321
15	Restricted				-
16	Committed				-
17	Unrestricted	58,982			58,982
	Ending Fund Balance	1,142,303	-	-	1,142,303
	Total Liabilities & Fund Balance	1,142,303	-	-	1,142,303
18	Check Figure = 0	0	-	-	0

GRAND COUNTY SPECIAL SERVICE WATER DISTRICT

Unaudited Income Statement

December 31, 2025

		Governmental Funds			Enterprise Funds	TOTALS
Description		General Fund	Capital Projects	Permanent Trust	Sewer / Water / Garbage, Etc	
REVENUES						
19	Property Taxes					-
20	Sales Taxes					-
21	Charges for Services					-
22	B & C Road Funds					-
23	State Grants					-
24	Federal Grants					-
25	Interest	2,400				2,400
26	Transfers from other Funds					-
27	Other (specify):					
						-
						-
Total Revenues		2,400	-	-	-	2,400
EXPENSES						
28	Salaries and Benefits					-
29	Supplies and materials					-
30	Maintenance & Repair					-
31	Utilities					-
32	Contracted Services					-
33	Depreciation	31,140				31,140
34	Transfers to Other Funds					-
35	Other (specify):					
						-
						-
Total Expenses		31,140	-	-	-	31,140
Net Income (Loss)		(28,741)	-	-	-	(28,741)
36	Fund Balances - Beginning (prior year ending)	1,171,044				1,171,044
	Fund Balances - Ending (current year)	1,142,303	-	-	-	1,142,303
37	Check Figure = 0	0	-	-	-	0
38	Capital Outlay					-