Grand Water & Sewer Service Agency

3025 E. Spanish Trail Rd. ♦ PO 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

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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

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 Highland	435-260-0830

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 Spanish Valley Water & Sewer Improvement District

The Meeting was called to order by Gary Wilson at 7:15. In attendance were Dale Weiss, Rick Thompson, and Mike Holyoak.

Not in attendance was Ken Helfenbein.

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

Minutes - Board meeting of 4.16.2026 - MOTION by Dale Weiss to approve 4/16/2026 Minutes. SECONDED by Rick Thompson. MOTION CARRIES UNANIMOUSLY. In favor were Dale Weiss, Rick Thompson, and Mike Holyoak.

Citizens to be heard – None.

Financial Statement – Quarter 2 presented by Ben Musselman. 50% of year has elapsed. Interest income is still doing well with the high interest rates. Bond payments are paid current to date. Draws for the water & sewer projects have been received and paid. The projects were the H2O project – Bowling Alley/Holyoak Ln (54%), 2026 Hwy 191 Sewer Project (1%). We will start amending the budget in the next couple of months prior to the October preliminary budget hearing

Future Agenda Items Request – None.

Adjournment – MOTION by Dale Weiss to adjourn. SECONDED by Rick Thompson. MOTION CARRIES UNANIMOUSLY. In favor were Dale Weiss, Rick Thompson, and Mike Holyoak.

ATTEST:

____
GARY WILSON, CHAIR

____
BEN MUSSELMAN, AGENCY MANAGER

SMUIN, RICH & MARSING
CERTIFIED PUBLIC ACCOUNTANTS
294 East 100 South
Price, Utah 84501
Phone (435) 637-1203 • Fax (435) 637-8708

To the Board of Directors and
and Chairman Gary Wilson
Spanish Valley Water & Sewer Improvement District

In accordance with *Utah Code* 51-2a-201, we have performed the procedures enumerated below, which were agreed to by the Board of Directors and Chairman Gary Wilson of Spanish Valley Water & Sewer Improvement District, and the Office of the State Auditor, related to the District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period January 1, 2025 to December 31, 2025.

The 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 this 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
FINANCIAL SURVEY	
GENERAL 1. We obtained a copy of the entity's Financial Survey which was completed by the entity.	We noted no exceptions as a result of these procedures
2. We agreed amounts reported on the Financial Survey to the entity's general ledger.	We noted no exceptions as a result of these procedures
REVENUES 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.	There were no changes over the specified amounts which were enexplained

PROCEDURES	RESULT
DISBURSEMENTS 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.	There were no changes over the specified amounts which were unexplained
ACCOUNTING RECORDS	
GENERAL 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.	We noted no exceptions as a result of these procedures
DISBURSEMENTS 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.	We noted no exceptions as a result of these procedures
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. For each transaction selected, we determined the whether the disbursement: a. Was consistent with the entity's purpose.	We noted no exceptions as a result of these procedures
b. Agreed to the receipt or invoice supporting the amount and payee.	We noted no exceptions as a result of these procedures
c. Was authorized consistent with the entity's policies and procedures.	We noted no exceptions as a result of these procedures
d. Was in compliance with the entity's purchasing policy (bids, quotes, etc.).	We noted no exceptions as a result of these procedures

PROCEDURES	RESULT
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.	We noted no exceptions as a result of these procedures
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
CASH 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
MEETINGS 12. We reviewed the governing board's meeting minutes for the period applicable to the engagement through the report date of the engagement. For all financial transactions discussed in the minutes exceeding 5% of total revenues, and a selection 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.	We noted no exceptions as a result of these procedures
COMPLIANCE	
MEETINGS 13. We selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:	We noted no exceptions as a result of these procedures
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. (Exceptions: Charter schools are required only to <u>make the meeting minutes available</u> to the public within three days of 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.	We noted no exceptions as a result of these procedures

PROCEDURES	RESULT
BUDGET 14. 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
15. 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
16. We examined the entity's records and financial reports and determined whether the total expenditures stayed within the amounts appropriated in the final adopted budget.	We noted no exceptions as a result of these procedures
FUND BALANCES 17. **Deficit Fund Balances:** 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.	We noted no exceptions as a result of these procedures
18. **General Fund Balance Limitations:** Special Districts and Special Service Districts: The maximum unrestricted (committed, assigned, and unassigned) general fund balance is restricted to the greater of: a. 100% of the most recently adopted budget; **Plus** b. 100% of current year property tax collections	Not in compliance, but the large unassigned fund balance has been carried over for several years and is currently being reduced each year. The District does not collect any property taxes
TRAINING 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: a. Annual training on the requirements of the Open and Public Meetings Act.	We noted no exceptions as a result of these procedures
b. Annual online training by the entity's designated records officer on the requirements of GRAMA.	We noted no exceptions as a result of these procedures
c. Special Districts and Special Service Districts – At least once a term, members of a board of trustees of a special district attending training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts.	We noted no exceptions as a result of these procedures
GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT) 20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure.	We noted no exceptions as a result of these procedures

PROCEDURES	RESULT
Fraud Risk Assessment 21. We reviewed the entity Fraud Risk Assessment and verified that it was signed by the appropriate officers and discussed by the governing body as represented in the minutes.	We noted no exceptions as a result of these procedures
OTHER COMPLIANCE	
22. We verified 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
23. If the entity collects Personally Identifiable Information (PII), we determined if it is collected in compliance with the requirements for collecting PII found in Utah Code 63D-2-103	N/A
CRIME INSURANCE FOR PUBLIC TREASURERS 24. We determined whether the Treasurer was insured in accordance with Money Management Council Rule R628-4-4.	We noted no exceptions as a result of these procedures
Government Fees 25. We determined that Government Fees collected by the entity were approved, tracked and reasonable according to the prescribed criteria.	The District does not assess or collect Government Fees

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 District'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.

We are required to be independent of Spanish Valley Water & Sewer Improvement District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to this engagement. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each requirement identified above. Our audit does not provide a legal determination of Spanish Valley Water & Sewer Improvement District's compliance with the compliance requirements referred to above.

The purpose of this report is solely to describe the scope of our testing of Spanish Valley Water & Sewer Improvement District'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.

Smuin, Rich & Marsing

Smuin, Rich & Marsing
Price, Utah 84501
May 5, 2026

SPANISH VALLEY WATER & SEWER IMPROVEMENT DISTRICT

Unaudited Balance Sheet / Statement of Net Position

December 31, 2025

		Governmental Funds					Enterprise Funds					
	ASSETS	**General Fund**	**Capital Project Funds**	**Debt Service Funds**	**Special Revenue Funds**	**Permanent Trust Funds**	**Sewer**	**Water**	**Garbage**	**Other (Specify)**	**Other (Specify)**	**TOTALS**
3	Cash	1,363,349										1,363,349
4	Investments											-
	Receivables (net):											
5	Accounts											-
6	Taxes											-
7	Intergovernmental											-
8	Due from Other Funds											-
9	Inventory											-
10	Capital Assets											
11	Land											-
12	Buildings											-
13	Improvements											-
14	Equipment											-
15	Construction in Progress											-
16	Less Accumulated Depreciation											-
	(enter as a negative amount)											-
17	Other (Specify):											
												-
												-
	Total Assets	1,363,349	-	-	-	-	-	-	-	-	-	1,363,349
	LIABILITIES											
18	Accounts Payable											-
19	Accrued Payroll											-
20	Due to Other funds											-
21	Unearned Revenue											-
22	Interest Payable											-
23	Deposits											-
24	Capital Leases Payable											-
25	Bonds, current											-
26	Bonds, noncurrent											-
27	Other (Specify):											
												-
												-
	Total Liabilities	-	-	-	-	-	-	-	-	-	-	-
	DEFERRED INFLOWS OF RESOURCES											
28	Deferred Property Tax Revenue											-
29a	**FUND BALANCE / NET POSITION**											
29	Capital Assets, Net of Related Debt											-
30	Nonspendable											-
31	Restricted											-
32	Committed											-
33	Assigned											-
34	Unassigned / Unrestricted	1,363,349										1,363,349
	Ending Fund Balance	1,363,349	-	-	-	-	-	-	-	-	-	1,363,349
	Total Liabilities, Deferred Inflows of Resources & Fund Balance / Net Position	1,363,349	-	-	-	-	-	-	-	-	-	1,363,349
35	Check Figure = 0	-	-	-	-	-	-	-	-	-	-	-

SPANISH VALLEY WATER & SEWER IMPROVEMENT DISTRICT

Unaudited Statement of Revenues, Expenses, and Changes in Fund Balance/Net Position

December 31, 2025

		Governmental Funds					Enterprise Funds					
	Description	**General Fund**	**Capital Projects**	**Debt Service**	**Special Revenue Funds**	**Permanent Trust Funds**	**Sewer**	**Water**	**Garbage**	**Other (Specify)**	**Other (Specify)**	**TOTALS**
	REVEUNES											
36	Taxes											-
37	Licenses and permits											-
38	Intergovernmental											-
39	Charges for Services											-
40	Fees and Assessments											-
41	Fines and forfeitures											-
42	Impact Fees											-
43	Interest	55,232										55,232
44	Gain on Sale of Assets											-
45	Other (specify):											
	Transfers/Contributions	481,198										481,198
												-
	Total Revenues	536,430	-	-	-	-	-	-	-	-	-	536,430
	GOVERNMENTAL FUNDS EXPENDITURES											
	Current:											
46	General Government	2										2
47	Public Safety											-
48	Parks and Recreation											-
49	Other											-
	Debt Service:											
50	Principal retirement	130,252										130,252
51	Interest and fiscal charges	103,339										103,339
52	Capital Outlay:											
	General Government											-
	Public Safety	39,350										39,350
	Parks and Recreation											-
	Other											-
	Total Expenditures	272,943	-	-	-	-						272,943
	ENTERPRISE FUNDS EXPENSES											
53	Salaries and Wages											-
54	Benefits											-
55	Supplies and materials											-
56	Depreciation											-
57	Other											-
58	Interest Expense											-
59	Loss on sale of assets											-
	Total Expenses						-	-	-	-	-	-
	Excess revenues over (under) expenditures/expenses	263,487	-	-	-	-	-	-	-	-	-	263,487
	Other Financing Sources (Uses)											
60	Issuance of Capital Leases											-
61	Issuance of Bonds											-
62	Sale of Capital Assets											-
63	Transfers In											-
64	Transfers Out (enter as a negative amount)	(102,207)										(102,207)
	Total Other Financing Sources (Uses)	(102,207)	-	-	-	-	-	-	-	-	-	(102,207)
65	Fund Balances - Beginning (prior year ending)	1,202,069										1,202,069
	Fund Balances - Ending (current year)	1,363,349	-	-	-	-	-	-	-	-	-	1,363,349
66	Check Figure = 0	-	-	-	-	-	-	-	-	-	-	-

SPANISH VALLEY WATER & SEWER IMPROVEMENT DISTRICT
Unaudited Capital Asset Activity
Governmental Funds
December 31, 2025

		Beginning Balance	Additions	Deletions (enter as a negative amount)	Ending Balance
67	Land	46,547			46,547
68	Infrastructure				-
69	Construction in Progress		39,350		39,350
70	Buildings & Improvements	22,832,328			22,832,328
71	Improvements other than buildings	30,211			30,211
72	Machinery & Equipment	52,164			52,164
	Total Capital Assets	22,961,250	39,350	-	23,000,600
73	**Accumulated Depreciation for:**				
	Infrastructure				-
	Construction in Progress				-
	Buildings & Improvements	7,901,029	482,266		8,383,295
	Improvements other than buildings	30,211			30,211
	Machinery & Equipment	52,164			52,164
	Total Accumulated Depreciation	7,983,404	482,266	-	8,465,670
	Net Capital Assets	14,977,846	(442,916)	-	14,534,930

Entity's Policy for Capitalizing Assets: 3000

SPANISH VALLEY WATER & SEWER IMPROVEMENT DISTRICT
Unaudited Long-term Debt
Governmental Funds
December 31, 2025

		Beginning Balance	Additions	Reductions (enter as a negative amount)	Ending Balance
74	General Obligation Bonds	5,500,248		(130,252)	5,369,996
75	Capital Leases				-
76	Compensated Absences				-
77	Other (specify):				
					-
	Total Long Term Debt	5,500,248	-	(130,252)	5,369,996