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 Grand County Water Conservancy District

The Meeting was called to order by Brian Backus at 7:15. In attendance were Steve Getz, Ben Wilson, Kevin Clyde, and Don Hamilton.

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

Minutes - Board meeting of 4.16.2026 - MOTION by Steve Getz to approve 4/16/2026 Minutes. SECONDED by Ben Wilson. MOTION CARRIES UNANIMOUSLY. In favor were Steve Getz, Don Hamilton, Kevin Clyde, and Ben Wilson.

Minutes – Public Hearing 5.28.2026 – MOTION by Kevin Clyde to approve 5/28/2026 Minutes. SECONDED by Ben Wilson. MOTION CARRIES UNANIMOUSLY. In favor were Steve Getz, Don Hamilton, Kevin Clyde, and Ben Wilson.

Citizens to be heard – None.

Financial Statement – The financial report was presented for the second quarter, representing 50% of the fiscal year elapsed. Interest income continues to perform well due to higher interest rates. Budget amendments will begin over the next few months in preparation for the preliminary budget hearing scheduled for October.

Future Agenda Items Request – None.

Adjournment – MOTION by Steve Getz to Adjourn. SECONDED by Ben Wilson. MOTION CARRIES UNANIMOUSLY. In favor were Steve Getz, Don Hamilton, Kevin Clyde, and Ben Wilson.

ATTEST:

____
BRIAN BACKUS, CHAIR

____
BEN MUSSELMAN, AGENCY MANAGER

May 2025

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 <u>does not</u> 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 **<u>before</u>** 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 WATER CONSERVANCY 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?	X			
b. Purchasing?	X			
c. Approval of disbursements?	X			
d. Records requests (GRAMA) – the adoption of a uniform fee schedule if fees are being charged?	X			
e. Record retention?	X			
f. Conflicts of Interest	X			
Procedure: Ask financial staff questions about the policies above to determine their knowledge of the policies.				
2. Per your discussion, are staff knowledgeable of the policies?	X			
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?			X	
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.	X			
5. Was the original budget approved by the governing body before the start of the fiscal year?	X			
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)	X			

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action

EXAMPLE BUDGETS

Budget for FYE 12/31/15 (prepared in Nov 2014)

Description	1 Actual Amts of Last Completed Fiscal Year	2 Estimated Current Fiscal Year Amts	3 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)

Description	1 Actual Amts of Last Completed Fiscal Year	2 Estimated Current Fiscal Year Amts	3 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

Procedures & Questions	Yes	No	N/A	Comments / Corrective Action
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?	X			
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?	X			
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?			X	

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, *plus* 100% of the current fiscal year's property tax revenue?		X		2026 budget is $80,920; unrestricted general fund balance is $968,917. The entity only has a general fund and the fund balance is carried over from years ago and they collect no fees. This will not be reported as a finding,
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?	X			
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)?	X			
13. Did the reports include a comparison of actual expenses/revenues to budgeted amounts?	X			
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?	X			
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?	X			
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?			X	

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).	X			
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?	X			Reviewed the entire year of bank statements; 2 checks were written during the entire year and those 2 checks met all requirements listed
b. Were they signed by persons other than the person to whom the check is made payable?	X			
19. Were the payments supported by invoices and other documentation detailing the items/services purchased or funds transferred?	X			
20. Were the transactions consistent with the entity's purpose?	X			
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?			X	
22. Does it appear that purchase cardholders are required to submit receipts for all purchases made?			X	
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?	X			
24. Did the governing body take final actions *only* on those topics listed as agenda items?	X			
25. Within three days of the meeting minutes being approved, were the minutes posted to the Utah Public Notice Website?	X			
26. If a portion of the meeting was closed to the public, answer the following questions: a. *Before the meeting was closed*, was the reason for holding the closed meeting documented in the meeting minutes and a roll call vote taken?			X	

<table>
<tr><th>Procedures & Questions</th><th>Yes</th><th>No</th><th>N/A</th><th>Comments / Corrective Action</th></tr>
<tr><td>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</td><td></td><td></td><td>X</td><td></td></tr>
<tr><td>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?</td><td></td><td></td><td>X</td><td></td></tr>
<tr><td>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.</td><td>X</td><td></td><td></td><td></td></tr>
<tr><td colspan="5">OTHER COMPLIANCE</td></tr>
<tr><td colspan="5">Procedure: Inquire of management and financial staff, or make observations as to whether the following occurred:</td></tr>
<tr><td>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.</td><td>X</td><td></td><td></td><td></td></tr>
<tr><td>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.</td><td>X</td><td></td><td></td><td></td></tr>
</table>

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?			X	
31. **Municipalities Only:** Are the recorder and treasurer of the municipality separate people?			X	
32. **Municipalities and Counties Only:** Do all municipal elected officials hold no county elected office?			X	
33. **Counties Only:** Do all county elected officials hold no municipal elected office?			X	
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.	X			
35. Did the entity register on the Local Government and Limited Purpose Entity Registry (entityregistry.utah.gov)?	X			
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.	X			BUDGETED GROSS REVENUE $137,870 137,870 X .08 = $11,030 CRIME POLICY COVERAGE IS 1 MIL
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?		X		
b. Have all fees being charged been approved by the governing body?		X		
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?		X		
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.	X			
39. If the entity collects Personally Identifiable Information (PII) is it compliant with Utah Code 63D-2-103?			X	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?	X			
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?			X	
42. Was the Fraud Risk Assessment Questionnaire completed and presented to the governing body before the end of the fiscal year?	X			
CORRECTIVE ACTION PLAN				
43. For any “No” responses, have corrective actions been detailed above or in the attached documentation?	X			

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:

Brian Backus
Name (please print)

Brian Backus
Signature

Chair
Title

bbackus@grandwatersewerut.gov
Email Address

4352598121
Phone Number

5-4-26
Date Evaluation was Completed.

Grand County Water Conservancy District
Local Government Entity Name

December 31, 2025
For Year Ending

5.0 hours
Amount of Time to Complete Form

If prepared by a CPA or Finance Professional:

SuTanna Youd
Name of preparer

SuTanna Youd
Signature

sutanna@smuinrichmarsing.com
Email Address

(435) 637-1203
Phone Number

Progress | RightSignature

SIGNATURE CERTIFICATE

REFERENCE NUMBER
42B59612-4BFC-4B68-9208-B0CBFCCF4E8A

TRANSACTION DETAILS

Reference Number
42B59612-4BFC-4B68-9208-B0CBFCCF4E8A

Transaction Type
Signature Request

Sent At
05/05/2026 10:21:44 AM MDT

Executed At
07/12/2026 08:06:51 PM MDT

Identity Method
email

Distribution Method
email

Signed Checksum
07aebba897739d5e8387c3353ece92188660a3a4b50120c4295387f5dc1a23bb

Signer Sequencing
Disabled

Document Passcode
Disabled

eIDAS Authentication
Disabled

DOCUMENT DETAILS

Document Name
Self Eval unsigned

Filename
Self_Eval_unsigned.pdf

Pages
9 pages

Content Type
application/pdf

File Size
519 KB

Original Checksum
ca5b29f099e4cf05ff961750764b759a60791a82f0b83c58ce209e1268bdb9ba

SIGNERS

SIGNER	E-SIGNATURE	EVENTS
Name Brian Backus **Email** gcwcd1@grandwatersewerut.gov **Components** 5	**Status** signed **Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 **IP Address** 199.190.49.175 **Device** Safari via Mac **Typed Signature** Brian Backus **Signature Reference ID** A8113B6D	**Viewed At** 07/12/2026 08:01:44 PM MDT **Identity Authenticated At** 07/12/2026 08:06:50 PM MDT **Signed At** 07/12/2026 08:06:51 PM MDT
Name Sutanna Youd **Email** sutanna@smuinrichmarsing.com **Components** 1	**Status** signed **Multi-factor Digital Fingerprint Checksum** 4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 **IP Address** 66.111.117.195 **Device** Chrome via Windows **Typed Signature** SuTanna Youd **Signature Reference ID** 2ACAFC88	**Viewed At** 05/05/2026 10:31:19 AM MDT **Identity Authenticated At** 05/05/2026 10:32:28 AM MDT **Signed At** 05/05/2026 10:32:28 AM MDT

AUDITS

TIMESTAMP	AUDIT
05/05/2026 10:21:45 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) created document 'Self_Eval_unsigned.pdf' on Chrome via Windows from 66.111.117.195.
05/05/2026 10:21:45 AM MDT	Brian Backus (bbackus@grandwatersewerut.gov) was emailed a link to sign.
05/05/2026 10:21:45 AM MDT	Sutanna Youd (sutanna@smuinrichmarsing.com) was emailed a link to sign.
05/05/2026 10:31:19 AM MDT	Sutanna Youd (sutanna@smuinrichmarsing.com) viewed the document on Chrome via Windows from 66.111.117.195.

TIMESTAMP	AUDIT
05/05/2026 10:32:28 AM MDT	Sutanna Youd (sutanna@smuinrichmarsing.com) authenticated via email on Chrome via Windows from 66.111.117.195.
05/05/2026 10:32:28 AM MDT	Sutanna Youd (sutanna@smuinrichmarsing.com) signed the document on Chrome via Windows from 66.111.117.195.
05/05/2026 11:15:25 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) modified the signer email from 'bbackus@grandwatersewerut.gov' to 'gcwcd1@grandwatersewerut.gov'.
05/05/2026 11:15:26 AM MDT	Shaun Johnson (shaun@smuinrichmarsing.com) modified signer email/name for 'Self_Eval_unsigned.pdf' on Chrome via Windows from 66.111.117.195.
05/05/2026 11:15:26 AM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) was emailed a link to sign.
05/05/2026 11:15:30 AM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) was emailed a reminder.
06/05/2026 01:23:19 AM MDT	Document 'Self_Eval_unsigned.pdf' expired and is no longer signable.
06/05/2026 02:53:28 AM MDT	Document 'Self_Eval_unsigned.pdf' expired and is no longer signable.
06/29/2026 10:56:23 AM MDT	Melanie Sasser (melanie@smuinrichmarsing.com) extended document 'Self_Eval_unsigned.pdf' on Chrome via Windows from 66.111.117.195.
06/29/2026 10:56:28 AM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) was emailed a reminder.
07/12/2026 08:01:44 PM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) viewed the document on Safari via Mac from 199.190.49.175.
07/12/2026 08:06:50 PM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) authenticated via email on Safari via Mac from 199.190.49.175.
07/12/2026 08:06:51 PM MDT	Brian Backus (gcwcd1@grandwatersewerut.gov) signed the document on Safari via Mac from 199.190.49.175.

Basic Information

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

Entity Name: GRAND COUNTY WATER CONSERVANCY DISTRICT

Year End (mm/dd/yyyy): 12/31/2025

1 GRAND COUNTY WATER CONSERVANCY DISTRICT

Unaudited Balance Sheet

2 December 31, 2025

		Governmental Funds			Enterprise Funds	
	ASSETS	**General Fund**	**Capitol Projects**	**Permanent Trust**	**Sewer / Water / Garbage / Funds, Etc**	**TOTALS**
3	Cash	968,917				968,917
4	Investments					-
5	Receivables					-
	Capital Assets					
6	Land					-
7	Buildings	4,635,472				4,635,472
8	Equipment					-
9	Less Accumulated Depreciation	(2,001,170)				(2,001,170)
	(enter as a negative amount)					
10	Other (Specify):					
						-
						-
	Total Assets	3,603,219	-	-	-	3,603,219
	LIABILITIES					
11	Accounts Payable					-
12	Note Payable					-
13	Other (Specify):					
						-
						-
	Total Liabilities	-	-	-	-	-
	FUND BALANCE					
14	Capital Assets	2,634,301				2,634,301
15	Restricted					-
16	Committed					-
17	Unrestricted	968,918				968,918
	Ending Fund Balance	3,603,219	-	-	-	3,603,219
	Total Liabilities & Fund Balance	3,603,219	-	-	-	3,603,219
18	Check Figure = 0	-	-	-	-	-

GRAND COUNTY WATER CONSERVANCY DISTRICT

Unaudited Income Statement

December 31, 2025

	Description	General Fund	Capital Projects	Permanent Trust	Sewer / Water / Garbage, Etc	TOTALS
		Governmental Funds			Enterprise Funds	
	REVENUES					
19	Property Taxes					-
20	Sales Taxes					-
21	Charges for Services					-
22	B & C Road Funds					-
23	State Grants					-
24	Federal Grants					-
25	Interest	40,292				40,292
26	Transfers from other Funds	57,040				57,040
27	Other (specify):					
						-
						-
	Total Revenues	97,332	-	-	-	97,332
	EXPENSES					
28	Salaries and Benefits					-
29	Supplies and materials					-
30	Maintenance & Repair					-
31	Interest Expense	587				587
32	Water Rights Purchase					-
33	Depreciation	36,699				36,699
34	Transfers to Other Funds					-
35	Other (specify):					
	Misc Expenses	112				112
						-
	Total Expenses	37,398	-	-	-	37,398
	Net Income (Loss)	59,934	-	-	-	59,934
36	Fund Balances - Beginning (prior year ending)	3,543,285				3,543,285
	Fund Balances - Ending (current year)	3,603,219	-	-	-	3,603,219
37	Check Figure = 0	-	-	-	-	-
38	Capital Outlay	40,280				40,280