



**Stansbury Service Agency Board of Directors Business Meeting Minutes**

**Date:** Wednesday, August 28th, 2024

**Location:** 1 Country Club Drive, STE 1, Stansbury Park, UT 84074

**Time:** 7:00 PM

**Order of Business**

1. Call to Order by Brett Palmer @ 7:03 PM
2. Roll Call
  - Board:
    - Brett Palmer – present
    - Cassandra Arnell – present
    - John Wright – present
    - John Duval – present
    - Kyle Shields – present
    - Ammon Jacobsmeyer – absent
  - Staff:
    - James Hanzelka - present
    - Ingrid Swenson - present
    - Shawn Chidester - present
    - Jessica Shaw - present
3. Pledge of Allegiance led by John Wright
4. Tooele County Sheriff's Department: Sgt. Nicholas Yale reported on the July crime statistics for Stansbury Park.
5. Public Comments
  - a. Brad Parsons – volunteered to operate a lake mower.
6. Presentation of winnings to Stansbury Days Parade Winners by Cassandra Arnell
  - a. Best Float – Alison Bleazard & Stansbury High School Ballroom Team
  - b. Best Golf Cart – Pam Barnett
7. North Tooele Fire District: Fire Chief Kevin Nunn reported on July call outs and Fire Marshall Buck Peck reported on Fire Department support for Stansbury Days.
8. GM Updates by James Hanzelka
  - a. Update on Current Projects
    - i. Millpond Park Bathroom Connection – Mostly complete, contractor working on area around the bathroom and repair of the curb and gutter.
    - ii. Shoreline Improvements – Contract has been let and the contractor is working on sidewalk and abutment for dock at Solomon.
    - iii. Soundwall Trail – We have movement from UDOT and a potential plan for the project has been sent back to us for review.
  - b. Personnel Forecast

- i. Jim Hanzelka reported on the reductions in personnel over the next four months in the operations, Golf Course and Pro Shop personnel.
  - c. 9-11 Day of Service
    - i. 9 Days of Service Projects coordinated through justserve.org.
  - d. Current Financials
    - i. Golf Course Revenue is \$691,167.35, ahead of the 2023 revenue for the year.
    - ii. Pool Revenue/Expenses: The current pool revenue is 75,277, ahead of projected revenue of 64,200. Expenses are \$110,767, slightly over projection of \$107,875.
    - iii. Current Operational Fund available are \$1,749,956.
    - iv. Financials by Department. Showed In addition to above reported departments are within projected expenditures. Sports fees were down primarily because of the board allowed discounts.
    - v. Monthly Totals. Graph showed that expenditure rate will be lower than in 2023.
  - e. Future Meeting Schedule. Showed meeting schedule found on website. Highlighted September 11 and October 23 as next two significant dates in terms of the 2025 budget preparation.
- 9. 2023 Financial Audit Presentation by Jon Haderlie, Independent Auditor
  - a. Stated there were no unqualified findings.
  - b. Stated the Agency is addressing fiscal issues.

**Action Items:**

- 1. 2024.08.01 A
  - a. Board Review and Possible Approval of July 17th, 2024, Business Meeting Minutes

Motion to table approval of July 17<sup>th</sup>, 2024, Business Meeting Minutes made by John Wright and seconded by Kyle Shields.

Vote as follows:

Brett Palmer – yea; John Wright – yea; Kyle Shields – yea; Cassandra Arnell – yea; John Duval – yea. **Motion Passed.**

- 2. 2024.08.02 A
  - a. Board Review and Possible Approval for July 2024 warrants, financial statements, and journal entries.

Motion to table approval July 17, 2024, minutes and July 2024 warrants, financial statements, and journal entries until Sept 11, when the board will have a business meeting before the work meeting made by John Wright and seconded by Kyle Shields.

Vote as follows:

Brett Palmer – yea; John Wright – yea; Kyle Shields – yea; Cassandra Arnell – yea; John Duval – yea. **Motion Passed.**

### **Board Member Reports and Discussion Items**

1. Brett Palmer reported that items being considered on an agenda should provide reasonable specificity so the public knows what will be discussed in a public meeting and asked the board members to list items on agenda they would like to report on at the meeting.
2. Cassandra Arnell and John Duval reported on the Policy Committee efforts on planning and creation of a policy development process. They will provide a more detailed presentation at the next meeting.
3. Public Comment (Unknown): What is the status of the bridge? Answered by James Hanzelka, that the county engineer inspected the bridge and determined that only half the bridge was able to support weight. It was decided to close half the bridge completely. The engineer suggested closing the bridge completely next year. John Wright is working on making the suggested changes and is working to see if we can extend the use.
4. Cassandra Arnell reported on resident volunteer efforts with the lake. Singled out Lauren Jones for her efforts at leading the cleanup and noxious weed eradication program, Wil Pineda for doing the lake monitoring and Chris Handley (?) for doing cleanup of the fingers.
5. John Wright reported on his efforts to complete the engineer suggestions on the bridge. He requested a report on the pageant.
6. Kyle Shields reported the next meeting of the Financial Committee will be 23 September.
7. John Duval reported on the work he is doing with the Financial Committee to develop a process for better forecast requirements for budgeting.

**Motion** to Adjourn made by Cassandra Arnell. Seconded by Kyle Shields.

Vote as follows.

Brett Palmer – yea; John Wright – yea; Kyle Shields – yea; Cassandra Arnell – yea; John Duval – yea. **Motion Passed.**

Meeting ended @ 8:46 PM

*The content of these minutes is not intended, nor are they submitted, as a verbatim transcription of the meeting. These minutes are a brief overview of what occurred at the meeting.*

*Approved this 11th day of September 2024*



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*Brett Palmer, Board Chair*



## **Stansbury Service Agency Board of Directors Business Meeting Agenda**

**Date:** Wednesday, August 28th, 2024

**Location:** 1 Country Club Drive, STE 1, Stansbury Park, UT 84074

**Time:** 7:00 PM

### **Order of Business**

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Comments
5. Presentation of winnings to Stansbury Days Parade Winners
6. GM Updates
  - a. Update on Current Projects
  - b. Personnel
  - c. Current Financials

### **Action Items:**

#### **2023 Financial audit presentation by Jon Haderlie, Independent Auditor**

1. 2024.08.01 A
  - a. Board Review and Possible Approval of July 17th, 2024, Business Meeting Minutes
2. 2024.08.02 A
  - a. Board Review and Possible Approval for July 2024 warrants, financial statements, and journal entries.

### **Board Member Reports and Discussion Items**

### **Motion to Adjourn**



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## Stansbury Service Agency Board of Directors Business Meeting Minutes

**Date:** Wednesday, July 17<sup>th</sup>, 2024

**Location:** 1 Country Club Drive, STE 1, Stansbury Park, UT 84074

**Time:** 7:00 PM

### Order of Business

1. Call to Order by Brett Palmer at 7:01PM
2. Roll Call
  - a. Board Members
    - i. Brett Palmer – Present
    - ii. John Wright – Present
    - iii. Cassandra Arnell – Present
    - iv. Kyle Shields – Present
    - v. John Duval - Present
  - b. Staff
    - i. James Hanzelka – Present
    - ii. Ingrid Swenson – Present
    - iii. Shawn Chidester – Present
    - iv. Jessica Shaw – Present
3. Pledge of Allegiance led by Kyle Shields
4. Public Comments
  - a. Chad Saunders (484 Country Club) – Opposed to maximum tax increase. Wants a strong and visible proof of performance from agency, transparent to the extreme. Proposes tax increase should keep payments flat.
  - b. Heather Nester (479 Country Club) – We need a community liaison or committee to explain things. We are borrowing when already in a deficit, which will make deficit worse. Build a foundation within a budget we agree to. Figure out needs vs. wants.
  - c. Robert Mitchell (256 Spinnaker) – More problems on greenspace. Sheriff did not show up when called. Wants agency to get security. Fishing issues - need to implement and enforce fishing licenses. Vandalism. Physical disagreements.
  - d. Brett Palmer – Resident comments will be taken into consideration. Would be helpful if SSA got a committee of 10-12 people about taxation.
  - e. Cassandra Arnell - need residents to get county to put more funding into law enforcement for the area.
  - f. David Cluff (5672 Lighthouse) – why is everything dead? Where is the money going? Make community look good. Golf course does not make money.
    - i. Brett Palmer – clarified that tax increase funds will not come to the agency until December of 2024. Due to budget constraints in 2023, the agency had a reduction in force of 12+ employees in August. Employee shortages have hurt us this year. Cannot retain staff due to low wages. Trying to fix it by hiring new staff at higher rates and using subcontractors to repair the irrigation systems
5. GM Updates by James Hanzelka – Details in power point

- a. Project Updates
- b. Sprinkler Repair
  - i. Kyle Shield's Saturday irrigation lessons very helpful and enlightening
- c. Personnel
- d. Stansbury Days
- e. Just Serve "Community Cares"
- f. Financials
  - i. Funding Increments
  - ii. Operational Funds

**Action Items:**

- 6. **2024.07.01 A**
  - a. Board Review and Possible Approval of May 8th, 2024, Work Meeting Minutes
    - i. The title needs to be corrected to say Work Meeting Minutes in title.

Motion 2024.07.01 A to approve the May 8th, 2024 Work Meeting Minutes with correction of the title to read Work Meeting Minutes made by John Wright. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell – abstain; Kyle Shields – abstain; John Duval - abstain. **Motion Passed.**

Abstain votes due to board members not being present at meeting where minutes were recorded.

- 7. **2024.07.02 A**
  - a. Board Review and Possible Approval of May 22nd, 2024, Business Meeting Minutes
    - i. John Wright asked if approving Greenbelt and Recreation minutes from the same day.
      - 1. Brett Palmer clarified meeting minutes for Greenbelt and Recreation will be approved separately. Approve SSA meeting minutes as written now and approve Greenbelt and Recreation minutes at next meeting.

Motion 2024.07.02 A to approve the May 22nd, 2024 Business Meeting Minutes made by John Wright. Seconded by Cassandra Arnell.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - abstain. **Motion Passed.**

Abstain vote due to board member not being present at meeting where minutes were recorded.

- 8. **2024.07.03 A**
  - a. Board Review and Possible Approval of June 12th, 2024, Work Meeting Minutes

Motion 2024.07.03 A to approve June 12th, 2024 Work Meeting Minutes made by John Wright. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - abstain. **Motion Passed.**

Abstain vote due to board member not being present at meeting where minutes were recorded.

9. 2024.07.04 A

- a. Board Review and Possible Approval of June 26th, 2024, Business Meeting Minutes

Motion 2024.07.03 A to approve June 26th, 2024, Business Meeting Minutes made by John Wright. Seconded by Cassandra Arnell.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – abstain; John Duval - abstain. **Motion Passed.**

Abstain vote due to board member not being present at meeting where minutes were recorded.

**Motion to close the business meeting and enter into the Stansbury Greenbelt Area Board Meeting.**

Motion to close the Service Agency Business Meeting and enter the Stansbury Greenbelt Area Board Meeting made by Kyle Shields. Seconded by John Duval.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea.

**Motion Passed.**

**Stansbury Service Agency Board Meeting Reconvene.**

**Motion to close the business meeting and enter into the Stansbury Recreation Service Area Board Meeting.**

Motion to close the Service Agency Business Meeting and enter the Stansbury Recreation Service Area Board Meeting made by Cassandra Arnell. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea.

**Motion Passed.**

**Stansbury Service Agency Board Meeting Reconvene.**

10. 2024.07.05 A



- i. Board Review and Possible Approval for May 2024 warrants, financial statements, and journal entries.
  - 1. John Wright – questioned invoice register for Mike Zimmerman, well service
    - a. James Hanzelka approved invoice

Motion 2024.07.05 A to approve May 2024 warrants, financial statements, and journal entries made by Kyle Shields. Seconded by Cassandra Arnell.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea. **Motion Passed.**

11. 2024.07.06 A

- a. Board Review and Possible Approval for June 2024 warrants, financial statements, and journal entries.
  - i. Cassandra Arnell would like comparison from previous years for reports
    - 1. Ingrid Swenson cannot put comparisons on financial statements, but can put on budget.
    - 2. James Hanzelka explained how you can find comparison to statement with line item number in budget.

Motion 2024.07.06 A to approve June 2024 warrants, financial statements, and journal entries made by John Wright. Seconded by Cassandra Arnell.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - abstain. **Motion Passed.**

12. 2024.07.07 A

- a. Presentation of Amended 2024 Budget presented by James Hanzelka
  - i. Brett Palmer stated that he wanted a more detailed presentation to go over the numbers for the attending residents.
  - ii. Kyle Shields said he will take responsibility to get with James Hanzelka and Ingrid Swenson to prepare a presentation for amending the budget.

Motion 2024.07.0 A to table Presentation of Amended 2024 Budget until we can have full presentation for public at future meeting made by Cassandra Arnell. Seconded by John Duval.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea. **Motion Passed.**

13. 2024.07.08 A

- a. Presentation of Projected 2025 costs of Personnel, Material, and Equipment by James Hanzelka, with slides

14. 2024.07.09 A

- a. Presentation of notification of Possible Tax Increase to maintain taxes at the same rate in 2025 by James Hanzelka, with slides
- b. Public Comment
  - i. Lisa Duval (201 Lakeview) – Do we need all the playgrounds? Can we have just one? You are going to have to pay taxes if you want services.
    1. James Hanzelka said one playground is great for those that live there, but not for those that are too far away. SSA looked at getting rid of some small ones but that does not solve the issue. We need strategically located parks.
  - ii. Sara Snow (41 Lakeview) – Why aren't people here if they care so much, stop hiding behind walls and social media. Make informed decisions and recognize what the board can and cannot do. Always consider the source. Safety issues need to be taken care of now or they will cost more later.
  - iii. Chad Saunders (484 Country Club Drive) – no one is saying do not increase taxes. Says to vote yes on this issue. Complained about high pay rate of employees.
    1. Brett Palmer clarified/corrected Mr. Saunders comment that some residents are saying do not increase taxes.
  - iv. Heather Lester (797 County Club Drive) – foundation does not make sense. Would like a community opinion committee
  - v. Mary Wilson (185 Lakeview) – encouraged residents help and volunteer. Previous board dropped the ball and this board/staff is digging the community out. We have good people now, start helping instead of complaining. Promoted newsletter and website volunteer info.
    1. Chad Saunders took it personally that she was telling people to get involved and shouted over her comments.
- c. Board Review and Possible Approval of Notification of Possible Tax Increase to maintain taxes at the same rate in 2025

Motion 2024.07.0 A to approve Notification of Possible Tax Increase to maintain taxes at the same rate in 2025 made by Cassandra Arnell. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea. **Motion Passed.**

**Board Member Reports and Discussion Items**

- a. Cassandra Arnell – invasive plant species on lake. Resident wanted to know how to get spray to fight it that was used previously.

- i. James Hanzelka will check into this.
- Policy committee would like to invite John Duval to finance and policy committee.
- ii. Brett Palmer invited him to join committees, John Duval accepted.
- b. John Wright – Asked for reports about Stansbury days and pageant.
  - i. Joyce McMullin - Reported that the pageant is separate from Stansbury days but will be in parade. Thrilled with progress for Stansbury days so far. Shared that Karen and Randall Harris brought in great sponsors. Staying in budget but need volunteers. Youth groups taking care of cleanup. Need volunteers for set up.
  - ii. Cassandra Arnell - Pageant has contestants and is ready to go. Last year's royalty would like to do a report for board next Monday, July 22<sup>nd</sup>, 2024, at 7pm
- Policy committee working on rules for use of facilities for youth fundraisers.
- Bridge and deck repair to be looked at this week and hopefully started on
- Selected firm for Millpond Park. Working on electrical issues/approval.
- Vandalism of bathrooms
- Vandalism of golf course
- c. Kyle Shields – Requested volunteers to help with irrigation. Meet here Saturday morning at 7:30am. Thanks to residents for attending tonight's meeting.
- d. John Duval – Thank you. Looking forward to being on board. Good to hear issues. Hopes to make a significant contribution to achieve goals.
- e. Brett Palmer - Future agenda items to be thinking about
  - i. September 7 National Day of Service we should prepare list of projects
  - ii. Concerns about lake and people trespassing - is this something that we want to assign a committee to? We need Sherriff's or DWR input since we cannot enforce laws. Assigned John Duval to work on this
  - iii. Community has a desire to participate in tax/budget discussions. How should we direct that?

**Motion to close public meeting to go into closed session to discuss pending or threatened litigation.**

Motion to close the public meeting and go into closed session to discuss pending or threatened litigation made by Kyle Shields. Seconded by Cassandra Arnell.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea.

**Motion Passed.**

James Hanzelka and Ingrid Swenson were invited to attend closed meeting with board members.

Closed session started @ 9:45PM

**Motion to close closed session and return to open session.**

Motion to close the public meeting and go into closed session to discuss pending or threatened litigation made by John Wright. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea.

**Motion Passed.**

**Motion to Adjourn**

Motion 2024.07.0 A to adjourn made by Cassandra Arnell. Seconded by Kyle Shields.

Vote as follows:

Brett Palmer - yea; John Wright - yea; Cassandra Arnell - yea; Kyle Shields – yea; John Duval - yea.

**Motion Passed.**

Meeting ended at 9:51PM

*The content of these minutes is not intended, nor are they submitted, as a verbatim transcription of the meeting. These minutes are a brief overview of what occurred at the meeting.*

*Approved this 28th day of August 2024*

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*Brett Palmer, Board Chair*

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Current Period</u>	<u>YTD Balance</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
10-1100 CFCU Checking 8398		1,592.11
10-1101 Zions Checking - General 0370	20,442.31	61,529.08
10-1102 PTIF 3124 General Account	(35,184.29)	669,784.43
10-1161 Zions Checking - Impact Fees 3615	5,000.00	
10-1165 Zions Visa Cards	(153.05)	(7,329.20)
10-1499 Undeposited funds	36,712.99	9,016.34
10-1510 Suspense		11.80
41-1101 Zions Checking - General 0370		355.46
41-1155 PTIF 3124 General Account		68,000.00
41-1186 Impact Fee-954902-Prime		5.00
44-1101 Zions Checking - General 0370	4,591.49	(415.62)
44-1102 Zions Checking - Impact Fees 3615	70,434.00	
44-1162 PTIF 1159 Impact Fees	4,626.86	1,068,572.76
44-1499 Undeposited Funds		16,517.01
<b>Total Cash and cash equivalents</b>	<b>106,470.31</b>	<b>1,887,639.17</b>
<b>Receivables</b>		
10-1200 Accounts receivable	(600.00)	755.00
10-1300 PROPERTY TAXES RECEIVABLE	(118,227.30)	1,066.02
44-1311 Impact Fees Receivable	(75,600.00)	
<b>Total Receivables</b>	<b>(194,427.30)</b>	<b>1,821.02</b>
<b>Total Current Assets</b>	<b>(87,956.99)</b>	<b>1,889,460.19</b>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
91-1610 Land		19,447,646.90
91-1611 Golf		98,525.50
91-1621 Buildings		1,035,877.70
91-1625 Cemetery improvements		106,018.00
91-1630 Greenbelt improvements		648,940.89
91-1640 Building improvements		95,848.00
91-1645 Clubhouse improvements		10,403.24
91-1650 Land improvements		1,859,016.00
91-1660 Machinery & equipment	9,839.78	1,717,544.97
91-1670 Parks		5,890,414.15
91-1680 Recreational facilities		8,113,117.08
<b>Total Property</b>	<b>9,839.78</b>	<b>39,023,352.43</b>
<b>Accumulated depreciation</b>		
91-1711 AccDpn Golf		7,598.99
91-1721 AccDpn Buildings		820,266.07
91-1725 AccDpn Cemetery improvements		52,575.74
91-1730 AccDpn Greenbelt improvements		518,067.79
91-1740 AccDpn Building improvements		54,054.07
91-1745 AccDpn Clubhouse improvements		(538.40)
91-1750 AccDpn Land improvements		500,458.69
91-1760 AccDpn Machinery & equipment		1,106,647.49
91-1770 AccDpn Parks		3,173,679.00
91-1780 AccDpn Recreational facilities		6,456,741.34
<b>Total Accumulated depreciation</b>		<b>12,689,550.78</b>
<b>Total Capital assets</b>	<b>9,839.78</b>	<b>26,333,801.65</b>
<b>Other non-current assets</b>		
95-1849 Net pension asset		121,922.00
95-1850 Deferred Outflows		177,754.00
<b>Total Other non-current assets</b>		<b>299,676.00</b>
<b>Total Non-Current Assets</b>	<b>9,839.78</b>	<b>26,633,477.65</b>
<b>Total Assets:</b>	<b>(78,117.21)</b>	<b>28,522,937.84</b>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
**58.33% of the fiscal year has expired**

	<u>Current Period</u>	<u>YTD Balance</u>
10-2000 Accounts payable	(17,083.74)	125,035.81
10-2099 Accrued wages payable	2,717.06	
10-2100 Payroll liabilities	749.54	
10-2101 Accrued federal payroll taxes	188.92	(107.10)
10-2102 Accrued state withholding	(6,688.33)	(8,505.03)
10-2103 Accrued state retirement	3,496.47	3,307.82
10-2104 Accrued health insurance	(1,308.19)	10,737.72
10-2105 Accrued state unemployment	(918.00)	1,582.21
10-2107 Other payroll liabilities	(138.46)	
10-2108 Accrued life insurance	(19.99)	(176.41)
10-4413 Gift Card Issued		1,457.00
10-4414 League Winnings		23,254.58
10-52-520 Golf Greens Sales tax - payable	744.87	26,212.90
10-53-520 Rental Sales tax - payable	41.40	(2,701.10)
10-55-520 Pool Sales tax - payable		6.90
10-58-520 Pro Shop Sales tax - payable	(7,691.07)	(20,053.22)
41-2000 Accounts payable	9,839.78	40,801.12
44-2000 Accounts Payable		94.87
95-2500 Compensated Absences		36,635.19
<b>Total Current liabilities</b>	<b>(16,069.74)</b>	<b>237,583.26</b>
<b>Deferred inflows</b>		
95-2800 Deferred Inflows		182,157.00
<b>Total Deferred inflows</b>		<b>182,157.00</b>
<b>Total Liabilities:</b>	<b>(16,069.74)</b>	<b>419,740.26</b>
<b>Equity - Paid In / Contributed</b>		
10-3900 Fund Balance	(1,469,307.36)	(576,373.50)
41-2916 Fund Balance Asg	(199,688.64)	(27,559.34)
44-2981 Fund Balance	(721,980.02)	(1,084,579.28)
91-1601 Work in process	408.51	250,602.26
91-2971.1 Invested in capital assets	10,248.29	39,290,231.69
91-2971.2 Book cost of assets retired		(1,390.88)
91-2972 Total depreciation charged	12,704,436.90	12,704,436.90
95-3900 FUND BALANCE		80,883.81
<b>Total Equity - Paid In / Contributed</b>	<b>(10,323,300.66)</b>	<b>(50,135,047.14)</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(10,307,230.92)</b>	<b>(50,554,787.40)</b>
<b>Total Net Position</b>	<b>(10,385,348.13)</b>	<b>(22,031,849.56)</b>

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
**58.33% of the fiscal year has expired**

	<b>Revised Budget</b>	<b>Current Period</b>	<b>YTD Balance</b>	<b>Percent</b>
<b>Change In Net Position</b>				
<b>Revenue:</b>				
<b>Taxes</b>				
10-4100 General property tax	2,993,061.00	1,271.64	3,423.64	0.11%
10-4110 Fee in lieu of property tax	90,000.00	(5,998.62)	65,278.88	72.53%
10-4115 Delinquent property taxes	10,000.00	6,520.46	18,979.48	189.79%
<b>Total Taxes</b>	<b>3,093,061.00</b>	<b>1,793.48</b>	<b>87,682.00</b>	<b>2.83%</b>
<b>Intergovernmental revenue</b>				
10-4602 Tooele Co Recreation Special Service Grant - Recre	4,000.00			
44-6100 UORG Tier 1			16,517.01	
<b>Total Intergovernmental revenue</b>	<b>4,000.00</b>		<b>16,517.01</b>	<b>412.93%</b>
<b>Charges for services</b>				
10-4200 Clubhouse Rental	55,000.00	1,338.60	21,231.76	38.60%
10-4205 Small Conference Room	1,500.00			
10-4210 Large Conference Room	5,000.00			
10-4215 Gazebo Rental	1,500.00	50.00	1,713.13	114.21%
10-4220 Pavilion Rental	5,000.00		1,677.93	33.56%
10-4225 Park Rental - Youth Sport Program	50,000.00		12,135.52	24.27%
10-4310 Swimming pool - Daily admission Resident	12,000.00		23,387.50	194.90%
10-4311 Swimming pool - season pass	4,000.00		8,379.50	209.49%
10-4312 Swimming pool - punch card	1,500.00		3,231.00	215.40%
10-4313 Swimming pool - Daily admission Non Resident	700.00		2,020.00	288.57%
10-4320 Swimming pool - Party rental	10,000.00		6,953.37	69.53%
10-4330 Swim Lessons	16,000.00		14,353.50	89.71%
10-4335 Swim teams	8,000.00		6,790.15	84.88%
10-4350 Pool Concessions	12,000.00		7,866.29	65.55%
10-4400 Golf Course	700,000.00		430,994.06	61.57%
10-4401 Golf green fees		19,381.13		
10-4404 Golf Snack Bar		42.00	25,155.64	
10-4405 Golf Leagues		11.50	2,080.64	
10-4406 Golf ProShop		605.50	50,255.05	
10-4409 Golf Alcohol		158.25	14,008.52	
10-4412 Golf Pavilion			269.67	
10-4500 Library			12.00	
10-4502 Library Card	50.00	8.00	61.75	123.50%
10-4800 Cemetery Plots	25,000.00	5,200.00	17,250.00	69.00%
10-4810 Cemetery services	6,000.00	1,500.00	5,025.00	83.75%
10-4950 Boat Registration	20.00		50.00	250.00%
<b>Total Charges for services</b>	<b>913,270.00</b>	<b>28,294.98</b>	<b>654,901.98</b>	<b>71.71%</b>
<b>Interest</b>				
10-4140 Interest Income	51,000.00	8,653.13	40,391.58	79.20%
44-6050 Impact Fee Interest Income		4,626.86	34,207.78	
<b>Total Interest</b>	<b>51,000.00</b>	<b>13,279.99</b>	<b>74,599.36</b>	<b>146.27%</b>
<b>Miscellaneous revenue</b>				
10-4001 Charter membership	254.00			
10-4170 Miscellaneous		425.06	10,445.22	
10-4180 Cell tower rental	10,000.00	786.50	6,292.00	62.92%
10-4250 Special Event - Stansbury Days	15,000.00		17,185.90	114.57%
10-4252 Park Event			140.00	
10-4253 Special Event - Community	15,000.00		2,171.00	14.47%
10-4254 Food Trucks Revenue			14,095.16	
10-4900 Property Rental	2,000.00	50.00	2,517.50	125.88%
44-6000 Impact Fee Revenue			97,200.00	
<b>Total Miscellaneous revenue</b>	<b>42,254.00</b>	<b>1,261.56</b>	<b>150,046.78</b>	<b>355.11%</b>
<b>Contributions and transfers</b>				
44-6010 General Fund Transfer to Impact Fees			327,183.56	
<b>Total Contributions and transfers</b>			<b>327,183.56</b>	
<b>Total Revenue:</b>	<b>4,103,585.00</b>	<b>44,630.01</b>	<b>1,310,930.69</b>	<b>31.95%</b>
<b>Expenditures:</b>				
<b>General government</b>				
<b>Council</b>				
10-50-110 Board Member Compensation	15,600.00			
10-50-250 Keys	100.00			

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
**58.33% of the fiscal year has expired**

	Revised Budget	Current Period	YTD Balance	Percent
10-50-312 IT expense	1,500.00		640.19	42.68%
<b>Total Council</b>	<b>17,200.00</b>		<b>640.19</b>	<b>3.72%</b>
<b>Administrative</b>				
10-51-110 Salaries	155,000.00	8,942.35	73,942.74	47.70%
10-51-115 Hourly	104,000.00	3,923.00	36,007.30	34.62%
10-51-120 Seasonal		665.25	10,438.40	
10-51-131 FICA	18,000.00	1,007.98	9,006.30	50.04%
10-51-132 Health Benefit	68,500.00	3,262.80	24,471.00	35.72%
10-51-133 Retirement Benefit	44,000.00	1,569.17	11,080.69	25.18%
10-51-134 Unemployment Insurance	3,650.00	210.81	1,883.71	51.61%
10-51-135 Employee Incentive			310.41	
10-51-210 Dues & Subscriptions	500.00	129.30	185.80	37.16%
10-51-230 Mileage reimbursement	1,500.00			
10-51-240 Office supplies & PPE	2,500.00	148.19	2,221.62	88.86%
10-51-250 Maintenance	150.00		44.71	29.81%
10-51-272 Telephone, Internet	6,500.00	284.46	2,317.80	35.66%
10-51-310 Professional services	35,000.00		21,968.00	62.77%
10-51-312 IT expense	10,500.00	277.78	6,475.29	61.67%
10-51-319 Food Truck Expenses			360.53	
10-51-320 Community Outreach	10,000.00	15.00	2,452.73	24.53%
10-51-321 Community Outreach - Stansbury Days	24,000.00		12,828.92	53.45%
10-51-322 Community Outreach - Pageant	6,000.00		1,900.00	31.67%
10-51-330 Training	500.00			
10-51-510 Insurance	45,000.00	2,335.93	7,308.11	16.24%
10-51-530 Elections	5,998.00			
10-51-610 Miscellaneous	2,500.00		1,380.46	55.22%
10-51-620 Merchant Fees		18.00	27.00	
10-51-621 Bank fees	3,700.00	292.59	2,614.94	70.67%
10-51-710 Land		5.50	5.50	
10-51-740 Small Equipment under \$1000	200.00			
10-51-741 Equipment Rental			579.33	
10-51-810 Interest expense			6.06	
44-7000 Impact Fee Admin Costs		140.00	320.00	
44-7001 Impact Fee Bank Charges		26.00	202.77	
44-7500 Capital Improvements		408.51	4,269.18	
<b>Total Administrative</b>	<b>547,698.00</b>	<b>23,662.62</b>	<b>234,609.30</b>	<b>42.84%</b>
<b>Total General government</b>	<b>564,898.00</b>	<b>23,662.62</b>	<b>235,249.49</b>	<b>41.64%</b>
<b>Parks, recreation, and public property</b>				
<b>Parks</b>				
41-7401 Park Equipment		9,839.78	71,161.38	
44-7258 Solomon Park			101,409.54	
<b>Total Parks</b>		<b>9,839.78</b>	<b>172,570.92</b>	
<b>Recreation</b>				
10-53-110 Salaries	59,000.00	4,473.84	34,329.46	58.19%
10-53-115 Hourly	91,000.00	7,543.66	58,356.26	64.13%
10-53-120 Seasonal	108,000.00	4,709.38	69,522.22	64.37%
10-53-131 FICA	30,000.00	1,233.49	12,102.78	40.34%
10-53-132 Health Benefit	73,500.00	5,550.15	36,747.69	50.00%
10-53-133 Retirement Benefit	26,350.00	1,945.63	13,042.98	49.50%
10-53-134 Unemployment Insurance	6,000.00	257.98	2,531.37	42.19%
10-53-135 Employee Incentive	700.00		34.98	5.00%
10-53-210 Dues & Subscriptions	2,600.00			
10-53-230 Mileage reimbursement	300.00		103.18	34.39%
10-53-240 Office supplies & PPE	2,400.00	35.82	1,534.51	63.94%
10-53-250 Maintenance	25,000.00	220.08	5,806.48	23.23%
10-53-251 Irrigation Repairs & Maintenance	79,000.00		93,906.53	118.87%
10-53-252 Equipment Repairs & Maintenance	26,000.00	402.20	7,805.23	30.02%
10-53-253 Fertilizer & Chemicals	4,000.00	704.00	1,003.03	25.08%
10-53-254 Sand/soil/seeds/materials	1,000.00			
10-53-256 Clubhouse Maintenance	15,000.00	1,220.25	11,405.27	76.04%
10-53-257 Clubhouse Repairs	2,500.00	16.88	430.92	17.24%
10-53-258 Housekeeping	2,500.00	64.93	931.11	37.24%
10-53-259 Ice Shack Maintenance	800.00			
10-53-260 Waste/Trash	8,000.00	537.86	3,647.70	45.60%
10-53-262 Trees Maintenance Wage			216.32	



**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
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	Revised Budget	Current Period	YTD Balance	Percent
10-53-265 Sports Fields Maintenance			3,399.64	
10-53-270 Electricity - Misc Meters	10,000.00	770.24	7,809.61	78.10%
10-53-271 Natural gas	4,500.00	1,016.36	2,716.73	60.37%
10-53-272 Telephone, Internet	4,100.00	275.75	1,525.68	37.21%
10-53-273 Water	44,700.00		20,705.74	46.32%
10-53-274 Natural gas - Clubhouse	10,000.00	1,084.26	4,401.93	44.02%
10-53-275 Electricity - Clubhouse	8,000.00	552.28	4,315.02	53.94%
10-53-276 Water - Clubhouse	900.00		327.44	36.38%
10-53-280 Fuel	26,000.00	911.15	10,007.01	38.49%
10-53-311 Security	1,500.00	45.67	450.19	30.01%
10-53-312 IT Expense	600.00	243.83	243.83	40.64%
10-53-320 Community Outreach - Clubhouse	100.00			
10-53-330 Training	1,500.00			
10-53-610 Miscellaneous	1,000.00		757.75	75.78%
10-53-620 Merchant Fees	3,000.00	45.89	1,388.66	46.29%
10-53-740 Small tools under \$1000	3,000.00		213.99	7.13%
10-53-741 Equipment Rental	2,500.00			
44-7254 Millpond Park			442.60	
44-7255 Sound Wall Trail			3,915.00	
44-7256 Pickel Ball Courts			1,950.00	
<b>Total Recreation</b>	<b>685,050.00</b>	<b>33,861.58</b>	<b>418,028.84</b>	<b>61.02%</b>
<b>Golf Greens</b>				
10-52-110 Salaries	90,000.00	6,923.20	51,924.00	57.69%
10-52-115 Hourly	49,000.00	3,760.02	29,674.42	60.56%
10-52-120 Seasonal	100,000.00	1,872.00	52,128.45	52.13%
10-52-130 Benefits			19.16	
10-52-131 FICA	23,000.00	943.28	10,101.16	43.92%
10-52-132 Health Benefit	27,000.00	2,068.70	15,515.25	57.46%
10-52-133 Retirement Benefit	23,000.00	1,729.60	12,985.80	56.46%
10-52-134 Unemployment Insurance	4,500.00	197.30	2,051.94	45.60%
10-52-135 Employee Incentive	500.00		50.00	10.00%
10-52-210 Dues & Subscriptions	6,000.00		615.00	10.25%
10-52-230 Mileage reimbursement	500.00			
10-52-240 Office supplies & PPE	2,000.00	73.93	1,407.12	70.36%
10-52-250 Facility Maintenance	7,500.00	241.83	1,268.18	16.91%
10-52-251 Irrigation Repairs & Maintenance	42,000.00	3,784.00	18,522.89	44.10%
10-52-252 Equipment Repairs/Maintenance	35,000.00	263.86	12,796.16	36.56%
10-52-253 Fertilizer/Chemical	40,000.00		28,438.46	71.10%
10-52-254 Sand/soil/seeds/materials	23,000.00		9,470.72	41.18%
10-52-260 Waste/Trash	1,200.00	78.65	565.00	47.08%
10-52-270 Electricity	20,000.00	499.07	8,684.38	43.42%
10-52-271 Natural gas	3,000.00			
10-52-272 Telephone, Internet	2,000.00	132.00	880.05	44.00%
10-52-273 Water	52,000.00		28,040.45	53.92%
10-52-280 Fuel	12,000.00	441.60	6,039.57	50.33%
10-52-311 Security	500.00		130.50	26.10%
10-52-312 IT Expense	250.00		256.67	102.67%
10-52-330 Training	1,000.00			
10-52-610 Miscellaneous	1,000.00	18.52	253.27	25.33%
10-52-620 Merchant Fees			80.00	
10-52-740 Small Tools under \$1000	4,000.00		467.93	11.70%
10-52-741 Equipment Rental	1,000.00			
41-7501 Golf course equipment			100,967.92	
<b>Total Golf Greens</b>	<b>570,950.00</b>	<b>23,027.56</b>	<b>393,334.45</b>	<b>68.89%</b>
<b>Pro Shop</b>				
10-58-110 Salaries	56,250.00	4,240.00	60,252.12	107.11%
10-58-115 Hourly			9,417.61	
10-58-120 Seasonal	85,000.00		24,745.99	29.11%
10-58-131 FICA	8,400.00	312.86	7,119.33	84.75%
10-58-132 Health Benefit	18,050.00	1,383.44	12,266.93	67.96%
10-58-133 Retirement Benefit	9,000.00	686.46	8,882.69	98.70%
10-58-134 Unemployment Insurance	1,350.00	65.44	1,489.03	110.30%
10-58-210 Dues & Subscriptions	1,000.00		1,220.64	122.06%
10-58-240 Office supplies	2,000.00		2,045.04	102.25%
10-58-250 Proshop Maintenance	9,500.00	155.94	4,148.35	43.67%
10-58-255 Range Expense	6,000.00		4,885.21	81.42%

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
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	Revised Budget	Current Period	YTD Balance	Percent
10-58-270 Electricity	9,000.00	580.60	5,960.85	66.23%
10-58-271 Natural gas	3,500.00	341.08	1,416.19	40.46%
10-58-272 Telephone, Internet	3,000.00	241.00	1,729.14	57.64%
10-58-273 Water	1,500.00		633.68	42.25%
10-58-311 Security	600.00	65.66	459.62	76.60%
10-58-312 IT Expense	1,000.00		863.38	86.34%
10-58-320 Community Outreach	400.00			
10-58-326 Tourism Tax Grant			7,500.00	
10-58-330 Training	300.00		216.46	72.15%
10-58-410 Inventory, food	30,000.00	304.56	25,624.74	85.42%
10-58-415 Inventory, Non Food	80,000.00	2,698.59	69,081.19	86.35%
10-58-610 Miscellaneous	500.00		681.25	136.25%
10-58-620 Merchant Fees	13,000.00	83.52	13,345.73	102.66%
10-58-741 Equipment Rental	70,000.00	7,283.67	45,323.36	64.75%
<b>Total Pro Shop</b>	<b>409,350.00</b>	<b>18,442.82</b>	<b>309,308.53</b>	<b>75.56%</b>
<b>Pool</b>				
10-55-110 Salaries	15,600.00		9,360.00	60.00%
10-55-120 Seasonal	50,000.00		31,748.45	63.50%
10-55-131 FICA	3,500.00		3,144.76	89.85%
10-55-134 Unemployment Insurance	800.00		657.72	82.22%
10-55-210 Dues & Subscriptions	350.00		378.00	108.00%
10-55-230 Mileage reimbursement	50.00		225.12	450.24%
10-55-240 Office supplies & PPE	525.00		193.08	36.78%
10-55-250 Maintenance	3,000.00		22,638.45	754.62%
10-55-252 Equipment Repairs & Maintenance	1,000.00			
10-55-253 Chemicals	12,000.00		10,213.42	85.11%
10-55-270 Electricity	4,500.00			
10-55-271 Natural gas	5,000.00	18.25	4,076.72	81.53%
10-55-272 Telephone, Internet	1,000.00	191.35	626.23	62.62%
10-55-273 Water	2,000.00		134.18	6.71%
10-55-311 Security	400.00	55.66	389.62	97.41%
10-55-330 Training	400.00		1,000.00	250.00%
10-55-410 Inventory, food	4,000.00		5,023.55	125.59%
10-55-415 Inventory, Non Food			54.99	
10-55-610 Miscellaneous			16.25	
10-55-620 Merchant Fees	3,500.00	9.95	2,576.95	73.63%
10-55-621 Bank Fees			301.78	
10-55-740 Small Equipment under \$1000	250.00			
<b>Total Pool</b>	<b>107,875.00</b>	<b>275.21</b>	<b>92,759.27</b>	<b>85.99%</b>
<b>Library</b>				
10-56-210 Dues & Subscriptions	150.00			
10-56-240 Office supplies	120.00			
10-56-272 Telephone, Internet	700.00	65.00	215.26	30.75%
10-56-312 IT Expense	600.00			
10-56-325 Tooele County Recreation Grant Expenses	4,000.00		2,226.51	55.66%
<b>Total Library</b>	<b>5,570.00</b>	<b>65.00</b>	<b>2,441.77</b>	<b>43.84%</b>
<b>Cemetery</b>				
10-57-110 Salaries	5,700.00	461.52	3,461.40	60.73%
10-57-131 FICA	450.00	35.32	264.90	58.87%
10-57-134 Unemployment Insurance	85.00	7.38	55.35	65.12%
10-57-210 Dues & Subscriptions	50.00			
10-57-230 Mileage reimbursement	320.00			
10-57-240 Office supplies	150.00		15.69	10.46%
10-57-250 Maintenance	1,000.00	6.71	728.97	72.90%
10-57-261 Grave Digging Wage - Hourly	5,000.00	368.41	3,472.72	69.45%
10-57-270 Electricity	200.00	10.34	72.61	36.31%
10-57-272 Telephone, Internet	250.00	16.05	126.30	50.52%
10-57-273 Water	1,700.00		536.97	31.59%
10-57-310 Professional services	1,000.00			
10-57-330 Training	200.00			
10-57-620 Merchant Fees	600.00	147.35	388.69	64.78%
<b>Total Cemetery</b>	<b>16,705.00</b>	<b>1,053.08</b>	<b>9,123.60</b>	<b>54.62%</b>
<b>Project Management</b>				
10-59-110 Salaries	55,000.00	4,724.80	39,537.27	71.89%
10-59-131 FICA	3,875.00	358.41	2,988.31	77.12%

**Stansbury Service Agency of Tooele County**  
**Financial Statement Report - Monthly with Percent**  
**01/01/2024 to 07/31/2024**  
**58.33% of the fiscal year has expired**

	<b>Revised Budget</b>	<b>Current Period</b>	<b>YTD Balance</b>	<b>Percent</b>
10-59-132 Health Benefit	7,300.00	315.77	4,405.60	60.35%
10-59-133 Retirement Benefit	8,255.00	764.95	4,901.34	59.37%
10-59-134 Unemployment Insurance	500.00	74.97	625.00	125.00%
10-59-240 Office supplies	400.00	10.00	10.00	2.50%
10-59-272 Telephone, Internet	360.00	30.00	210.00	58.33%
10-59-312 IT Expense	300.00	10.71	571.64	190.55%
10-59-610 Miscellaneous			145.00	
<b>Total Project Management</b>	<b>75,990.00</b>	<b>6,289.61</b>	<b>53,394.16</b>	<b>70.26%</b>
<b>Total Parks, recreation, and public property</b>	<b>1,871,490.00</b>	<b>92,854.64</b>	<b>1,450,961.54</b>	<b>77.53%</b>
<b>Transfers</b>				
10-51-945 Transfers to Capital Projects	730,000.00			
10-51-946 Transfer to Impact Fees			327,183.56	
10-51-950 Fund Balance Appropriated	827,097.00			
<b>Total Transfers</b>	<b>1,557,097.00</b>		<b>327,183.56</b>	<b>21.01%</b>
<b>Total Expenditures:</b>	<b>3,993,485.00</b>	<b>116,517.26</b>	<b>2,013,394.59</b>	<b>50.42%</b>
<b>Total Change In Net Position</b>	<b>110,100.00</b>	<b>(71,887.25)</b>	<b>(702,463.90)</b>	<b>-638.02%</b>

**Stansbury Service Agency of Tooele County  
Invoice Register: 7/1/2024 to 7/31/2024 - All Invoices**

8/25/2024

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
27090	3C Business Solutions	ACH	6/15/2024	7/15/2024	\$43.50	1052-311	Security	Billing for CCTV
					21.75	1053-311	Security	Billing for CCTV
470771	Ace Disposal	ACH	6/30/2024	7/28/2024	\$866.96	1052-260	Waste/Trash	Trash
					78.25	1053-260	Waste/Trash	Trash
07122024	Adobe Inc	CC	7/12/2024	7/12/2024	\$21.37	1051-312	IT expense	Monthly fee
11DP-RN6X-C6C	Amazon	ACH	6/11/2024	7/11/2024	\$237.14	1056-325	Tooele County Recreation Grant	summer reading program suppl
11WV-CCPM-CP	Amazon	ACH	6/11/2024	7/11/2024	\$109.32	1051-240	Office supplies & PPE	LAPTOP Stand
					12.99	1055-240	Office supplies & PPE	Medical CPR Mask/ Fannypacks
14P6-71LF-TNH	Amazon	ACH	6/28/2024	7/28/2024	\$79.89	1051-240	Office supplies & PPE	filing cabinet for GM office
1799-RJ3G-P31F	Amazon	ACH	6/12/2024	7/12/2024	\$31.68	1053-252	Equipment Repairs & Maintenan	Fuel filter for boat
19W4-CDPY-3VF	Amazon	ACH	6/19/2024	7/19/2024	\$26.99	1055-240	Office supplies & PPE	Cardstock for swim lesson report
1CKC-Q9K9-FD	Amazon	ACH	6/2/2024	7/2/2024	\$9.88	1051-240	Office supplies & PPE	CHARGER FOR ADMIN CELL P
1DJ1-R1NG-6HF	Amazon	ACH	7/31/2024	7/31/2024	\$99.16	1051-321	Community Outreach - Stansbur	Caution Tape and Fabulous
1KG1-39JD-JXG	Amazon	ACH	6/26/2024	7/26/2024	\$351.31	1053-250	Maintenance	Fabuloso Cleaner, Doggy Bags
					70.99	1053-252	Equipment Repairs & Maintenan	Oil
1N7P-Y1KN-9G6	Amazon	ACH	6/4/2024	7/4/2024	\$41.96	1051-240	Office supplies & PPE	Key board and mouse/ drawer or
1NHQ-HPGM-L4	Amazon	ACH	6/26/2024	7/26/2024	\$88.99	1051-321	Community Outreach - Stansbur	Decoration for Stansbury Days/B
1NLX-C9HL-9JT	Amazon	ACH	6/25/2024	7/25/2024	\$34.63	1051-240	Office supplies & PPE	Paper
1RLD-TCYX-OQ	Amazon	ACH	7/17/2024	7/17/2024	(\$18.49)	1056-325	Tooele County Recreation Grant	Refund rocks
1VP1-7L3N-LL1L	Amazon	ACH	6/7/2024	7/7/2024	\$230.18	1053-250	Maintenance	dog waste bags/
					91.98	1053-252	Equipment Repairs & Maintenan	Fuel filter/air filter
					46.87	1058-250	Proshop Maintenance	Ice Bags
					91.33	1051-240	Office supplies & PPE	Fans for office
IJ6R-YTXX-FMV	Amazon	ACH	6/6/2024	7/6/2024	\$31.98			
					31.98			
					\$1,354.62			
07222024	Bergants, Gabriella	32185	7/22/2024	7/22/2024	\$600.00	1051-322	Community Outreach - Pageant	Scholarship Check
07102024	Book Depot	CC	7/10/2024	7/10/2024	\$1,255.83	1056-325	Tooele County Recreation Grant	Summer Reading Books
E2401077	Broken Arrow	32169	6/5/2024	7/4/2024	\$250.00	1052-251	irrigation Repairs & Maintenan	Electrical labor to trace powerlin
5168	Bullis, Sean	ACH	7/1/2024	7/31/2024	\$1,250.00	1052-252	Equipment Repairs/Maintenan	Boom Motor Valve for Sprayer

**Stansbury Service Agency of Tooele County  
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8/25/2024

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
938467857	Callaway	ACH	6/14/2024	7/14/2024	\$255.18	1058-415	Inventory, Non Food	Golf Balls
					255.18			
938484577	Callaway	ACH	6/18/2024	7/18/2024	\$510.36	1058-415	Inventory, Non Food	Golf Balls
					510.36			
	<b>Vendor Total:</b>				<b>\$785.54</b>			
309351	Carlson Distributing	32176	6/25/2024	7/10/2024	\$320.04	1058-410	Inventory, food	Alcohol
					320.04			
316810	Carlson Distributing	32190	7/16/2024	7/31/2024	\$460.57	1058-410	Inventory, food	beer
					460.57			
	<b>Vendor Total:</b>				<b>\$780.61</b>			
PR070724-160	Child Support Services	X999	7/11/2024	7/11/2024	\$292.15	102107	Other payroll liabilities	Child Support
					292.15			
4731	Clearwater Backflow Services Inc.	ACH	7/30/2024	7/30/2024	\$2,150.00	1053-251	Irrigation Repairs & Maintenc	Backflow Testing
					2,150.00			
190762	Clyde Snow & Sessions	ACH	7/14/2024	7/24/2024	\$380.00	1051-310	Professional services	Review and reply email for Lt Go
					380.00			
07012024	Costco	CC	7/1/2024	7/1/2024	\$282.30	1051-240	Office supplies & PPE	water
					5.59	1051-240	Inventory, food	icecream, candy, gatorade
					276.71	1055-410		
07112024	Costco	CC	7/11/2024	7/11/2024	\$152.60	1055-410	Inventory, food	water/chips/candy
					152.60			
07112024a	Costco	CC	7/11/2024	7/11/2024	\$155.50	1055-410	Inventory, food	icecream
					155.50			
07112024B	Costco	CC	7/11/2024	7/11/2024	\$556.17	1052-240	Office supplies & PPE	water
					23.37	1052-240	Facility Maintenance	Disposable Gloves
					15.79	1052-250	Irrigation Repairs & Maintenance	batteries
					22.59	1052-251	Office supplies & PPE	water
					53.07	1053-258	Housekeeping	BLEACH/TOILETBOWL CLEAN
					31.16	1055-240	Office supplies & PPE	water
					386.82	1058-410	Inventory, food	buns,muffins,chips,coffee,water,
					(\$13.59)	1058-410	Inventory, food	Muffin refund
07112024c	Costco	CC	7/11/2024	7/11/2024	\$894.49	1051-240	Office supplies & PPE	bottle water
					7.78	1051-240	Maintenance	dog biscuits
					19.99	1051-250	Office supplies & PPE	bottle water
					23.37	1053-240	Maintenance	garbage bags and gloves
					128.34	1053-250	Irrigation Repairs & Maintenance	batteries
					45.18	1053-251	Clubhouse Maintenance	hand soap/toilet paper/tissue/pa
					57.67	1053-256	Maintenance	bandaids
					16.78	1055-250	Inventory, food	candy,soda,chips
					234.67	1055-410	Office supplies	bottle water
					7.79	1058-240	Proshop Maintenance	Toilet Paper,gloves, paper towel
					180.95	1058-250	Inventory, food	candy, muffins
					171.97	1058-410	Office supplies & PPE	water
					\$49.32	1051-240	Office supplies & PPE	water
07212024	Costco	CC	7/21/2024	7/21/2024	10.00	1052-240	Office supplies & PPE	water
					10.32	1052-240	Office supplies & PPE	water
					29.00	1053-240	Office supplies & PPE	water

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Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
07252024	Costco	CC	7/25/2024	7/25/2024	\$412.71			
					10.59	1051-240	Office supplies & PPE	bottle water
					15.58	1051-240	Office supplies & PPE	bottle water
					228.72	1051-320	Community Outreach	candy for outdoor movie
					15.58	1055-240	Office supplies & PPE	bottle water
					142.24	1058-410	Inventory, food	chips/candy/cupcakes
08012024a	Costco		7/31/2024	7/31/2024	\$1,122.84			
					110.98	1051-240	Office supplies & PPE	Paper
					15.58	1051-240	Office supplies & PPE	bottle water
					473.49	1051-321	Community Outreach - Stansbur	candy/soda/chips/garbage bags/
					33.09	1052-240	Office supplies & PPE	toilet paper
					46.75	1053-240	Office supplies & PPE	bottle water
					251.30	1053-258	Housekeeping	garbage bags, gloves toilet pape
					191.65	1058-410	Inventory, food	buns and muffins, candy, protein
					<b>\$3,612.34</b>			
July2024	DLL Finance LLC	ACH	6/3/2024	7/1/2024	\$9,743.42			
					5,766.60	1058-741	Equipment Rental	Golf Cart Rental
					3,976.82	1058-741	Equipment Rental	Golf Cart Property Tax
July2024	Dominion Energy	ACH	7/9/2024	7/31/2024	\$7.22			
					7.22	1053-271	Natural gas	Country Club
July2024a	Dominion Energy	ACH	7/9/2024	7/31/2024	\$7.22			
					7.22	1058-271	Natural gas	Pro Shop
July2024b	Dominion Energy	ACH	7/9/2024	7/31/2024	\$22.81			
					22.81	1053-274	Natural gas - Clubhouse	Clubhouse
July2024c	Dominion Energy	ACH	7/9/2024	7/31/2024	\$1,855.00			
					1,855.00	1055-271	Natural gas	855 Lakeview Pool
June2024	Dominion Energy	ACH	6/7/2024	7/1/2024	\$2,130.47			
					2,130.47	1055-271	Natural gas	855 Lakeview Pool
June2024A	Dominion Energy	ACH	6/7/2024	7/1/2024	\$9.55			
					9.55	1053-271	Natural gas	Clubhouse
					<b>\$4,032.27</b>			
07102024	FDMS	ACH	7/10/2024	7/10/2024	\$128.40			
					128.40	1051-621	Bank fees	Monthly Service Fee
07222024	Ferguson, Julianne	32186	7/22/2024	7/22/2024	\$300.00			
					300.00	1051-322	Community Outreach - Pageant	Scholarship Check
07302024	Fliz	CC	7/30/2024	7/30/2024	\$10.00			
					10.00	1051-321	Community Outreach - Stansbur	Gift Card for Stansbury Days
06122024b	Fiserv - Clover	ACH	7/10/2024	7/10/2024	\$63.91			
					63.91	1055-621	Bank Fees	Monthly Service Fee
07102024	Fiserv - Clover	ACH	7/3/2024	7/3/2024	\$17.00			
					17.00	1051-621	Bank fees	Monthly Service Fee
					<b>\$80.91</b>			
F2411E00995	Fuel Network	32165	6/3/2024	7/1/2024	\$3,123.15			
					3,123.15	1053-280	Fuel	FUEL
3355241	General Distribution Company	ACH	6/20/2024	7/5/2024	\$222.05			
					222.05	1058-410	Inventory, food	Beer
3359143	General Distribution Company	ACH	6/27/2024	7/12/2024	\$132.47			
					132.47	1058-410	Inventory, food	Beer

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Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
3366341	General Distribution Company	ACH	7/11/2024	7/25/2024	\$111.10	1058-410	Inventory, food	Beer
	<b>Vendor Total:</b>				<b>\$465.62</b>			
07012024	Go Daddy Email Account	CC	7/1/2024	7/1/2024	\$513.34	1050-312	IT expense	recreation board
					256.67	1059-312	IT Expense	Project manager
07062024	Go Daddy Email Account	CC	7/6/2024	7/6/2024	\$256.67	1051-312	IT expense	email for Julie
07142024	Go Daddy Email Account	CC	7/14/2024	7/14/2024	\$102.59	1051-312	IT expense	Email Renewal
	<b>Vendor Total:</b>				<b>\$872.60</b>			
07222024	Greenwald, Lola	32187	7/22/2024	7/22/2024	\$1,000.00	1051-322	Community Outreach - Pageant	Scholarship Check
					1,000.00			
07012024	Hanzelka, James	ACH	6/27/2024	7/12/2024	\$58.93	1056-325	Tooele County Recreation Grant	misc food and ice for space days
07112024	Harbor Freight	CC	7/1/2024	7/11/2024	\$72.99	1053-252	Equipment Repairs & Maintenance	pneumatic fan clutch wrench
1008	HGM Products LLC	ACH	6/21/2024	7/6/2024	\$372.00	1058-410	Inventory, food	sausage
					372.00			
07082024	Home Depot	CC	7/8/2024	7/8/2024	\$42.54	1056-325	Tooele County Recreation Grant	Summer Reading Project Suppli
					42.54			
1011600	Home Depot	ACH	5/15/2024	7/31/2024	\$12.95	1053-256	Clubhouse Maintenance	perf fin wall/gap filler
11702	Home Depot	ACH	5/16/2024	7/31/2024	\$143.64	1053-256	Clubhouse Maintenance	fence post/no parking sign/plum
2020986	Home Depot	ACH	5/14/2024	7/31/2024	\$39.90	1052-250	Facility Maintenance	paper towels
					7.68	1052-251	Irrigation Repairs & Maintenance	wire connector
					16.28	1052-252	Equipment Repairs/Maintenance	4 cycl oil
2152870	Home Depot	ACH	5/14/2024	7/31/2024	\$17.88	1053-256	Clubhouse Maintenance	perf fin wall/gap filler
3020834	Home Depot	ACH	5/13/2024	7/31/2024	\$160.56	1055-250	Maintenance	mortar, bucket, tile adhesive, tro
3122899	Home Depot	ACH	5/23/2024	7/31/2024	\$119.94	1051-320	Community Outreach	extension cord for movie
5012141	Home Depot	ACH	5/12/2024	7/31/2024	\$61.32	1052-251	Irrigation Repairs & Maintenance	splice kit, fine point marker, wing
6012882	Home Depot	ACH	5/30/2024	7/31/2024	\$722.46	1058-250	Proshop Maintenance	Flowers and marking flags
6032561	Home Depot	ACH	4/30/2024	7/31/2024	\$127.93	1052-251	Irrigation Repairs & Maintenance	Splice kit, silicone tube, connect
					116.02	1058-250	Proshop Maintenance	keys
6062090	Home Depot	ACH	5/30/2024	7/31/2024	(\$5.98)	1053-256	Clubhouse Maintenance	faucet aerator
					-5.98			
6062126	Home Depot	ACH	5/30/2024	7/31/2024	(\$116.80)	1058-250	Proshop Maintenance	returned unused flowers
					-116.80			
6104108	Home Depot	ACH	5/30/2024	7/31/2024	\$50.16	1058-250	Proshop Maintenance	planters for flowers
					50.16			

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Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
7012801	Home Depot	ACH	5/29/2024	7/31/2024	\$17.36	1053-252	Equipment Repairs & Maintenance	Kwikweld
7012805	Home Depot	ACH	5/29/2024	7/31/2024	\$122.44	1051-320	Community Outreach	post for stansbury days signs
7012835	Home Depot	ACH	5/29/2024	7/31/2024	\$5.47	1053-256	Clubhouse Maintenance	paint for handicap spaces
7020368	Home Depot	ACH	5/9/2024	7/31/2024	\$82.37	1053-250	Clubhouse Maintenance	faucet aerator
7020391	Home Depot	ACH	5/9/2024	7/31/2024	\$19.96	1053-250	Maintenance	broom, latex kit, dust masks
7020423	Home Depot	ACH	5/9/2024	7/31/2024	\$26.35	1053-250	Maintenance	clean strip muriatic acid
8011845	Home Depot	ACH	5/18/2024	7/31/2024	\$25.92	1052-250	Facility Maintenance	Handwash
9011021	Home Depot	ACH	5/7/2024	7/31/2024	\$242.25	1052-251	Irrigation Repairs & Maintenance	Battery
	<b>Vendor Total:</b>				<b>\$1,918.62</b>			
07012024	Intuit	EFT	7/1/2024	7/1/2024	\$550.00	1055-250	Maintenance	blaster pentraant/big gap filler
SI-198791	JC Golf Accessories	32193	7/1/2024	7/31/2024	\$339.51	1053-250	Maintenance	caulk, cleaner, gorilla max, wire trim
JFLM24-496	Jensen Family Landscape	ACH	7/1/2024	7/2/2024	\$1,087.50	1051-312	IT expense	Subscription
JFLM24-529	Jensen Family Landscape	ACH	7/3/2024	7/10/2024	\$431.25	1058-415	Inventory, Non Food	Fly Tees
JFLM24-543	Jensen Family Landscape	ACH	7/16/2024	7/20/2024	\$4,612.50	1053-251	Irrigation Repairs & Maintenance	Sprinkler system repair
	<b>Vendor Total:</b>				<b>\$6,131.25</b>			
07302024	Kleen N Green Carwash	CC	7/30/2024	7/30/2024	\$30.00	1053-251	Irrigation Repairs & Maintenance	Sprinkler system repair
07152024	Locksmith Services	CC	7/15/2024	7/15/2024	\$257.00	1053-251	Irrigation Repairs & Maintenance	Sprinkler system repair
5499211431	M&M Distributing	ACH	6/17/2024	7/2/2024	\$256.72	1053-251	Irrigation Repairs & Maintenance	Sprinkler system repair
5499217321	M&M Distributing	ACH	7/1/2024	7/15/2024	\$161.76	1053-251	Irrigation Repairs & Maintenance	Sprinkler system repair
	<b>Vendor Total:</b>				<b>\$418.48</b>			
07312024	Macey's		7/31/2024	7/31/2024	\$265.93	1051-321	Community Outreach - Stansbur	Gift Card for Stansbury Days
06122024	McMullen, Joyce	32172	6/12/2024	7/2/2024	\$474.75	1053-250	Maintenance	new locks for bathrooms
07232024	McMullen, Joyce	32189	7/11/2024	7/24/2024	\$91.00	1058-410	Inventory, food	Alcohol
	<b>Vendor Total:</b>				<b>\$565.75</b>	1058-410	Inventory, food	Alcohol
07092024	Microsoft	CC	7/9/2024	7/9/2024	\$10.71	1051-135	Employee Incentive	Sandwich/fruit/chips/ice for empl
					10.71	1051-135	Community Outreach - Stansbur	Gift Cards for Stansbury Days
						1051-321	Community Outreach - Stansbur	Gift Cards for Stansbury Days
						1059-312	IT Expense	Microsoft for Shawn



**Stansbury Service Agency of Tooele County  
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Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
11525	Mlie High Turfgrass LLC	32177	6/14/2024	7/14/2024	\$101.00	1052-253	Fertilizer/Chemical	Raider Plus (5 gallon case)
087425	Monreal, Karina	ACH	6/1/2024	7/1/2024	\$930.00	1053-256	Clubhouse Maintenance	June Clubhouse Cleaning and W
38546	Mountain West Worx	32178	7/1/2024	7/12/2024	100.00	1058-250	Proshop Maintenance	June Pro Shop Cleaning
182450	Napa Auto Parts	ACH	6/28/2024	7/20/2024	\$328.00		Miscellaneous	Drug Test - Smith and Shaw
3751-180874	Napa Auto Parts	ACH	6/3/2024	7/20/2024	72.00	1051-610	Miscellaneous	Drug Test - Tyler
3751-181889	Napa Auto Parts	ACH	6/18/2024	7/20/2024	36.50	1052-610	Miscellaneous	Drug Test - Bailey, Cook, Lester,
3751-181913	Napa Auto Parts	ACH	6/19/2024	7/20/2024	219.50	1053-610	Miscellaneous	
3751-181955	Napa Auto Parts	ACH	6/19/2024	7/20/2024	\$8.68		Equipment Repairs & Maintenan	Butt Connector and Slide Termin
3751-181978	Napa Auto Parts	ACH	6/20/2024	7/20/2024	8.68	1053-252	Equipment Repairs & Maintenan	filter-oil and hydraulic, coolant, p
3751-182328	Napa Auto Parts	ACH	6/26/2024	7/20/2024	\$251.54	1053-252	Equipment Repairs & Maintenan	Oil Funnel/Starter Button/low pro
3751-182383	Napa Auto Parts	ACH	6/27/2024	7/20/2024	\$115.00	1053-252	Equipment Repairs & Maintenan	Hydraulic Oil
SO14892	Off Duty Management	ACH	7/9/2024	7/10/2024	\$65.63		Equipment Repairs & Maintenan	Brake cleaner/battery cable lug/s
336440	PEHP Group Insurance	ACH	6/15/2024	7/1/2024	71.22	1053-252	Equipment Repairs & Maintenan	PREM AW68 HYD/FL 5G
240701	Pelorus Methods	32168	6/1/2024	7/1/2024	\$218.68		Equipment Repairs & Maintenan	oil filter
81669508	Pepsi Beverages Company	ACH	6/5/2024	7/15/2024	\$122.36	1053-252	Equipment Repairs & Maintenan	oil/filter/wire
83008405	Pepsi Beverages Company	ACH	6/19/2024	7/15/2024	\$81.23		Community Outreach - Stansbur	Officer for Stansbury Days over
834-17358	Pepsi Beverages Company	ACH	6/26/2024	7/15/2024	81.23	1051-321	Accrued health insurance	July Health Insurance
95457357	Pepsi Beverages Company	ACH	6/12/2024	7/15/2024	\$934.34	102104	IT expense	Software Support and Cloud Ser
5520	Precision Pools & Spas	ACH	6/10/2024	7/10/2024	1,450.00	1051-312	Inventory, food	energy drink/water/soda/gatorad
5743	Precision Pools & Spas	ACH	6/20/2024	7/20/2024	\$532.30	1058-410	Inventory, food	energy drink/water/soda/gatorad
07012024	RCM Landscape & Maintenance LLC	32181	7/1/2024	7/20/2024	\$626.60	1058-410	Inventory, food	energy drink/water/soda/gatorad
					\$299.93	1058-410	Inventory, food	energy drink/water/soda/gatorad
					\$429.60	1058-410	Inventory, food	energy drink/water/soda/gatorad
					\$1,888.43		Chemicals	chlorine and acid
					\$1,897.15	1055-253	Chemicals	Chemicals for the pool
					\$1,402.03	1055-253	Chemicals	
					\$3,299.18		Irrigation Repairs & Maintenan	sunken sprinkler heads lifted/rep
					\$1,560.00	1053-251		

**Stansbury Service Agency of Tooele County  
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Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
07032024	RCM Landscape & Maintenance LLC	32181	7/10/2024	7/20/2024	\$1,560.00	1053-251	Irrigation Repairs & Maintenan	replaced 2 6500 rotors and three
07052024	RCM Landscape & Maintenance LLC	32181	7/10/2024	7/20/2024	1,560.00	1053-251	Irrigation Repairs & Maintenan	replaced 4 sprinkler heads/ fixed
07092024	RCM Landscape & Maintenance LLC	32181	7/9/2024	7/20/2024	\$1,527.50	1053-251	Irrigation Repairs & Maintenan	Replaced rotors and aslo fixed p
07102024	RCM Landscape & Maintenance LLC	32181	7/10/2024	7/20/2024	1,527.50	1053-251	Irrigation Repairs & Maintenan	Broken PVC Pipe and Repaired i
07112024	RCM Landscape & Maintenance LLC	32181	7/11/2024	7/20/2024	\$1,495.00	1053-251	Irrigation Repairs & Maintenan	Redid sprinkler station and exten
07122024	RCM Landscape & Maintenance LLC	32181	7/12/2024	7/22/2024	\$2,145.00	1053-251	Irrigation Repairs & Maintenan	lift sunken heads/replace 3 dam
	<b>Vendor Total:</b>				\$11,245.00			
148	Relief Grind LLC	ACH	7/1/2024	7/2/2024	\$375.00	1052-252	Equipment Repairs/Maintenan	Grind Reels
IN-155728-24	Rhinehart Oil	ACH	7/1/2024	7/21/2024	\$1,225.36	1052-280	Fuel	Deisel/Gas
06252024	Rockin Hotrod Productions	32179	6/25/2024	7/12/2024	\$600.00	1051-321	Community Outreach - Stansbur	DJ Service and 10 award plaque
July2024	Rocky Mountain Power	ACH	7/23/2024	7/29/2024	\$6,117.48	1052-270	Electricity	Golf Course Wells
	<b>Vendor Total:</b>				\$6,129.01			
07122024	Sling TV	ACH	7/12/2024	7/12/2024	\$74.90	1058-272	Telephone, Internet	Cable
WP2647	Sprinkler Supply	ACH	6/6/2024	7/10/2024	\$696.00	1053-210	Dues & Subscriptions	WeatherTrak
WQ7218	Sprinkler Supply	ACH	6/17/2024	7/10/2024	\$1,523.33	1053-251	Irrigation Repairs & Maintenan	Rotor/Coupling/Ball Valve/Elbow
WR5143	Sprinkler Supply	ACH	6/21/2024	7/10/2024	\$75.63	1053-251	Irrigation Repairs & Maintenan	3" Slip Fix Repair Coupler, 3" SS
WR5144	Sprinkler Supply	ACH	6/21/2024	7/10/2024	\$1,782.43	1053-265	Sports Fields Maintenance	3" Socket Utility PVC Ball/ Falco
	<b>Vendor Total:</b>				\$4,077.39			
7841368	Srixon/Cleveland/XX10	32174	3/5/2024	7/3/2024	\$1,319.40	1058-415	Inventory, Non Food	Soft Fee!
7846776	Srixon/Cleveland/XX10	32174	3/7/2024	7/5/2024	\$1,373.28	1058-415	Inventory, Non Food	Srixon Q-Star Divide and Soft Fe
7846777	Srixon/Cleveland/XX10	32174	3/7/2024	7/5/2024	\$713.58	1058-415	Inventory, Non Food	RTX FullFace2/ Cleveland CBX4
	<b>Vendor Total:</b>				\$3,406.26			
WYK039	Standard Plumbing Supply Co.	32180	6/26/2024	7/10/2024	\$86.37	1053-251	Irrigation Repairs & Maintenan	1 COP 90 EL/COP Fit Red/ Cool

**Stansbury Service Agency of Tooele County  
Invoice Register: 7/1/2024 to 7/31/2024 - All Invoices**

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
1207	Stansbury Park Improvement District	32182	7/8/2024	7/20/2024	\$200.00	1057-250	Maintenance	Dig Grave for Greenland
1208	Stansbury Park Improvement District	32182	7/11/2024	7/20/2024	\$46.99	1053-271	Natural gas	1/2 of gas for shop
June2024	Stansbury Park Improvement District	ACH	6/28/2024	7/27/2024	\$14,969.88			
					9,158.07	1052-273	Water	Golf Course
					5,497.10	1053-273	Water	parks and greenbelts
					42.56	1053-276	Water - Clubhouse	Clubhouse
					30.80	1055-273	Water	Pool
					131.08	1057-273	Water	Cemetery
					110.27	1058-273	Water	ProShop
	<b>Vendor Total:</b>				<b>\$15,216.87</b>			
P37385	Stotz Equipment	ACH	6/6/2024	7/5/2024	\$2,122.46	1052-252	Equipment Repairs/Maintenanc	Snake Driveline
P38081	Stotz Equipment	ACH	6/27/2024	7/26/2024	\$270.08	1052-252	Equipment Repairs/Maintenanc	Roller Stub
P38112	Stotz Equipment	ACH	6/28/2024	7/27/2024	\$264.96	1052-252	Equipment Repairs/Maintenanc	Roller Bearing
P38124	Stotz Equipment	ACH	6/28/2024	7/27/2024	\$14.12	1052-252	Equipment Repairs/Maintenanc	Screw
	<b>Vendor Total:</b>				<b>\$2,671.62</b>			
07082024	Swank Motion Pictures, Inc.	CC	7/8/2024	7/8/2024	\$500.00	1051-320	Community Outreach	Outdoor Movie
07232024	Swank Motion Pictures, Inc.	CC	7/23/2024	7/23/2024	\$500.00	1051-320	Community Outreach	Outdoor Movie
	<b>Vendor Total:</b>				<b>\$1,000.00</b>			
07012024	Taco Man LLC	CC	7/1/2024	7/1/2024	\$640.00	104414	League Winnings	Golf Tournament
37324807	Taylor Made	ACH	4/5/2024	7/4/2024	\$387.24	1058-415	Inventory, Non Food	TM22 Tour Resp Strippe
37467949	Taylor Made	ACH	5/24/2024	7/23/2024	\$491.88	1058-415	Inventory, Non Food	TM24 TP5 ENG dz
37472189	Taylor Made	ACH	5/26/2024	7/25/2024	\$912.01	1058-415	Inventory, Non Food	ND21 Long & Soft 15bp and TM
37494295	Taylor Made	ACH	5/31/2024	7/30/2024	\$386.88	1058-415	Inventory, Non Food	TM24 Speedsoft
	<b>Vendor Total:</b>				<b>\$2,178.01</b>			
917974248	Titleist	ACH	5/1/2024	7/3/2024	\$60.88	1058-410	Inventory, food	Club
918295578	Titleist	ACH	6/13/2024	7/13/2024	\$304.00	1058-415	Inventory, Non Food	Pinn Exception Bulk Cstm
	<b>Vendor Total:</b>				<b>\$364.88</b>			
07012024	tractor supply	CC	7/1/2024	7/1/2024	\$74.99	1053-250	Maintenance	nylon twist
07012024a	tractor supply	CC	7/1/2024	7/1/2024	\$25.99	1053-252	Equipment Repairs & Maintenanc	rod 1/8 5lb 6011 electrode
07082024	tractor supply	CC	7/8/2024	7/8/2024	\$54.99	1053-252	Equipment Repairs & Maintenanc	fuel transfer wrench

**Stansbury Service Agency of Tooele County  
Invoice Register: 7/1/2024 to 7/31/2024 - All Invoices**

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
07122024	tractor supply	CC	7/12/2024	7/12/2024	\$76.97	1053-250	Maintenance	Wrench Combination and Demol
07122024a	tractor supply	CC	7/12/2024	7/12/2024	\$22.98	1053-250	Maintenance	Wrench Combination, deep impa
07132024	tractor supply	CC	7/13/2024	7/13/2024	\$42.71	1053-250	Maintenance	searching for receipt
	<b>Vendor Total:</b>				<b>\$298.63</b>			
1033792-00	Turf Equipment & Irrigation	ACH	6/5/2024	7/10/2024	\$723.38	1053-251	Irrigation Repairs & Maintenan	2 station and 4 station bluetooth/
3011388-00	Turf Equipment & Irrigation	ACH	6/4/2024	7/10/2024	\$75,967.92	417501	Golf course equipment	Sprayer
3024145-00	Turf Equipment & Irrigation	ACH	6/5/2024	7/10/2024	\$1,553.50	1053-251	Irrigation Repairs & Maintenan	Bdy/frs/ress, 1.5in. npt
	<b>Vendor Total:</b>				<b>\$78,244.80</b>			
PR070724-615	United States Treasury	ACH	7/11/2024	7/11/2024	\$10,215.05	102101	Accrued federal payroll taxes	Social Security Tax
					6,161.54	102101	Accrued federal payroll taxes	Medicare Tax
					1,441.06	102101	Accrued federal payroll taxes	Federal Income Tax
					2,612.45	102101	Accrued federal payroll taxes	Federal Income Tax
PR072124-615	United States Treasury	ACH	7/25/2024	7/25/2024	\$10,908.54	102101	Accrued federal payroll taxes	Social Security Tax
					6,584.10	102101	Accrued federal payroll taxes	Medicare Tax
					1,539.90	102101	Accrued federal payroll taxes	Federal Income Tax
					2,784.54	102101	Accrued federal payroll taxes	Federal Income Tax
	<b>Vendor Total:</b>				<b>\$21,123.59</b>			
531844959	US Bank	ACH	6/25/2024	7/14/2024	\$115.94	1051-741	Equipment Rental	Printer for Office
					115.94	1051-741	Equipment Rental	Printer for Office
PR070724-626	Utah Department of Workforce Services	ACH	7/11/2024	7/11/2024	\$788.49	102105	Accrued state unemployment	State Unemployment
					788.49	102105	Accrued state unemployment	State Unemployment
PR072124-626	Utah Department of Workforce Services	ACH	7/25/2024	7/25/2024	\$795.40	102105	Accrued state unemployment	State Unemployment
					795.40	102105	Accrued state unemployment	State Unemployment
	<b>Vendor Total:</b>				<b>\$1,583.89</b>			
07012024	Utah Government	CC	7/1/2024	7/1/2024	\$25.00	1051-210	Dues & Subscriptions	Entity Registration
					25.00	1051-210	Dues & Subscriptions	Entity Registration
07152024	Utah Local Governments Trust	ACH	7/15/2024	7/15/2024	\$3,754.05	1051-510	Insurance	Workers Comp
					3,754.05	1051-510	Insurance	Workers Comp
072124-632	Utah Retirement Systems	ACH	7/25/2024	7/25/2024	(\$19.16)	102103	Accrued state retirement	Correction between payroll amt
					-19.16	102103	Accrued state retirement	Correction between payroll amt
PR070724-632	Utah Retirement Systems	ACH	7/11/2024	7/11/2024	\$2,954.12	102103	Accrued state retirement	URS State Retirement
					2,071.18	102103	Accrued state retirement	URS State Retirement
					882.94	102103	Accrued state retirement	URS 401k
PR072124-632	Utah Retirement Systems	ACH	7/25/2024	7/25/2024	\$3,028.64	102103	Accrued state retirement	URS State Retirement
					2,160.41	102103	Accrued state retirement	URS State Retirement
					868.23	102103	Accrued state retirement	URS 401k
	<b>Vendor Total:</b>				<b>\$5,963.60</b>			
2024 Q2	Utah State Tax Commission	ACH	7/30/2024	7/30/2024	\$23,266.08	1053-520	Rental Sales tax - payable	
					701.96	1053-520	Pool Sales tax - payable	
					2,411.49	1058-520	Pro Shop Sales tax - payable	
					20,152.63	1058-520	Pro Shop Sales tax - payable	



**Stansbury Service Agency of Tooele County  
Invoice Register: 7/1/2024 to 7/31/2024 - All Invoices**

8/25/2024

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name	Description
					310.41	1051-135	Employee Incentive	
					25.00	1051-210	Dues & Subscriptions	
					387.43	1051-240	Office supplies & PPE	
					19.99	1051-250	Maintenance	
					81.97	1051-272	Telephone, internet	
					380.00	1051-310	Professional services	
					2,380.63	1051-312	IT expense	
					1,386.98	1051-320	Community Outreach	Community Outreach - Stansbur
					2,657.39	1051-321	Community Outreach	Community Outreach - Pageant
					1,900.00	1051-322	Insurance	
					3,764.05	1051-510	Miscellaneous	
					72.00	1051-610	Bank fees	
					145.40	1051-621	Equipment Rental	
					115.94	1051-741	Office supplies & PPE	
					66.78	1052-240	Facility Maintenance	
					31.95	1052-250	Facility Maintenance	
					484.08	1052-251	Equipment Repairs & Maintenan	
					4,312.56	1052-252	Equipment Repairs/Maintenanc	
					101.00	1052-253	Fertilizer/Chemical	
					78.25	1052-260	Waste/Trash	
					2,567.86	1052-270	Electricity	
					48.99	1052-272	Telephone, internet	
					9,158.07	1052-273	Water	
					1,225.36	1052-280	Fuel	
					21.75	1052-311	Security	
					36.50	1052-610	Miscellaneous	
					696.00	1053-210	Dues & Subscriptions	
					122.49	1053-240	Office supplies & PPE	
					994.50	1053-250	Maintenance	
					23,533.64	1053-251	Equipment Repairs & Maintenan	
					1,604.42	1053-252	Equipment Repairs & Maintenan	
					1,167.11	1053-256	Clubhouse Maintenance	
					304.37	1053-258	Housekeeping	
					788.71	1053-260	Waste/Trash	
					1,782.43	1053-265	Sports Fields Maintenance	
					1,217.09	1053-270	Electricity - Misc Meters	
					63.76	1053-271	Natural gas	
					60.00	1053-272	Telephone, internet	
					5,497.10	1053-273	Water	
					22.81	1053-274	Natural gas - Clubhouse	
					1,080.00	1053-275	Electricity - Clubhouse	
					42.56	1053-276	Water - Clubhouse	
					3,123.15	1053-280	Fuel	
					67.42	1053-311	Security	
					701.96	1053-520	Rental Sales tax - payable	
					219.50	1053-610	Miscellaneous	
					170.06	1055-240	Office supplies & PPE	
					203.26	1055-250	Maintenance	
					3,299.18	1055-253	Chemicals	
					3,985.47	1055-271	Natural gas	
					60.00	1055-272	Telephone, internet	
					30.80	1055-273	Water	
					55.66	1055-311	Security	
					819.48	1055-410	Inventory, food	
					2,411.49	1055-520	Pool Sales tax - payable	
					63.91	1055-621	Bank Fees	
					16.05	1056-272	Telephone, internet	

**Stansbury Service Agency of Tooele County  
Invoice Register: 7/1/2024 to 7/31/2024 - All Invoices**

8/25/2024

Invoice No.	Vendor	Check No.	Ledger Date	Due Date	Amount	Account No.	Account Name.	Description
					1,603.24	1056-325	Tooele County Recreation Grant	
					200.00	1057-250	Maintenance	
					10.43	1057-270	Electricity	
					16.06	1057-272	Telephone, Internet	
					131.08	1057-273	Water	
					7.79	1058-240	Office supplies	
					1,040.01	1058-250	Proshop Maintenance	
					1,253.63	1058-270	Electricity	
					7.22	1058-271	Natural gas	
					134.90	1058-272	Telephone, Internet	
					110.27	1058-273	Water	
					65.66	1058-311	Security	
					4,865.11	1058-410	Inventory, food	
					6,993.32	1058-415	Inventory, Non Food	
					20,152.63	1058-520	Pro Shop Sales tax - payable	
					9,743.42	1058-741	Equipment Rental	
					267.38	1059-312	IT Expense	
					<b>178,098.41</b>		<b>Total</b>	
					61,321.60	417401	Park Equipment	
					75,967.92	417501	Golf course equipment	
					<b>137,289.52</b>		<b>Total</b>	
					<b>\$315,387.93</b>		<b>GL Account Summary Total</b>	

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit</u>	<u>Credit</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Amount</u>	<u>Amount</u>
<b>Number:</b>	516			
<b>Date:</b>	06/30/2024			
<b>Code:</b>				
<b>Description:</b>	Reallocate shared PTIF 3124 and checking between general and capital projects funds			
10 1102	PTIF 3124 General Account	Reallocate shared PTIF 3124 and checking between		120,000.00
41 1155	PTIF 3124 General Account	Reallocate shared PTIF 3124 and checking between	120,000.00	
41 1101	Zions Checking - General 037	516 - Reallocate shared PTIF 3124 and checking be		120,000.00
10 1101	Zions Checking - General 037	516 - Reallocate shared PTIF 3124 and checking be	120,000.00	
			<u>\$240,000.00</u>	<u>\$240,000.00</u>



**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit</u>	<u>Credit</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Amount</u>	<u>Amount</u>
<b>Number:</b>	514			
<b>Date:</b>	06/30/2024			
<b>Code:</b>				
<b>Description:</b>	Reallocate shared cash by fund			
10 1161	Zions Checking - Impact Fees	Reallocate shared cash by fund	16,787.79	
44 1102	Zions Checking - Impact Fees	Reallocate shared cash by fund		16,787.79
41 1165	Zions Visa Cards	Reallocate shared cash by fund	35,333.88	
44 1165	Zions Visa Cards	Reallocate shared cash by fund	26,609.29	
10 1165	Zions Visa Cards	Reallocate shared cash by fund		61,943.17
44 1100	CFCU Checking 8398	Reallocate shared cash by fund	7,090.67	
10 1100	CFCU Checking 8398	Reallocate shared cash by fund		7,090.67
44 1103	CFCU Impact Fees 4902	Reallocate shared cash by fund	0.17	
41 1160	CFCU Impact Fees 4902	Reallocate shared cash by fund		0.17
10 1162	PTIF 1159 Impact Fees	Reallocate shared cash by fund		57,749.30
44 1162	PTIF 1159 Impact Fees	Reallocate shared cash by fund	57,749.30	
10 1101	Zions Checking - General 037	Reallocate shared cash by fund	109,995.35	
41 1101	Zions Checking - General 037	Reallocate shared cash by fund		35,333.71
44 1101	Zions Checking - General 037	Reallocate shared cash by fund		74,661.64
			<b>\$253,566.45</b>	<b>\$253,566.45</b>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit Amount</u>	<u>Credit Amount</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>		
<b>Number:</b> 510				
<b>Date:</b> 07/23/2024				
<b>Code:</b>				
<b>Description:</b>	RECLASS for Shawn Chidester benefits for payroll 06/23/2024			
10 53-130	Benefits	RECLASS for Shawn Chidester benefits for payroll		64.04
10 59-133	Retirement Benefit	RECLASS for Shawn Chidester benefits for payroll	64.04	
			<u>\$64.04</u>	<u>\$64.04</u>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit Amount</u>	<u>Credit Amount</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>		
<b>Number:</b> 511				
<b>Date:</b> 07/23/2024				
<b>Code:</b>				
<b>Description:</b>	RECLASS for Shawn Chidester benefits for payroll 06/23/2024			
10 53-130	Benefits	RECLASS for Shawn Chidester benefits for payroll		0.73
10 59-133	Retirement Benefit	RECLASS for Shawn Chidester benefits for payroll	0.73	
			<u>\$0.73</u>	<u>\$0.73</u>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit Amount</u>	<u>Credit Amount</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>		
<b>Number:</b> 512				
<b>Date:</b> 07/23/2024				
<b>Code:</b>				
<b>Description:</b>	RECLASS for Shawn Chidester benefits for payroll 06/23/2024			
10 53-130	Benefits	RECLASS for Shawn Chidester benefits for payroll		5.16
10 59-132	Health Benefit	RECLASS for Shawn Chidester benefits for payroll	5.16	
			<u>\$5.16</u>	<u>\$5.16</u>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit</u>	<u>Credit</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Amount</u>	<u>Amount</u>
<b>Number:</b> 513				
<b>Date:</b> 07/23/2024				
<b>Code:</b>				
<b>Description:</b>	RECLASS for Shawn Chidester benefits for payroll 06/23/2024			
10 53-130	Benefits	RECLASS for Shawn Chidester benefits for payroll		0.32
10 59-132	Health Benefit	RECLASS for Shawn Chidester benefits for payroll	0.32	
			<u>\$0.32</u>	<u>\$0.32</u>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit</u>	<u>Credit</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Amount</u>	<u>Amount</u>
<b>Number:</b> 509				
<b>Date:</b> 07/23/2024				
<b>Code:</b>				
<b>Description:</b>	RECLASS for Shawn Chidester benefits for payroll 06/23/2024			
10 59-132	Health Benefit	RECLASS for Shawn Chidester benefits for payroll	79.36	
10 53-130	Benefits	RECLASS for Shawn Chidester benefits for payroll		79.36
			<u>\$79.36</u>	<u>\$79.36</u>

**Stansbury Service Agency of Tooele County  
Journal Register**

<u>Journal</u>			<u>Debit</u>	<u>Credit</u>
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Amount</u>	<u>Amount</u>
<b>Number:</b>	517			
<b>Date:</b>	07/31/2024			
<b>Code:</b>				
<b>Description:</b>	Reallocate shared PTIF 3124 and checking between general and capital projects funds			
10 1102	PTIF 3124 General Account	Reallocate shared PTIF 3124 and checking between	52,000.00	
41 1155	PTIF 3124 General Account	Reallocate shared PTIF 3124 and checking between		52,000.00
10 1101	Zions Checking - General 037	517 - Reallocate shared PTIF 3124 and checking be		52,000.00
41 1101	Zions Checking - General 037	517 - Reallocate shared PTIF 3124 and checking be	52,000.00	
			<u>\$104,000.00</u>	<u>\$104,000.00</u>



# Stansbury Park Stats July 2024

<u>Details</u>	<u>Traffic Stops</u>	<u>Citations</u>	<u>Warnings</u>	<u>Accidents</u>	<u>DUI</u>	<u>Misdemeanor</u> <u>Arrests</u>	<u>Felony</u> <u>Arrests</u>
251	114	19	78	4	6	10	6

## Top Incident Natures

SUSPICIOUS	20
FIREWORKS	15
JUVENILE PROB	13
CIVIL PROBLEM	12
ANIMAL PROBLEM	10
ALARM-BUSINESS	9
WELFARE CHECK	9
PARKING PROBLEM	8
VERBAL ALTERCAT	8
VIN INSPECTION	8
AGENCY ASSIST	7
SUSPICIOUS VEH	7
ANIMAL BITES	5
DISTURBING PEAC	4
FAMILY DISPUTE	4
HANG UP 911	4
KEEP THE PEACE	4
MEDICAL	4
SCAM	4
VANDALISM	4
ABANDONED VEH	3
ACCIDENT-PD	3
ALARM-RES	3
ANIMAL NEGLECT	3
CHILD ABUSE	3
DOMESTIC	3
NEIGHBOR DISPT	3
SICK PERSON	3
ANIMAL CARCASS	2
BARKING DOG	2
BURGLARY	2
FIX IT TICKET	2
HARASSMENT	2
IDENTITY FRAUD	2
ILLEGAL BURNING	2
JUV UNGOV	2
MOTORIST ASSIST	2
OVERDUE PARTY	2
PEDESTRIAN	2
PROTECTION VIOL	2
RECKLESS DRIVER	2
RUNAWAY	2
Others	40

If you have questions or would like the Sheriff's Office speed trailer, contact Lieutenant Eli Wayman at [eli.wayman@tooeleco.org](mailto:eli.wayman@tooeleco.org) or Chief Deputy Brian White at 435-882-5600.  
Tooele County Sheriff's Office 1960 South Main Street Tooele Utah 84074



# STANSBURY SERVICE AGENCY OF TOOELE COUNTY



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

*For the Year Ended December 31, 2023*





# STANSBURY SERVICE AGENCY OF TOOELE COUNTY

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Stansbury Service Agency of Tooele County  
Stansbury Park, Utah

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Stansbury Service Agency (the "Agency") as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Stansbury Service Agency, as of December 31, 2023, the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Stansbury Service Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Stansbury Service Agency's ability to continue as a going concern for twelve months beyond the financial statement date, including currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Stansbury Service Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate that raise substantial doubt about Stansbury Service Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2024, on our consideration of Stansbury Service Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stansbury Service Agency's internal control over financial reporting and compliance.

*LARSON & COMPANY, PC*

Larson & Company, PC

Spanish Fork, Utah

May 23, 2024

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2023**

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This section of the Stansbury Service Agency of Tooele County's (Agency) annual financial report presents our discussion and analysis of the Agency's financial performance during the fiscal year ended December 31, 2023. Please read it in conjunction with the financial statements, which follow this section:

**FINANCIAL HIGHLIGHTS**

- The Stansbury Agency of Tooele County's *total combined net position* is \$28,742,685.
- During the year, the Agency's program *expenses* were \$3,702,086.
- The change in net position decreased by \$1,323,055.
- During the year, the Agency's program *revenues* were \$837,104 and general revenues were \$1,541,927.
- During the year, the Agency collected \$1,541,448 in *property taxes*, an increase of 37,082 from 2022.
- The *general fund balance* is \$1,478,458, of which \$1,320,496 is unassigned.
- The *capital projects fund balance* is \$199,689, all of which is assigned.
- The *impact fee fund balance* is \$721,980, all of which is restricted.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statement comprises two components: 1) government wide financial statements and 2) fund financial statements.

The basic financial statements include two kinds of statements that present different views of the Agency:

- The Statement of Net Position provides government-wide long-term and short-term information about the Agency's overall financial status.
- The Governmental Funds Balance Sheet, and Reconciliation of Balance Sheet, provides government-wide long-term and short-term information about the Agency's restricted and unrestricted assets, liabilities, and fund balances.
- The Statement of Revenues, Expenses, & Changes in Fund Balances and its Reconciliation provide government-wide information about the Agency's revenues and expenses for the year.

**Government-wide statements:**

The government-wide statements report information about the Agency as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

**Fund Financial Statements:**

The fund financial statements provide more detailed information about the Agency's most significant funds - not the Agency as a whole. Funds are accounting devices that the Agency uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and/or the Governmental Accounting Standards Board (GASB)
- The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Management’s Discussion and Analysis**  
**For the Year Ended December 31, 2023**

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The Agency has three funds:

- General Fund
  - This is the general operating fund of the Agency. The general fund is used for all financial resources except those accounted for in another fund.
  - The general fund balance decreased by \$603,106 from 2022 to 2023.
- Capital Projects Fund
  - This fund is used to account for financial resources used in major capital projects. Funds used for such projects are provided by impact fees, capital grants, and transfers from the general fund.
  - The capital projects fund balance remained virtually the same from 2022 to 2023.
- Impact Fee Fund
  - Starting in 2022, the Agency has accounted for impact fees in a separate fund.
  - The impact fee fund balance decreased by \$270,328 from 2022 to 2023.

Net Position:

The Agency’s combined net position for 2023 was \$28,742,685.

**Stansbury Service Agency of Tooele County’s Net Assets**

	Governmental Activities	
	2023	2022
Current and other assets	\$ 2,450,406	\$ 3,478,498
Capital assets	26,245,665	26,713,956
Deferred outflows	213,597	177,754
Total assets and deferred outflows	28,909,668	30,370,208
Other liabilities	50,279	83,016
Long-term liabilities outstanding	113,072	39,295
Deferred inflows	3,632	182,157
Total liabilities and deferred inflow:	166,983	304,468
Net assets:		
Invested in capital assets, net of related debt	26,245,665	26,713,956
Restricted	879,942	992,308
Unrestricted	1,617,078	2,359,476
Total net assets	<b>\$ 28,742,685</b>	<b>\$ 30,065,740</b>

A portion of the net position is either restricted as to the purposes they can be used for, or they are invested in capital assets. Unrestricted net position may be used to fund Agency programs in the next fiscal year. However, this does not mean that the Agency has significant surplus resources available to pay its bills next year. Rather it is the result of having long-term commitments that are currently less than available resources. The balance has remained similar to the prior years.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Management's Discussion and Analysis**

**For the Year Ended December 31, 2023**

**Stansbury Service Agency of Tooele County's Changes in Net Position**

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 683,874	\$ 866,652
Capital grants and contributions	153,230	431,800
General revenues:		
Property taxes - general	1,541,448	1,504,366
Interest	105,400	39,620
Legal Settlement	-	1,044,760
Gain (loss) on sale of assets	(161,804)	(1,391)
Other	56,883	12,615
Total revenues	<b>2,379,031</b>	<b>3,898,422</b>
Expenses:		
General Government	875,467	937,433
Administrative Park	516,562	563,304
Recreation	420,089	154,696
Golf green	741,195	811,997
Pro shop	518,052	870,738
Pool	422,120	-
Cemetary	75,770	102,582
Library	12,689	27,183
Project management	44,132	52,621
	76,010	-
Total expenses	<b>3,702,086</b>	<b>3,520,554</b>
Increase (decrease) in net assets	(1,323,055)	377,868
Net assets - beginning	30,065,740	29,687,872
Net assets - ending	<b>\$ 28,742,685</b>	<b>\$ 30,065,740</b>

The total of all program revenues and general revenues was \$2,379,031 for the year. General property tax was \$1,541,448 for the year. The total of all program expenses was \$3,702,086 for the year.

**General Fund Budgetary Highlights**

- Over the course of the year the Agency did amend its budget.
- The general fund budgeted expenses were \$2,474,613 and actual expenses were \$2,422,960, which resulted in a negative budgetary variance of \$51,653.
- Capital assets purchased for the year were \$280,434 worth of equipment. There was additional debt incurred from compensated absences for \$36,635 and pension related assets and liabilities for \$3,632.



**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2023**

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**General Fund Amended Budget**

The budget of the general fund was amended by the Board of Trustees in December 2023.

**Economic Factors and Next Year's Budgets**

- The Service Agency anticipates receiving a lot more property tax revenue at the end of 2024.
- Impact fees in the current year were significantly less than in prior years. The Service Agency anticipates receiving more in 2024.

These indicators were taken into account when adopting the budgets for 2024.

**Contacting the Agency's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Stansbury Agency of Tooele County's finances and to demonstrate the Agency's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Stansbury Agency, 1 Country Club, Suite 1, Stansbury Park, UT 84074, phone 435-882-6188.

## Basic Financial Statements

The basic financial statements include integrated sets of financial statements as required by accounting principles generally accepted in the United States of America. The statements include:

- Government-wide financial statements
  - o Statement of net position
  - o Statement of activities
- Fund financial statements
  - o Balance sheet – governmental funds
  - o Reconciliation of the governmental fund balance sheet to the government-wide statement of net position
  - o Statement of revenues, expenditures, and changes in fund balance – governmental funds
  - o Reconciliation of the governmental statement of revenues, expenditures, and changes in fund balance to the government-wide statement of activities

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Government-Wide Statement of Net Position**  
**As of December 31, 2023**

	<u>Governmental Activities</u>
<b>ASSETS AND DEFERRED OUTFLOWS</b>	
<b>OF RESOURCES:</b>	
Assets:	
Current assets:	
Cash and cash equivalents - unrestricted	\$ 1,451,251
Cash and cash equivalents - restricted	804,362
Property taxes receivable	119,193
Restricted	<u>75,600</u>
Total current assets	<u>2,450,406</u>
Non-current assets:	
Capital Assets:	
Not being depreciated	19,556,691
Net of accumulated depreciation	<u>6,688,974</u>
Total non-current assets	<u>26,245,665</u>
Total assets	<u>28,696,071</u>
Deferred outflows of resources - pensions	<u>213,597</u>
<b>Total assets and deferred outflows of resources</b>	<b><u>\$ 28,909,668</u></b>
<b>LIABILITIES AND DEFERRED INFLOWS</b>	
<b>OF RESOURCES:</b>	
Liabilities:	
Current Liabilities:	
Accounts payable	<u>\$ 50,279</u>
Total current liabilities	<u>50,279</u>
Noncurrent liabilities:	
Net pension liability	76,437
Compensated absences	<u>36,635</u>
Total non-current liabilities	<u>113,072</u>
Total liabilities	<u>163,351</u>
Deferred inflows of resources - pensions	<u>3,632</u>
<b>Total liabilities and deferred inflow of resources</b>	<b><u>166,983</u></b>
<b>NET POSITION</b>	
Net investment in capital assets	26,245,665
Restricted for:	
Impact fees	879,942
Unrestricted	<u>1,617,078</u>
Total net position	<b><u>\$ 28,742,685</u></b>

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Government-Wide Statement of Activities**  
**For the Year Ended December 31, 2023**

Functions	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities</b>					
General Government	\$ 875,467	\$ -	\$ -	\$ 27,088	\$ (848,379)
Administrative Park	516,562				(516,562)
Recreation	420,089	616,359	-	126,142	322,412
Golf Green	741,195	38,100	-	-	(703,095)
Pro Shop	518,052	14,765	-	-	(503,287)
Pool	422,120	-	-	-	(422,120)
Library	75,770	-	-	-	(75,770)
Cemetary	44,132	-	-	-	(44,132)
Project Management	12,689				(12,689)
	76,010	14,650	-	-	(61,360)
<b>Total governmental activities</b>	<b>\$ 3,702,086</b>	<b>\$ 683,874</b>	<b>\$ -</b>	<b>\$ 153,230</b>	<b>\$ (2,864,982)</b>
General revenues:					
					1,541,448
					105,400
					(161,804)
					56,883
					<u>1,541,927</u>
					(1,323,055)
					30,065,740
					<u>\$ 28,742,685</u>

The notes to the financial statements are an integral part of this statement.

**STANSBURY SERVICE AGENCY OF TOOEELE COUNTY**

**Balance Sheet – Governmental Funds**

**As of December 31, 2023**

	General	Capital Projects	Impact Fee	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents - unrestricted	\$ 1,251,642	\$ 199,609	\$ -	\$ 1,451,251
Cash and cash equivalents - restricted	157,962	-	646,400	804,362
Receivables (Property Tax)	119,193	-	-	119,193
Receivables (Restricted)	-	-	75,600	75,600
Total Assets	<u>\$ 1,528,797</u>	<u>\$ 199,609</u>	<u>\$ 722,000</u>	<u>\$ 2,450,406</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
Accounts payable	51,861	(80)	20	\$ 51,801
Accrued liabilities	(1,522)	-	-	(1,522)
Total liabilities	<u>50,339</u>	<u>(80)</u>	<u>20</u>	<u>50,279</u>
<b>Fund balance:</b>				
Restricted for:				
Impact fees	157,962	-	721,980	879,942
Assigned for:				
Building construction and equipment purchases	-	199,689	-	199,689
Unassigned	1,320,496	-	-	1,320,496
Total fund balance	<u>1,478,458</u>	<u>199,689</u>	<u>721,980</u>	<u>2,400,127</u>
Total liabilities and fund balance	<u>\$ 1,528,797</u>	<u>\$ 199,609</u>	<u>\$ 722,000</u>	<u>\$ 2,450,406</u>

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Reconciliation of the Governmental Fund Balance Sheet to the**  
**Government-Wide Statement of Net Position**  
**As of December 31, 2023**

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Total fund balances - governmental fund:	<u>\$ 2,400,127</u>
Amounts reported for the governmental activities in the Government-wide statement of Net Position are different due to the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	26,245,665
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.	213,597
Long-term liabilities are recorded in the government-wide statements but not in the fund statements.	
Compensated absences	(36,635)
Pension related assets and liabilities	(80,069)
Net position of governmental activities	<u>\$ 28,742,685</u>

**STANSBURY SERVICE AGENCY OF TOOEE COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended December 31, 2023**

	General	Capital Projects	Impact Fee	Total Governmental Funds
<b>REVENUES</b>				
Property taxes	\$ 1,541,448	\$ -	\$ -	\$ 1,541,448
Impact fees	-	-	126,142	126,142
Capital grants	27,088	-	-	27,088
Charges for services	683,874	-	-	683,874
Other income	49,096	7,787	-	56,883
Interest	58,131	-	47,269	105,400
Total revenues	<u>2,359,637</u>	<u>7,787</u>	<u>173,411</u>	<u>2,540,835</u>
<b>EXPENDITURES</b>				
Current:				
Council	16,430	-	23,650	40,080
Administrative	516,562	-	-	516,562
Parks	0	-	420,089	420,089
Recreation	741,195	-	-	741,195
Golf Green	518,052	-	-	518,052
Pro Shop	422,120	-	-	422,120
Pool	75,770	-	-	75,770
Library	44,132	-	-	44,132
Cemetery	12,689	-	-	12,689
Project Management	76,010	-	-	76,010
Capital outlay				
Park	-	108,302	-	108,302
Clubhouse	-	198,505	-	198,505
Golf course	-	240,762	-	240,762
Total expenditures	<u>2,422,960</u>	<u>547,569</u>	<u>443,739</u>	<u>3,414,268</u>
Excess revenues over (under) expenditures	<u>(63,323)</u>	<u>(539,782)</u>	<u>(270,328)</u>	<u>(873,433)</u>
<b>Other financing sources (uses):</b>				
Operating transfers	<u>(539,783)</u>	<u>539,783</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(539,783)</u>	<u>539,783</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(603,106)	1	(270,328)	(873,433)
Fund balances - beginning of year	<u>2,081,564</u>	<u>199,688</u>	<u>992,308</u>	<u>3,273,560</u>
Fund balances - end of year	<u>\$ 1,478,458</u>	<u>\$ 199,689</u>	<u>\$ 721,980</u>	<u>\$ 2,400,127</u>

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**In Fund Balances of Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2023**

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Net changes in fund balances - total governmental funds	<u>\$ (873,433)</u>
Amounts reported for the governmental activities in the Government-wide Statement of Activities are different due to the following:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(306,487)
The proceeds from the sale of capital assets are reported as revenue in the governmental funds, However, the cost of the equipment sold is removed from the capital asset account in the statement of net position and offset against the sale proceeds resulting in a gain (loss) on the sale of assets in the statement of activities. Thus more revenue is reported in the governmental funds than the gain in the statement of activities.	(161,804)
The Statement of Activities show pension benefits and pension expenses related to long-term pension costs that are not shown in the fund statements.	16,009
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental activities.	
Change in compensated absences liability	<u>2,660</u>
Change in net position of governmental activities	<u><u>\$ (1,323,055)</u></u>



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## **Notes to Financial Statements**

The notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

## STANSBURY SERVICE AGENCY OF TOOELE COUNTY

### Notes to the Financial Statements

For the Year Ended December 31, 2023

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#### NOTE 1. SUMMARY OF ACCOUNTING POLICIES

Stansbury Service Agency of Tooele County (the Agency) was created in 1992 by an Interlocal Agreement between Stansbury Recreation Service Area of Tooele County and Stansbury Greenbelt Service Area of Tooele County, both political subdivisions of the State of Utah created by authority of the Utah County Service Area Act, Code 17A-2-401. The Agency is a separate entity of government and, as such, is subject to providing Greenbelt and Recreation services to the Stansbury Park area. The Board members are elected by vote of Stansbury Park property owners.

The Agency's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

##### A. The Reporting Entity

The Agency follows the standards promulgated by GASB Statement No. 14, *The Financial Reporting Entity* to define the reporting entity. The financial statements include all operations over which the Agency is financially accountable. The Agency is not a participant in any joint venture and has not identified any entities which would be component units of the Agency as defined by GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*.

The Agency is not a component unit of Tooele County as defined under the same pronouncements.

##### B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the Agency's activities. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds.

Major individual governmental funds are reported as separate columns in the fund financial statements.

##### C. Measurement Focus and Basis of Accounting

###### *Government-Wide Financial Statements*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they become available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenses are recorded when liabilities are incurred.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

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The used of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term debt of the Agency are reported as a reduction of the related liability, rather than an expenditure.

*Governmental Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures are recorded only when a payment is due.

Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due or past due and received within the current period or collected soon enough thereafter (within 60 days) to be used to pay liabilities of the current period.

The accounts of the Agency are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures or expenses as appropriate.

*Use of Restricted Funds*

When both restricted and unrestricted (committed, assigned, or unassigned) resources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed. The order in which unrestricted resources are expended is in the following order: 1) committed, 2) assigned and 3) unassigned.

The Agency reports the following major governmental funds:

*General Fund*

The general fund is the general operating fund of the Agency. It is used to account for all financial resources except those accounted for in another fund.

*Capital Projects Fund*

The capital projects fund is used to account for resources to be used for capital projects.

*Impact Fee Fund*

The impact fee fund is used to account for the one-time capital charge imposed on developers by municipalities to help fund the capital cost of the additional public services, infrastructure, or transportation facilities necessitated by, and attributable to, new development.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

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**D. Other Accounting Policies**

Encumbrance accounting is not maintained by the Agency. Due to the size of the Agency, maintaining files is considered adequate to keep track of purchase orders, contracts, and other commitments as payable and accrued liabilities. The Agency recognizes a liability for accumulated unpaid vacation for eligible employees as compensated absences on the government-wide and the statement of net position. As of December 31, 2023, the liability was \$36,635.

**E. Cash and Investments**

Cash and short-term investments that are readily convertible to cash and have an original maturity date of three months or less are defined as cash equivalents and are presented as such on the statement of net position. Restricted cash is money that the Agency sets aside for specific purpose and is not available for immediate business use.

**F. Receivables**

The Agency records receivables from Tooele County for property taxes. Each year allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end.

**G. Impact Fees**

The Agency imposes impact fees for the development of open space, trails, recreation facilities and parks for the Stansbury Park area. The Agency adopted capital facilities plan to determine the construction costs for calculating the amount of the impact fees. The Agency accounts for all impact fees by depositing them into a separate interest-bearing account.

Impact fees amounting to \$126,142 were recognized in revenue as of December 31, 2023.

For the year ended December 31, 2023, the Agency expended \$443,739 for capital improvements from impact fees. The Agency is required to refund all impact fees, plus interest, if they have not expended the collected impact fees according to the capital facilities plan within six years of their receipt. The Agency is not liable for any refunds at December 31, 2023.

**H. Budgets and Budgetary Accounting**

The Agency follows these procedures in establishing the budgetary date reflected in the financial statements:

1. By the first regular scheduled board meeting in November, a proposed operating budget is submitted for the year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. By December 15th, the budget is legally enacted through passage of an ordinance.

The Board approves, by ordinance, total budget appropriations only. The Treasurer is authorized to transfer budget amounts between line items within the fund; however, any revisions that alter the total

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

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appropriations of any fund must be approved by the Board. The Agency must hold a hearing to alter the total expenditures of the general fund. Therefore, the level of budgetary responsibility is total appropriations; however, for report purposes, this level has been expanded to a functional basis.

Unused appropriations for all of the above annually budgeted funds lapse at the end of year.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

For the year ending December 31, 2023 the general fund was within the budgeted appropriations by \$51,653.

**I. Estimates and Assumptions**

The Agency uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

**J. Property Tax Calendar**

Property taxes attach as an enforceable lien on property as of January 1st. Taxes are levied on June 15th and are due November 30th.

**K. Risk Management**

The Agency purchases insurance from an independent carrier to provide worker's compensation coverage and general liability and property insurance. There were no significant reductions in insurance coverage from the prior year.

**L. Net Position/Fund Balances**

The difference between assets and liabilities is "Net Position" on the government-wide and "Fund Balance" on the governmental fund financial statements. Net position is divided into invested in capital assets (net of related debt), restricted, and unrestricted. Net position is reported as restricted when constraints are placed upon them by external parties or are imposed by constitutional provisions or enabling legislation.

In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, committed, assigned or unassigned.

Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted fund balance classification includes amounts that are restricted if (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is the Board of Trustees of the Agency.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

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Assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The Board of Trustees of the Agency has retained authority to assign amounts to specific purposes which have been approved in the adopted budget.

Unassigned fund balance classification represents fund balance that has not been assigned to other funds and that has not been restricted committed or assigned to specific purposes. When both restricted and unrestricted sources are available for use, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

When committed, assigned, or unassigned sources are available for use, it is the Agency's policy to use committed resources first, assigned resources second, then unassigned resources as they are needed.

**M. Capital Assets**

Capital assets include land, buildings, improvements other than buildings, leasehold improvements, furniture, fixtures and equipment, vehicles and construction in progress. These assets are reported in the government-wide financial statements in the relevant column on the Statement of Net Position under governmental activities. Capital assets acquired by governmental funds are recorded as expenditures in the governmental fund financial statements. Assets purchased or constructed are generally recorded at cost. If precise cost is not available, the asset is recorded at estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Depreciation of all exhaustible capital assets is charged to the various functional expenses in the government-wide Statement of Activities. Accumulated depreciation is reported on the government-wide Statement of Net Assets. Depreciation is provided over the estimated useful lives using the straight-line method.

The capitalization threshold and estimated useful lives are as follows:

<u>Asset Category</u>	<u>Useful Life (years)</u>
Land	Indefinite
Land improvements	15 - 25
Lake improvements	15 - 20
Recreational facilities	5 - 15
Buildings	15 - 25
Building improvements	10 - 25
Equipment	5 – 20
Vehicles Useful Life (years)	5

The Agency's capitalizes all such assets in excess of \$5,000.

**N. Pensions**

*Pensions.* For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net

## STANSBURY SERVICE AGENCY OF TOOELE COUNTY

### Notes to the Financial Statements

For the Year Ended December 31, 2023

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position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Deferred outflows/inflows of resources.* In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

#### NOTE 2. CASH AND CASH EQUIVALENTS

The Agency maintains a deposit and investment pool that is available for use by all funds of the Agency. Each fund type's portion of this pool is disclosed on the combined balance sheet as "cash and cash equivalents".

The Agency follows the requirements of the Utah Money Management Act (Utah Code, Section 51, Chapter 7) in handling its depository and temporary investment transactions. The Act requires the depositing of Agency funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government, and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

##### Deposits

###### *Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of a bank failure, the Agency's deposits may not be returned to it. The Agency does not have a formal deposit policy for custodial credit risk.

At December 31, 2023, the carrying amount of the Agency's deposits was \$53,755 and the bank balance was \$53,755, of which was insured by the NCUA. Deposits are not collateralized nor are they required to be by state statute. However, the State Commissioner of Financial Institutions monitors financial institutions and establishes limits for deposit of public money at individual financial institutions, and the Agency follows these recommendations.

##### Investments

The Money Management Act defines the types of securities authorized as appropriate investments for the Agency's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

These statutes authorize the Agency to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investors Services or Standard & Poor's; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the



**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

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equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurer's Investment Fund.

The Utah State Public Treasurer's Investment Fund (PTIF) is an external deposit and investment pool wherein governmental entities are able to pool the monies from several entities to improve investment efficiency and yield. The Utah State Treasurer's Office operates the PTIF. The PTIF is available for investment of funds administered by any Utah public treasurer. The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. These monies are invested primarily in money market securities and contain no withdrawal restrictions. As such, the monies invested in this fund are not insured and are subject to the same market risks as any similar investment in money market funds.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses - net of administration fees, of the PTIF are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

At December 31, 2023 the Agency's investments balances were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Utah Public Treasurer's Investment Fund	\$2,207,454	N/A	Unrated

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Agency has the following recurring fair value measurements as of December 31, 2023:

Utah Public Treasurer's Investment Fund (PTIF) - Level 2 - using the published fair value factor obtained from the PTIF.

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Agency has no policy regarding interest rate risk. As a means of managing its exposure to fair value loss arising from increasing interest rates, the Agency complies with the State's Money Management Act, Section 51-7-11 of the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270-365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 2 years.

*Credit Risk*

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Agency has no policy regarding credit risk. As a means of managing its exposure to credit risk, the Agency complies with the State's Money Management Act, as previously discussed.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

*Custodial Credit Risk.*

For an investment, the custodial risk is the risk that in the event of the failure of the counterparty, the Agency will not be able to recover the value of its investments that are in the possession of an outside party. The Agency has no policy on custodial credit risk.

*Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Agency has no policy regarding concentration of credit risk. As a means of managing its exposure to credit risk, the Agency complies with the State's Money Management Act, as previously discussed.

Restricted Assets

The restricted cash in the general fund of \$157,462 and the impact fee fund of \$721,980 consists of reserves from impact fees to be used only for the purpose defined by contract or under legal provisions.

**NOTE 3. SUMMARY OF CHANGES IN FIXED ASSETS**

For the year ended December 31, 2023, depreciation expense was \$695,965. A summary of the fixed assets is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 19,447,647			\$ 19,447,647
Construction in progress	-	109,044		109,044
Total capital assets, not being depreciated	<u>19,447,647</u>	<u>109,044</u>	<u>-</u>	<u>19,556,691</u>
Capital assets, being depreciated				
Golf	-	98,526	-	98,526
Land Improvements	1,859,016			1,859,016
Greenbelt improvements	648,941			648,941
Buildings	1,035,878			1,035,878
Building improvements	95,848			95,848
Clubhouse improvements	-	10,403	-	10,403
Equipment and vehicles	1,512,653	170,052	(389,639)	1,293,066
Parks	5,890,414			5,890,414
Cemetery improvement	106,018			106,018
Recreation facilities	8,111,664	1,453	(18,197)	8,094,920
Total capital assets, being depreciated	<u>19,260,432</u>	<u>280,434</u>	<u>(407,836)</u>	<u>19,133,030</u>
Less accumulated depreciation:	(11,994,124)	(695,965)	246,032	(12,444,057)
Total capital assets being depreciated, net	<u>7,266,308</u>	<u>(415,531)</u>	<u>(161,804)</u>	<u>6,688,973</u>
Governmental activities capital assets, net	<u>\$ 26,713,955</u>	<u>\$ (306,487)</u>	<u>\$ (161,804)</u>	<u>\$ 26,245,664</u>

Depreciation was allocated to the following functions:

Depreciation is reported in the following functions:

General government	\$ 257,472
Park	259,529
Clubhouse	20,261
Pool	120,289
Golf course	7,599
Cemetery	5,088
Greenbelt	25,727
	<u>\$ 695,965</u>

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**NOTE 4. RETIREMENT PLANS**

***General Information about the Pension Plan***

**Plan Description.** Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

**Defined Benefit Plans**

- Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirements system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Co grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

**Summary of Benefits by System**

*Benefits provided:* URS provides retirement, disability, and death benefits.

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

\* With actuarial reductions

\*\* All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

**Contribution Rate Summary**

As a condition of a participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with and additional amount to finance any unfunded actuarial accrued liability. Contribution rates as December 31, 2023 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111-Local Government Division Tier 2	-	16.01	0.18
Noncontributory System			
15-Local Government Division Tier 1	-	17.97	-
Tier 2 DC Only			
211-Local Government	-	6.19	10.00

*\*\*\* Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 Plans*

For fiscal year ended December 31, 2023, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 9,587	\$ -
Tier 2 Public Employees System	93,583	-
Tier 2 DC Only System	5,984	-
Total Contributions	\$ 109,154	\$ -

Contributions reported to the URS Board-approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 system.

**Combined Pension Assets, Liabilities, Expenses, and Deferred Outflows and Inflows of Resources Relating to Pensions**

At December 31, 2023, we reported a net pension asset of \$0 and a net pension liability of \$76,436.

	(Measurement Date): December 31, 2022				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2021	Change (Decrease)
Noncontributory System	\$ -	\$ 44,758	0.0261325%	0.0192907%	0.0068418%
Tier 2 Public Employees System	-	31,678	0.0290923%	0.0270356%	0.0020567%
Total Net Pension Asset / Liability	\$ -	\$ 76,436			

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer’s actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended December 31, 2023, we recognized pension expense of \$92,636.

At December 31, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 25,881	\$ 1,257
Changes in assumptions	17,619	260
Net difference between projected and actual earnings on pension plan investments	42,295	-
Changes in proportion and differences between contributions and proportionate share of contributions	18,648	2,115
Contributions subsequent to the measurement date	109,154	-
Total	<u>\$ 213,597</u>	<u>\$ 3,632</u>

\$109,154 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflow of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2023	\$ 3,606
2024	706
2025	18,022
2026	56,971
2027	2,908
Thereafter	11,598

**Actuarial Assumptions**

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25-9.25 percent average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

Mortality rates were adopted from an actual experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age as appropriate with projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022 valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method, in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35.00%	6.58%	2.30%
Debt securities	20.00%	1.08%	0.22%
Real assets	18.00%	5.72%	1.03%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	2.91%	0.44%
Cash and cash equivalents	0.00%	-0.11%	0.00%
Totals	100.00%		5.17%
	Inflation		2.50%
	Expected arithmetic nominal return		7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, and a real return of 4.35% that is net of investment expense.

*Discount rate:* The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate, assumed that employee contributions will be made at the current contribution rate, and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current, active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments, to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate does not use the Municipal Bond Index Rate.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2023**

*Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:* The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.85 percent) or 1 percentage point higher (7.85 percent) than the current rate:

<b>System</b>	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 282,082	\$ 44,758	\$ (153,538)
Tier 2 Public Employees System	138,417	31,678	(50,550)
Total	\$ 420,499	\$ 76,436	\$ (204,088)

\*\*\*Pension plan fiduciary net position: Detailed information about the pension plans fiduciary net position is available in the separately issued URS financial report.

**Defined Contribution Savings Plans**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

The Agency participates in the following Defined Contribution Savings Plans with Utah Retirement Systems

\*401(k) Plan

\*457(b) Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30 were as follows:

	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>401(k) Plan</b>			
Employer Contributions	\$ 10,719	\$ 7,343	\$ 7,787
Employee Contributions	\$ 4,841	\$ 3,575	\$ -
<b>457 Plan</b>			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	\$ 16,477	\$ 11,313	\$ -

**NOTE 5. GOVERNMENTAL FUND BALANCE CLASSIFICATIONS AND RESTRICTED NET POSITION**

\$721,980 is reported as restricted net position in the government-wide statement of activities and restricted fund balance in the impact fee fund. This is the amount of impact fees collected and not yet expended. All of the restricted net position is restricted by enabling legislation. The capital projects fund reports \$199,689 of assigned fund balance, which is the amount set aside by the Board of Trustees, for future projects. The Board of Trustees is the highest level of authority within the Agency. Formal Board resolution is required to commit Agency funds.

**NOTE 6. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through the auditor's report date, which is the date the financial statements were available to be issued. See below regarding subsequent event of significance.

### **Required Supplementary Information (Unaudited)**

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered part of the basic financial statement. Such information includes:

- Notes to required supplementary information
- Budgetary comparison schedule – general fund
- Schedule of the proportionate share of the net pension liability
- Schedule of contributions – pensions



### **Budgetary Comparison Schedules**

The budgetary comparison schedule presented in this section of the report is for the Agency's General Fund.

### **Budgeting and Budgetary Control**

Budgets for the General Fund are legally required and are prepared and adopted on the modified accrual basis of accounting.

Original budgets represent the revenue estimates and spending authority authorized by the Agency Board prior to the beginning of the year. Final budgets represent the original budget amount plus any amendments made to the budget during the year by the Board through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

### **Current Year Excess of Expenditures over Appropriations**

For the year ended December 31, 2023, actual expenditures were below budget appropriations by \$51,653 in the General Fund. The Capital Projects Fund expenditures exceeded budgeted appropriations by \$7,785, but by less than the 5% of overall fund expenditures materiality set by the state, the Agency is still within compliance with the state requirements. The Impact Fee Fund expenditures were below budgeted appropriations by \$5,352.

### **Change in assumptions related to pensions**

No changes were made in actuarial assumptions from the prior year's valuation.

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
<b>REVENUES</b>				
Taxes	1,965,172	\$ 1,425,984	\$ 1,541,448	\$ 115,464
Charges for services	1,219,678	719,668	630,473	(89,195)
Impact Fees	450,000	54,270	-	(54,270)
Capital Grants	-	27,088	27,088	-
Rental income	-	-	53,401	53,401
Interest	4,500	53,000	58,131	5,131
Other Income	130	77,354	49,096	(28,258)
Total revenues	<u>3,639,480</u>	<u>2,357,364</u>	<u>2,359,637</u>	<u>2,273</u>
<b>EXPENDITURES</b>				
Current				
Council	15,600	15,590	16,430	840
Administrative	465,054	505,751	516,562	10,811
Recreation	857,965	729,225	741,195	11,970
Golf Green	908,579	524,904	518,052	(6,852)
Pro Shop	-	484,423	422,120	(62,303)
Pool	105,020	79,976	75,770	(4,206)
Library	69,093	44,219	44,132	(87)
Cemetery	29,670	14,005	12,689	(1,316)
Project Management	-	76,520	76,010	(510)
Total expenditures	<u>2,450,981</u>	<u>2,474,613</u>	<u>2,422,960</u>	<u>(51,653)</u>
Excess revenues over (under) expenditures	<u>1,188,499</u>	<u>(117,249)</u>	<u>(63,323)</u>	<u>53,926</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Net operating transfers to other funds	-	(539,783)	(539,783)	-
Total other financial sources (uses)	<u>-</u>	<u>(539,783)</u>	<u>(539,783)</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses			(603,106)	
Fund balances - beginning of year			<u>2,081,564</u>	
Fund balances - end of year			<u>\$ 1,478,458</u>	

The notes to the required supplementary information are an integral part of this statement

**STANSBURY SERVICE AGENCY OF TOOELE COUNTY**  
**Schedule of the Proportionate Share of the Net Pension Liability**  
**December 31, 2023**  
Last 10 fiscal years\*

		Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)			
	2019	0.8549800%	0.0195237%
	2020	0.0149882%	0.0275500%
	2021	0.0136824%	0.0215426%
	2022	0.1929070%	0.0270356%
	2023	0.0261325%	0.0290923%
Proportionate share of the net pension liability (asset)			
	2019	\$ 62,958	\$ 8,362
	2020	\$ 56,489	\$ 6,196
	2021	\$ 7,018	\$ 3,098
	2022	\$ (110,480)	\$ (11,442)
	2023	\$ 44,758	\$ 31,678
Covered Employee Payroll			
	2019	\$ -	\$ 226,399
	2020	\$ -	\$ 383,141
	2021	\$ -	\$ 344,527
	2022	\$ -	\$ 500,869
	2023	\$ 44,189	\$ 635,805
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll			
	2019	0.0%	3.69%
	2020	0.0%	1.62%
	2021	0.0%	0.90%
	2022	0.0%	-2.28%
	2023	101.29%	4.98%
Plan fiduciary net position as a percentage of the total pension liability.			
	2019	87.0%	90.8%
	2020	93.7%	96.5%
	2021	99.2%	98.3%
	2022	108.7%	103.8%
	2023	97.5%	92.3%

\* In accordance with paragraph 81 of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the last five years.

**STANSBURY SERVICE AGENCY OF TOOEELE COUNTY**  
**Schedule of Contributions - Pensions**  
**December 31, 2023**  
 Last 10 fiscal years\*

As of fiscal year ended December, 31	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered Payroll	Contributions as a percentage of covered employee payroll
<b>Noncontributory System</b>					
2018	\$ -	\$ -	\$ -	\$ -	0.00%
2019	-	-	-	-	0.00%
2020	-	-	-	-	0.00%
2021	-	-	-	-	0.00%
2022	8,041	8,041	-	44,189	18.20%
2023	9,587	9,587	-	53,498	17.92%
<b>Tier 2 Public Employees System*</b>					
2018	\$ 34,856	\$ 34,856	\$ -	\$ 226,399	15.40%
2019	59,757	59,757	-	383,141	15.60%
2020	54,191	54,191	-	344,527	15.73%
2021	81,140	81,140	-	508,485	15.96%
2022	102,456	102,456	-	638,715	16.04%
2023	93,583	93,583	-	584,529	-
<b>Tier 2 Public Employees DC Only System*</b>					
2018	\$ -	\$ -	\$ -	\$ -	0.00%
2019	1,699	1,699	-	25,396	6.69%
2020	2,379	2,379	-	35,554	6.69%
2021	2,717	2,717	-	40,615	6.69%
2022	3,029	3,029	-	47,430	6.39%
2023	5,984	5,984	-	96,671	6.19%

\* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

Paragraph 8.1.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices. The schedule above is only for the last six years.

The notes to the required supplementary information are an integral part of this statement

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## Additional Reports

### Additional Auditor's Reports

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- Independent Auditor's Report on Compliance and on Internal Control Over Compliance as Required by the State Compliance Audit Guide

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
Stansbury Service Agency of Tooele County  
Stansbury Park, Utah

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Stansbury Service Agency (herein referred to as the “Agency”), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Agency’s basic financial statements and have issued our report thereon dated May 23, 2024.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Agency’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Agency’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Larson & Company, PC*

Larson & Company, PC

Spanish Fork, Utah  
May 23, 2024

Larson & Company  
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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE AND  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS  
REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

Board of Trustees  
Stansbury Service Agency of Tooele County  
Stansbury Park, Utah

**Report on Compliance with General State Compliance Requirements**

We have audited Stansbury Service Agency (herein referred to as the “Agency”) compliance with the applicable general state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the Agency for year ended December 31, 2023.

State compliance requirements were tested for the year ended December 31, 2023 in the following areas:

Budgetary Compliance	Fund Balance
Government Fees	Fraud Risk Assessment
Cash Management	Impact Fees
Utah Retirement System	Public Treasurer’s Bond
Open and Public Meetings Act	

***Opinion on Compliance***

In our opinion, Stansbury Service Agency complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2023.

***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Agency’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Agency’s government programs.

***Auditor’s Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Agency’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Agency's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Stansbury Service Agency's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Stansbury Service Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of Stansbury Service Agency's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

*Larson & Company, PC*

Larson & Company, PC

Spanish Fork, Utah  
May 23, 2024