

Stansbury Service Agency Agenda

Date: Wednesday, May 14th, 2025

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. GM Updates
 - a. Update on Operations
 - b. Update on Capital Projects

Discussion Items

1. Report from Independent State Auditor for FY2024 Financial Audit
2. Greenbelts, Parks, Golf Course: Irrigation and General Maintenance
3. Treating phosphorus on Golf Course ponds to control algae growth and treating part of the lake.
4. Discuss Special Event Policy
5. Public Comments

Action

1. 2025.05.01 A
 - a. Possible Board Approval of the 2024 Financial Audit
2. 2025.05.02 A
 - a. Board Review and Possible Approval of April 9, 2025, Minutes
3. 2025.05.03 A
 - a. Board Review and Possible Approval of April 23, 2025, Minutes
4. 2025.05.04 A
 - a. Possible approval of Special Events Policy

Board member reports and requests

Open comment session for individual Board Members to present final thoughts on any subject covered in the meeting, updates on individual projects not covered by the GM, concerns from residents, and requests for future board actions.

Motion to Adjourn



Stansbury Service Agency Board of Directors Meeting

MAY 14, 2025

Agenda

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Motion to Adjourn

GM Updates

14 MAY 2025

GM Updates Operations

Irrigation – Current Controllers

Plus 17 on Golf Course

Location	Address	Contrl No	Status	
Ponderosa Park	427 N Horseshoe	9103134	Online	
Woodland Park	829 Country Club	9103548	Online	
Gateway Park	6341 Old Mill Rd	9102489	Online	
Village Park	Strasbourg Lane	9102077	Online	A
				B
				C
				D
Sandhill Soccer Field	Sandhill Dr	9102282	Online	
Cemetery	Brigham Rd	9103027	Online	A
			Online	B
Clubhouse Swimming Pool	1 Country Club	9101614	Online	
Clubhouse Boat Ramp	1 Country Club	9102674	Offline	
Frontage Road	Frontage and Pal	9102582	Online	A
				B
Sagers Ball Field	20 Plaza	9103752	Offline	
Sagers Concession	Pole Canyon	9101541	Offline	
Parkview Park	Regatta/Parkway	9101787	Online	
Basketball		9108246	Online	Restarts
Brigham Park		9109375	Online	

GM Updates Operations

Irrigation – Exiting Sites not on System

\$4,581 to add to system.

Location	Address	Contrl No	Status	
Rose Park	485 Country Clul	9101202	Offline	
Parkview West	Parkview/Village	9102034	Offline	
Rabbitt Ditch North	Twin Oaks /Light	9101213	Offline	
Millpond	1 Country Club	9102043	Offline	
Village Blvd	5614 Sandhill	9102139	Offlie	
Wet Well	824 Lakeside	9102165	Offline	
Parkway Road N	Stansbury Road	9102630	Online	
Golf Course #3	187 Country Clul	9103360	Offline	
Rabbit Ditch West	14 Clubhouse	9103692	Offline	
Vullage Blvd Ivory East	Village Blvd/Paai	9107630	Offline	
Causeway	182 Country Clul	9109289	Offline	
West Village East	50 E Village	9109378	Offline	
Woodland Greenbelt	5643 Windsong	9109386	Offline	
Village Blvd Ivory West	Village/Regatta	10050353	Offline	A

Irrigation Issues

Dawn's View Road



Sagers Park



Sprinkler Head Replacement



Vandalism

14 May 2025



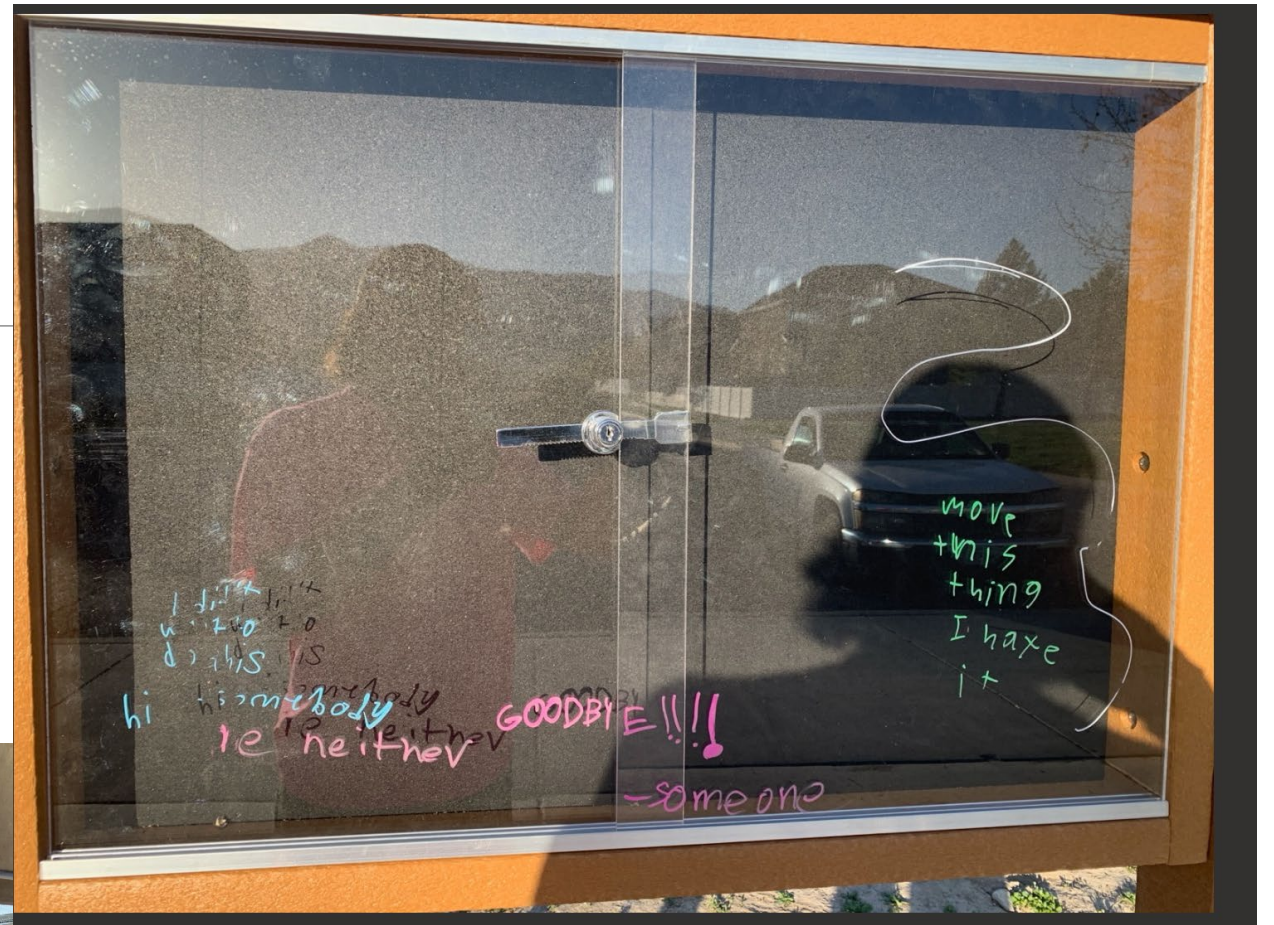
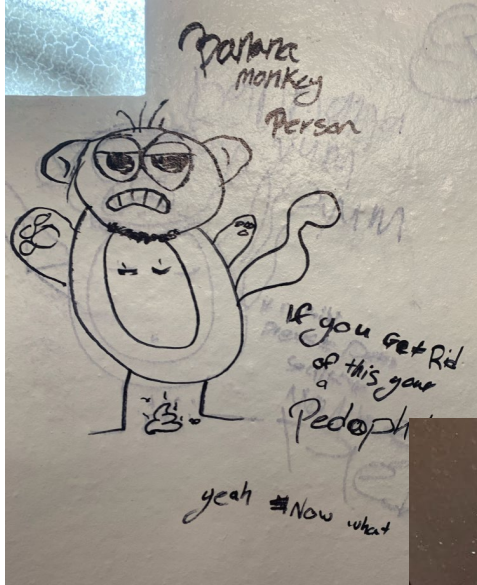
Vandalism (Parks)



Vandalism (Parks)



Vandalism (Parks)



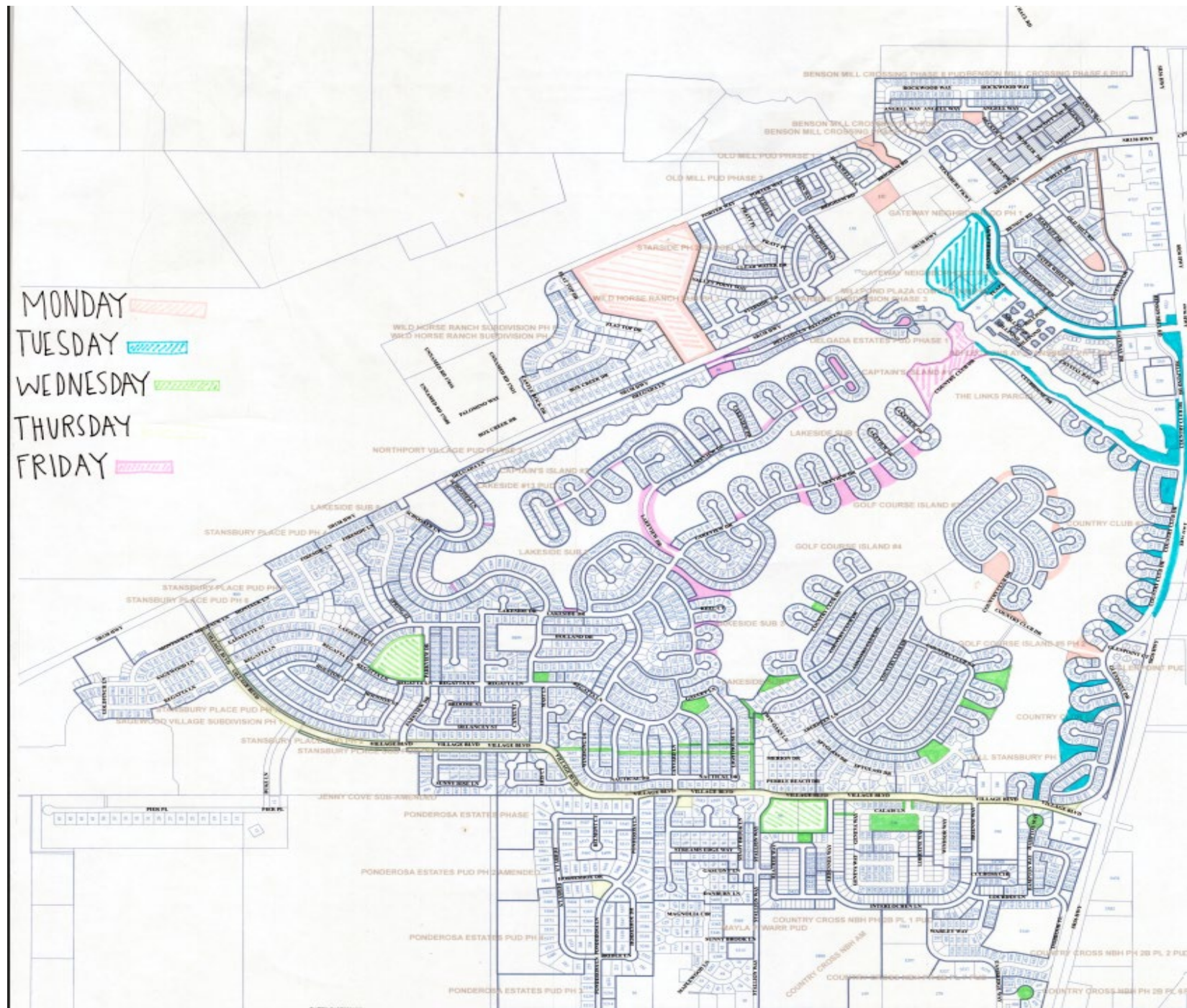
Vandalism (Parks)



GM Updates - Operations

Current Mowing Schedule

Each Section Mowed Weekly



Operations

Pool

Staff Hired

Lifeguard Training in Progress

Pool Start Up

Significant sign ups already

Looking to Open Pool Memorial Day Weekend

GM Updates

Projects

Millpond Park - Still at County Review

Soundwall Trail - Still at UDOT for Review

Shoreline Improvements – Waiting on Updated Estimate and Schedule from Contractor

- Received additional \$35K Grant to help finish

Woodland Park – Out for Bids

- Due back Friday

Parkview, Sagers, Gateway and Ponderosa fix contract initiated

- Waiting on parts – June est date

Overhead Windows bid back - within budget pending cost for lift

UORG Grants

Received \$250K for the bridge rebuild

Millpond parking lot and Woodland Playground not Funded

Received a \$4K grant to upgrade disc golf at Porter Way

Discussion Items

Report from Independent State Auditor for FY2024 Financial Audit

Greenbelts, Parks, Golf Course: Irrigation and General Maintenance

Treating phosphorus on Golf Course ponds to control algae growth and treating part of the lake.

Pond Treatment with Lanthanum Compound

Broad Fork recommends contracting with them for the treatment.

- Cost would be similar whether we buy the chemical and do it ourselves or we do the contract.
- Cost for four treatments June – Sept is \$1000 per month
- Cost of a 55 gal drum of Lanthanum - \$4,000

Next step is to set up contract and site visit.

Trial Test of Treatment in Lake

Selected Finger of the lake closest to causeway off Lakeview

Smallest finger, away from the heart of the lake

Best area for a controlled test.

Broad Fork Recommended treating for Sago and Horned Pond Weed (no Milfoil in this area)

Treatment for this is Flouridine (Sonar) applied over 3 treatments over the summer.

State will require a general treatment permit and NOI

Cost for 3 treatments is \$3,900



Discuss Special Event Policy

Public Comment

Action Items

Possible Board Approval of the 2024 Financial Audit

Board Review and Possible Approval of April 9, 2025, Minutes

Board Review and Possible Approval of April 23, 2025, Minutes

Possible approval of Special Events Policy

Board Member Reports and Discussion Items

Open comment session for individual Board Members to present final thoughts on any subject covered in the meeting, updates on individual projects not covered by the GM, concerns from residents, and requests for future board actions.

Adjourn

STANSBURY SERVICE AGENCY OF TOOELE COUNTY



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2024



STANSBURY SERVICE AGENCY OF TOOEE 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 of Tooele County (the "Agency") as of and for the year ended December 31, 2024, 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 of Tooele County, as of December 31, 2024, 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 (GAS)*, 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 of Tooele County 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, and for 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 of Tooele County'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 and GAS, 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 of Tooele County'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 of Tooele County'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 13, 2025, on our consideration of Stansbury Service Agency of Tooele County'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 of Tooele County's internal control over financial reporting and compliance.



Larson & Company, PC

Spanish Fork, Utah
May 13, 2025

STANSBURY SERVICE AGENCY OF TOOEE COUNTY

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2024

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, 2024. Please read it in conjunction with the financial statements, which follow this section:

FINANCIAL HIGHLIGHTS

- The Stansbury Service Agency of Tooele County's *total combined net position* is \$30,264,502.
- During the year, the Agency's program *expenses* were \$3,269,724.
- The change in net position increased by \$1,521,817.
- During the year, the Agency's program *revenues* were \$1,539,938 and general revenues were \$3,251,603.
- During the year, the Agency collected \$3,098,337 in *property taxes*, an increase of \$1,556,889 from \$1,541,448.
- The *general fund balance* is \$2,244,800, all of which is unassigned.
- The *capital projects fund balance* is \$773,976, all of which is assigned.
- The *impact fee fund balance* is \$1,311,340 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
As of and For the Year Ended December 31, 2024

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 increased by \$766,342 from \$1,478,458 to \$2,244,800.
- 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 increased by \$574,287 from \$199,689 to \$773,976.
- Impact Fee Fund
 - Starting in 2022, the Agency has accounted for impact fees in a separate fund.
 - The impact fee fund balance increased by \$589,360 from \$721,980 to \$1,311,340.

Net Position:

The Agency's combined net position for December 31, 2024 was \$30,264,502.

Stansbury Service Agency of Tooele County's Net Assets

	Governmental Activities	
	2024	2023
Current and other assets	\$ 4,423,586	\$ 2,450,406
Capital assets	25,936,274	26,245,665
Deferred outflows	267,184	213,597
Total assets and deferred outflows	30,627,044	28,909,668
Other liabilities	116,817	50,279
Long-term liabilities outstanding	244,534	113,072
Deferred inflows	1,191	3,632
Total liabilities and deferred inflow:	362,542	166,983
Net assets:		
Invested in capital assets, net		
of related debt	25,936,274	26,245,665
Restricted	1,311,340	879,942
Unrestricted	3,016,888	1,617,078
Total net assets	<u>\$ 30,264,502</u>	<u>\$ 28,742,685</u>

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 increased by \$1,399,810 from the prior year.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Management's Discussion and Analysis****As of and For the Year Ended December 31, 2024****Stansbury Service Agency of Tooele County's Changes in Net Position**

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 1,085,252	\$ 683,874
Capital grants and contributions	454,686	153,230
General revenues:		
Property taxes - general	3,098,337	1,541,448
Interest	120,652	105,400
Gain (loss) on sale of assets	-	(161,804)
Other	32,614	56,883
Total revenues	4,791,541	2,379,031
Expenses:		
Council	240,987	875,467
Administrative	578,465	516,562
Park	458,635	420,089
Recreation	732,753	741,195
Golf Green	518,790	518,052
Pro Shop	509,982	422,120
Pool	120,383	75,770
Cemetery	17,923	12,689
Library	11,111	44,132
Project Management	80,695	76,010
Total expenses	3,269,724	3,702,086
Increase (decrease) in net assets	1,521,817	(1,323,055)
Net assets - beginning	28,742,685	30,065,740
Net assets - ending	\$ 30,264,502	\$ 28,742,685

The total of all program revenues and general revenues was \$4,791,541 for the year. General property tax was \$3,098,337 for the year. The total of all program expenses was \$3,269,724 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 \$2,487,417 and actual expenses were \$2,424,137 which resulted in a negative budgetary variance of \$63,280.
- Capital assets purchased for the year were \$300,985 worth of equipment. There was additional debt incurred from compensated absences for \$34,305 and pension related assets and liabilities for a net of \$265,993.

STANSBURY SERVICE AGENCY OF TOOEELE COUNTY
Management's Discussion and Analysis
As of and For the Year Ended December 31, 2024

General Fund Amended Budget

The budget of the general fund was amended by the Board of Trustees in December 2024.

Economic Factors and Next Year's Budgets

- The Service Agency anticipates receiving a lot more property tax revenue at the end of 2025.
- Impact fees in the current year were significantly more than in prior years. The Service Agency anticipates receiving more in 2025.

These indicators were taken into account when adopting the budgets for 2025.

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, 2024

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS	
OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents - unrestricted	\$ 2,775,477
Cash and cash equivalents - restricted	1,219,870
Property taxes receivable	336,439
Restricted	91,800
Total current assets	<u>4,423,586</u>
Non-current assets:	
Capital Assets:	
Not being depreciated	19,576,459
Net of accumulated depreciation	6,359,815
Total non-current assets	<u>25,936,274</u>
Total assets	<u>30,359,860</u>
Deferred outflows of resources - pensions	267,184
Total assets and deferred outflows of resources	<u><u>\$ 30,627,044</u></u>
LIABILITIES AND DEFERRED INFLOWS	
OF RESOURCES:	
Liabilities:	
Current Liabilities:	
Accounts payable	\$ 93,470
Notes payable - current	23,347
Total current liabilities	<u>116,817</u>
Noncurrent liabilities:	
Net pension liability	117,880
Compensated absences	34,305
Notes payable - noncurrent	92,349
Total non-current liabilities	<u>244,534</u>
Total liabilities	<u>361,351</u>
Deferred inflows of resources - pensions	1,191
Total liabilities and deferred inflow of resources	<u><u>362,542</u></u>
NET POSITION	
Net investment in capital assets	25,936,274
Restricted for:	
Impact fees	1,311,340
Unrestricted	3,016,888
Total net position	<u><u>\$ 30,264,502</u></u>

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Government-Wide Statement of Activities
For the Year Ended December 31, 2024

Functions	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Council	\$ 240,987	\$ -	\$ -	\$ 60,486	\$ (180,501)
Administrative	578,465				(578,465)
Park	458,635	1,017,737	-	394,200	953,302
Recreation	732,753	38,100	-	-	(694,653)
Golf Green	518,790	14,765	-	-	(504,025)
Pro Shop	509,982	-	-	-	(509,982)
Pool	120,383	-	-	-	(120,383)
Library	11,111	-	-	-	(11,111)
Cemetery	17,923				(17,923)
Project Management	80,695	14,650	-	-	(66,045)
Total governmental activities	\$ 3,269,724	\$ 1,085,252	\$ -	\$ 454,686	\$ (1,729,786)
General revenues:					
Property taxes					3,098,337
Interest income					120,652
Other income					32,614
Total general revenues					3,251,603
Change in net position					1,521,817
Net position - beginning					28,742,685
Net position - ending					\$ 30,264,502

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Balance Sheet – Governmental Funds****As of December 31, 2024**

	General	Capital Projects	Impact Fee	Total Governmental Funds
ASSETS				
Cash and cash equivalents - unrestricted	\$ 2,001,501	\$ 773,976	\$ -	\$ 2,775,477
Cash and cash equivalents - restricted	-	-	1,219,870	1,219,870
Receivables (Property Tax)	336,439	-	-	336,439
Receivables (Restricted)	-	-	91,800	91,800
Total Assets	<u>\$ 2,337,940</u>	<u>\$ 773,976</u>	<u>\$ 1,311,670</u>	<u>\$ 4,423,586</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	64,687	-	330	\$ 65,017
Accrued liabilities	28,453	-	-	28,453
Total liabilities	<u>93,140</u>	<u>-</u>	<u>330</u>	<u>93,470</u>
Fund balance:				
Restricted for:				
Impact fees	-	-	1,311,340	1,311,340
Assigned for:				
Building construction and equipment purchases	-	773,976	-	773,976
Unassigned	2,244,800	-	-	2,244,800
Total fund balance	<u>2,244,800</u>	<u>773,976</u>	<u>1,311,340</u>	<u>4,330,116</u>
Total liabilities and fund balance	<u>\$ 2,337,940</u>	<u>\$ 773,976</u>	<u>\$ 1,311,670</u>	<u>\$ 4,423,586</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, 2024

Total fund balances - governmental fund:	<u>\$ 4,330,116</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.	25,936,274
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.	267,184
Long-term liabilities are recorded in the government-wide statements but not in the fund statements.	
Compensated absences	(34,305)
Note payable	(115,696)
Pension related assets and liabilities	<u>(119,071)</u>
Net position of governmental activities	<u><u>\$ 30,264,502</u></u>

STANSBURY SERVICE AGENCY OF TOOEE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2024

	General	Capital Projects	Impact Fee	Total Governmental Funds
REVENUES				
Property taxes	\$ 3,098,337	\$ -	\$ -	\$ 3,098,337
Impact fees	-	-	394,200	394,200
Capital grants	18,969	-	41,517	60,486
Charges for services	1,085,252	-	-	1,085,252
Other income	32,614	-	-	32,614
Interest	62,491	-	58,161	120,652
Total revenues	4,297,663	-	493,878	4,791,541
EXPENDITURES				
Current:				
Council	15,483	-	6,925	22,408
Administrative	457,404		1,073	458,477
Parks	-		223,704	223,704
Recreation	721,288	-	-	721,288
Golf Green	495,613	-	-	495,613
Pro Shop	509,982	-	-	509,982
Pool	120,383	-	-	120,383
Library	5,366	-	-	5,366
Cemetery	17,923			17,923
Project Management	80,695	-	-	80,695
Capital outlay:				
Administrative		6,143		6,143
Park	-	80,779	-	80,779
Clubhouse	-	-	-	-
Golf course	-	239,246	-	239,246
Total expenditures	2,424,137	326,168	231,702	2,982,007
Excess revenues over (under) expenditures	1,873,526	(326,168)	262,176	1,809,534
Other financing sources (uses):				
Operating transfers	(1,107,184)	780,000	327,184	-
Proceeds from issuance of debt	-	120,455	-	120,455
Total other financing sources (uses)	(1,107,184)	900,455	327,184	120,455
Net change in fund balances	766,342	574,287	589,360	1,929,989
Fund balances - beginning of year	1,478,458	199,689	721,980	2,400,127
Fund balances - end of year	<u>\$ 2,244,800</u>	<u>\$ 773,976</u>	<u>\$ 1,311,340</u>	<u>\$ 4,330,116</u>

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

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, 2024

Net changes in fund balances - total governmental funds	<u>\$ 1,929,989</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.	(309,391)
The Statement of Activities show pension benefits and pension expenses related to long-term pension costs that are not shown in the fund statements.	14,585
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Likewise, the issuance of debt is a revenue in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.	(115,696)
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. This represents the change in compensated absences.	<u>2,330</u>
Change in net position of governmental activities	<u><u>\$ 1,521,817</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

As of and For the Year Ended December 31, 2024

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

As of and For the Year Ended December 31, 2024

The use 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

As of and For the Year Ended December 31, 2024

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, 2024, the liability was \$34,305.

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 and Restricted 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. Restricted receivables are impact fees to be received by the Agency as of year-end for the development of open space, trails, recreation facilities and parks for the Stansbury Park area.

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 \$393,127 were recognized in revenue as of December 31, 2024.

For the year ended December 31, 2024, the Agency expended \$230,629 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, 2024.

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.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

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 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, 2024, the general fund was within the budgeted appropriations by \$117,194.

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.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

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.

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.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

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

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, 2024, the carrying amount of the Agency's deposits was \$77,182 and the bank balance was \$77,182, 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.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

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 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, 2024, 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	\$3,935,938	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, 2024:

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.

STANSBURY SERVICE AGENCY OF TOOEE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2024***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.

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 impact fee fund of \$1,219,870 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, 2024, depreciation expense was \$630,143. 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	146,336	(126,568)	128,812
Total capital assets, not being depreciated	19,556,691	146,336	(126,568)	19,576,459
Capital assets, being depreciated				
Golf	98,526	75,968	-	174,494
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	6,143		16,546
Equipment and vehicles	1,293,066	104,561	-	1,397,627
Parks	5,890,414	114,313		6,004,727
Cemetery improvement	106,018			106,018
Recreation facilities	8,094,920			8,094,920
Total capital assets, being depreciated	19,133,030	300,985		19,434,015
Less accumulated depreciation:	(12,444,057)	(630,143)	-	(13,074,200)
Total capital assets being depreciated, net	6,688,973	(329,158)	-	6,359,815
Governmental activities capital assets, net	\$ 26,245,664	\$ (182,822)	\$ (126,568)	\$ 25,936,274

Depreciation was allocated to the following functions:

General government	\$ 235,494
Park	234,931
Clubhouse	119,988
Golf course	11,465
Cemetery	5,088
Greenbelt	23,177
	<u>\$ 630,143</u>

STANSBURY SERVICE AGENCY OF TOOEE COUNTY
Notes to the Financial Statements
As of and For the Year Ended December 31, 2024

NOTE 4. LONG-TERM OBLIGATIONS

The following summarizes the changes in long-term obligations for the year ended December 31, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Amount Due Within One Year
Governmental Activities					
Notes payable					
Toro Greenmaster Triflex Hybrid	\$ 114,313		\$ 4,196	\$ 110,117	\$ 22,177
Xerox Alta Link Integrated Office Finisher	6,143		563	5,580	1,170
Total notes payable	<u>\$ 120,456</u>		<u>\$ 4,759</u>	<u>\$ 115,697</u>	<u>\$ 23,347</u>

During 2024, the Agency entered into a long-term obligation with a bank (US Bank and Zions Bank) to finance the Toro Greenmaster Triflex Hybrid and the Xerox Alta Link Integrated Office Finish. The Agency financed \$114,313 over a five-year period with US Bank and \$6,143 over a five-year period with Zions Bank. No interest was calculated.

The annual debt service requirements to maturity, including principal, for long-term debt as of December 31, 2024 are as follows:

Year	Toro Greenmaster Triflex Hybrid	Xerox Alta Link Integrated Office
2025	22,177	1,170
2026	22,177	1,170
2027	22,177	1,170
2028	22,177	1,170
2029	21,409	900
	<u>\$ 110,117</u>	<u>\$ 5,580</u>

The Agency's outstanding long-term obligations of \$115,697 are secured with their respective property and equipment as collateral.

NOTE 5. 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, 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.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

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.

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

As of and For the Year Ended December 31, 2024

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, 2024 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111-Local Government Division Tier 2	0.70	15.19	-
Noncontributory System			
15-Local Government Division Tier 1	-	16.97	-
Tier 2 DC Only			
211-Local Government	-	5.19	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, 2024, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 92,397	\$ -
Tier 2 Public Employees System	19,478	442
Total Contributions	\$ 111,875	\$ 442

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, 2024, we reported a net pension liability of \$117,880 and a net pension asset of \$0.

	(Measurement Date): December 31, 2023				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2022	Change (Decrease)
Noncontributory System	\$ -	\$ 108,945	0.0469678%	0.0429869%	0.0039809%
Tier 2 Public Employees System	-	8,935	0.0045908%	0.0040814%	0.0050940%
Total Net Pension Asset / Liability	\$ -	\$ 117,880			

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2024**

The net pension asset and liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2023, 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, 2024, we recognized pension expense of \$88,184.

At December 31, 2024, we reported deferred outflows of resources and deferred inflows of resources relating to pensions:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 79,146	\$ 146
Changes in assumptions	37,807	7
Net difference between projected and actual earnings on pension plan investments	36,437	-
Changes in proportion and differences between contributions and proportionate share of contributions	1,919	1,037
Contributions subsequent to the measurement date	111,875	-
Total	<u>\$ 267,184</u>	<u>\$ 1,190</u>

\$111,875 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, 2023.

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
2024	\$ 48,779
2025	45,809
2026	68,652
2027	(14,212)
2028	926
Thereafter	4,164

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5-9.5 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
As of and For the Year Ended December 31, 2024

Mortality rates were adopted from an actual experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age as appropriate with projected improvement the ultimate rates from the MP-2020 improvement scale 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, 2023, valuations were based on an experience study for the period ending December 31, 2022.

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	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35.00%	6.87%	2.40%
Debt securities	20.00%	1.54%	0.31%
Real assets	18.00%	5.43%	0.98%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	3.86%	0.58%
Cash and cash equivalents	0.00%	0.24%	-
Totals	100.00%		5.45%
	Inflation		2.50%
	Expected arithmetic nominal return		7.95%

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
As of and For the Year Ended December 31, 2024

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:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 565,418	\$ 108,945	\$ (273,320)
Tier 2 Public Employees System	30,701	8,935	(7,944)
Total	\$ 596,119	\$ 117,880	\$ (281,264)

***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
- *Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended December 31st were as follows:

	2024	2023	2022
401(k) Plan			
Employer Contributions	\$ 111	214	336
Employee Contributions	\$ -	-	-
457 Plan			
Employer Contributions	\$ -	-	-
Employee Contributions	\$ 20,800	17,300	15,600
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 7,800	6,440	5,720

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2024

NOTE 6. GOVERNMENTAL FUND BALANCE CLASSIFICATIONS AND RESTRICTED NET POSITION

\$1,311,340 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 \$773,976 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 7. 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, 2024, actual expenditures were below budget appropriations by \$117,194 in the General Fund. The Capital Projects Fund were below budget appropriations by \$405. The Impact Fee Fund expenditures were below budgeted appropriations by \$6,561.

Change in assumptions related to pensions

Changes include updates to the mortality improvement assumption, salary increase assumption, disability incidence assumption, assumed retirement rates, and assumed termination rates, as recommended with the January 1, 2023 actuarial experience study.

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, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)
	Original	Final		
REVENUES				
Taxes	\$ 3,093,061	\$ 3,098,618	\$ 3,098,337	\$ (281)
Charges for services	943,270	1,066,606	1,042,654	(23,952)
Impact Fees	143,100	325,000	-	(325,000)
Capital Grants	120,000.00	60,486	18,969	(41,517)
Rental income	-	-	42,598	42,598
Interest	51,000	55,000	62,491	7,491
Other Income	132,254	92,963	32,614	(60,349)
Total revenues	<u>4,482,685</u>	<u>4,698,673</u>	<u>4,297,663</u>	<u>(401,010)</u>
EXPENDITURES				
Current				
Council	17,100	18,150	15,483	(2,667)
Administrative	547,798	461,644	457,404	(4,240)
Recreation	646,050	747,200	721,288	(25,912)
Golf Green	567,950	519,600	495,613	(23,987)
Pro Shop	409,350	513,715	509,982	(3,733)
Pool	107,875	120,883	120,383	(500)
Library	5,570	5,539	5,366	(173)
Cemetery	16,705	18,771	17,923	(848)
Project Management	75,990	81,915	80,695	(1,220)
Total expenditures	<u>2,394,388</u>	<u>2,487,417</u>	<u>2,424,137</u>	<u>(63,280)</u>
Excess revenues over (under) expenditures	<u>2,088,297</u>	<u>2,211,256</u>	<u>1,873,526</u>	<u>(337,730)</u>
OTHER FINANCING SOURCES (USES):				
Net operating transfers to other funds	<u>(730,000)</u>	<u>(780,000)</u>	<u>(1,107,184)</u>	<u>(327,184)</u>
Total other financial sources (uses)	<u>\$ (730,000)</u>	<u>\$ (780,000)</u>	<u>\$ (1,107,184)</u>	<u>\$ (327,184)</u>
Excess of revenues and other sources over (under) expenditures and other uses			766,342	
Fund balances - beginning of year			<u>1,478,458</u>	
Fund balances - end of year			<u><u>\$ 2,244,800</u></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, 2024
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%
	2024	0.0469678%	0.0045908%
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
	2024	\$ 108,945	\$ 8,935
Covered Employee Payroll			
	2019	\$ -	\$ 226,399
	2020	\$ -	\$ 383,141
	2021	\$ -	\$ 344,527
	2022	\$ -	\$ 500,869
	2023	\$ 44,189	\$ 635,805
	2024	\$ 536,584	\$ 118,688
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%
	2024	20.30%	7.53%
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%
	2024	96.90%	89.58%

* 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 6 years.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Schedule of Contributions - Pensions
December 31, 2024
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
		\$	\$			
Noncontributory System						
2018	-	-	\$	-	\$	0.00%
2019	-	-	-	-	-	0.00%
2020	-	-	-	-	-	0.00%
2021	-	-	-	-	-	0.00%
2022	79,105	79,105	-	-	443,447	17.84%
2023	89,914	89,914	-	-	536,584	16.76%
2024	92,397	92,397	-	-	568,140	16.26%
Tier 2 Public Employees System*						
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	14,263	14,263	-	-	88,939	16.04%
2023	19,002	19,002	-	-	118,688	16.01%
2024	19,478	19,478	-	-	124,894	15.60%
Tier 2 Public Employees DC Only System*						
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%
2024	-	-	-	-	-	-

* 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 81.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 7 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 of Tooele County (herein referred to as the "Agency"), as of and for the year ended December 31, 2024, 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 13, 2025.

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) as a basis for designing 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. 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

Spanish Fork, Utah
May 13, 2025

Larson & Company
1606 Spanish Fork Parkway, Suite 200
Spanish Fork, UT 84660
Main: (801) 798-3545 | www.larsco.com

Member of
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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

We have audited Stansbury Service Agency of Tooele County (herein referred to as the "Agency") compliance with the applicable 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, 2024.

State compliance requirements were tested for the year ended December 31, 2024 in the following areas:

Budgetary Compliance
Government Fees

Fund Balance
Fraud Risk Assessment

Opinion on Compliance

In our opinion, Stansbury Service Agency of Tooele County complied, in all material respects, with the compliance requirements referred to above for the year ended December 31, 2024.

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 of Tooele County'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 of Tooele County'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 of Tooele County'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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a 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 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 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 Guide. Accordingly, this report is not suitable for any other purpose.



Larson & Company, PC

Spanish Fork, Utah
May 13, 2025

Stansbury Service Agency of Tooele County



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

For the Year Ended December 31, 2024

To the Board of Trustees
Stansbury Park, Utah

We have audited the financial statements of Stansbury Service Agency of Tooele County (the "Agency") as of and for the year ended December 31, 2024, and have issued our report thereon dated May 13, 2025. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 1, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Stansbury Service Agency of Tooele County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, if applicable, and material noncompliance, and other matters noted during our audit as a part of this letter in the schedule of findings and questioned costs.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As part of our risk-based audit, we design certain extended procedures over areas where we deemed to pose a more significant audit risk based on the nature of the industry and complexity of the entity. We have identified the following significant risks during our audit that have performed additional procedures for:

- Improper revenue recognition
- Cash disbursements
- Potential management bias, financial statement estimates, and management's ability to override controls.

Based on our audit procedures performed, we did not identify any uncorrected material misstatements related to these risks noted.

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Stansbury Service Agency of Tooele County are included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management related to the performance of our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. All proposed entries were approved by management and were posted to the entity's financial records.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the entity's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We noted nothing to report to Those Charged with Governance.

Management Representations

We have requested certain representations from management, which are included in the management representation letter dated May 13, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the entity, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition or our retention as the Agency's auditors.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis as listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of Stansbury Service Agency of Tooele County and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in dark ink that reads "Larson & Company, PC". The signature is written in a cursive, flowing style.

Larson & Company, PC

Spanish Fork, Utah
May 13, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – CURRENT YEAR

State Compliance Finding(s)

No state compliance findings were noted in the current year.

Internal Control Finding(s)

No internal control findings were noted in the current year.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS – PRIOR YEAR

State Compliance Finding(s)

No state compliance findings were noted in the prior year.

Internal Control Finding(s)

No internal control findings were noted in the prior year.

Stansbury Service Agency Board of Directors Meeting Minutes

Date: Wednesday, April 9th, 2025

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

Time: 7:00 PM

Order of Business

1. Call to Order by Cassandra Arnell at 7:00 PM
2. Roll Call
 - Board Members
 - Cassandra Arnell – present
 - John Wright – absent, working on project for the Agency.
 - Kyle Shields – present
 - John Duval – present
 - Ammon Jacobsmeyer – present
 - Brett Palmer – absent, on vacation
 - Staff
 - James Hanzelka – present
 - Ingrid Swenson – present
 - Shawn Chidester – present
 - Jessica Shaw - present
3. Pledge of Allegiance led by Brenda Alverson
4. Review of Public Comments from the last meeting
 - None to review
5. Public Comments
 - Robert Mitchell - 256 Spinnaker – wanted to discuss the ongoing greenspace issues. DWR didn't come out when they were called about issues, and the sheriff's department did not do anything about it. He indicated there have been issues with late night fishing, refusal to clean up garbage, and other rude behaviors by visitors and the issues are only worsening. Cassandra Arnell said the Agency must be the one to call the sheriff's department and instructed residents to call the Agency's office or after-hours line when they are having issues. Robert Mitchell said he had called the after-hours line before and been told that he needed to be the one to call the sheriff's department by the Agency employee who answered. James Hanzelka said he would clarify with the staff. Robert Mitchell also stated that he is in favor of the lake mower offloading behind houses in the fingers but would like a better job done of cleaning up clippings left in the water after mowing. James Hanzelka reported that the Agency does not currently have a good way to get the clippings out, but the staff are working on it. John Duval suggested doing chemical testing in the area since it's so overrun. Robert Mitchell said the clippings cause more problems than the weeds. John Duval then suggested dredging and Robert Mitchell said he's heard about dragging chains to uproot milfoil. Cassandra Arnell disagreed with the idea of dredging as it would kill the beneficial plants that are needed by the fish as well as the weeds.

- Brenda Alverson – 248 Spinnaker – Thanked the lake mowers, stating they had done a good job earlier in the day. Ammon Jacobsmeyer explained that the revamp of the boat will make it work better in general. James Hanzelka reported that the new mower has been out there for about two days learning how to run the boat. Brenda Alverson brought up problems with parking on the causeway, including the vehicles blocking drivers' line-of-sight when they are trying to turn onto the road, and feels that something needs to be done. James Hanzelka explained that parking in general is a problem. He is meeting with the county roads department to map out a no parking plan. She suggested parking spots in some of the green spaces. Ammon Jacobsmeyer said the idea had been raised previously and residents were heavily against it. She suggested having designated fishing areas with parking. John Duval said they are talking about reducing the number of allowed fishing areas.

6. General Manager Updates by James Hanzelka

- Update on Operations
 - The boat is operational, and a shade canopy has been ordered for the driver. The Agency now has a dedicated employee to run it regularly and are considering augmenting the schedule with volunteer crew down the road.
 - The operations crew is working on sprinkler startup. There have been some failures in the systems over the winter, but they are mostly in good shape.
 - Mow crews have been out for a couple of weeks now.
 - A contractor repaired the Village Playground slide and the upper gate by the second slide. Staff are working on the overhead trolley. Replacement parts have been ordered to complete repairs. The contractor is willing to work on the support post coverings. The park should be good for a while with the addition of woodchips.
 - A pressure regulator valve is not being installed at Porter Way based on advice from the sprinkler supplier, but staff will continue to monitor the pressure during the summer. Kyle Shields asked why it was recommended not to install the regulator. James Hanzelka explained that Brett Palmer had notified him of a higher reading of 105 but staff readings were in the 90s. Staff are continuing to monitor the readings to watch for spikes. Kyle Shields agreed with the recommendation based on that information.
 - Staff began moving the sound panels today from the frontage road to the area by the sewer ponds.
 - The new seasonal employees who were hired started April 7. Several of them commented that the new onboarding process and training were done well.
 - The Agency is still looking for janitors for the restrooms. It is required that they be old enough to drive Agency equipment.
 - James Hanzelka met with the Department of Wildlife Resources' (DWR) representative, Chris Crockett, on April 3. He had no opinion on the use of chemicals in the lake due to his lack of experience on the topic, he works more with open water. He was interested in learning more but advised that chemicals be used in a limited area, which fits with the plan to use them in the fingers. They also discussed planting fish in the lake. A planting was done last

fall, and the cycle is two years out. They will look at what species to consider adding to. John Duval asked if the Agency got an annual plan estimate for treating the lake with chemicals. James Hanzelka said no, just a cost per chemical batch estimate had been received. A single treatment is \$2,600 and needs to be done twice a year. It would be about \$70-80K to treat the whole lake and is not in the budget for this year. The current plan is to mow the lake this year. DWR will come out and ride with the lake mower employee to get a better idea.

- Phosphorous testing was done on the wells and ponds while the chemical company was working on the sewer wells for Stansbury Park Improvement District (SPID). Phosphorous is a growth medium for algae and other unwanted plants. The results showed some high readings in Gordon Well 1 and other areas downstream. The Planning Committee has discussed using an injectable Lanthanum Chloride compound to fix the active phosphorus by bonding to it and making it inactive. The first measurement was taken behind hole 3 on the golf course and measured .05 milligrams per liter. Downstream, the pond measured .04 and the lake measured at .02. It would be a good idea to treat it and knock the levels down to help with some of the growth. The cost is \$2600/year. .03 is considered a significant measurement. The threshold is .04. Robert Mitchell asked if the Agency has done tests around the lake from people's fertilizers in their yards. James Hanzelka said they haven't but could consider it in the future. Kyle Shields shared that the pond in question is completely covered with moss.
- The drain line at pond 6 has a possible blockage or gate issue and is being looked at to determine the exact problem.
- Maintenance costs grew due to several issues. Originally, money was budgeted to purchase a new boat in Capital Projects, but staff ended up repairing the boat instead of purchasing one – which came from the maintenance fund. Money has been put into the maintenance of the playgrounds. There was an unplanned expense of moving the soundwall panels. Signage was added in the parks for rental control. There was some money in the budget for fire suppression, but it was higher than expected due to damaged sprinkler heads. John Duval pointed out that these expenses are unbudgeted and asked where the Agency is getting money. James Hanzelka said there is money in other lines within operations that can be moved to cover the costs. But it is more than is normal and may require board action to bring in more money. Ammon Jacobsmeyer asked where the budget was for the lake mower. James Hanzelka reported it is in capital projects.
- As of the end of March, revenue from the golf course and field rentals is higher than compared to the same period last year. The cemetery is lower but that is not a major issue because those costs are only reimbursements of costs to inter and sales of plots have a negative value over time. More interest was gained in the Agency's accounts. Overall, revenue is up from last year.

John Duval pointed out that there is not a comparison to what was budgeted. James Hanzelka agreed saying it is only a quick look to compare between the two years a more extensive look at this year's budget will be done at the next meeting.

- Update on Capital Projects

- The contract for the repair of the overhead windows in the clubhouse and pro shop should be out by Friday. The money for the repair to the clubhouse windows was in the budget but for less money. The pro shop was added due to similar conditions to the clubhouse. He feels it's more efficient to include the pro shop in the clubhouse bid but it was not included in the budget. The Agency is planning on renting the Articulating Man Basket (cherry picker) in house to save money. The lifetime guarantee of the roof is not good because the manufacturer of the cement roof is out of business. Several contractors have been out looking at the roof.
- The contract for electrical support should also be out this week. Other contracts are in the works for an arborist and other support on an as-needed basis.
- The final design was received from BluLine for Millpond Park. The design will be submitted to the county for approval. Shawn Chidester is working through the county questions for submittal. James Hanzelka hopes to put together the bid package and put it out soon.
- Final design drawings are complete from Black Bison for the dock. The contractor is obtaining a final permit from the County. Currently, the projected start date is April 21, but it could run behind. If they start close to the projected date, it should be completed in June.
- The Soundwall Trail design is back. A cost plus-up estimate was submitted to the state to cover additional costs to move the trail into the Millpond Park area. The state sent a table of cost and schedule for Agency staff to complete, and it is being put into the requested format now.
- The boat repair and fire suppression funds were moved to other funds. The fire doors have moved down as a priority due to the recommendation of the fire marshal. Two additional AEDs were purchased, in addition to the one already at the golf course. An entry keypad was added to the exterior door that leads to the library for the library staff. The growth in costs will slow down some projects, like the entryway and north wall of the clubhouse.

- Event Updates

- An Easter Egg Scavenger Hunt is being sponsored by the library and is scheduled for April 12th.
- Lake Cleanup Day needs a Lead Volunteer. Several dates have been considered, but it would be good to do it on May 4 to match the county cleanup day.
- A Cemetery Cleanup Day is being planned towards the end of May.

- The golf course is having the Junior Golf Day on May 23 and will include a movie night showing Moana 2.
- Cassandra Arnell asked if this information was included in the newsletter. James Hanzelka said yes, it is.
- Staff has been meeting with Stansbury Days Lead Volunteers to get details on their plans are and what they need for their event. There has been a lot more preplanning this year than had previously been done. David McKeeth has volunteered to be over logistics and is doing well in that position. John Duval asked what a logistics lead is. James Hanzelka explained its management of events throughout the day, scheduling everything, and getting everything in place.
- There are 33 food trucks registered with the agency currently, made up of returning trucks from last year and new trucks that have recently joined.

To set up the schedule for this year, staff looked at the revenue from the nights last year to determine the number of trucks and how many nights per week to have Food Truck Nights this year. May and June will have the traditional set up of Thursdays at Porter Way Park and Fridays at the lake. July will have alternating weeks at the lake and Porter Way Park. The number of trucks will ramp down due to decreased activity last year through July, August, and September. Adjustments will be made dependent on usage.

Trucks are currently attending the soccer games at Village Park and will possibly attend more sports in the summer and fall.

There will be one truck a day on the weekends May through September.

The spots for trucks for Stansbury Days are filled. They will be at Porter Way Park on the 14th for the Youth Entrepreneur Market. They will be at the lake on Friday for the movie and lake usage. They will also be at the lake on Saturday for the main events. Staff are considering moving the trucks to the front of the parking lot for Saturday.

Ammon Jacobsmeyer pointed out that consistency helps with Food Truck Nights and feels that alternating days are counterintuitive. He also pointed out that trucks that have not signed an agreement with the Agency are at the sports events in Stansbury Park. James Hanzelka said that it had been corrected and the trucks currently attending are registered with the Agency.

Cassandra Arnell also expressed concern about the alternating days and thinks it should be the same day each week. She feels overall, the information is good to have.

Discussion Items

a. Discussion of Possible Path Forward to Repair Playground Equipment

- The repairs and replacements are divided into 3 tiers. Tiers 1 and 2 are in Capital Projects based on costs. Tier 3 is in the increased maintenance budget for operations.
- Woodland Park is tier 1 as it has a high cost and is a major improvement to put in the new playground. The Agency has a firm bid from a contractor.
- Parkview, Sagers, Gateway, and Ponderosa parks are tier 2. Staff closed Parkview and Sagers due to safety issues with the slides. Repairs were considered but decided against due to the point where cracks are happening being a pressure point. The parks were installed by a vendor that is still in business, so replacement parts are available to purchase. Gateway and Ponderosa were installed by the same vendor. All four parks can be repaired for \$40K.
- Tier 3 is made up of minor repairs needed at other parks, like rockers and border repair. This is currently budgeted for \$15K.
- James Hanzelka feels the Agency should move forward with all these repairs and replacements, which would total a little over \$200K.
- John Duval feels that there should be a better way to show how things have changed from the original plan.

b. Discussion of Additions to Capital Projects for 2025

- A quarterly review of the Capital Projects priority list was done based on needed adjustments. Capital Projects is made up of two components – improvements and equipment.
- Equipment for 2025 has been mostly received or ordered. Due to the boat being repaired instead of a new boat purchased, there are about \$160K additional funds for reprogramming within Capital Projects without formal approval from board.
- The proposed projects were reevaluated based on criticality, readiness, and cost.
- The initial list in January prioritized safety and critical repairs that could cause further problems, then came operational improvements. The concrete storage area and north wall of the clubhouse are going to be more costly than expected.
- James Hanzelka suggested pulling money from the equipment side to cover costs. He suggested moving up repairs on the playground equipment and putting in Woodland Park. Move up the diving board for the pool and repair the pro shop's leak and the maintenance building's roof. That way a lot of the repairs needed can be covered within the original budget. John Duval felt that it is not obvious in the presented numbers that things are going to balance.

The projected costs listed are the estimated cost of the project, not a projection of the Agency spending the money this year. They help with planning the list for what will be worked on.

Kyle Shields asked about the cost of wood chips for the playgrounds. James Hanzelka said those costs will be under budget. Cassandra Arnell added that they look great.

John Duval would like to help put together a projection with dates to make it clearer. James Hanzelka pointed out that this list is not the final list, it is just a point to start the discussion. Kyle Shields appreciated the information and the focus on safety issues.

Cassandra Arnell would like to see Woodland Park completed sooner rather than later. James Hanzelka explained it is a lower priority than other parks from a safety issue because the equipment has been removed. We have submitted for a grant to help with cost and any work done before 1 June will not be covered by the grant. We are working with the manufacturer to see if he can bill later, but some of the upfront work will have to be done inhouse. He would like to take the positive step of getting four parks up to safety standards and two others close. Cassandra Arnell expressed that she liked the format of the list, that it makes it easy to see what's coming next.

Kyle Shields suggested the water leak in the Pro Shop would be better if the landscape drained away from building. James Hanzelka conceded that point but shared that there are also leaks coming from the roof through the windows and HVAC system, though they are not as pronounced.

c. Discussion on the use of Clubhouse by commercial ventures

- Several businesses have approached the Agency about leasing out parts of the clubhouse to run their business from (long-term, not for a single event), the latest was a beauty shop. James Hanzelka does not feel the beauty salon would fit with the mission of the clubhouse but wanted to bring it to the board for discussion and about potential food vendors.
- John Duval asked what the space is used for now. James Hanzelka reported the area where the bar-like area is with a door to the patio. It is currently used for wedding rentals in the basement and used during Stansbury Days. A permanent business could displace other services.
- James Hanzelka said that as long board members agreed, he would decline the request from the beauty salon owners.
- John Duval asked what would fit the needs of the community. James Hanzelka said possibly a food vendor, like a coffee or sandwich shop. Ammon Jacobsmeyer said the Agency needs a policy to say what will and will not fit the community's needs. The message for now should be that we are not in the market for such. He said the Agency is not here to make money, it is here to provide services to the community. John Duval mentioned that the public have said they want the Agency to make as much revenue as possible to offset taxes and minimize costs. Ammon Jacobsmeyer said the things the Agency do should be a service to the community, money is secondary.
- Kyle Shields feels the Agency has good use of the building and taking away for profit is problematic.

Action Items

1. 2025.04.01 A

Possible approval of the 2025 Interlocal Election Agreement

Ammon Jacobsmeyer said he did not see a difference from the previous agreement. Ingrid Swenson reported that the cost went up by \$0.25/ballot but everything else is the same. It was

\$2.00, now \$2.25. It would cost more for the Agency to handle it without the County and would require a lot of volunteers. John Duval asked if this was in the budget. Ingrid Swenson stated that it was, as the costs were anticipated. It is less than in other areas in Utah. There is the potential the cost could be split with Stansbury Park Improvement District (SPID) and North Tooele Fire Department (NTFD), if they also have enough applications to require elections. The Agency will not have primaries since it is a special district. The cost will be about \$17-18K for the election, if we did a primary election the cost would double.

Motion to approve 2025 Interlocal Election Agreement with Tooele County made by Ammon Jacobsmeyer. Seconded by Kyle Shields.

Vote as follows:

Cassandra Arnell – yea; Kyle Shields – yea; John Duval – yea; Ammon Jacobsmeyer – yea. Motion Passed

2. 2025.04.02 A

Board Review and Possible Approval of March 26, 2025, Minutes

John Duval requested that “James Duval” be changed to “John Duval” on page one, in the last paragraph about traffic flow issues.

Kyle Shields pointed out that a word is highlighted on page three and the highlight should be removed.

Motion to approve March 26, 2025, minutes with the name change made by Kyle Shields.

Seconded by Ammon Jacobsmeyer.

Vote as follows:

Cassandra Arnell – abstain; Kyle Shields – yea; John Duval – yea; Ammon Jacobsmeyer – yea. Motion Passed

Ammon Jacobsmeyer clarified that a motion can be passed with a majority vote as long as a quorum is present. Cassandra Arnell abstained due to not attending the March 26 meeting.

Board member reports and requests

1. Ammon Jacobsmeyer expressed gratitude for the work done by the staff and Kyle Shields for the improvement of the grass this year.
2. John Duval asked if there were any updates on the golf player pass concept discussed at a previous policy meeting. James Hanzelka said that it had not been finalized and was going back to the policy committee in the next few weeks. John Duval asked if time needed to be set aside in a future meeting to discuss the parking situation in the community. He acknowledged that it's been brought up several times and wondered if there was anything on the docket to address it. James Hanzelka is meeting with the County Roads Department and will do a mockup where the Agency thinks the community should have no parking before his meeting to see what their thoughts are. John Duval feels the Agency should capture and document the problems and community concerns to work towards a solution with the County. James Hanzelka said this process will be a good test of the committee structures. Ammon Jacobsmeyer is very concerned with roads and feels No Parking zones just shift the problem to another area, as seen in Stanbury Days. He opposes blocking everything, feeling the traffic should be spread out. John

Duval wants to make this a planned future discussion item to address frustrations that have been expressed and communicate to residents what is being done.

3. Cassandra Arnell asked if the Agency is going to test the chemicals or treat the well, the Board needs to move on the decision as there is a small window of time to get it done. James Hanzelka said the well will be treated and costs are being explored before moving forward. If the Board supports a trial run, the finger to be treated should be chosen with pre- and post-samples being taken. Cassandra Arnell said it needs to be voted on at the next meeting or it will have to wait until next year. James Hanzelka reported that Millpond will start pumping on April 15. Limited testing has been done on Millpond, with more needed. The gate has not been replaced and currently must be hammered into position. It will eventually freeze completely and need to be replaced. Cassandra Arnell pointed out that nutrients testing is costly and asked about the possibility of Utah State doing the testing. James Hanzelka reported the Agency had approached them, but they were not interested. Cassandra Arnell requested that education about keeping the lake healthy by residents be included in the newsletter.

Adjourn to Closed Session

Closed session to discuss confidential personnel matters.

Motion to move into a closed session to discuss confidential personnel matters with the Board, Jim Hanzelka, and Ingrid Swenson, we're at 1 County Club made by Kyle Shields. Seconded by Ammon Jacobsmeyer.

Vote as follows:

Cassandra Arnell – yea; Kyle Shields – yea; John Duval – yea; Ammon Jacobsmeyer – yea. Motion Passed

Closed session started at 8:26 PM

Motion to Adjourn

Motion to adjourn made by Kyle Shields. Seconded by Ammon Jacobsmeyer.

Vote as follows:

Cassandra Arnell – yea; Kyle Shields – yea; John Duval – yea; Ammon Jacobsmeyer – yea. Motion Passed

The closed session ended, and the meeting adjourned at 8:45 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 14th day of May 2025

Brett Palmer, Stansbury Service Agency Board Chair

Stansbury Service Agency Board of Directors Meeting Minutes

Date: Wednesday, April 23, 2025

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 7:00 PM
2. Roll Call
 - Board Members
 - Cassandra Arnell – arrived at 7:57 PM
 - John Wright – present
 - Kyle Shields – present
 - John Duval – absent
 - Ammon Jacobsmeyer – present
 - Brett Palmer – present
 - Staff
 - James Hanzelka – present
 - Ingrid Swenson – present
 - Shawn Chidester – present
 - Shara Darke – present
3. Pledge of Allegiance led by Brett Palmer
4. Review of Public Comments from the last meeting
 - None to review
5. Sheriff's Update Report
 - For March, there were 237 details, which included 122 traffic stops, 33 citations, 76 warnings, 5 accidents, 2 DUI's, 15 misdemeanor arrests, and 4 felony arrests.
 - They are doing some crosswalk shifts, hoping to encourage people to slow down.
 - John Wright asked for a comparison to the previous month. The department representative agreed that the number of traffic stops seemed excessive.
6. Public Comments
 - None given.
7. General Manager Updates by James Hanzelka
 - The Weed Harvester Boat has been running daily since April 9, pulling about 2 dump trucks' worth of weeds every day. This is making a significant impact on the amount of weeds in the lake.
 - The mow crews have been out and working, triggering positive feedback from residents in areas like Gateway.
 - The pool has been drained and power washed. The expectation is that the pool will be refilled this week so we can prepare for operation.

- The Pool Manager is working to fill staff starting next week. This includes creating a training schedule and operating schedule for the summer. The plan for opening registration for swim lessons is the 1st of May.
- The Golf Course is doing well with people golfing in every type of weather. The numbers also indicate that it is being well-used.
- Irrigation has been bringing locations online in all of the parks. Pumps from Millpond to the Lake ran on the 16th, pumping nearly 3 million gallons. These will run every Tuesday – Wednesday, 12-12. The flow will depend on the flow of the spring.
- Irrigation line issues have come up. John Wright asked whether the Agency's sprinkler system is in UDOT's right-of-way amidst the construction along SR 36. Jim Hanzelka said that this was unclear, though UDOT indicated that the lines they capped were in their right-of-way. As a matter of information, the lot lines or borderlines were not necessarily observed for many irrigation lines, particularly around the golf course. There have been two instances where Agency irrigation lines crossed private property lines, and the Agency lines were damaged; consequently, the lines had to be rerouted.
- The areas under discussion are south of the parkway around the water feature and north of the parkway by the Maverik Station. The sprinkler systems and fountains are not powered. Lines will need to be traced and power restored.
- As of the previous Friday (April 18th), those two Weather Track System stations had issues, and several were still on winterization standby. These should all be in operation this week, and we will start setting up the schedules for the year. Several new stations were in place but had not been online for quite a while.
- There are areas that are not on the Weather Track System, and the Agency will be assessing the best course of action. The System has new technology where timers could be installed that do not require wires to link to a control station. Up to this point, the priority has been to use what existed and make it functional.
- Repairs were made at Village Park. The slide was repaired by welding the fractured plastic section and welding an additional plastic piece underneath for additional support. Also, a metal spacer was added to the support flange for additional support. The trolley was fixed, and the wall was repaired to fill the holes. The last part that needs to be fixed was removed. The park is open now.
- At Captain's Island Park, the playground border has settled down significantly creating about a 2 and ½ foot dropoff into the area and creating a safety hazard. This edging will have to be rebuilt and a better entry built. Another issue is that there are some sprinkler lines running through the potential repair area. The problem needs to be assessed for the best solution.
- Parking Issues are occurring at Village Boulevard and Sandhill Park. When cars are parked along both sides of the road, the drive-through area becomes tight. There are also issues with parking in the bike paths on Village Boulevard. This is symptomatic of parks being built without parking. The same thing happens along Stansbury Parkway. Consideration for the future is to study parking options when adding parks and open spaces.
- Update on Capital Projects

- The Soundwall Trail (UDOT) updated plans are back from Ensign. UDOT is currently reviewing them. The goal is to get the contract in place by the end of the year. The Agency submitted for an additional plus-up for funds that would allow the project to carry the trail down by Millpark Pond, further than just to the road. Brett Palmer asked for financial information. Jim Hanzelka replied that the plus-up request was for about \$50,000. Stansbury will cover 20% of the total cost. The end of the year deadline is to ensure that the match amount will stay in place.
- For Millpond Park, the final drawing from BluLine is back with the County for final review.
- Shoreline Improvements Project. The final build package for the clubhouse dock is back from the contractor and was reviewed by the Planning Committee, who asked for some clarifications. Based on their comments, we are researching a potential scope change of Aluminum I beams instead of pressure-treated wood as support beams. This has been sent back to the contractor, who came back with a preliminary bid of \$80,000 instead of \$60,000, which is feasible given current funding. The Agency is still waiting for the final amount before a decision is made. Once the final approval is given, the contractor should be able to schedule the helical pier installer.
- Meetings are set with the contractor for the overhead window repair. There should be firm bids this week on that repair.
- Lake cleanup is on hold. The volunteer lead had a family emergency. Residents are still encouraged to pull material out of the lake and put it on the curb, and the agency will pick it up.
- Upcoming events include Junior Golf Day, May 23rd. This includes golf activities and clinics. There will also be Movie Night (Moana 2) at dusk at the Golf Course.
- The other upcoming event is Cemetery Cleanup Day. This is scheduled for the weekend before Memorial Day, which is May 26th.
- As a follow-up, the Easter Scavenger Hunt seemed well-attended and well-liked.

Discussion Items

1. Financial Presentation for March 2025 (one month)

- The financial summary reports have been reviewed by the Finance Committee.
- Cash Account Summary of post-validation funds:
 - Organized by the three Funding lines: General Funds, Capital Funds, and Impact Fees.
 - Includes Undeposited Funds, which are mainly the Property Tax Funds that come from the County. The County notifies the Agency of the pending amount before the funds are deposited. This is reflected in the budget, but not always reflected immediately in the bank accounts.
 - The total available operational funds are \$2,727,785.
 - Capital project funds set aside in this amount are \$770,364.
 - The Impact Fee Fund balance in the PTIF Account is \$1,421,077.

- Of note. Funds can be transferred within accounts to balance operational needs, but a public hearing is required to move funds from the Capital Projects funding line to the operational funding line. Impact funds are fixed and must be used for designated projects within the Impact Fee Plan.
 - Total Revenue
 - The areas where revenue is generated are General Government, Golf Course, Parks and Rec, Pool, Library, and Cemetery.
 - We are showing two revenue streams that project significant revenue increases, General Government and Golf Course Revenue. The other streams are either not yet collecting revenue (the pool) or are not significantly different from projections.
 - The 20% variance between the projected budget and the actual income to the end of March for the General Government is largely due to the sale of water rights. Without this sale, the revenue would be within 5% of projections.
 - The Golf Course saw an increase in use that led to a 21% variance between the projected budget and the actual income should this level of usage continue.
 - A. Jacobsmeyer requested that an explanation be included for the financial charts to explain the column headings and/or contents.
 - Revenue Tracking
 - Current figures are projected for revenue that will exceed the budget.
 - Total Expenses
 - Total expenses cannot exceed the budgeted amount without a public hearing to increase the budget.
 - Expenses are tracked using monthly projected expenses that match the budgeted expenses. This happens through the end of the year.
 - All departments have spent less than budgeted to date, largely because staff were brought on more slowly than anticipated, and there are some savings in benefits due to filling staff with people who either are not eligible or do not need benefits. As the staff is filled out and more work is done, this will change.
 - We are currently projecting a 1% variance for the year.
 - Capital Projects
 - Because there was no boat purchase, there is an overage from Parks and Rec of \$132,807 that can be reallocated.
 - Impact Fees
 - The soundwall project was slated to be executed this year, but that will likely be pushed into next year, so the projected reimbursement from UDOT will not add to the projected revenue for the year.
2. Reprioritization of Capital Projects
- The process involves adjusting the priorities of Capital improvements.
 - The next step is reallocating funds to meet operational needs.
 - Financial Levels
 - Agency – Overall
 - The Funds are distributed among four funding lines as follows:
 1. 10 – General Government

2. 10 – Parks, Recreation and Facilities
 3. 41 – Capital Projects
 4. 44 – Impact Fees
- Within these funding lines, there are six departments that execute the funds:
 1. General Government
 2. Golf
 3. Parks and Recreation
 4. Pool
 5. Library
 6. Cemetery
 - Within each department, the budget has specific line items, such as equipment maintenance. During the year, as conditions and requirements change, these lines may be increased or decreased within or across the individual departments, with the exception that moving money from the General Government department to any of the other five operational departments requires a vote of the board.
 - Individual transactions are tracked through a document register, signed off as appropriate by the general manager, and approved monthly by the board.
 - Funds can be moved between Capital Projects to account for increases or decreases in costs or to account for changes in priority as needed.
 - Should the need arise to move money from fund 41 to fund 10 to account for an operational emergency, for example, it would require a vote of the board after a public hearing.
 - Impact Fee funds must be used on designated projects within the Impact Fee Facility Plan (or as designated within a facility plan in a master plan).
 - Any increase in expenditures that exceeds the budgeted amount can only be done after a public hearing.
 - Changes to Operation Budget
 - We are making several changes to the operational budget for the parks and recreation department and the golf course divisions.
 - These additions can be made within the current budget.
 - Changes were made to properly position repairs within the operational budget and not the Capital Projects budget.
 - Changes may require board action to approve the move of funds from General Government line to Operations line, but that is not currently anticipated to be the case.
 - Additions to Operation Budget
 1. The repairs and replacements to the playground equipment are divided into 3 tiers. Tiers 1 and 2 are in Capital Projects, based on costs. Tier 3 consists of lesser cost items which will be done under the Operations maintenance budget, which means we will need to increase that line item.
 2. Village and Galley Park Playgrounds need to be included in the future replacement schedule.
 3. The cost to repair the lake mower was moved from a Capital Project to a maintenance funding line.

4. The cost to fix the fire suppression sprinklers was more than budgeted and will require an increase in both the Parks and Recreation and Golf Course maintenance funding lines.
 5. The cost to move the sound wall panels from the frontage road area to a storage location will increase the parks and recreation operation budget.
 6. Due to complications with park reservations made by sports teams, six notice boards were procured and installed. These expenditures exceeded the initial budget expectations, and as a result, the additional costs were incorporated back into the budget.
 7. In total, \$55,210 was reallocated to the Parks and Recreation and Golf Course operation budget from other funding lines within the general Operations budget.
 8. This will be largely accomplished by using some money saved by delaying hiring and not using some of the benefit allocations.
- Capital Projects Funding
 - Reprioritization is necessary to maximize the use of the limited funds available to accomplish major equipment purchases or improvements.
 1. There will be less carryover from 2025 to 2026 than there was from 2024 to 2025.
 2. Some money has been saved on purchases and there are critical equipment improvement needs that were not approved in the 2025 budget due to lack of funding. Reallocating the unused equipment purchase money and savings on some other projects allows us to address these areas.
 - Additionally, there is \$12K allocated Capital Project money that can be used to plus-up the spending in 2025.
 - Most of the funding will be reallocated to projects and will be used to fix the remaining critical safety issue of park equipment repair.
 1. The all-abilities playground is being installed at Woodland Park to replace the equipment that was removed for safety reasons.
 2. We are contracting with a vendor to repair four parks: Parkview, Sagers, Ponderosa, and Gateway. Two of these parks are currently closed for safety reasons.
 3. The other park repairs will be done in-house and are included in the increased maintenance budget in Parks and Recreation.
 - The initial bids on the replacement of the overhead windows in the clubhouse look to be higher than anticipated. Additionally, it makes sense to fix the overhead windows at the pro shop at the same time.
 - To accommodate these actions, the repair of the clubhouse entryway and the north wall of the clubhouse were reprioritized lower and may not be done this year based on funding.
 - This Course of Action:
 - Leaves approximately \$15,000 in the budget to account for overruns on currently planned projects.
 - Focuses the remaining funds on a more critical safety issue.

- IF the funds from the Utah Outdoor Recreation Grant (UORG) are received, the funding would allow for an additional amount to be reallocated. The earliest the Agency would find out if the grant has been awarded is June.
 1. This would be used to pull up the highest priority from the remaining projects.
- Does not require any board action or a public hearing.
- Observes the Priority List of safety and material costs, including building and equipment damage, with the focus on the two highest priorities right now.

Action Items

1. 2025.04.03 A
 - a. Board Review of March 2025 Financials, Expenditures, and Journal Entries
 - b. Motion to approve 2025 Financials, Expenditures, and Journal Entries with Tooele County made by Kyle Shields. Seconded by Ammon Jacobsmeyer.
 - c. Vote as follows:
John Wright – yea; Kyle Shields – yea; Brett Palmer – yea; Ammon Jacobsmeyer – yea.
Motion Passed.
2. 2025.04.04 A
 - a. Board Review and Possible Approval of April 9, 2025, Minutes
 - b. Motion to approve April 9, 2025, Minutes by Ammon Jacobsmeyer. Seconded by Kyle Shields. Did not have a quorum for a vote; motion died.
 - c. Motion to table Minutes until next board meeting on May 14 made by Ammon Jacobsmeyer. Seconded by Kyle Shields.
 - d. Vote as follows:
John Wright – yea; Kyle Shields – yea; Brett Palmer – yea; Ammon Jacobsmeyer – yea.
Motion tabled.
3. 2025.04.05 A
 - a. Board Review and Possible Approval of Board Compensation Policy
4. 2025.04.06 A
 - a. Board Review and Possible Approval of Special Events Policy
5. 2025.04.07 A
 - a. Board Review and Possible Approval of Safety Handbook
 - b. The chair stated that because of a computer glitch, items 3, 4, and 5 were not intended to be included in the agenda and asked for the items to be tabled until such time as they are ready to be placed on the agenda.
Motion to delay Action Items 3: Compensation Policy, 4: Special Events Policy, and 5: Safety Handbook we are ready made by John Wright. Seconded by Kyle Shields.
 - c. Vote as follows:
John Wright – yea; Kyle Shields – yea; Brett Palmer – yea; Ammon Jacobsmeyer – yea.
Motion passes.

Board Member Reports and Requests

Open comment session for individual Board Members to present final thoughts on any subject covered in the meeting, updates on individual projects not covered by the GM, concerns from residents, and requests for future board actions.

1. John Wright mentioned potential bidders on glass for the clubhouse and pro shop. A meeting is set for next Tuesday concerning the repair of the maintenance shed roof. They are also looking to figure out the issues with the entryway. John Wright also mentioned parking issues. Jim

Hanzelka said that a comprehensive plan for signage was needed. Stansbury has to do red striping on the curbs. The County will post signs. There have also been several complaints about mailbox blockage. John Wright requested further updates on the irrigation line over by hole 3, towards hole 6. Jim Hanzelka said the work they had done had not completely unplugged the line and will require further investigation. They may have to drain the line. John Wright then asked about the status of the fire suppression system sprinklers for the clubhouse and on the golf course. Jim Hanzelka said that the contract had been executed and the contractor to start should be scheduled by the end of the month.

2. Kyle Shields said that the irrigation system at Woodland Station 8 has a problem. Discussion led to the possibility of it being shut off. The next question was about the DNR's position on the chemicals. Jim Hanzelka replied that the DNR said they had no objections to testing a limited section of the lake... The bidder sent a list of the suggested chemicals, along with a Material Safety Data Sheet (MSDS) for the treatment that was a concern. A survey needs to be conducted of the lake to decide where to do this. The best time advised was June. The next step is to come up with locations, costs, and a plan. K. Shields asked about using chemicals. Jim Hanzelka answered that the DNR said they should not treat the whole lake. Kyle Shields then asked for updates on the weed harvester boat. J. Hanzelka said that it is working better than it ever has. There is an issue with offloading weeds from the north end, and they want to offload to the west. Kyle Shields final comment was that flags should be at half-mast for Pope Francis. The suggestion was made to subscribe to the email that sends a notice for when the president wants flags lowered.
3. Ammon Jacobsmeyer expressed gratitude for the easter egg hunt run by the library. It went well. About 100 kids attended. The request was made for more advertising, so events are better attended. Stansbury Days is in full swing. The vendor sign-up announcement was posted to the website. J. Wright mentioned the pageant event. Ammon Jacobsmeyer said that they are already ahead of where they were last year, including being able to advertise it in schools. Ingrid Swenson mentioned that social media posts and advertising are limited due to regulations and restrictions. One issue is that organizations fail to get the information to the Agency to post. The library and other entities are encouraged to email updates to the Agency.
4. Cassandra Arnell commented on the policy committee making lots of progress. They will send out proposed policy drafts for special events, attendee forms, and the safety manual. These drafts come from hours of workshopping, so please submit comments or suggestions if they are significant. The request was made to run through all policies in the pipeline at the next meeting.

Public question asked by Erica Van Amerongen (144 Spinnaker Dr) for a synopsis of meeting discussion and explanation of subjects under discussion. Response was given by Ammon Jacobsmeyer that meeting minutes are available from every meeting and can be obtained at the office located in the clubhouse.

Brett Palmer thanked everyone for helping with the parks, maintenance, and for attending the meeting.

Motion to Adjourn

Motion to adjourn made by Kyle Shields. Seconded by John Wright.

Vote as follows:

Cassandra Arnell – yea; John Wright – yea; Kyle Shields – yea; Ammon Jacobsmeyer – yea. Brett Palmer Motion passed.

Meeting adjourned at 8:02 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 14th day of May 2025

Brett Palmer, Stansbury Service Agency Board Chair

DRAFT



SPECIAL EVENT POLICY

1. Purpose.
2. Definitions.
3. Permit required - unlawful activity.
4. Exemptions from Chapter requirements.
5. Special Event Permit application - form.
6. Special Event Permit application - procedure - fees.
7. Special Event Permit approval - conditions - security - display.
8. Insurance - assumption of risk - indemnification - deposit.
9. Special Event Permit denial.
10. Appeals.
11. Costs - repairs.
12. Disclaimer.
13. Spontaneous assembly.
14. Distributing items from vehicles.
15. Authority of Stansbury Service Agency.
16. Penalty for violation - enforcement.

1. Purpose. The purpose of this Special Event Policy is to establish reasonable and uniform regulations governing the time, place, and manner of holding Special Events on Stansbury Service Agency ("SSA") property, such as, a public park, in order to promote and protect the public health, safety, and general welfare, while honoring constitutionally protected speech and assembly.
2. Definitions. The following terms are hereby defined for purposes of this Chapter.
 - a. **Applicant** – May indicate both, the person signing the Special Event Permit application on behalf of the sponsoring entity and the sponsoring entity.
 - b. **Municipal Services, Additional** - Those municipal-type services deemed necessary in the sole discretion of the SSA, over and above basic municipal services, necessary to protect the public convenience, health, safety, and general welfare of Special Event staff, participants, spectators, and others, including equipment, materials, and police, fire, and inspection services.
 - c. **Municipal Services, Basic** - Those municipal-type services generally provided to residents and businesses necessary to protect the public convenience, health, safety, and general welfare of Special Event staff, participants, spectators, and others, including culinary water, sanitary sewer, and garbage services.
 - d. **Event, Athletic** - An organized competitive or recreational activity or event in which a group of people engages in a sport, a race, or a form of physical

exercise entirely or partially within a public right-of-way or on public property, including running, pickleball, bicycling, dancing, and skating.

- e. **Event, Entertainment** - An organized activity or event occurring entirely or partially within a public right-of-way or on public property, having as its primary purpose the entertainment or amusement of a group of people, including a parade, carnival, fair, show, concert, pageant, exhibition, ceremony, reunion, block party, and neighborhood gathering.
- f. **Event, Filming** - An organized activity or event occurring entirely or partially within a public right-of-way or on public property, having as its primary purpose filming activities, such as, the making of a movie.
- g. **Event, Food Truck** - An organized activity or event occurring entirely or partially within a public right-of-way or on public property, having as its primary purpose food truck activities.
- h. **Event, Neighborhood Gathering** - block party.
- i. **Event, Political** - An organized activity or event occurring entirely or partially within a public right-of-way or on public property, having as its primary purpose the exercise of expressive activities of a political nature, including speech-making, picketing, protesting, marching, demonstrating, debating, or addressing public or social issues.
- j. **Event, Special** - Any athletic event, entertainment event, political event, filming event, neighborhood gathering event whether for profit, not for profit, charitable, or other purposes. Also “event.”
- k. **General Manager** - The primary administrator and director of the SSA.
- l. **Occur Entirely Or Partially Within A Public Right-of-way** - When any portion of a Special Event, including set up and take down, takes place on a public sidewalk, park strip, curb and gutter, or road. Does not include the mere driving on a public right-of-way to, from, or as part of a Special Event.
- m. **Permit** - A Special Event Permit.
- n. **Promoting Entity** - That person or organization that is paying, in whole or in majority part, the costs associated with a Special Event.
- o. **Sponsoring Entity** - That person or organization that is organizing, promoting, conducting, funding, or otherwise sponsoring a Special Event.
- p. **Spontaneous Assembly** - A meeting, gathering, or assembly, occurring entirely or partially within a public right-of-way or on public property, that is neither planned, organized, nor coordinated in advance but that occurs as a spontaneous reaction to a Special Event or another spontaneous assembly, and

where the requirement to obtain a Special Event Permit would prohibit or substantially limit constitutionally protected speech or assembly.

- q. **SSA** - The Stansbury Service Agency.
3. **Permit required** - unlawful activity. (1) Except as expressly exempted, all Special Events require an SSA Special Event Permit. (2) Except as expressly exempted, all Special Events are subject to the requirements of this Special Event Policy. (3) Except as expressly exempted, it shall be unlawful for any individual, corporation, partnership, association, or other person or entity to promote, sponsor, advertise, manage, or conduct a Special Event without first applying for and obtaining an SSA Special Event Permit, and paying the associated fee. (4) It shall be unlawful for any person involved in a Spontaneous Assembly: (a) to disrupt vehicular, bicycle, or pedestrian traffic within a public right-of-way; (b) to substantially disrupt the general public's lawful use of public property; (c) to substantially disrupt a permitted Special Event; (d) to create a nuisance, generate prohibited noise, or commit disorderly conduct, as defined by Tooele County law; or, (e) to create any imminent threat to the public health, safety, or general welfare.
4. **Exemptions from requirements.** The following are exempt from the Permit requirements of this policy: (1) Spontaneous Assemblies engaged in constitutionally protected speech or assembly. (2) Events that occur entirely on private property and that do not occur entirely or partially within a public right-of-way or on public property. (3) (a) Neighborhood Gatherings that do not require a public right-of-way to be closed. (b) Neighborhood Gatherings that do not substantially interfere with vehicular, bicycle, or pedestrian traffic within a public right-of-way. (4) Organized group picnics, dinners, and reunions at public parks that involve fewer than 50 people. (5) Public, private, charter, or home school activities authorized and supervised by the respective school, involving fewer than 50 people, that do not occur entirely or partially within a public right-of-way. (6) Religious or church activities authorized and supervised by the respective religious group or church, involving fewer than 50 people, that do not occur entirely or partially within a public right-of-way. (7) Graveside funerals or ceremonies. (8) Athletic organizations utilizing SSA facilities according to existing contracts with the SSA and conforming to SSA rules and regulations. (9) Event applications submitted within 30 days of the event, if in General Manager's sole discretion, the event otherwise meets the requirements and is practicable to execute.
5. **Special Event Permit application form.** All applications for a Special Event Permit shall be made on a Special Event Permit application form prescribed by the SSA, and shall include the following information: (1) type of Special Event (e.g., athletic event); (2)

detailed description of the Special Event, including event purpose; (3) name of each sponsoring and promoting entity and its principal place of business; (4) name of the contact person for each sponsoring and promoting entity, together with the person's mailing address and 24- hour telephone number; the contact person must have sponsoring entity authority over the Special Event; (5) proposed Special Event date(s), together with beginning and ending times; (6) proposed Special Event location(s), together with site plan and route maps; (7) estimated number of Special Event staff, participants, and spectators; (8) estimated number of Special Event animals and vehicles, as applicable; (9) number, nature, location, and specifications of any lighting and sound amplification devices or systems anticipated to be used in the Special Event; (10) number and location of portable restroom facilities to be provided for the Special Event, and plan for waste disposal; (11) Special Event staff, participant, and spectator parking and transportation plan, including barricade requirements; (12) Special Event emergency medical services plan; (13) Special Event crowd control and safety plan; (14) number and type of Special Event concessions and vendors; (15) Special Event set-up, take-down, and clean-up plan; (16) signature of applicant; (17) if the Special Event is a neighborhood gathering for which a public right-of-way will be entirely or partially closed, a list of signatures consenting to the closure from all residents whose vehicular access to their property will be affected by the closure; (18) written property owner authorization for any use of private property; (19) an SSA signed Permit application where required; (20) a Tooele County business license where required; (21) copies of required third-party agency permits (e.g., health department, Tooele County) regarding noise, sanitation, food handling, alcohol, mass gathering, public-right-of-way and other matters; and, (22) other information deemed reasonably necessary by SSA in order to protect the public health, safety, and general welfare based on the specific circumstances of the proposed Special Event.

6. **Special Event Permit application - procedure - fees.** (1) (a) A completed Special Event Permit application for a Special Event that will not entirely or partially occur within public property to the SSA at least 30 calendar days before the Special Event. (b) A completed Special Event Permit application for a Special Event that will entirely or partially occur within a public right-of-way must be submitted at least 30 calendar days before the Special Event. (c) An untimely Special Event Permit application shall be denied except with a written finding of extraordinary circumstances by the SSA and documenting that the Special Event: (i) appears to be in the public interest; and, (ii) is not anticipated to adversely affect the public health, safety, or general welfare. (2) Based on a completed Special Event Permit application and input from the various SSA departments, the SSA will evaluate the following: (a) the basic services and the

additional services anticipated to be required by the Special Event, as well as the estimated costs to provide the additional services; (b) the impact of the Special Event on vehicular, bicycle, and pedestrian traffic in the public rights-of-way; (c) the impact of the Special Event on public property and on the use of public property by the general public; (d) the impact of the Special Event on other permitted Special Events; and, (e) the impact of the Special Event on the public health, safety, and general welfare. (3) A Special Event Permit application fee shall be established by resolution of the SSA Board. An application shall not be considered complete until after the payment of the application fee. The application fee is not refundable should an application be withdrawn, left incomplete, or denied. (4) The use of certain public properties, such as, pavilions in public parks, shall require the payment of rental, reservation, or other user fees in addition to the Special Event Permit application fee. (5) A Special Event Permit application may be submitted no earlier than 12 months in advance of the proposed Special Event. (6) Approval of applications for conflicting or competing Special Events shall be determined based on which application was the first completed application to be submitted to the SSA, including the payment of the Permit application fee. The SSA, however, may invite applicants to consider alternate Special Event dates and locations in order to resolve conflicts.

7. **Special Event Permit approval - conditions - security - display.** (1) The SSA shall approve all complete and timely Special Event Permit applications, and shall issue Special Event Permits pursuant to approved applications, when the SSA has determined that, based upon the representations contained in the application and made by the applicant, the Special Event Permit application complies with the requirements of this policy and the Special Event can be carried out in such a manner that: (a) is not likely to disrupt the safe and orderly movement of vehicular, bicycle, and pedestrian traffic within the public rights-of-way; (b) is not likely to disrupt the movement of police, fire, or ambulance vehicles within, or the provision of police, fire, or ambulance services to, any area of the SSA; (c) is not likely to substantially disrupt other permitted Special Events; (d) is not likely to require the exclusive use of an entire public property, such as, a public park, or to substantially disrupt the general public's lawful use of public property; (e) is not likely to create a nuisance, generate prohibited noise, or constitute disorderly conduct; and, (f) is not likely to create any imminent threat to the public health, safety, or general welfare. (2) The SSA is hereby authorized to impose upon a Special Event Permit all conditions deemed reasonably necessary to protect the public health, safety, and general welfare. SSA representatives may inspect the location of a Special Event at any time to verify compliance with the provisions of this policy and with the conditions of a Special Event Permit. (3) In order to protect the public health,

safety, and general welfare, the SSA may require the use of certified peace officers for Special Event traffic control and security. The number of peace officers required shall be determined by the SSA, Tooele County and Tooele County Sheriff's Office upon consideration of factors such as the following: dates and times of the Special Event; estimated Special Event duration; Special Event route locations and length; public right-of-way closures required by the Special Event; anticipated traffic and weather conditions; estimated number of Special Event staff, participants, and spectators at the Special Event; nature, composition, format, and configuration of the Special Event; and, conflicting Permitted Special Events. The cost for peace officer services shall be included in the definition of additional municipal services. No private, non-certified peace officers may be utilized except with the written authorization of the Tooele County Sheriff's Office. (4) A Special Event Permit shall be maintained at all times in the possession of the sponsoring entity contact person or named designee at the site of the Special Event. A Special Event Permit shall be displayed at the request of any SSA agent. It shall be a violation of this policy to fail to so maintain or display the Permit.

8. **Insurance - assumption of risk - indemnification - deposit.** (1) (a) Prior to the issuance of a Special Event Permit, the sponsoring entity shall provide to the SSA proof of comprehensive general liability insurance coverage, including for both property damage and bodily injury/death coverage, naming the SSA and its agents as additional insureds. Coverage shall be maintained for the duration of the Special Event. Minimum coverage shall be \$1,000,000 per occurrence with a \$2,000,000 general aggregate, for a total aggregate of \$3,000,000. (b) A Special Event at which an inflatable toy is utilized, such as, a bounce house, shall require a separate liability insurance policy provided by the inflatable toy vendor/provider, in the minimum per occurrence coverage amount of \$3,000,000, naming the SSA and its agents as additional insureds. (c) A Special Event Permit application shall not be considered complete without sufficient evidence of adequate liability insurance coverage, as required by this Section. (2) By signing a Special Event Permit application, the applicant and the sponsoring entity agree to assume the entire risk of all damage and injury that may occur in connection with or arising out of the Permitted Special Event. (3) Prior to a Permitted Special Event, the sponsoring entity shall agree in writing, to indemnify, hold harmless, and defend the SSA and its agents against any claim for loss, damage, or expense sustained by any person in connection with or arising out of a Permitted Special Event. (4) Prior to a Special Event, the SSA may require a sponsoring entity to pay to the SSA a reasonable refundable cash deposit to be used, in the SSA's discretion, to repair damage to the public rights-of-way or public property upon which the Special Event is to occur.

9. **Special Event Permit denial.** (1) The General Manager may deny a Special Event Permit upon making a written finding of any of the following: (a) the Special Event Permit application was incomplete, untimely, or untruthful; (b) the Special Event applied for substantially conflicts with a Special Event previously applied for; (c) a reasonable belief that the Special Event applied for cannot be carried out in the manner specified in Section 7(1); (d) a reasonable belief that no reasonable conditions can be imposed upon the Special Event Permit under Section 7(2) that adequately will protect the public health, safety, and general welfare; (e) the applicant or sponsoring entity failed to promptly reimburse the SSA for invoiced additional municipal services following a previously permitted Special Event; (f) the applicant or sponsoring entity conducted a previous Special Event within the SSA without obtaining a Special Event Permit; (g) the applicant or sponsoring entity failed to promptly reimburse the SSA for damage to a public right-of-way, public property, or other SSA property occurring in connection with a previously Permitted Special Event; (h) the applicant or sponsoring entity violated one or more terms or conditions of a previously issued Special Event Permit; (i) the applicant or sponsoring entity has failed to fully satisfy criminal penalties associated with a prosecution of a violation of any provision of this policy. (2) The SSA shall send notice of Permit denial to the applicant by email or certified U.S. mail to the sponsor contact email or mailing address provided on the Permit application.
10. **Appeals.** (1) An applicant may appeal in writing to the SSA Board the department's denial of a Special Event Permit and imposition of conditions upon the approval of a Special Event Permit within 5 business days of the denial or imposition of conditions. (2) the SSA Board of Directors will hear all appeals and will vote to issue or deny the permit at their next meeting following the receipt of the appeal for which proper public notice can be given.
11. **Costs - repairs.** (1) Upon applying for, and as a condition of the issuance of, a Special Event Permit, the applicant and the sponsoring entity shall pay in advance to the SSA all anticipated costs for additional services deemed by the SSA, in its sole discretion, to be necessary in order to protect the public health, safety, or general welfare. These costs are separate and apart from any costs or fees required by Tooele County in conjunction with the same event. Costs for additional services provided for the Special Event but not paid in advance shall be paid promptly upon invoice. Should the SSA determine, in its discretion, that paid anticipated costs for additional city services exceed actual costs, the SSA will promptly refund the difference, without interest. (2) The SSA will not charge an additional fee for basic services. (3) The applicant shall leave the public rights-of-way and public property utilized for a permitted Special Event in as good a condition or better than as received. The applicant and the sponsoring entity, if

different, shall be jointly and severally liable to reimburse the SSA for any documented costs incurred by the SSA to clean up and make repairs that exceed the deposit and for payment of costs for additional services.

12. **Disclaimer.** By issuing a Special Event Permit, the SSA makes no guarantees and assumes no liabilities for the health, safety, or welfare of Special Event staff, participants, or spectators or the condition of their respective property. The applicant is responsible for obtaining all additional permitting from entities, such as Tooele County Health Department and Tooele County. A Special Event Permit issued by the SSA is not intended to be a substitute or otherwise cover responsibilities of an applicant to other government agencies.
13. **Spontaneous assembly.** The SSA may regulate the time, place, and manner of speech of any spontaneous assembly so as to: (1) minimize disruption to vehicular, bicycle, and pedestrian traffic within a public right-of-way; (2) minimize disruption to the general public's lawful use of public property; (3) minimize disruption of a Permitted Special Event; (4) prevent or stop a nuisance, noise disturbance, disorderly conduct, or other violation of law; and, (5) prevent an imminent threat to, and otherwise protect, the public health, safety, or general welfare.
14. **Authority of the SSA.** The SSA is hereby authorized to do the following: (1) to order that a Permitted Special Event be stopped, and persons gathered for the Special Event be disbursed, if the Special Event is documented by the SSA to be in violation of its Special Event Permit, in violation of the law, or an imminent threat to the public health, safety, or welfare. It shall be a violation of this policy for persons attending a Special Event to fail to disburse when lawfully ordered to do so by a Tooele County peace officer; (2) to use all legal means to cancel or stop a Special Event upon the occurrence of a natural disaster or other emergency that the SSA finds, in its discretion, may adversely affect the health, safety, or welfare of Special Event attendees; (3) to prohibit or restrict the parking of vehicles within public rights-of-way constituting part of the route of a Special Event. Prohibited or restricted parking areas shall be posted with signage. It shall be a violation of this policy to park a vehicle contrary to signed parking restrictions; (4) to reserve space and to erect and reserve seating in a public right-of-way or on public property for observation of a Special Event. Reserved space or seating shall be signed, cordoned, or otherwise marked. It shall be a violation of this policy for unauthorized persons to utilize reserved space or seating; and, (5) to take any other lawful act.
15. **Penalty for violation - enforcement.** (1) A violation of any provision of this policy shall be considered trespass by the SSA and may be considered a Class C misdemeanor by

Tooele County. (2) The SSA may use all legal means to prevent or to stop a Special Event conducted in violation of any provision of this policy.

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