

WASATCH PEAKS RANCH ROAD AND FIRE DISTRICT

36 S. State Street
Suite 500
Salt Lake City, UT 84111

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, February 27, 2024

TIME: 5:00 p.m.

LOCATION: 36 S. State Street
Suite 500
Salt Lake City, UT 84111

You can also attend the meeting in the following ways:

1. Online Microsoft Teams Meeting via link below:

ACCESS: https://teams.microsoft.com/l/meetup-join/19%3ameeting_ODQ0M2RjYWMTZjcxOS00Nzk1LWE4YWItZjNINDVIYjk0ZWl0%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%225b9f6fa2-e9dd-42cc-bfd8-f7dd2ed196a6%22%7d

2. To join via telephone, dial 720-547-5281 and enter the following information:
Conference ID: 650 937 900#

BOARD OF TRUSTEES
Gary Derck
Vance Bostock
Ed Schultz

PUBLIC NOTICE is hereby given that the Board of Trustees (the “Board”), of WPR Road and Fire District (the “District”), will hold a meeting of the Board on Tuesday, February 27, 2024, commencing at 5:00 p.m., at 36 South State Street, Suite 500, Salt Lake City, Utah, 84111 and via Microsoft Teams, at which time the Board shall proceed according to the following agenda.

“As the Chair of the Board of Trustees of the WPR Road & Fire District, I hereby call this regular meeting of the Board to order at 5:00 P.M. on February 27, 2024, at 36 S State Street, Suite 500, Salt Lake City, UT 84111. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

I. ADMINISTRATIVE MATTERS

- A. Call to order.
- B. Public comment.
Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.
- C. Review and consider approval of minutes from October 31, 2023 special meeting and December 27, 2023 special meeting (enclosure).

II. FINANCIAL MATTERS

- A. Approve and/or ratify approval of payment of claims in the amount of \$43,386.74 (enclosure).
- B. Review and consider acceptance of December 31, 2023 Unaudited Financial Statements (enclosure).
- C. Consider approval of a proposed amendment to the operating and capital budget for calendar year 2023 and set a public hearing to take public comment on the same.
- D. Consider approval of a 7% interest rate for Section 8 of the Funding and Reimbursement Agreement.

III. OPERATIONAL MATTERS

- A. Ratify approval of Agreement for Snow Removal Services (enclosure).

IV. MANAGER'S MATTERS

- A. Discuss utilization of website.
- B. Review and consider approval of CliftonLarsonAllen LLP Master Services Agreement and related Statements of Work for 2024 (enclosure).

V. LEGAL MATTERS

- A. Approve and ratify the execution of the Easement Agreement between Wasatch Peaks Ranch North Village Condominium Owners Association, INC and WPRRFD (enclosure).

VI. TRUSTEES' MATTERS

VII. OTHER BUSINESS

VIII. ADJOURNMENT

**[This notice to be posted at the District office, published on the Utah Public Notice Website
at least seven days prior to the meeting.]**

Mitchell Lee

District Clerk

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE WASATCH PEAKS RANCH ROAD AND FIRE DISTRICT (THE “DISTRICT”) HELD OCTOBER 31, 2023

A special meeting of the Board of Trustees of the Wasatch Peaks Ranch Road and Fire District (referred to hereafter as the “Board”) was convened on Tuesday, October 31, 2023, at 5:00 p.m., at 36 S. State Street, Suite 500, Salt Lake City, Utah 84111. This District Board meeting was also held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Trustees In Attendance Were:

Vance Bostock, Chair (via Microsoft Teams)
Ed Schultz, Vice Chair

Also, In Attendance Were:

Shelby Clymer, CliftonLarsonAllen LLP (“CLA”) (via Microsoft Teams)
Mitchell Lee, District Clerk (via Microsoft Teams)
Evan Tufts, District Treasurer
D. Brent Rose, Clyde Snow & Sessions, P.C. (via Microsoft Teams)
Nate Bell, WPR Development Company (via Microsoft Teams)

ADMINISTRATIVE MATTERS

Call to Order: The meeting was called to order at 5:04 p.m. by Trustee Bostock, who recited the following:

“As the Chair of the Board of Trustees of the WPR Road and Fire District, I hereby call this regular meeting of the Board to order at 5:04 P.M. on October 31, 2023, at 36 S State Street, Suite 500, Salt Lake City, UT 84111. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

Public Comment: The Chair noted that there was no one from the public in attendance or participating electronically.

Minutes from August 22, 2023 Regular Meeting, August 2, 2023 Truth in Taxation Meeting and August 31, 2023 Special Meeting: Following review, Trustee Schultz made a motion to approve the minutes from August 22, 2023 regular meeting, August 22, 2023 Truth in Taxation meeting and August 31, 2023 special meeting, as presented. Trustee Bostock seconded the motion. The motion passed unanimously.

RECORD OF PROCEEDINGS

FINANCIAL MATTERS

Engagement Letter with Haynie & Company or Hinton Burdick to Perform 2023 Audit: Ms. Clymer reviewed the Agreed-Upon Procedures proposals with the Board. Following review, Trustee Schultz made a motion to approve the proposal from Hinton Burdick to perform 2023 Agreed-Upon Procedures in an amount not to exceed \$5,250.00. Trustee Bostock seconded the motion. The motion passed unanimously.

Payment of Claims in the amount of \$29,418.50: Ms. Clymer reviewed the claims with the Board. Following review, Trustee Schultz made a motion to ratify approval of the payment of claims in the amount of \$29,418.50. Trustee Bostock seconded the motion. The motion passed unanimously.

OPERATIONAL MATTERS

Agreement for Snow Removal Services: Mr. Bell and Mr. Tufts reported to the Board that they are handling snow removal services and anticipate having an agreement to approve at the next meeting between the District and the Club.

MANAGER'S MATTERS

Utilization of Website: This item was deferred.

LEGAL MATTERS

None.

TRUSTEES' MATTERS

None.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, Trustee Schultz made a motion to adjourn the meeting at 5:21 p.m. Trustee Bostock seconded the motion. The motion passed unanimously.

Respectfully submitted,

By _____
District Chair

Attest:

District Clerk

MINUTES OF THE WASATCH PEAKS ROAD & FIRE DISTRICT BOARD MEETING

The Meeting of the Board of Trustees of the Wasatch Peaks Ranch Road & Fire District was held on December 27, 2023 at 1:00 P.M. at the district office located at 36 South State Street, Suite 500, Salt Lake City 84111.

This meeting was conducted electronically in accordance with the Utah Open Public Meetings Act (Utah Code Ann. (1953) §§ 52-4-1 et seq.) and Chapter 7.12 of the Administrative Policy and Procedures Manual (“Electronic Meetings”).

Trustees Present

Gary Derck
Ed Schultz

Secretary
Vice Chair

Staff Members Present

Mitchell Lee
Evan Tufts
Nate Bell

District Clerk
District Treasurer
Director of Roads & Utilities

Guests:

Jenny Robinson
Brent Rose

WPR
Clyde-Snow

A copy of the exhibits referred to in these minutes is attached and incorporated by this reference. The exhibits are also included in the official minute books maintained by Wasatch Peaks Ranch Road & Fire District.

CALL TO ORDER

At 1:02 Gary Derck asked the District Clerk, Mitchell Lee to call the meeting to order and recognize all those present.

Conflicts of Interest

There were none.

OUR COMMUNITY

Public Comments

Mitchell Lee opened the public hearing and invited public comments.
There were none. Mitchell Lee closed the public hearing

**Item 1 Easement Agreements
between WPR HOA & WPR
RFD + WPR & WPR RFD**

Mitchell Lee asked Brent Rose to provide detail on the purpose of the Easement Agreements. Gary Derck made a motion to approve the meeting minutes as previously stated. Following a second from Ed Schultz.

Derck – Aye Schultz– Aye

Discussion

**Item 2 Discuss and Execute
Infrastructure Acquisition
Resolution 2023-05**

Mitchell Lee asked the Board to consider the approval and execution of Infrastructure Acquisition Resolution 2023-05. After a discussion regarding the approval of the referenced agreement, Gary Derck made a motion to approve Resolution 2023-05 as noted. Following a second from Ed Schultz.

Schultz– aye Derck – aye

Discussion

Infrastructure includes Wasatch Peaks Road (0A, 0B, 0C, 0C2), Peaks View Drive, Snowberry Lane, Member Services, BoR Canal Bridge, Substation Road

<u>BOARD MEMBERS INPUT, REPORTS, FOLLOW-UP ITEMS OR QUESTIONS</u>	There were none.
<u>ADJOURNED</u>	Inasmuch as all agenda items have been satisfied, Gary Derck made a motion to adjourn the meeting. Following

	a second from Ed Schultz, the motion passed as follows and the meeting adjourned at 1:10 P.M.
	Schultz – aye Derck - Aye

IN-PERSON BOARD MEETING COMMENTS:

There were none.

Wasatch Peaks Ranch Road & Fire District
Interim Claims
October 24, 2023 - February 21, 2024

Process Date	Vendor	Payment Method	Amount
11/9/2023	Standard Examiner Daily Herald	Vendor Direct Virtual Card	\$ 830.00
12/20/2023	Larsen Fire Apparatus	BILL Check	10,000.00
12/26/2023	Blue Line Technologies, Inc.	BILL EFT	92.40
12/26/2023	CliftonLarsonAllen LLP	BILL EFT	502.66
12/26/2023	CliftonLarsonAllen LLP	BILL EFT	1,476.30
12/26/2023	CliftonLarsonAllen LLP	BILL EFT	3,311.44
12/26/2023	CliftonLarsonAllen LLP	BILL EFT	3,475.56
12/26/2023	Clyde Snow Sessions	BILL Check	6,467.50
12/26/2023	Morty's Car Wash, LLC	BILL Check	14.00
12/26/2023	Streamline	BILL Check	150.00
1/8/2024	Blue Line Technologies, Inc.	BILL EFT	46.20
1/8/2024	CliftonLarsonAllen LLP	BILL EFT	517.36
1/8/2024	CliftonLarsonAllen LLP	BILL EFT	2,623.82
1/8/2024	Clyde Snow Sessions	BILL Check	13,829.50
1/8/2024	Streamline	BILL Check	50.00
			<u>\$ 43,386.74</u>

WASATCH PEAKS RANCH ROAD & FIRE DISTRICT

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December 31, 2023
Financial Highlights
As of January 16, 2024

Listed below are some noteworthy items as they relate to the December 31, 2023 Financial Statements of the District:

- Through December 31, 2023, the District collected \$108,992 in tax revenue compared to the budget of \$141,632. At this time, we expect the full amount will be collected by the District before fiscal year-end.
- The District budgeted \$224,000 for usage fees in FY24. Through December, no fees have been billed and collected. Roads have been dedicated to the District so usage fees may be billed prior to the end of the fiscal year.
- Total expenditures through December, excluding contributed infrastructure, stand at \$64,487 compared to an annual budget of \$680,268. The primary variances are as follows:
 - Snow removal costs were budgeted at \$260,124 for FY24. The District has entered into a contract with WPR Club in which the Club will provide snow removal services. We anticipate that costs will be invoiced to the District in the next couple of months.
 - Many operational costs that were budgeted, including equipment purchases, portable radios, fire & hydrant advisory, and engineering, have not been expended through December 2023. Costs are expected to be incurred in the second half of the fiscal year.
 - Legal fees stand at \$26,277 compared to an annual budget of \$15,000. Costs incurred include time spent on infrastructure acquisition and matters for the District related to the PID financing.
- The District has received Developer advances of \$52,762 through December for the purpose of funding operational and administrative expenditures. Although reported as a revenue on the fund basis statements, this amount constitutes a long-term liability of the District and is eligible for reimbursement in the future with available revenues.
- The District recognized infrastructure costs of \$81,610,028 in December. These are contributed to the District and financed by the WPR Public Infrastructure District. Although reported as an expenditures on the fund basis statements, this amount constitutes a capital asset of the District.

Wasatch Peaks Ranch Road & Fire District
Balance Sheet - Governmental Funds
December 31, 2023

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	<u>General</u>	<u>Total</u>
Assets		
Checking Account	\$ 154,854.41	\$ 154,854.41
Receivable from County Treasurer	25,564.10	25,564.10
Total Assets	<u>\$ 180,418.51</u>	<u>\$ 180,418.51</u>
Liabilities		
Accounts Payable	\$ 22,657.48	\$ 22,657.48
Total Liabilities	<u>22,657.48</u>	<u>22,657.48</u>
Fund Balances	<u>157,761.03</u>	<u>157,761.03</u>
Liabilities and Fund Balances	<u>\$ 180,418.51</u>	<u>\$ 180,418.51</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

Wasatch Peaks Ranch Road & Fire District
General Fund Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Period Ending December 31, 2023

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 141,632.00	\$ 134,555.66	\$ 7,076.34
Contribution of infrastructure	-	81,610,028.00	(81,610,028.00)
Fire Usage Fees	56,000.00	-	56,000.00
Road Usage Fees	112,000.00	-	112,000.00
Storm Drainage Fees	56,000.00	-	56,000.00
Total Revenue	<u>365,632.00</u>	<u>81,744,583.66</u>	<u>(81,378,951.66)</u>
Expenditures			
Accounting	18,000.00	9,670.87	8,329.13
Auditing	10,000.00	-	10,000.00
Other Professional Fees	-	1,162.00	(1,162.00)
Dues and membership	1,500.00	-	1,500.00
Insurance	5,550.00	6,088.75	(538.75)
District management	12,000.00	9,209.29	2,790.71
Legal	15,000.00	26,277.00	(11,277.00)
Banking fees	300.00	115.90	184.10
Repairs and maintenance	10,500.00	973.27	9,526.73
Snow removal	260,124.00	-	260,124.00
Equipment	146,000.00	10,000.00	136,000.00
Fire & hydrant advisory	20,000.00	-	20,000.00
Radio communications - portable	100,000.00	-	100,000.00
Software & website	900.00	619.20	280.80
Utilities	1,000.00	-	1,000.00
Operation supplies	15,000.00	4,282.08	10,717.92
Fuel and lubricants	7,000.00	-	7,000.00
Training and safety	5,000.00	-	5,000.00
Engineering	20,000.00	-	20,000.00
Contingency	32,394.00	-	32,394.00
Recognition of contributed infrastructure	-	81,610,028.00	(81,610,028.00)
Total Expenditures	<u>680,268.00</u>	<u>81,678,426.36</u>	<u>(80,998,158.36)</u>
Other Financing Sources (Uses)			
Developer advance	275,245.00	52,761.69	222,483.31
Total Other Financing Sources (Uses)	<u>275,245.00</u>	<u>52,761.69</u>	<u>222,483.31</u>
Net Change in Fund Balances	(39,391.00)	118,918.99	(158,309.99)
Fund Balance - Beginning	39,391.00	38,842.04	548.96
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 157,761.03</u>	<u>\$ (157,761.03)</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

AGREEMENT FOR SNOW REMOVAL SERVICES

THIS AGREEMENT FOR SNOW REMOVAL SERVICES ("Agreement"), is made and entered into effective this _____ date of _____, 2023 (the "*Effective Date*"), by and between WASATCH PEAKS RANCH CLUB, LLC, a Utah limited liability company (the "*Club*"), and WPR ROAD AND FIRE DISTRICT, a Utah special district (the "*District*"). The Club and the District are sometimes referred to herein individually as a "*Party*" and collectively as the "*Parties*."

WHEREAS, the District desires to retain the service of the Club to perform snow removal services as herein more particularly described, and the Club is willing to provide said services to the District subject to the terms and provisions of this Agreement.

NOW, THEREFORE, in consideration of the services to be provided to the District by the Club, as hereinafter set forth, the sums to be paid therefore, and the covenants and conditions set forth herein, the Parties hereby mutually agree as follows:

1. **SCOPE OF SERVICES.** The Club shall perform snow removal services, including plowing, blowing, salting/sanding, and where necessary removal of snow and/or ice, on all roads ("*Roads*") identified and depicted in green on EXHIBIT "A" attached hereto and incorporated by reference herein (collectively, "*Services*"). Services shall be provided automatically, without the need of request by the District, in connection with any and all snow events each year during the Term hereof. For purposes of this Agreement, "snow event" shall mean any accumulation of more than 2-inches of snow and/or ice on any of the identified Roads.

2. **CONTRACT TERM.** The term of this Agreement shall commence on November 1, 2023 and end on May 31, 2024.

3. **PERFORMANCE.** The Club shall devote such time to the performance of Services hereunder as may be reasonably necessary for the performance of the same in a good and professional manner. The Club shall not be considered in default of this Agreement to the extent such performance by the District is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the District.

4. **INDEPENDENT CONTRACTOR STATUS.** It is hereby understood and agreed by and between the Club and the District that, at all times during the terms of this Agreement, the following shall apply: (i) all work and acts of the Club shall be performed as an independent contractor and not as an agent, officer, employee of the District, and that this Agreement is not intended to, and shall not be construed so as to create any partnership, joint venture or relationship other than that of a client and independent contractor; (ii) the Club may provide services to others during the same period service is being provided to the District under this Agreement, subject to the Club's performance obligations hereunder; (iii) the Club shall have no claim against the District for employee rights or benefits whatsoever; (iv) the Club is not subject to the direction and control of the District except as to the final result of the services and work contracted for under this Agreement; (v) the Club shall be obligated to pay all applicable taxes, deductions and other obligations, including, but not limited to, federal and state income taxes, withholding and Social Security taxes, and unemployment, disability and worker's compensation insurance with respect to the fees paid by the District for the Club's Services hereunder; (vi) all employees of the Club and any third persons employed by the Club in providing the services hereunder shall be entirely and exclusively under the direction, supervision and control of the Club, and all terms of employment, including hours, wages, working conditions, discipline, hiring, discharge and any and all other terms of employment or requirements of law pertaining thereto shall be the sole responsibility of and be determined solely by the Club, and not the District.

5. PAYMENT FOR SERVICES. The District shall pay the Club for Services rendered on a time and materials basis at the hourly rates for labor and equipment set forth in the Labor and Equipment Hourly Rate schedule set forth on EXHIBIT "B" attached hereto and incorporated by reference herein. Payment shall be made in full within thirty (30) days from the date of receipt of the Club's invoice.

4. APPLICABLE LAW, LICENSES, CERTIFICATES AND PERMITS. The Club shall perform all Services in compliance with all applicable local, state and federal laws, ordinances and regulations, and shall maintain throughout the term of this Agreement any licenses, permits, certificates, qualifications and approvals of whatsoever nature which are legally required for Club to provide the Services contracted for hereunder.

5. INDEMNIFICATION. The Club agrees to indemnify, defend and save the District harmless from and against all claims, suits and costs, including attorneys' fees for injury or damage of any kind, arising out of the negligent acts, errors or omissions of its officers, agents, contractors or employees in any way related to the Services to be provided under this Agreement. In the event any claims are caused by the joint or concurrent negligence of the Parties, each Party shall indemnify the other only in proportion to that Party's own negligence. Neither Party shall be responsible for warranties, guarantees, fitness for a particular purpose or breach of fiduciary duty. This indemnity shall survive the termination of this Agreement.

6. LIABILITY INSURANCE. The Club shall maintain property damage and general liability insurance coverage -including, but not limited to, personal and bodily injury, against all claims arising out of or in connection with the the Service provided hereunder. Said general liability insurance shall be, at a minimum, in the amount of Two Million Dollars (\$2,000,000) per occurrence, and Five Million Dollars (\$5,000,000) annual aggregate.

7. DEFAULT AND BREACH; REMEDIES. The failure by the Club to observe and perform any of the terms, covenants and conditions of this Agreement, where the failure to perform shall continue for a period of ten (10) days after written notice from the District, shall constitute a material default and be a breach of this Agreement by the Club; however, in event the default is such that it cannot be cured within said ten day period, there shall be no event of default if the Club shall commence to cure the default within the ten day period and proceeds thereafter to cure the default with all possible diligence, and the default is cured within a reasonable period. The District shall have available to it all rights and remedies afforded at law or in equity in the event of a breach of this Agreement by the Club, including, without limitation, termination of this Agreement upon ten (10) day's written notice. In the event of early termination of this Agreement as provided herein, the Club shall immediately cease rendering Services as of the date of termination, and the District shall pay to the Club the reasonable value of its Services rendered to the date of termination.

8. ASSIGNMENT PROHIBITED. The Club may not assign any right or delegate any duties hereunder to be performed in connection with the Services to be provided by it without the express, prior written consent of the District, and any attempted or purported assignment without such consent shall null and void.

9. WAIVER. Unless otherwise set forth in writing, a waiver by the District of any breach or a waiver of any right or remedy available at law or in equity in the event of a breach, shall not constitute or be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition or of any continued or subsequent right to same right or remedy.

10. COMPLETENESS. This Agreement contains the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all other prior agreements, understandings, statements, representations and warranties, oral or written, express or implied, by and among the Parties and their respective affiliates, representatives and agents in respect of the subject matter hereof.

11. **TIME OF THE ESSENCE.** Time is of the essence of this Agreement and each term, covenant and condition contained herein.

12. **AMENDMENT; MODIFICATION.** This Agreement cannot be amended or modified except pursuant to an instrument in writing executed by the Parties.

13. **FURTHER ACTION.** The Parties hereby agree to execute and deliver such additional documents and to take further action as may become necessary or desirable to fully carry out the provisions and intent of this Agreement.

14. **ATTORNEY'S FEES.** If either Party commences a legal proceeding to enforce any of the terms of this Agreement, the prevailing Party in such action shall have the right to recover reasonable attorneys' fees and costs from the other Party, in an amount to be fixed by the court in the same action. The term "legal proceedings" as used above shall be deemed to include appeals from a lower court judgment and it shall include proceedings in the federal bankruptcy court, whether or not they are adversary proceedings or contested matters.

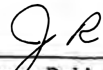
15. **BINDING EFFECT.** This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns.

16. **AUTHORITY.** The individuals executing this Agreement on behalf of the Parties hereby warrant that they have the requisite authority to execute this Agreement on behalf of the respective Parties and that the respective Parties have agreed to be and are bound hereby.

IN WITNESS WHEREOF, the Parties have executed this Agreement effective the date first set forth above.

WASATCH PEAKS RANCH CLUB, LLC

By: _____


Jenny Robinson, CFO

WPR ROAD AND FIRE DISTRICT

By: _____



Gary S. Derck, Board of Trustees

EXHIBIT "A"
Identification and Depiction of the Roads Subject to this Agreement

{02219484-1 }

Paved Roads - WPR	Miles	District	Club	Ranch	Projected cost Per Mile/ YR	\$56,550
OA/OB/OC	3.71		3.71			
Sub Station Rd	0.7		0.7			
Member Services Rd	0.42	0.1386	0.1386	0.1386		
N. Oaks Access	0.34		0.34			
Bar W Rd	0.23		0.23			
Ridge Rd	0.63		0.63			
Peaks View	1	0.25	0.25	0.5		
Three Toes PS Access	0.39		0.39			
Snowberry	0.11	0.11				
Total Miles	7.53	4.9086	1.9786	0.6386		
Percentage		64.4	26.27	9.2		
Total Annual Cost		\$277,581.33	\$111,889.83	\$36,112.83		

Dirt Construction Access Roads - Whitaker Construction				Golf maint	Comfort station	Projected Cost Per Mile/ YR	\$271,739
Village-M1	1.19			0.595	0.595		
Meadow View	0.56						
Village to S. Oaks	0.77		0.077				
Ski Utility-D22	0.25						
PS1	0.05	0.05					
PS2 Rd	0.26	0.26					
Well Rd	0.35	0.35					
Total	3.43	0.66	0.077	1.503	0.595	0.595	
Percentage		19.24	2.24	43.81	17.34	17.34	
Total Annual Cost		\$179,347.74	\$20,923.90	\$408,423.72	\$161,684.71	\$161,684.71	

Parking Lots	Acres			Projected Cost Per Acre/ YR	\$3,500
Member Services Parking	3.6		1.8		
Basecamp	3.25		0.325		
Total	6.85		2.125		
Percentage			31.02	68.97	
Total Annual Cost			\$7,438	\$16,538	



EXHIBIT "B"
Labor and Equipment Hourly Rate Schedule

1. Laborer	10.00
2. Helper	8.00
3. Foreman	12.00
4. Equipment Operator	15.00
5. Fuel	1.00
6. Oil	1.00
7. Grease	1.00
8. Tires	1.00
9. Repairs	1.00
10. Maintenance	1.00
11. Insurance	1.00
12. Depreciation	1.00
13. Profit	1.00
14. Total	40.00

1. Laborer	10.00
2. Helper	8.00
3. Foreman	12.00
4. Equipment Operator	15.00
5. Fuel	1.00
6. Oil	1.00
7. Grease	1.00
8. Tires	1.00
9. Repairs	1.00
10. Maintenance	1.00
11. Insurance	1.00
12. Depreciation	1.00
13. Profit	1.00
14. Total	40.00

Wasatch Peaks Ranch Club, LLC
 Snow Removal labor & equipment rates
 Winter 2023-2024

Hourly Rate

Equipment

Description	
Pickup Plow Truck	\$95.00
Large Plow Truck	
Loader w bucket	\$275.25
Loader w blade	\$275.25
Loader w blower	\$320.00
Skid steer w bucket	98.25
Skid steer w blower	\$100.00
Road Grader (outside)	
Dozer D6	
Snow Blowers	\$10.00

Hourly rate includes: fuel, fluids, maintenance, and depretiation

Labor	In-House
Laborer/Shoveler	\$25.00
Pickup plow driver	30.00
Large plow driver	32.00
Loader operator	35.00
Skid steer operator	32.00



CliftonLarsonAllen LLP
<https://www.claconnect.com>

Special Districts Master Services Agreement

Wasatch Peaks Ranch Road & Fire District
 36 South State Street, Suite 500, Salt Lake City, UT, 84111
 MSA Date: October 15, 2023

This master service agreement (“MSA”) documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) will provide for Wasatch Peaks Ranch Road & Fire District (“you,” “your,” “board of trustees” or “the district”). The terms of this MSA will apply to the initial and each subsequent statement of work (“SOW”), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

Scope of professional services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA’s performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal control as part of any services.

Board of trustee responsibilities

The board of trustees of the district acknowledge and understand that our role is to provide the services identified in one or more SOWs issued per this MSA and that the board of trustees of the district has certain responsibilities that are fundamental to our undertaking to perform the identified services. The district may engage CLA to perform management functions to help the board of trustees of the district to meet your responsibilities, but the board of directors of the district acknowledges its role in management of the district.

Responsibilities and limitations related to nonattest services

For all nonattest services we may provide to you, you agree to oversee all management services; evaluate

the adequacy and results of the services; ensure that your data and records are complete; and accept responsibility for the results of the services. CLA and the district agree that the foregoing sentence is not intended and shall not be construed to be a limitation of liability for the benefit of CLA nor an exculpatory clause for the benefit of CLA. CLA is and will remain liable to the district for CLA's negligence and gross negligence in the work that it performs under this MSA or under any SOW.

Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures permitted by this MSA through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for making direct bank to bank wire transfers or ACH payments will be provided upon request.

Other Fees

You also agree to compensate us for any time and expenses, including time and expenses of legal counsel, we may incur in responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings that we are asked to respond to on your behalf.

Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one percent (1.00%), which is an annual percentage rate of 12%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable if and as provided by Utah law.

Limitation of remedies

Each party agrees that in no event shall the other party be liable for any indirect, special, incidental, consequential, punitive or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages related to CLA's acts or omissions in performance of our duties under the terms of this MSA or any SOW issued under this MSA.

Time limitation

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. Any legal or equitable action brought by the district to recover on a dispute shall be commenced within the applicable statute of limitations under Utah state statutes and case law.

CLA shall be authorized to the following cash access services:

- Using any or a combination of the following methods and approval processes, we may pay your vendors and service providers based upon invoices that you have reviewed and approved:
 - Paper checks – we will prepare the checks for your approval and wet ink signature
 - Payments using Bill.com – we will only release payments after you have electronically approved and authorized such payments
 - ACH/Wire – we will use this method as needed/as requested, with your approval

We understand that you will designate one or more members of the board of trustees to approve disbursements using the above methods.

- Obtain administrator access to your bank accounts for purposes of performing the duties documented in our engagement letter identified above
- Take deposits to the bank that include cash

Board of Trustees' responsibilities relevant to CLA's access to your cash

All members of your board of trustees are responsible for the processes below; however, we understand that you will designate one or more board of trustees to review and give approvals for disbursements. All approvals must be documented in writing, either electronically or manually, then formally ratified in board meetings and documented in the meeting minutes.

- Approve all invoices and check payments
- Approve all new vendors and customers added to the accounting system
- Approve non-recurring wires to external parties
- Pre-approve for recurring wires, then board of trustees will ratify approval
- Approve all new employees and all employee status changes prior to those employees or changes being added to the payroll system
- Approve all credit card statements prior to those expenses being processed in the accounting system and subsequently paid
- Approve (or delegate to the CLA controller if applicable) all customer and vendor credit memos and accounts receivable amounts written off
- Review and approve (or delegate to the CLA controller if applicable) all bank statements and affiliated monthly reconciliations

Other provisions

Except as expressly permitted by the “Consent” section of this agreement, CLA shall not disclose any confidential, proprietary, or privileged information of the district or you to any person or party, unless the district or you authorizes us to do so, it is published or released by the district, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Pursuant to authority given by law or regulation, we may be requested to make certain workpapers available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. You acknowledge and agree that this agreement and the pricing structure and billing rates of CLA are sensitive information which you shall not furnish or otherwise disclose to any third party without the prior written consent of CLA or as required by the Utah Government Records Access and Management Act, Utah Code 63G-2 (“GRAMA”).

Insurance:

CLA shall acquire and maintain in full force and effect, during the entire term of the MSA, the insurance coverages set forth in below in order to protect the district including its board of trustees and CLA from claims that arise out of or result from the operations under this MSA by the CLA or its affiliates or by anyone acting on their behalf or for which they may be liable. Failure to maintain the insurance policies shall be a material breach of this MSA and the district may request certificates of insurance reflecting the coverages outlined below.

- A. Workers’ Compensation Insurance
- B. Commercial General Liability Insurance
- C. Commercial Automobile Liability Insurance
- D. General Professional Liability
- E. Network Security (Cyber) Liability Insurance
- F. Excess/Umbrella Liability Coverage

The relationship of CLA with the district shall be solely that of an independent contractor and nothing in this agreement shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

If applicable, accounting standards and procedures will be suggested that are consistent with those

normally utilized in a district of your size and nature. Internal controls may be recommended relating to the safeguarding of the district's assets. If fraud is initiated by your employees or other service providers, your insurance is responsible for covering any losses.

The district agrees that CLA will assume fiduciary responsibility on the district's behalf during the course of this agreement only if provided in SOWs issued under this MSA; and the parties, in entering into this MSA, do not intend to create an overarching fiduciary relationship.

CLA may, at times, utilize external web applications to receive and process information from our clients; however, it is not appropriate for you to upload protected health information using such applications. All protected health information contained in a document or file that you plan to transmit to us via a web application must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all protected health information, please contact us to discuss other potential options for transmitting the document or file.

Annual Appropriation and Budget

The district does not intend hereby to create a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever. CLA expressly understands and agrees that the district's obligations under this MSA shall extend only to monies appropriated for the purposes of this MSA by the board of trustees and shall not constitute a mandatory charge, requirement or liability in any ensuing fiscal year beyond the then-current fiscal year. No provision of this MSA shall be construed or interpreted as a delegation of governmental powers by the district, or as creating a multiple-fiscal year direct or indirect debt or other financial obligation whatsoever of the district or statutory debt limitation. No provision of this MSA shall be construed to pledge or to create a lien on any class or source of district funds. The district's obligations under this MSA exist subject to annual budgeting and appropriations, and shall remain subject to the same for the entire term of this MSA.

Governmental Immunity

Nothing in this MSA shall be construed to waive, limit, or otherwise modify, in whole or in part, any governmental immunity that may be available by law to the district, its respective officials, employees, contractors, or agents, or any other person acting on behalf of the district and, in particular, governmental immunity afforded or available to the district pursuant to the Utah law.

No Third-Party Beneficiaries

It is expressly understood and agreed that enforcement of the terms and conditions of this MSA, and all rights of action relating to such enforcement, shall be strictly reserved to the Parties and nothing contained in this MSA shall give or allow any such claim or right of action by any third party. It is the express intention of the Parties that any person other than Parties receiving services or benefits under this MSA shall be deemed to be an incidental beneficiary only.

Personal Identifying Information

During the performance of this MSA, the district may disclose Personal Identifying Information to CLA. "Personal Identifying Information" means a social security number; a personal identification number; a password; a pass code; an official state or government-issued driver's license or identification card number; a government passport number; biometric data; an employer, student, or military identification number; or

a financial transaction device. CLA agrees to implement and maintain reasonable security procedures and practices that are: (i) appropriate to the nature of the Personal Identifying Information disclosed to CLA; and (ii) reasonably designed to help protect the Personal Identifying Information from unauthorized access, use, modification, disclosure, or destruction.

CLA agrees to report within twenty-four (24) hours to the district's board of trustees any Data Security Incidents that may result in the unauthorized disclosure of Personal Identifying Information. For the purposes of this MSA "Data Security Incident" is defined to mean any actual or reasonably suspected: (a) unauthorized use of, or unauthorized access to, CLA systems; (b) inability to access business and other proprietary information, data, or the CLA systems due to a malicious use, attack, or exploit of such business and other proprietary information or systems; (c) unauthorized access to, theft of, or loss of business and other proprietary information, or of storage devices that could reasonably contain such information; (d) unauthorized use of business and other proprietary information or data for purposes of actual or reasonably suspected theft, fraud, or identity theft; (e) unauthorized disclosure of business and other proprietary information or data.

Consent to use financial information

Annually, we assemble a variety of benchmarking analyses using data obtained through our client engagements. Some of this benchmarking information is published and released publicly. However, the information that we obtain is confidential, as required by the AICPA Code of Professional Conduct. Your acceptance of this MSA will serve as your consent to use of Wasatch Peaks Ranch Road & Fire District information, excluding Personal Identifying Information, in these cost comparison, performance indicator, and/or benchmarking reports.

Technology

CLA may, at times, use third-party software applications to perform services under this agreement. CLA can provide a copy of the application agreement at your request. You acknowledge the software vendor may have access to your data.

Counterpart Execution

This MSA may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

Electronic Signatures

The parties consent to the use of electronic signatures pursuant to Utah law, as may be amended from time to time. The MSA, and any other documents requiring a signature hereunder, may be signed electronically by the parties in a manner acceptable to the district. The parties agree not to deny the legal effect or enforceability of the MSA solely because it is in electronic form or because an electronic record was used in its formation. The parties agree not to object to the admissibility of the MSA in the form of an electronic record, or a paper copy of an electronic document, or a paper copy of a document bearing an electronic signature, on the ground that it is an electronic record or electronic signature or that it is not in its original form or is not an original.

MSA Modification

The MSA may not be amended, altered, or otherwise changed except by a written agreement signed by authorized representatives of the parties.

Termination of MSA

Either party may terminate this MSA at any time by giving 30 days written notice to the other party. In that event, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Shelby Clymer

Principal

303-265-7812

shelby.clymer@CLAconnect.com

Response

This MSA correctly sets forth the understanding of Wasatch Peaks Ranch Road & Fire District and is accepted by:

CLA
CliftonLarsonAllen LLP

Shelby Clymer

Shelby Clymer, Principal

SIGNED 1/23/2024, 11:56:39 AM CST

Client
Wasatch Peaks Ranch Road & Fire District

SIGN:

Vance Bostock, Board Chair

DATE:



Special Districts Preparation Statement of Work

Date: January 1, 2024

This agreement constitutes a Statement of Work (“SOW”) to the Master Service Agreement (“MSA”) made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Wasatch Peaks Ranch Road & Fire District (“you,” “your,” “board of trustees” or “the district”) dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2024 in connection with that agreement.

Scope of professional services

Shelby Clymer is responsible for the performance of the preparation engagement and other services identified in this agreement. They may be assisted by one or more of our authorized signers in the performance of the preparation engagement.

Ongoing normal accounting services:

- Outsourced accounting activities
 - For each fund of the district, CLA will generally prepare and maintain the following accounting records:
 - Cash receipts journal
 - Cash disbursements journal
 - General ledger
 - Accounts receivable journals and ledgers
 - Deposits with banks and financial institutions
 - Schedule of disbursements
 - Bank account reconciliations
 - Investment records
 - Detailed development fee records

- Process accounts payable including the preparation and issuance of checks for approval by the board of trustees
- Prepare billings, record billings, enter cash receipts, and track revenues
- Reconcile certain accounts regularly and prepare journal entries
- Prepare depreciation schedules
- Prepare quarterly financial statements and supplementary information, but not perform a compilation with respect to those financial statements; additional information is provided below
- Prepare a schedule of cash position to monitor the district's cash deposits, funding for disbursements, and investment programs in accordance with policies established by the district's board of trustees and in accordance with state law
- At the direction of the board of trustees, assist with the coordination and execution of banking and investment transactions and documentation
- Prepare the annual budget and assist with the filing of the annual budget
- Assist the district's board of trustees in monitoring actual expenditures against appropriation/budget
- If an audit or agreed-upon-procedures is required, prepare the year-end financial statements (additional information is provided below) and related audit schedules for use by the district's auditors
- If an audit is not required, prepare a Small Entity Report
- Monitor compliance with bond indentures and trust agreements, including preparation of continuing disclosure reports to the secondary market as required
- Review claims for reimbursement from related parties prior to the board of trustees' review and approval
- Read supporting documentation related to the district's acquisition of infrastructure or other capital assets completed by related parties for overall reasonableness and completeness
 - Procedures in excess of providing overall reasonableness and completeness will be subject to a separate SOW
 - These procedures may not satisfy district policies, procedures, and agreements' requirements

- Note: our procedures should not be relied upon as the final authorization for this transaction
- Attend board meetings as requested
- Be available during the year to consult with you on any accounting matters related to the district
- Review and approve monthly reconciliations and journal entries prepared by staff
- Reconcile complex accounts monthly and prepare journal entries
- Analyze financial statements and present to management and the board of trustees
- Develop and track key business metrics as requested and review periodically with the board of trustees
- Document accounting processes and procedures
- Continue process and procedure improvement implementation
- Report on cash flows
- Assist with bank communications
- Perform other non-attest services

Preparation services - financial statements

We will prepare the quarterly financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable of the district, which comprise the balance sheet – governmental funds and the related statement of revenues, expenditures, and changes in fund balance – general fund. The financial statements will not include the related notes to the financial statements; the government-wide financial statements; the statement of revenues, expenditures, and changes in fund balances – governmental funds; statement of cash flows for business type activities, if applicable; and required supplementary information.

Preparation services - annual

If an audit or agreed-upon-procedures is required, we will prepare the year-end financial statements of the government wide governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information if applicable, and Management Discussion and Analysis, if applicable, which collectively comprise the basic financial statements of the district, and the related notes to the financial statements. The year-end financial statements, including the related notes to the financial statements, will be prepared for use by the district's auditors.

Preparation services – prospective financial information (i.e., unexpired budget information)

You have requested that we prepare the financial forecast, which comprises the forecasted financial statements identified below.

A financial forecast presents, to the best of management's knowledge and belief, the entity's expected financial position, results of operations, and cash flows for the forecast period. It is based on management's assumptions reflecting conditions it expects to exist and the course of action it expects to take during the forecast period.

The financial forecast will omit substantially all of the disclosures required by the guidelines for presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA presentation guidelines) other than those related to the significant assumptions.

The supplementary information accompanying the financial forecast will be prepared and presented for purposes of additional analysis and is not a required part of the basic financial forecast.

References to financial statements in the remainder of this SOW are to be taken as a reference to also include the prospective financial information, where applicable.

Engagement objectives and our responsibilities

The objectives of our engagement are to:

- a)** Prepare quarterly financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), except for the departures from U.S. GAAP identified above, based on information provided by you and information generated through our outsourced accounting services.
- b)** As requested, apply accounting and financial reporting expertise to assist you in the presentation of your quarterly financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.
- c)** Prepare the annual budget in accordance with the requirements prescribed by Utah law based on information provided by you.
- d)** Apply accounting and financial reporting expertise to assist you in the presentation of the annual budget without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the annual budget in order for the annual budget to be in accordance with requirements prescribed by Utah law.
- e)** If an audit is required, prepare the year-end financial statements in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) based on information provided by you.

- f) If applicable, we will complete the Small Entity Report in the form prescribed by the Utah Office of the State Auditor.

We will conduct our preparation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Engagement procedures and limitations

We are not required to, and will not, verify the accuracy or completeness of the information provided to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements, the annual budget, the Small Entity Report (if an audit is not required), the year-end financial statements (if an audit is required), and the supplementary information.

Our engagement cannot be relied upon to identify or disclose any misstatements in the quarterly financial statements, the annual budget, the Small Entity Report, and the year-end financial statements, including misstatements caused by fraud or error, or to identify or disclose any wrongdoing within the district or noncompliance with laws and regulations. However, if any of the foregoing are identified as a result of our engagement, we will promptly report this information to the board of trustees of the district. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement, but will promptly report them to the board of trustees of the district if they are identified. You agree that we shall not be responsible for any misstatements in the district's financial statements, the annual budget, the Application for Exemption from Audit, and the year-end financial statements that we may not identify as a result of misrepresentations made to us by you.

No assurance statements

The quarterly financial statements prepared for the district will not be accompanied by a report. However, management agrees that each page of the financial statements will include a statement clearly indicating that no assurance is provided on them.

As part of our preparation of financial statements each page of the financial statements and supplementary information will include the following statement: "No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures, and changes in fund balances – governmental funds have been omitted if applicable, For business type activities, the Statement of Cash Flows has been omitted".

If an audit is required, the year-end financial statements prepared for use by the district's auditors will not be accompanied by a report. However, management agrees that each page of the year-end financial statements will include a statement clearly indicating that no assurance is provided on them.

Management responsibilities

The financial statement engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare financial statements in accordance with U.S.

GAAP and assist management in the presentation of the financial statements in accordance with U.S. GAAP, except for the departures from U.S. GAAP identified above.

The annual budget engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the annual budget in accordance with the requirements prescribed by Utah law and assist management in the presentation of the annual budget in accordance with the requirements prescribed by Utah law.

The Small Entity Report engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the Small Entity Report in accordance with the requirements prescribed by the Utah Office of the State Auditor and assist management in the presentation of the Small Entity Report in accordance with the requirements prescribed by the Utah Office of the State Auditor.

We are required by professional standards to identify management's responsibilities in this agreement. Professional standards define management as the persons with executive responsibility for the conduct of the district's operations and may include some or all of those charged with governance. Those standards require that you acknowledge and understand that management has the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARs:

- a)** The selection of the financial reporting framework to be applied in the preparation of the financial statements, the annual budget, and the Small Entity Report.
- b)** The preparation and fair preparation of the financial statements in accordance with U.S. GAAP, except as identified as above, the preparation and fair presentation of the annual budget in accordance with the requirements prescribed by Utah law, and the preparation and fair presentation of the Small Entity Report (if applicable) in accordance with the requirements prescribed by the Utah Office of the State Auditor.
- c)** The presentation of the supplementary information.
- d)** The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements, the annual budget, and the Small Entity Report (if applicable) that are free from material misstatement, whether due to fraud or error.
- e)** The prevention and detection of fraud.
- f)** To ensure that the entity complies with the laws and regulations applicable to its activities.
- g)** The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements.
- h)** To provide us with the following:
 - i)** Access to all information relevant to the preparation and fair presentation of the financial

statements, and the annual budget, the Small Entity Report (if applicable) such as records, documentation, and other matters.

- ii) Additional information that may be requested for the purpose of the engagement.
- iii) Unrestricted access to persons within the entity with whom we determine it necessary to communicate.

We understand that you are engaging us to make recommendations and perform services to help you meet your responsibilities relevant to the preparation and fair presentation of the financial statements, the annual budget, and the Small Entity Report (if applicable).

For all accounting services we may provide to you, including the preparation of your financial statements, the annual budget, and the Small Entity Report (if applicable), management agrees to assume all management responsibilities; oversee the services by designating an individual (i.e., the board treasurer); evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

Fees and terms

Billing rates guaranteed through December 31, 2024:

Services performed by	Rate per hour
Principal	\$300-\$600
Consulting CFO	\$290-\$400
Consulting Controller	\$240-\$380
Assistant Controller	\$210-\$290
Senior	\$150-\$220
Staff	\$130-\$190
Administrative Support	\$120-\$170

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and

administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

Use of financial statements, the annual budget, the Small Entity Report

The financial statements, the annual budget, and the Small Entity Report (if applicable) are for management's use. If you intend to reproduce and publish the financial statements, the annual budget, and the Small Entity Report (if applicable) and our report thereon, they must be reproduced in their entirety. Inclusion of the financial statements, the annual budget, and the Small Entity Report (if applicable) in a document, such as an annual report or an offering document, should be done only with our prior approval of the document. You are responsible to provide us the opportunity to review such documents before issuance.

With regard to the electronic dissemination of financial statements, the annual budget, and the Small Entity Report (if applicable) that have been subjected to a compilation engagement, including financial statements, the annual budget, and the Small Entity Report (if applicable) published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Municipal advisors

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the "Act"). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Shelby Clymer
Principal
303-265-7812
shelby.clymer@CLAconnect.com

Response

This SOW correctly sets forth the understanding of Wasatch Peaks Ranch Road & Fire District and is accepted by:

CLA
CliftonLarsonAllen LLP

Shelby Clymer

Shelby Clymer, Principal

SIGNED 1/23/2024, 11:55:31 AM CST

Client
Wasatch Peaks Ranch Road & Fire District

SIGN:

Vance Bostock, Board Chair

DATE:



Special Districts Public Management Services Statement of Work

Date: February 19, 2024

This agreement constitutes a Statement of Work (“SOW”) to the Master Service Agreement (“MSA”) made by and between CliftonLarsonAllen LLP (“CLA,” “we,” “us,” and “our”) and Wasatch Peaks Ranch Road & Fire District (“you,” “your,” “board of trustees” or “the district”) dated October 15, 2023 or any superseding MSA. The purpose of this SOW is to outline certain services you wish us to perform through December 31, 2024 in connection with that agreement.

Scope of professional services

Josh Miller is responsible for the performance of the engagement and other services identified in this agreement.

Scope of Management Services

CLA will perform the following services for the district:

District Board of Trustees (“Board”) Meetings

- Coordination of board meetings
- Meeting attendance: district manager and/or designee will attend board meetings
- Preparation and distribution of agenda and informational materials as requested by the district
- Drafting of meeting minutes as assigned for approval by the board of trustees
- Preparation and posting of notices required in conjunction with the meetings

Recordkeeping

- Maintain directory of persons and organizations for correspondence
- Repository of district records and act as custodian of records for purposes of Utah Code 63G-2 Government Records Access and Management Act (GRAMA), addresses government records and the management of those records

Communications

- Assist with or lead the coordination of communication with municipal, county, or state governmental agencies as requested by the district

General Administration

- Coordination with district's insurance provider including insurance administration, comparison of coverage, processing claims, and completion of applications
- Coordination of insurance policy renewals and updates for approval by the district's board of trustees
- In collaboration with district counsel, ensure contractors and sub-contractors maintain the required insurance coverage as required by the district
- Under the direction of the board of trustees, supervise project processes and vendors as assigned by the board
- Coordinate with legal, accounting, engineering, auditing and other consultants retained by the district as directed by the board (CLA itself will not and cannot provide legal services)
- Assist with or lead the coordination efforts with municipal, county, or state governmental agencies as requested by the district
- Coordinate the administration of the district's rules and regulations as requested by the board

Accounts Payable Services to be Provided

- Coordinate review and approval of invoices with district accountant and board to ensure timely payment to vendors

In addition to these services, when, in the professional opinion of the district manager, other services are necessary, the district manager shall recommend the same to the board or perform such services and report to the board the nature of such services, the reason they were required, and the result achieved; provided however, with the exception of emergencies, that if such additional services are expected to cost more than \$2,000, the district manager shall discuss such costs with the board and receive prior authorization to perform such services.

Fees and terms

Billing rates guaranteed through December 31, 2024:

Services performed by	Rate per hour
-----------------------	---------------

Principal	\$320-\$460
Public Manager	\$190-\$265
Assistant Public Manager	\$150-\$180
Public Management Analyst	\$145-\$170
District Administrator	\$140-\$180
Records Retention Professional	\$110-\$155

Subsequent to the billing rate guarantee date, the rates may be adjusted as agreed between you and CLA through a new SOW.

Our professional fees will be billed based on the degree of responsibility and contribution of the professionals working on the engagement. We will also bill for expenses (including internal and administrative charges) plus a technology and client support fee of five percent (5%) of all professional fees billed.

Municipal advisors

For the avoidance of doubt, the district is not engaging CLA as a municipal advisor, and CLA is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 158 of the Securities Exchange Act of 1934 (the “Act”). CLA is not recommending an action to you, is not acting as an advisor to you, and does not owe a fiduciary duty to you pursuant to Section 158 of the Act with respect to the information and material contained in the deliverables issued under this engagement. You should discuss any information and material contained in the deliverables with any and all internal and external advisors that you deem appropriate before acting on this information or material.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below and return a signed copy to us to indicate your acknowledgment and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Josh Miller
Principal
7192847226
josh.miller@claconnect.com

Response

This SOW correctly sets forth the understanding of Wasatch Peaks Ranch Road & Fire District and is accepted by:

CLA
CLA

SIGN:

Josh Miller, Principal

DATE:

Client
Wasatch Peaks Ranch Road & Fire District

SIGN:

Vance Bostock, Board Chair

DATE:

WHEN RECORDED, RETURN TO:
 WPR Road And Fire District
 36 S. State Street, Suite 500
 Salt Lake City, Utah 84111

Parcel Nos.: _____

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (this “**Agreement**”) is made and entered into by and between WASATCH PEAKS RANCH NORTH VILLAGE CONDOMINIUM OWNERS ASSOCIATION, INC., a Utah nonprofit corporation (“**Association**”) and, WPR ROAD AND FIRE DISTRICT (aka WPR ROAD & FIRE DISTRICT), a special district and body corporate and politic of the State of Utah, its successors and assigns (“**District**”, which defined term shall include its successors-in-interest, affiliates, employees, contractors, subcontractors, licensees, invitees, and agents only when acting in their official roles with District and not to any or all individually) as of the date the last Party executes this Agreement (the “**Effective Date**”). Association and District are at times referred to herein individually as a “**Party**” and collectively as the “**Parties**”.

RECITALS

A. Association owns certain real property located in Morgan County, Utah (“**County**”), which real property is more particularly described on Exhibit A, attached hereto, and incorporated herein by reference (“**Property**”).

B. The Property has been subdivided and contains individual units, and common areas and elements (“**Common Elements**”), as further indicated on and defined in Wasatch Peaks Ranch North Village Condominium, Plat A, recorded in the official records of the Morgan County Recorder’s Office, Morgan County, Utah (“**Official Records**”) February 14, 2024 as Entry No. [REDACTED] (“**Plat**”); and the accompanying Declaration of Condominium for Wasatch Peaks Ranch North Village Condominium, recorded in the Official Records February 14, 2024 as Entry No. [REDACTED] (“**Declaration**”).

C. Concurrently with the recordation of the Plat and the Declaration, Common Elements within the Property were deeded and conveyed to Association.

D. In accordance with the Plat and the Declaration, the Property, as a whole, including all improvements, facilities, Common Elements, shall remain private, and access to and use of the same, shall be “access restricted,” with all access to and the use and enjoyment thereof, being strictly restricted to: (i) District; (ii) Wasatch Peaks Ranch, LLC, and its affiliates, employees, contractors, subcontractors, licensees, invitees and agents (“**WPR**”); (iii) Association and its members; and (iv) District taxpayers and owners within the Property, their guests, invitees, licensees and agents (“**Owners**”, and collectively with WPR and Association “**District Users**”). The Common Elements are not and shall not be construed to, in any way, benefit or be for the use of the general public.

E. District is a “Special District” formed in accordance with Utah Code Ann. §§17B-1-101, *et seq.*, as amended (“**Act**”), and pursuant to Morgan County Resolution CR-21-04, Morgan County, Utah, which creation is affirmed by that certain Certificate of Creation from the Office of the Lieutenant Governor of the State of Utah, dated August 26, 2021, and recorded in the Official Records on December 6, 2021 as Entry No. 159242, Book 385, Page 1504.

F. District is obligated to provide certain services to the Property, including without limitation: fire protection; the option to collect garbage; garbage disposal; control and abatement of earth

movement; construction, operation, and maintenance of storm drainage and flood control structures and improvements; and any and all other duties and obligations of District pursuant to Utah law; local and municipal ordinance; relevant provisions in the Declaration; and any and all private, unrecorded documents creating and detailing District's obligations and duties relevant to the provision of the Services (collectively, "Services").

G. It is in Association's interest that, although the Property is privately owned and operated, District shall have perpetual easement, use, and access rights required to fulfill District's obligation to provide the Services to the District Users within the legal boundaries of the District.

H. Subject to the terms and conditions set forth below, Association and District do now enter into this Agreement to create such perpetual easement, use, and access rights as District requires to fulfill its obligations as a special district duly formed in accordance with the Act.

AGREEMENT

NOW, THEREFORE, in consideration of the promises and agreements contained herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Recitals.** Each and all of the recitals above are true and are incorporated herein for any and all purposes.

2. **Grant of Easement.** Association hereby grants and conveys a revocable, non-exclusive, perpetual easement in gross on, over, under and through the Property to District for the purpose of District fulfilling its obligation to perform the Services ("Easement"). As further detailed herein, District does not have the right to convey or assign any of its rights under the Easement to any other person or entity without the express authorization of the District Users.

3. **Reservation by Association.** Association reserves to itself, its successors and assigns, all rights and uses other than those granted herein, including the right to grant additional easements, licenses, rights of way, and other access and use rights in, under, over, across, and through the Property, including the Property.

4. **Conditions of Use.** If District requires access to or use or disturbance of any area within a "Unit" as may be depicted on and created pursuant to one or more Plat (individually a "Unit" and two or more "Units") District shall make reasonable efforts to provide seven (7) calendar days' notice ("Entry Notice") to the fee owner of such Unit prior to entry onto or use of any portion of the Property situated therein. District may exercise its rights in any Property situated within one or more Units Monday through Friday between the hours of 7:00 am and 7:00 pm Mountain Time. District may exercise its rights in any Property outside of any Units at any time. Notwithstanding any of the foregoing, under exigent or emergency circumstances, District is not required to provide any such Entry Notice and may, without any notice whatsoever, enter upon the Property situated in any one or more Units at any time and for so long as is reasonably necessary to address such exigent or emergency circumstances.

5. **Maintenance and Repair.** To the extent District accesses and uses the Property for the purposes permitted hereunder, District shall, at its sole cost and expense, be responsible for and shall maintain, repair, replace, and return the Property to the same or better condition as prior to District's use thereof.

6. **No Abandonment.** No act or failure to act on the part of District or the holder of any interest in the Easement shall be deemed to constitute an abandonment, surrender or termination thereof,

except upon recordation by District, or such holder, of a quitclaim deed specifically conveying the Easement back to Association.

7. **Association's Covenants.** Association hereby covenants to District:

- a. **Authority.** Association represents and warrants that Association owns the Property in fee simple and each person signing this Agreement on behalf of Association is authorized to do so.
- b. **No Interference.** Association's activities and any grant of rights Association makes to any person or entity, whether located on the Property or elsewhere, shall not, currently or in the future, impede or interfere with the exercise of District's rights pursuant to this Agreement. Association may, without the consent of District, make improvements to the Property so long as such improvements do not restrict or impede District's access to and use of the Property, or which otherwise negatively impact District's rights hereunder.
- c. **Requirements of Government Authorities.** Association shall reasonably assist and cooperate with District, at District's expense, in complying with or obtaining any land use permits or other approvals required by District in connection with the exercise of District's rights hereunder.
- d. **Quiet Enjoyment.** So long as District observes the terms and conditions of this Agreement, it shall peacefully hold and enjoy all of the rights granted by this Agreement without hindrance or interruption by Association or any person lawfully or equitably claiming by, through or under Association, or as Association's successors in interest.
- e. **Taxes.** Association shall timely and properly pay all real property taxes for the Property, excepting those assessed against Units, which shall be the responsibility of each Owner of a respective Unit.

8. **District's Covenants.** District hereby covenants to Association that:

- a. **Insurance.** District shall obtain and maintain in force policies of insurance covering District's activities on the Property at all times during the term of this Agreement, including specifically comprehensive general liability insurance with a minimum combined occurrence and annual limitation of Three Million and 00/100 Dollars (\$3,000,000.00), provided that such amount may be provided as part of a blanket policy covering other properties, and which names Association as an additional insured party. District hereby acknowledges and accepts that all risk of loss to any and all improvements owned by Association or that are or may be damaged in District's performance of the Services with the proceeds from insurance thereon payable to Association. Association and District hereby release each other, to the extent of the insurance coverage provided hereunder, from any and all liability or responsibility (to the other or anyone claiming through or under the other by way of subrogation or otherwise) for any loss to or damage of property covered by insurance policies insuring the Property and any of District's property to the extent of any insurance proceeds actually received by such Party, even if such loss or damage shall have been caused by the fault or negligence of the other Party.
- b. **Indemnity.** District shall indemnify, defend and hold Association and Association's members, employees, contractors, representatives, agents, tenants, licensees, invitees, successors and assigns (collectively, "**Association Indemnified Parties**") harmless from any and all losses, claims, liabilities, cause of actions, damages and expenses, including reasonable attorneys' fees, expert witness fees, and all other legal costs and expenses (each, a "**Liability**"), arising out of or related to Association Indemnified Parties' use of the Property, including, but not limited to, any Liability for personal injuries, deaths, property damage, mechanic's liens or other claims and causes of action of any kind arising out of use of the Property by District or District Users (but excluding any Liability arising out of the use of the

Property by one or more Association Indemnified Parties or out of the gross negligence or willful misconduct of one or more Association Indemnified Parties. The provisions of this Section 8 shall survive the termination of this Agreement, if any.

9. **Assignment.** The Easement is personal to District and may not be transferred or assigned by District except as reasonably required for District, or a successor to District's interests, duties, and obligations to continue to provide the Services for the benefit of Association, Association's successors in interest, Association Indemnified Parties, and the Property. Under no circumstances shall District or District's successors or assigns transfer or assign District's interest in this Agreement to any member of the general public or to any governmental entity without Association's express consent, which consent shall be valid if given in a signed agreement recorded in the Official Records. In the event of a valid and effective assignment of District's entire interest in this Agreement, District shall be released of all further liability under this Agreement. If District has assigned an interest or granted a sub-easement with respect to all or a portion of the Property, such assignment or sub-easement shall be terminated upon cancellation or termination of this Agreement, if any. If District attempts to convey or assign any interest whatsoever in the Easement without complying with this Section, such conveyance or assignment shall be ineffective and void in all respects.

10. **Default and Termination.**

a. **Default.** In the event of any alleged failure to perform any obligation under this Agreement ("**Default**"), the non-defaulting Party shall give the defaulting Party and any lender, if applicable, written notice thereof. The defaulting Party shall have thirty (30) days within which to cure such Default, which period may be extended to the extent reasonably necessary to complete such cure so long as such was commenced within such 30-day period and thereafter prosecuted with diligence to completion.

b. **No Right to Terminate.** Except as otherwise provided herein, it is expressly agreed that no breach of this Agreement shall entitle one or both Parties to cancel, rescind or otherwise terminate this Agreement; provided, however that this provision shall not limit or otherwise affect any other right or remedy which one Party may have hereunder by reason of any Default. Further, if District or any assignee holds an interest in less than all of this Agreement or the Easement, any Default under this Agreement shall be deemed remedied, as to District's or such assignee's partial interest, and Association shall not disturb such partial interest, if District or such assignee, as the case may be, has cured such Default.

11. **Association's Right of Revocation.** The rights granted hereunder may only be revoked by Association, its successors or assigns ("**Revocation**"). Such Revocation may only be effected in the event District (a) is for any reason dissolved ("**Dissolution**"), or (b) continuously fails to provide the Services as required under state and local law and as may be memorialized from time to time in one or more unrecorded service and maintenance agreements between the Parties for at least twelve (12) months ("**Protracted Default**"). A Revocation for Dissolution shall be effective immediately upon any such Dissolution and shall be memorialized by Association unilaterally filing notice of such Revocation in the Official Records. A Revocation for a Protracted Default shall only be effective provided that (a) there are no outstanding bonds relative to the Property (including bonds issued by the Wasatch Peaks Ranch Public Infrastructure District, a political subdivision of the State of Utah ("**PID**")), (b) Association has provided notice of its intent to effect a Revocation for Protracted Default not later than one hundred eighty (180) days prior to the date on which Association intends to effect such Revocation ("**Protracted Default Cure Period**"), and (c) District has taken no action to remedy the Protracted Default on or before thirty (30) days prior to the end of the Protracted Default Cure Period. A Revocation for Protracted Default shall only be effective upon Association filing a duly executed and acknowledged "Revocation of Easement Agreement" (or similar document) detailing the facts resulting in the Protracted Default ("**Revocation of Easement Agreement**") in the Official Records. Such Revocation of Easement Agreement shall have attached (a) proof of notice to

District of the Protracted Default, and (b) a declaration of facts evidencing District's failure to cure the Protracted Default within the Protracted Default Cure Period. District's consent, execution, and acknowledgment of such a Revocation of Easement Agreement shall not be required; however, should Association file a Revocation of Easement Agreement in the Official Records that does not conform with all requirements herein, District may take any and all actions available to it under law and equity to remedy such nonconforming Revocation. In the event of any such action, the substantially prevailing Party shall be entitled to recover its documented reasonable attorney's fees and costs (including attorney's fees, expert witness and consulting fees, and court costs) from the non-prevailing Party.

12. **Involuntary Revocation and Reverter.** Notwithstanding anything in this Easement to the contrary if, by final judicial action or official binding action by the County, it is legally determined that any portion of the Property must be made open and available for use by the general public, then the Easement and all rights granted hereunder shall automatically be revoked and cancelled, all District's rights detailed herein shall terminate, and all rights granted hereunder shall automatically revert to Association. The Parties hereby acknowledge and agree that the automatic revocation of this Easement and the reversion of rights and interests provided for in this Section 12 shall not occur, or otherwise be of any force or effect, unless and until such time as that portion of any bonds issued by the PID in connection with the development of the Property, have been fully redeemed and are no longer outstanding.

13. **Miscellaneous.**

a. **Notices.** All notices or other communications required or permitted by this Agreement including payments to Association, shall be in writing and shall be deemed given when personally delivered to Association, or in lieu of such personal service, five (5) business days after deposit in the United States mail, first class, postage prepaid, certified; or the next business day if sent by reputable overnight courier, provided receipt is obtained and charges prepaid by the delivering Party. Any notice shall be addressed as follows:

If to Association:

Wasatch Peaks Ranch North Village Condominium Owners Association, Inc.
36 S. State Street, Suite 500
Salt Lake City, Utah 84111

If to District:

WPR Road and Fire District
36 S. State Street, Suite 500
Salt Lake City, Utah 84111

Any Party may change its address for purposes of this paragraph by giving written notice of such change to the other Parties in the manner provided in this paragraph.

b. **Entire Agreement; Amendments.** This Agreement constitutes the entire agreement between the Parties respecting its subject matter and all representations, warranties, inducements, promises or agreements, oral or otherwise, between the Parties not embodied in this Agreement will be of no force or effect and any prior or contemporaneous written or oral agreements between or among the Parties concerning the subject matter of this Agreement are merged in and superseded by this Agreement. This Agreement shall not be modified or amended except in a writing signed by the Parties.

c. **Governing Law.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of Utah without regard for its choice of law provisions.

d. Partial Invalidity. Should any provision of this Agreement be held, in a final and unappealable decision by a court of competent jurisdiction, to be either invalid, void, or unenforceable, the remaining provisions hereof shall remain in full force and effect.

e. No Waiver. No waiver of any right under this Agreement shall be effective for any purpose unless it is in writing and is signed by the Party hereto possessing the right, nor shall any such waiver be construed to be a waiver of any subsequent right, term, or provision of this Agreement.

f. Successors and Assigns. The terms, provisions, covenants, agreements, restrictions, and conditions in this Agreement are intended to be, and shall be construed as, an easement in gross, which is personal to District, its successors and assigns forever and shall run with and burden the Property in perpetuity.

g. Crossing Agreements. Association and District hereby agree that should any unrelated third party (i.e., any person or entity other than District or any District Users, successors, or assigns) request a crossing agreement or encroachment agreement in connection with the crossing over, under, on or encroaching over, under, or onto the Property (any such document is referred to herein as a “**Crossing Agreement**”), then neither Party shall enter into any such Crossing Agreement with such unrelated third party without obtaining the prior written consent of the other Party, and the other Party shall not unreasonably withhold its consent to such Crossing Agreement unless such withholding of consent is a reasonable requirement for the other Party to continue to meet its duties and obligations relative to the Services. Association hereby reserves the right to grant further easements in the Property, and District hereby agrees not to currently or in the future, unreasonably impede or interfere with Association’s right to grant such further easements, subject in all respects to District’s easement rights and interests in furtherance of its obligations as set forth herein which shall not be unreasonably impeded, interfered with or otherwise encumbered. The Parties agree to cooperate, in good faith, in the location and purpose of any further easements which may be granted by Association so as to prevent any undue impediment or interference of their respective rights and interests.

h. Counterparts. This Agreement may be executed in one or more counterparts, each of which when executed and delivered shall be an original, and all of which, when executed (which execution shall be valid whether completed and delivered on paper or via electronic or digital means, so long as such electronic or digital mean is accepted by the County for recordation in the Official Records), shall constitute one and the same instrument.

i. Attorneys’ Fees. It is understood and agreed by the Parties that the substantially prevailing Party in any dispute relating to the enforcement of the terms of this Agreement shall be entitled to recover its documented reasonable attorney’s fees and costs (including attorney’s fees, expert witness and consulting fees, and court costs) from the non-prevailing Party.

j. Further Cooperation. Each Party agrees on the demand of the other, to execute or deliver any instrument, furnish any information, or perform any other act reasonably necessary to carry out the provisions of this Agreement without undue delay or expense.

k. Construction. In this Agreement, unless the context otherwise requires, the singular shall include the plural. The terms “include,” “includes” and “including” shall be deemed to be followed by the words “without limitation.” The Parties acknowledge that each was actively involved in the negotiation and drafting of this Agreement and that no law or rule of construction shall be raised or used in which the provisions of this Agreement shall be construed in favor of or against any Party because one is deemed to be the author thereof. Captions or titles used herein are for convenience of reference only and do not affect the meaning or intent hereof.

IN WITNESS WHEREOF, Association has caused its corporate name to be hereunto affixed by its duly authorized officer this 14th day of February 2024.

ASSOCIATION:

WASATCH PEAKS RANCH NORTH VILLAGE CONDOMINIUM
OWNERS ASSOCIATION, INC., a Utah nonprofit corporation

By: _____
Name: Gary Derck
Title: President

STATE OF UTAH)
 §
COUNTY OF _____)

The foregoing instrument was acknowledged before me on February 14, 2024, by Gary Derck, as President of Wasatch Peaks Ranch North Village Condominium Owners Association, Inc., a Utah nonprofit corporation.

Notary Public

Residing at: _____

My Commission Expires:

IN WITNESS WHEREOF, District has caused its corporate name to be hereunto affixed by its duly authorized officer this ____ day of _____ 2024.

DISTRICT:

WPR ROAD AND FIRE DISTRICT
(aka WPR ROAD & FIRE DISTRICT), a special district
and body corporate and politic of the State of Utah

By: _____

Name: _____

Title: _____

STATE OF UTAH)
) ss:
COUNTY OF _____)

The foregoing instrument was acknowledged before me on _____,
2024 by _____, as _____ of WPR Road and Fire District (aka WPR
Road & Fire District), a special district and body corporate and politic of the State of Utah.

Notary Public

Residing at: _____

My Commission Expires:

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY