

# DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16

6955 S Union Park Center #300  
Cottonwood Heights, UT 84047

## **NOTICE OF JOINT SPECIAL MEETING AND AGENDA**

**DATE:** April 2, 2024

**TIME:** 1:30 p.m.

**LOCATION:** 183 E. Main St. Suite 2  
Grantsville, Utah 84029  
And via Microsoft Teams

You can also attend the meeting in the following ways:

**ACCESS:**

1. Online Microsoft teams Meeting via link below:  
[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_MjRhYzZlY2YtZjQwOC00MmVmLWEyMmItZmUwMDBjMDEyZjly%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](https://teams.microsoft.com/l/meetup-join/19%3ameeting_MjRhYzZlY2YtZjQwOC00MmVmLWEyMmItZmUwMDBjMDEyZjly%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. Call: 720-547-5281 and enter Conference ID: 934 445 200#

**BOARDS OF TRUSTEES**

Tom Clark (District Nos. 1-16)  
Mark Nickless (District Nos. 1-16)  
Josh Brgoch (District Nos. 1-16)  
Ryan Hoggan (District Nos. 1-16)  
Shaun Johnson (District Nos. 1-16)

“As the Chair of the Boards of Trustees of the Deseret Public Infrastructure District Nos. 1-16, I hereby call this regular meeting of the Boards to order at 1:30 P.M. on April 2, 2024, at 183 E. Main St. Suite 2 Grantsville, Utah 84029. 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. Administer Oaths of Office (enclosure).

- C. Consider election of officers.

Chair:

Vice-Chair:

Clerk:

Treasurer:

Finance Director:

- D. Discuss Trustees' conflict disclosures and ethics pledge.

- E. 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.

## **II. FINANCIAL MATTERS**

- A. Consider authorizing the District Chair to (a) obtain a General Liability policy proposal from Utah Local Governments Trust; (b) accept any policy proposal for aggregate coverage of a minimum of \$2 million with an annual premium not to exceed \$3,000; and (c) to adjust the policy period as needed to coordinate with pending bond issuance.
- B. District authorizing the District Chair to obtain public officials' bonds for the district officers from Utah Local Governments Trust in the amounts of \$\_\_\_\_\_ for the District Treasurer, and \$\_\_\_\_\_ each for the other District officers, and authorizing the payment of premiums for the same.
- C. Consider approval of engagement agreement for bond underwriting services between the District and DA Davidson and authorize District Chair to sign.
- D. Consider approval of tentative operating and capital budget for calendar year 2024 and set a public hearing to take public comment on the same (enclosure).
- E. Discuss opening bank account, utilizing Bill.com and designate signers.

## **III. MANAGER MATTERS**

## **IV. OPERATIONAL MATTERS**

## **V. LEGAL MATTERS**

- A. Consider approval of Resolution 2024-01: A resolution adopting rules of order (enclosure).
- B. Consider approval of Resolution 2024-02: A resolution implementing an electronic meetings policy (enclosure).

- C. Consider approval of Resolution 2024-03: A resolution adopting District bylaws, including ethics and fraud prevention policies (enclosure).
- D. Consider approval of Resolution 2024-04: A resolution implementing a District records policy (enclosure).
- E. Consider approval of engagement agreement for legal services between the District and Hayes Godfrey Bell, P.C., and authorize District Chair to sign (enclosure).
- F. Consider approval of Master Services Agreement and Statements of Work for public management and accounting services between the District and CliftonLarsonAllen LLP and authorize District Chair to sign (enclosure).
- G. Consider approval of a tentative District board meeting calendar for calendar year 2024 (enclosure).
- H. Review and consider approval of Funding and Reimbursement Agreement (to be distributed).

#### **VI. BOARD MEMBER MATTERS**

- A. Board Trainings – Open and Public Meetings Act
  - 1. Annual training required by state auditor for New Board Members: <https://training.auditor.utah.gov>.
  - 2. Training required by state auditor for Board members: <https://training.auditor.utah.gov/courses/special-district-special-service-district-board-member-training-2024>.
  - 3. Clerk Training with GRAMA.

#### **VII. OTHER BUSINESS**

#### **VIII. ADJOURNMENT**

**[This notice to be posted at the District office, published on the Utah Public Notice Website at least 24 hours prior to the meeting.]**

**DESERET PUBLIC INFRASTRUCTURE DISTRICT NO. 1**

**ANNUAL BUDGET**

**FOR THE YEAR ENDING DECEMBER 31, 2024**

**DESERET PUBLIC INFRASTRUCTURE DISTRICT NO. 1**  
**GENERAL FUND**  
**2024 BUDGET**  
**For the Years Ended and Ending December 31,**  
**3/28/24**

|                                                                 | BUDGET<br>2024 |
|-----------------------------------------------------------------|----------------|
| BEGINNING FUND BALANCES                                         | \$ -           |
| REVENUES                                                        |                |
| Developer advance                                               | 50,000         |
| Total revenues                                                  | 50,000         |
| Total funds available                                           | 50,000         |
| EXPENDITURES                                                    |                |
| General and administrative                                      |                |
| Accounting                                                      | 15,000         |
| Insurance                                                       | 4,000          |
| District management                                             | 12,000         |
| Legal                                                           | 19,000         |
| Total expenditures                                              | 50,000         |
| Total expenditures and transfers out<br>requiring appropriation | 50,000         |
| ENDING FUND BALANCES                                            | \$ -           |

No assurance provided. See summary of significant assumptions.

**DESERET PUBLIC INFRASTRUCTURE DISTRICT NO. 1  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

6

**Services Provided**

On May 24, 2023, the City Council of Grantsville City, Utah (the City), acting in its capacity as the creating authority for the Deseret Public Infrastructure District No. 1 (the District) and Nos. 2-16 (District Nos. 2-16 and together with the District, the Districts), adopted a resolution creating the Districts.

The District was established simultaneously with District Nos. 2-16 to provide financing for infrastructure improvements to facilitate development within the boundaries of the Districts. The District has the power to issue bonds for the purpose of paying all or part of the costs of acquiring, acquiring an interest in, improving, or extending certain public improvements, facilities, or property.

The District has no employees, and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Developer Advance**

The District is in the development stage. As such, administrative expenditures will be funded by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for future repayment when the District is financially able to reimburse the Developer from bond proceeds and other legally available revenue.

**Expenditures**

**Administrative Expenditures**

Administrative and operations expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, accounting, district management, insurance, and other administrative expenses.

**Debt and Leases**

The District has no operating or capital leases. The District has no debt.

**This information is an integral part of the accompanying budget.**

**DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16  
RESOLUTION 2024-01**

**A RESOLUTION ADOPTING RULES OF ORDER**

**WHEREAS**, Deseret Public Infrastructure District Nos. 1-16 (the “Districts”) were created by a resolution of the City of Grantsville Council on May 24, 2023, and a Certificate of Creation issued by the Utah Lieutenant Governor on May 24, 2023; and

**WHEREAS**, the Districts boards are obligated under Utah Code Sections 17D-4-103(1)(b) and 17B-1-310(3)(b) to adopt rules of order and procedure; and

**WHEREAS**, the Districts wish to adopt rules of order and procedure.

**NOW THEREFORE BE IT RESOLVED BY THE BOARDS OF TRUSTEES OF DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16 AS FOLLOWS:**

**RULES OF PROCEDURE AND ORDER**

Deseret Public Infrastructure District Nos. 1-16

**RULE NO. 1**

The Districts will comply with all required procedures that are stated in the Open and Public Meetings Act and other related provisions of the Utah Code.

**RULE NO. 2**

An item may be placed on the agenda only by the chair or the clerk, or by a person acting at their direction or with their consent. The agenda for a meeting will be the guide to the meeting. If matters come up for discussion that are not on the agenda, no final action can be taken on any matter not on the agenda.

**RULE NO. 3**

The Districts’ chair (or an authorized person conducting a meeting on the chair’s behalf or in the chair’s absence), will open and introduce an item on the agenda in order, unless the chair or authorized person determines that there is a good reason to consider agenda items out of order. If an agenda item is one that requires discussion, the boards’ members can consider and discuss the item in a polite, civil, free-for-all type exchange of ideas for as long as they believe to be necessary. When the chair or authorized person believes that a discussion has gone on long enough, and the item is one that requires a decision of the Districts’ board, the chair or authorized person can ask for vote on the matter. Any board member who has had enough of the discussion can at any time also ask the chair or authorized person either to move on to the next item or call for a vote on the item. If a majority of the others on the board agree, the chair or authorized person shall call for a vote or move on to the next item as appropriate. No formal motions or seconds are required or necessary for such a request.

**RULE NO. 4**

The Districts' boards of trustees shall treat each with respect and act at all times during the meeting in a civil and courteous manner to each other and the public.

ADOPTED and EFFECTIVE this 2<sup>nd</sup> day of April, 2024.

**DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 1-16**

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Chair

ATTEST:

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Clerk



**DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16  
RESOLUTION 2024-02**

**A RESOLUTION ADOPTING WRITTEN PROCEDURES GOVERNING  
ELECTRONIC MEETINGS OF THE DISTRICTS**

**WHEREAS**, Deseret Public Infrastructure District Nos. 1-16 (the “Districts”), pursuant to Utah Code Section 52-4-207, have the authority to approve and adopt written procedures governing electronic meetings of the Districts; and

**WHEREAS**, the boards of trustees of the Districts (the “Boards”) wish to adopt written procedures governing electronic meetings of the Districts.

**NOW THEREFORE BE IT RESOLVED BY THE BOARDS OF TRUSTEES OF DESERET PUBLIC INFRASTRUCTURE DISTRICTS AS FOLLOWS:**

**ELECTRONIC MEETINGS POLICY**

1. Definitions. Words used in this policy have the meanings provided in Title 52, Chapter 4, Open and Public Meetings Act, Utah Code 1953.
2. Notice of Electronic Meetings. The Boards may convene and conduct an electronic meeting pursuant to the following procedures:
  - a. Public notice will be given in accordance with Section 52-4-202, as may be amended from time to time; and
  - b. Notice of the electronic meeting will be provided to trustees at least 24 hours before the meeting so that they may participate and be counted as present for all purposes, including the determination that a quorum is present.
3. Establishment of an Anchor Location for Electronic Meetings
  - a. The Boards hereby establish the following possible anchor locations for any electronic meetings: \_\_\_\_\_; or any other location as specified in the meeting notice.
  - b. Space and facilities at the anchor location will be provided, so that interested persons and the public may attend and monitor the open portions of the electronic meeting.
  - c. If the electronic meeting is a public hearing, space and facilities at the anchor location will be provided by the Districts, so that interested persons and the public may attend, monitor, and participate in the open portions of the meeting.
  - d. The Districts may hold an electronic meeting without any trustees physically present at the anchor location, provided someone representing the Districts is present at the anchor location to assist members of the public who may attend the open portions of the meeting and ensure the meeting can be heard at the anchor location.

4. Procedures for Electronic Meetings

- a. One or more trustees may attend, participate, and vote in electronic meetings of the Districts boards using electronic communications.
- b. The Districts may use telephone conferencing, videoconferencing, or any other electronic means to allow trustees to participate in meetings of the Boards.
- c. The record of a meeting shall indicate whether a trustee is connected to the meeting electronically or in person.
- d. A trustee shall be counted as present for purposes of determining whether a quorum is present, provided that the trustee can hear the meeting proceedings and the trustee can be heard by those participating in the meeting, at the time the chair or other authorized person takes the initial roll of trustees present. The disconnection of any trustee for any reason after a quorum is determined to be present shall not invalidate the quorum or require the meeting to be adjourned, but any decision taken after the disconnection shall require the same number of votes to pass as if the trustee were still present and the quorum unchanged.
- e. Except for a unanimous vote, the Boards shall take all votes by roll call during an electronic meeting.

ADOPTED and EFFECTIVE this 2<sup>nd</sup> day of April, 2024.

**DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 1-16**

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Chair

ATTEST:

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Clerk

**DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16  
RESOLUTION 2024-03**

**A RESOLUTION ADOPTING DISTRICT BYLAWS**

**WHEREAS**, Deseret Public Infrastructure District Nos. 1-16 (the “Districts”) were created by a resolution of the City of Grantsville on May 24, 2023, and a Certificate of Creation issued by the Utah Lieutenant Governor on May 24, 2023; and

**WHEREAS**, the Districts boards are authorized under Utah Code Sections 17D-4-103 and 17B-1-301(2)(h) to adopt bylaws; and

**WHEREAS**, the Districts wish to adopt bylaws, including the general ethics and fraud prevention policies included therein, to comply with Utah state regulations, satisfy audit requirements, and prevent fraud.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16 AS FOLLOWS:**

*[bylaws on following pages]*

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## DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16 BYLAWS

### PREAMBLE

These Bylaws of the Deseret Public Infrastructure District Nos. 1-16 (the “Districts”) are a reaffirmation of the governing document of the district organized under the laws of the State of Utah with purposes as stated herein.

The Districts were created by the City of Grantsville (the “City”) by resolution on May 24, 2023, and a certificate of creation issued by the Lieutenant Governor of the State of Utah on May 24, 2023, pursuant to Utah Code, Title 17B, Chapter 1, and Title 17D, Chapter 2 (together the “Act”). The City Council appointed the initial members of the board of trustees of the Districts. The Districts are an independent unit of local government, separate and distinct from its creating entity.

### Article I Name, Purpose, and Powers

The name of these governmental entities are Deseret Public Infrastructure District Nos. 1-16. The Districts’ boards of trustees (“the Boards”) oversee the operation of the Districts. The purpose of the Districts is to finance public improvements as set forth in the Governing Document for the District (the “Governing Document”). Subject to any mandatory restrictions stated in the Governing Document, the Districts have all powers granted in the Act and any other implied powers necessary to carry out the objectives and purposes of the Districts.

### Article II Boards of Trustees

The Boards oversee the management, affairs, property, and interests of the Districts.

- A. Composition. The Boards are composed of five (5) members. The members of the Boards are initially appointed by the City. The Boards shall transition to elected Boards as set forth in the Governing Document.
- B. Quorum. When the Boards are composed of three members, the presence of three (3) members of the Board is necessary for a quorum for the transaction of District business. An action by the majority of a quorum constitutes the action of the Boards.
- C. Appointment and Vacancies. When a vacancy occurs on the Boards, the vacancy is filled in accordance with the procedures stated in the Governing Document and the Act, as may be amended from time to time.
- D. Qualifications. Qualifications for Trustees are as stated under the Act.

### **Article III Duties of Trustees**

Trustees provide oversight for the District functions, including those of parties under contract with the District.

### **Article IV Board Officers and Duties**

The Board will elect from its members a chair, a treasurer/vice chair, and at least one clerk/secretary. A clerk/secretary does not need to be a member of the Board.

- A. Chair Duties. The District chair presides over all meetings of the Board and executes all documentation or contracts. The chair shall also be considered the Chief Administrative Officer (CAO) of the District under applicable regulatory law.
- B. Clerk/Secretary Duties. The District clerk (sometimes referred to as the secretary) attends meetings and keeps a record of the proceedings. The clerk maintains financial records. The clerk prepares checks. The clerk prepares any necessary financial reports. The clerk accepts and manages records, as that term is defined under the Utah Government Records Management Act. The clerk may sign any documents, including all bond financing documents, as “clerk” or “secretary” of the District.
- C. Treasurer. The treasurer signs checks and maintains custody of all District money. The treasurer shall also be considered the Chief Financial Officer (CFO) of the District under applicable regulatory law.
- D. Vice Chair. The vice chair presides over meetings of the Board in the absence of the District chair. The vice chair also signs bond documents that are approved by the Board. The Trustee who serves as District treasurer generally also serves as District Vice Chair, but this is not required.

### **Article V Meetings**

- A. Regular Meetings. Meetings of the Board are held on an as-needed basis; therefore, it is not anticipated that regularly recurring meetings will be held. However, the Board may at any time set a calendar for regular meetings. Notice to the public of all regular meetings will be made pursuant to the Utah Open and Public Meetings Act.
- B. Special Meetings. Special meetings may be called by the Chair. At the request of any two Trustees, the Chair must call a special meeting. The Chair or other authorized person on the Chair’s behalf shall email, mail, fax or otherwise deliver written notice of special meetings to the Trustees at least twenty-four hours before the date of each special meeting. A written waiver of a call for a special meeting and a notice of call of a special meeting may be obtained. Notice to the public of all special meetings will be made pursuant to the Utah Open and Public Meetings Act. Most meetings of the Board are anticipated to be special meetings.

- C. Emergency Meetings. The Board may call an emergency meeting to discuss an urgent matter due to unforeseen circumstances. When an emergency meeting is determined to be necessary, the following is required: (1) Give the best notice practicable of the time, location, and topics to be considered; (2) Attempt to contact all Trustees; and (3) A majority of the Trustees must approve the meeting.
- D. Closed Session. A closed session of the Board may be scheduled at any time deemed necessary by the chair, in accordance with Utah's Open and Public Meetings Act.
- E. Attendance at Meetings. Each member of the Board shall annually attend at least seventy-five (75) percent of the Board meetings, unless excused for exceptional conditions such as sickness or being absent from the community. Failure to attend the required number of meetings, or three (3) successive unexcused absences, may result in removal from the Board.
- F. Meetings by Telephone or Video Conferencing. Members of the Board may participate in a meeting of the Board by means of conference telephone, video conferencing, or similar communications equipment, consistent with the electronic meetings policy of the District adopted by the Board.
- G. Voting. Each Trustee shall have one vote. No business requiring a vote may be conducted without a quorum. A tie vote constitutes failure to pass a measure.

## **Article VI Compensation**

Trustees serve without compensation. The Board, however, may in its discretion pay reasonable expenses for the members of the Board when transacting business on behalf of, and authorized by, the Board.

## **Article VII Parliamentary Procedure**

The latest version of Roberts Rules of Order, as of the time of the meeting, shall be used for the order of business and conduct of all meetings of the Board, except where such would conflict with these bylaws.

## **Article VIII Place of Meetings**

Meetings of the Board may be held at \_\_\_\_\_, or at another location as stated otherwise on an agenda at least twenty-four hours in advance.

## **Article IX Order of Business**

The Board will conduct meetings pursuant to the published agenda of each meeting, but may change its order of business or consider matters out of order at the direction or with the consent of the Chair or by vote of a majority of the Board present. Matters scheduled for action may be

tabled or continued by vote of the Board. If no action is taken on a matter scheduled for action, it may be placed back on a future meeting agenda for additional consideration or a final vote.

## **Article X**

### **Protection of Trustees**

- A. Defense of Trustees. The District will defend an action brought against a Trustee only under the terms and conditions stated in the Governmental Immunity Act of Utah, as may be amended from time to time.
- B. Insurance. The District shall have power to purchase and maintain insurance on behalf of any person who is or was a Trustee, officer or employee of the District; against any liability asserted against him/her and incurred by him/her in any such capacity, or arising out of the status as such, whether or not the District would have power by applicable law to indemnify him/her against such liability. The District may also purchase and maintain insurance, in such amounts as the Board may deem appropriate, to insure the District against any liability for the indemnifications provided by this Article.

## **Article XI**

### **Administration**

The Board may appoint a manager, including a management company that offers district management services, or may engage the services of professional advisers who may assist in the management and administration of the District. Any manager or professional adviser so retained shall have all necessary authority and responsibility for the administration of the District in all its activities, subject only to such policies as may be issued by the Board or any of its committees to which it has delegated the power for such action. The District manager shall act as the duly authorized representative of the Board in all matters in which the Board has not formally designated someone else to so act.

## **Article XII**

### **Conflict of Interest Policy**

- A. Policy statement. It is the policy of the Board of Trustees of the District to require Trustees to disclose potential conflicts of interest that may arise between their duties as Trustees and their personal financial interests and act accordingly with respect to votes on matters implicating such conflicts.
- B. Overview.
  - 1. The District's Trustees commit themselves to ethical and appropriate use of their authority to ensure and maintain public confidence in the District.
  - 2. The District's Trustees must place the interests of the District over their own personal financial interests.
- C. Disclosure.
  - 1. Every Trustee must disclose actual or potential conflicts of interest between their duties as Trustees and their personal financial interests.

2. When there is a conflict of interest, the trustee shall publicly declare the nature of the conflict.
3. A Trustee who complies with this Conflict of Interest policy provision may, using the Trustees' discretion, vote on the matter which is the subject of the actual or potential conflict of interest, abstain from voting or participating in the discussion, or leave the meeting during the discussion and/or voting.
4. Trustees may seek a confidential advisory opinion from the District's legal counsel as necessary in disclosing such potential conflicts of interest prior to disclosing them to the Board.
5. Disclosures must be made:
  - a. When a Trustee first becomes a Trustee.
  - b. Whenever the Trustee's position in the potential conflict entity changes significantly or the value of their interest in the entity is significantly increased.
  - c. Whenever the District is considering taking action that implicates or affects the entity in which the Trustee has a position or interest.

### **Article XIII**

#### **Ethical Behavior Policy**

- A. Policy statement. This Ethical Behavior policy is intended to serve as a guide for Trustees in decision-making situations to provide for the highest-level results for the District.
- B. Code of Ethics.
  1. The Trustees will comply and annually review the District's Conflict of Interest policy.
  2. The Board will follow all laws and regulations related to the ethics of public officers and employees, open meetings and whistleblower protection.
  3. Trustees should direct any complaint and/or issue directly to the Board Chair for inclusion to the Board agenda for the full Board's consideration.
  4. Trustees should forward District business items to the Board Chair for inclusion to the Board agenda. The intent is to provide for public notification and to allow time for research and consider the topic.
  5. The Board of Trustees recognizes it operates as a unit and that individual Trustees authority exists only as a member of the whole Board.
  6. The Board acknowledges that conflicts of interest may occasionally arise and that each Trustee is responsible to declare such actual or potential conflicts as specified by Utah law or Board policy.
  7. The Board will comply with the Utah Public Officer and Employee Ethics Act and ensure individual accountability, including consequences for noncompliance.



8. Trustees will not ask for or receive, directly or indirectly, any compensation, gifts, gratuity, or thing of value, or promise for or for omitting or deferring the performance of any official duty.
9. Trustees will not disclose or use any privileged or proprietary information that was gained by their official Board position.
10. Trustees will follow the Nepotism statute (Utah Code 52-3) which prohibits employments of relatives, with those exceptions listed in Code 52-3-1(2-3).
11. Trustees will follow the Misuse of Public Resources or Property statute (Utah Code 76-8-4) which delineates the unlawful use of public funds and destruction of property, including records.
12. Trustees will follow the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1) which sets forth standards of conduct for public officers and employees in areas where there are actual or potential conflicts of interest between their public duties and their private interests.

#### **Article XIV Procurement Policy**

- A. Policy statement. Public Infrastructure Districts are new and unique in the State of Utah to provide for the funding and development of public infrastructure. The Board recognizes that this type of district is unique and has taken that into consideration when creating this policy based upon Utah Code 17D-4-301(6)(c). Pursuant to the District's Governing Document, the District is also subject to the Utah Procurement Code, Utah Code Title 63G, Chapter 6a. This policy does not replicate the state code and has been customized to best suit the needs of the District. Public solicitation of proposals or bids and competitive evaluation of responses is a means of maximizing value, but often such solicitation is not practicable or will not yield sufficient results. So, standardization or sole-source methods may be used with proper approvals. Reasonable levels of process and approvals should be established for: direct purchasing, thresholds for verbal quotes, written quotes, competitive bids, requests for proposals, processes for evaluation, the use of other governmental contracts established through a competitive process, standardization of equipment or infrastructure and sole-source methods.
- B. General provisions.
  1. The Board of Trustees have designated the District Chair to be the CAO.
  2. The CAO has authority to approve and enter into and execute contracts on behalf of the District related to the acquisition and construction of the improvements, facilities, or property to be financed with District bonds, consistent with Utah Code 17D-4-301(6)(c); however, all legally binding contracts are to first be approved by the Board of Trustees.
  3. Trustees shall follow the District's Conflict of Interest Policy in all procurement decisions.

4. Unless exempted based upon Utah Code 17D-4-301(6)(c), purchases and contracts are awarded on a competitive basis, based upon thresholds listed in this policy.
  5. The District may make purchases from or participate in the state public procurement unit agreements and contracts, pursuant to the terms of those agreements and contracts, without soliciting additional procurement options.
  6. The District will maintain the ethical behavior described in the Utah Public Officers' and Employees' Ethics Act (Utah Code 67-16-1) and avoid the following:
    - a. Dividing a procurement to avoid using a standard procurement process.
    - b. Kickbacks and gratuities.
    - c. Failure to disclose conflicts of interest.
    - d. Cost-plus-a-percentage-of-cost contracts.
  7. Some District purchases may not be subject to sales tax. For vendors requiring documentation of tax-exempt status, a TC-712G Exemption Certificate for Governments may be provided by the District.
- C. Purchases other than as authorized by PID statute. The District shall comply with the following for purchases that are outside the scope of Utah Code 17D-4-301(6)(c).
1. *Purchases up to \$1,000.00:* All procurements of goods and services in an amount of \$1,000.00 or less may be approved by the CAO, provided such procurements are budgeted within the District's budget.
  2. *Purchases over \$1,000.00 and up to 10,000.00:* All procurements of goods and services over \$1,000.00 and up to \$10,000.00 require a verbal quote from at least three service providers and that those goods and services have been approved by the CAO for the solicitation of those goods and services. The description of the goods and services will use terminology to allow the reviewer an understanding of what's being purchased and why.
  3. *Purchases over \$10,000.00 and up to \$20,000:* All procurements of goods and services over \$10,000.00 and up to \$20,000.00 require a written quote from at least three service providers and that those goods and services have been approved by the CAO for the solicitation. The description of the goods and services will use terminology to allow the reviewer an understanding of what's being purchased and why.
  4. *Purchases over \$20,000.00:* All procurements of goods and services above \$20,000.00 will be put out for competitive bid to be prepared and approved by the CAO. Purchases over \$20,000.00 will have a written contract to be approved by the District Board in an open and public meeting.

## **Article XV Travel Policy**

- A. All travel expenses while conducting District business outside of fifty (50) miles from the administrative office may be paid by the District upon request of the traveling Trustee. Travel-related expenses include:
  - 1. Costs to travel to and from the business destination.
  - 2. Transportation costs while traveling conducting District business.
  - 3. Lodging, meals and incidental expenses.
- B. Pre-approval. All travel is required to be approved by the CAO prior to traveling and incurring travel-related expenses.
- C. Documentation. After any travel expenses have been incurred, a Travel Reimbursement Form will be submitted outlining the reason for the trip and the specific travel expenses. The Travel Reimbursement Form must be signed by the individual who traveled and the CAO.
- D. Transportation.
  - 1. The District will generally purchase only coach-class tickets aboard a regularly scheduled commercial carrier for both domestic and international flights. Non-stop flights, while at times, more expensive, may be justified if alternative flights impose other costs than airfare, or require such circuitous routing that it is inconvenient for the individual. Individuals may retain for personal use promotional items, including frequent flyer miles, received during the course of a business trip if such items are obtained under the same conditions as those offered to the general public at no additional cost to the District.
  - 2. The District owns no vehicles that may be used for business travel purposes. Personal vehicle use is allowed for the District's business purposes and will be reimbursed for mileage in accordance with currently authorized IRS rate.
  - 3. Alternative travel arrangements may be structured for travel and lodging to reduce costs or accommodate personal preferences if the alternatives provide cost savings or if the individual pays for the increased costs.
  - 4. Rental cars may be obtained with prior approval from the CAO. Individuals traveling in a group to the same location for business are strongly encouraged to share rental vehicles where practical. Rental car agency liability and collision/loss damage coverage is required to be obtained at the District's expense.
- E. Lodging. Travel that requires an overnight stay must be pre-approved by the CAO. The accommodations selected should be modestly priced for the city and state traveling to, but if the individual is attending a convention they may book a room at the hotel where a conference is being held, in order to reduce other travel related costs or booking a room at a higher priced hotel due to a legitimate safety concern based upon location.

F. Travel-related meals.

1. Travel-related meals will be paid for meals (including tax, tips and other meal related expenses) at the current State of Utah per diem rate. Per diem may be paid to individuals prior to leaving for their travel.
2. Individuals can use their personal credit card to pay for approved travel related meals. Individuals need to retain all receipts related to the purchases and submit them with a Travel Reimbursement Form.

G. Incidental expenses: Incidental expenses are not considered part of the meal per diem reimbursement and must be documented on the Travel Reimbursement Form. Incidental expenses include: ground transportation, parking and related tips, fax, telephone, internet, copy charges and other business related expenses.

H. Personal expenses: Personal expenses such as entertainment or alcohol are the responsibility of the individual and not reimbursable by the District.

I. If an individual receives per diem prior to traveling and does not travel on that trip, then the individual will return those funds to the District.

## Article XVI

### Miscellaneous Financial and Security Policies

- A. Cash Receipting and Deposit Policy. As outlined in the Utah State Auditor's Cash Receipting and Deposit Policy Template Guide, "policies and procedures need to be adapted to the individual needs of entities in varying sizes and locations. Small organizations that do not have enough employees to segregate duties, compensating controls should be considered such as having a member of the Board review transactions and trace them back to the source." The District is a small organization, does not have employees, and does not receive cash or credit card transactions. The Treasurer will receive all checks made payable to the District and deposit them in the District's operating account. The Board of Trustees will update this policy in the event that the District needs to receive cash or credit card transactions.
- B. Credit Card Policies and Procedures. It is the policy of the District not to issue or obtain any credit cards for any individuals related to the District's operations. If and when the District decides to obtain or issue a credit card to any individual(s) then the Board of Trustees shall first be required to adopt policies and procedures governing the issuance and use of credit cards.
- C. Personal Use of District Assets. The District was organized for narrow purposes, and the District's only assets are related to the purpose of financing and construction public infrastructure to be dedicated to the city for public use. The District has no employees and all services are provided to the District by contracted parties. It is therefore not anticipated that any personal use of District assets will be possible or likely. In any event, the District's policy on use of District assets is that any personal use of District assets is prohibited.
- D. IT and Computer Security Policy. The District is a small organization and does not have any District employees, computers, network, email or information technology (IT) network. In the event that the District were to hire employees and obtain computers or

electronic devices for those employees, the Board of Trustees would first be required to adopt a policy addressing information technology, computer security, electronic device use, and acceptable Internet use.

## **Article XVII**

### **Reporting Fraud or Abuse; Fraud Risk Hotline**

- A. Improper Governmental Action. “Improper governmental action” is any action by a public entity’s Trustee or employee as follows:
1. Action done while in their official duties, whether or not the action is within the scope of their Board responsibilities or employment; or
  2. That is in violation of any federal, state or local law, and is: an abuse of authority; of substantial and specific danger to the public health or safety; or a gross waste of public funds.
- B. Reporting Fraud or Abuse.
1. Contractors who become aware of improper governmental actions should raise the issue with a Trustee. Trustees who become aware of improper governmental actions should raise the issue with the CAO. In the event a Trustee is involved, the issue should be taken up with the entire Board.
  2. The CAO, Trustee or Board will promptly take action to investigate the report. The District’s Trustees will keep the identity of the reporting person confidential to the extent possible under the law, unless that person authorizes in writing the disclosure of their identity. After an investigation has been completed, the person that reported the possible improper governmental action will be advised of a summary of the results of the investigation, except that personnel actions taken as a result of the investigation may be kept confidential.
- C. Complaints, investigations, review, and enforcement.
1. Any District Trustee or employee may file a complaint alleging a violation of the policy.
  2. The complaint will be in writing and signed by the complainant. The written complaint should list the nature of the alleged violation(s), date(s), time and place of each occurrence, and the name of the person(s) accused with the violation(s). The complaint will be filed with the CAO. The CAO will provide a copy of the complaint to the person(s) alleged of the violation. The reporting person shall provide the CAO with all the available documentation or other evidence to show a reason for believing that a violation has taken place.
  3. This policy is intended to weigh the rights of the person(s) alleging the fraud or abuse with those who are accused of the fraud and abuse. Anonymous complaints have the potential to subject the person(s) accused of the fraud or abuse to stress and embarrassment and potentially result in discipline and possible termination. The District is very reluctant to begin any investigation based upon an anonymous

complaint due to the fact that evidence will be difficult to obtain and verify, and it will be impossible to assess the complainant's credibility.

4. The District reserves the right to decline to investigate any complaint that is made anonymously.

D. Fraud Risk Hotline Policy Statement.

1. By their very nature and makeup PIDs have no employees when they are created and outsource their legal, financial and administrative functions. Even as PIDs grow they remain small and might only have a few of employees if any. The following policy is intended to bring accountability for the District Board and its contracted service providers now and any potential employees in the future.
2. The District Hotline provides the ability for citizens, including public employees and contractors, to report improper governmental activities including:
  - a. Waste or misuse of public funds, property, or manpower
  - b. Violations of a law, rule, or regulation applicable to the government
  - c. Gross mismanagement
  - d. Abuse of authority
  - e. Unethical conduct

- E. Filing a complaint. Complaints should be submitted in writing and provide any evidence that supports the complaint to the CAO. If the alleged complaint deals with the CAO, then the complaint should be submitted to another member of the Board and then brought to the full Board for consideration. Submitted information should include specifics as to 'who, what, where, when' as well as any other details that may be important such as information on other witnesses, documents, and pertinent evidence. Due to limited resources the District is unable to accept complaints that are not supported by evidence or provide a means for us to investigate the problem further.

- F. Hotline Information. A complainant may contact a Trustee at the contact information provided publicly for Trustees on the Utah Public Notice website, <https://utah.gov/pmn>.

G. Review of Complaint.

1. After receiving a complaint, a review of the allegation(s) and any evidence provided will be preformed. Potential factors to be reviewed include:
  - a. Does the complaint involve actions by a person subject to the District's authority?
  - b. Were improper governmental activities involved?
  - c. Can the allegation(s) be effectively investigated?
2. Disagreements with management decisions or actions taken by elected officials that are within the law will not be investigated. Overly broad or vague complaints or complaints where evidence is unavailable may be declined.

3. This policy is intended to weigh the rights of the person(s) alleging the fraud or abuse with those who are accused of the fraud and abuse. Anonymous complaints have the potential to subject the person(s) accused of the fraud or abuse to stress and embarrassment and potentially result in discipline and possible termination. The District is very reluctant to begin any investigation based upon an anonymous complaint due to the fact that evidence will be difficult to obtain and verify, and it will be impossible to assess the complainant's credibility.
  4. The District reserves the right to decline to investigate any complaint that is made anonymously.
- H. Whistleblower protection. Utah Code 67-21-3 prohibits public employers from taking adverse action against their employees for reporting in good faith government waste or violations of law to the appropriate authorities. A public entity employee, public body employee, legislative employee, or judicial employee, is presumed to have communicated in good faith if they have given written notice or otherwise formally communicated the conduct to the person in authority over the person alleged to have engaged in the illegal conduct.
- I. Confidentiality. The identity of the complainant is considered protected information under the Utah Government Records Access and Management Act (GRAMA) and will be kept confidential if requested by the complainant. (See Utah Code Section 67-3-1(15)). Whistleblower protections do not apply to anonymous complaints.

### **Article XVIII General Provisions**

- J. Calendar Year. The District will operate from January 1 to December 31 of each year.
- K. Account Books, Minutes and Records. The District will keep correct and complete books and records of account and shall also keep minutes of the proceedings of its Board and committees. All books and records of the District may be inspected by any Trustee, for any proper purpose at any reasonable time.
- L. Conveyances and Encumbrances. Property of the District may be assigned, conveyed, transferred, or encumbered only as authorized by the Board.

### **Article XIX Amendments**

These bylaws may be altered, amended, or repealed by a majority vote of the Board. New bylaws may be adopted by the Board at any regular or special meeting of the Board, called for such purpose. These bylaws will become effective at the time of their adoption by the Board of the District. Additional policies may be adopted by the Board without requiring amendment of these Bylaws.

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These bylaws were approved and adopted by a majority vote of the Board at a public meeting held on April 2, 2024.

**DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 1-16**

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Chair

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Attest: Clerk



**DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16  
RESOLUTION 2024-04**

**A RESOLUTION IMPLEMENTING A PUBLIC RECORDS POLICY**

**WHEREAS**, Deseret Public Infrastructure District Nos. 1-16 (the “Districts”) were created by a resolution of the City Council of the City of Grantsville City on May 24, 2023, and a Certificate of Creation issued by the Utah Lieutenant Governor on May 24, 2023; and

**WHEREAS**, governmental entities should adopt a records policy that is consistent with Utah’s Government Records Access Management Act; and

**WHEREAS**, the Districts wish to adopt a records policy in conformity with Utah’s Government Records Access Management Act.

**NOW THEREFORE BE IT RESOLVED BY THE BOARDS OF TRUSTEES OF DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 1-16 AS FOLLOWS:**

**PUBLIC RECORDS POLICY**

1. **Government Records Access and Management Act.** The Districts are subject to the Government Records Access and Management Act (Utah Code § 63G-2-101 et seq.) (“**GRAMA**”). GRAMA provides the basis for the Districts’ information practices including classification, designation, access, denials, segregation, appeals, management, retention and amendment of records. The Districts adopt GRAMA’s standards for classification and designation of its records as public, private, controlled or protected.

2. **Executive/Chief Administrative Officer.** For all purposes under GRAMA, the District Chair shall be considered the District’s executive officer and its chief administrative officer.

3. **Records Officer.** For all purposes under GRAMA, the Districts’ clerk/secretary shall be considered the records officer of the Districts, or in other words, the individual responsible to work with state archives in the care, maintenance, scheduling, designation, classification, disposal, and preservation of records.

4. **Fees.** The Districts shall charge and collect those costs and fees allowed by GRAMA for responding to a request for a record, specifically including but not limited to those in GRAMA. The Chair may set the amounts of any such costs and fees, or waive any cost or fee in accordance with GRAMA.

5. **Requests for Records.** A request for a District record must be directed to Deseret Public Infrastructure District, Attn: District Records Officer, c/o CliftonLarsonAllen, LLP, 8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111.

6. **Appeal.** Any appeal from a determination must be filed by mailing it to Deseret Public Infrastructure District, Attn: Board of Trustees, c/o CliftonLarsonAllen, LLP, 8390 E. Crescent Parkway, Suite 300, Greenwood Village, CO 80111.

7. **Requirement for Receiving or Retaining Records.** Notwithstanding the foregoing, the Districts shall retain all public records that the Districts are required by law to prepare and retain, including but not limited to meeting agendas, minutes, and notices. Further, the Districts are considered to have received and retained a document if it is considered and approved in a public meeting of the boards of trustees of the Districts. The Districts shall not, without the written approval of the District Chair, be deemed to have received or retained any book, letter, document, paper, map, plan, photograph, film, card, tape, recording, electronic data, or other documentary material regardless of physical form or characteristics, which is not expressly required by law to be retained by the Districts.

8. **Trade Secrets and Commercial Information.** The entire purpose of the Districts are to finance and construct public improvements in connection with development in the City of Grantsville City, Utah. The Districts could potentially receive documents that would constitute trade secrets under Utah Code Section 13-24-2 or commercial information (collectively “Commercial Records”). Notwithstanding Section 7 above, if the Districts receives and retains Commercial Records, and the Districts have received the information required under Utah Code Section 63G-2-309(1)(a)(i) related to the Commercial Records, the Commercial Records are considered “protected records” under GRAMA.

ADOPTED and EFFECTIVE this 2<sup>nd</sup> day of April, 2024.

**DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 1-16**

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Chair

ATTEST:

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Clerk



**HAYES  
GODFREY  
BELL**  
LAWYERS

**Hayes Godfrey Bell, P.C.**  
(Mazuran and Hayes 1992-2014)

2118 East 3900 South, Ste. 300  
Holladay UT 84124  
■ (801) 272-8998

March 29, 2024

Deseret Public Infrastructure District No. 1  
Shelby Clymer, District Administrator  
CliftonLarsonAllen LLP  
6955 S Union Park Center, No. 300  
Cottonwood Heights, Utah 84047  
shelby.clymer@claconnect.com

*Re: Engagement letter and fee arrangement*

Dear Ms. Clymer,

Thank you for retaining me and Hayes Godfrey Bell, P.C. to provide legal services. The purpose of this letter is to formalize our relationship.

Hayes Godfrey Bell, P.C. agrees to provide legal advice and consultation to the Deseret Public Infrastructure District on an ongoing project-by-project basis as directed by you and the District Council.

This engagement letter sets forth our agreement as to payment of our fees. My current fee for legal services is \$225 per hour, plus any expenses that may be incurred. Other attorneys in the firm may work on your matter. Their time will be billed at the same rate or a lower rate. Our rates are inclusive of all support staff and general office costs. The firm's billing rates are adjusted periodically to reflect inflation and other increases in our cost of doing business. We will advise you beforehand in the event our rates increase.

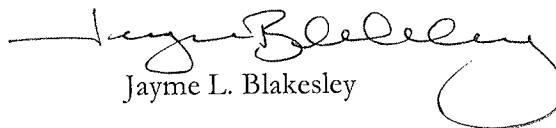
Hayes Godfrey Bell, P.C. will issue monthly billing statements for services performed from the first through the last day of the billing month. Our statements are due and payable within thirty (30) days from the date of billing. Any outstanding balance not paid within sixty (60) days after the original billing date will accrue interest at the rate of fifteen percent (15%) per annum on the unpaid balance from the original billing date until paid in full. You agree to pay all costs and expenses incurred in handling your legal matters, including but not limited to court filing fees, service of process fees, document reproduction, telephone costs, travel expenses, and postage. These costs will be set forth in the monthly billing statements.

If any of the information in this letter is not consistent with your understanding of our agreement, please contact me before signing the letter. Otherwise, please sign and return this letter. We will begin work on your behalf as soon as it is returned.

Page 1 of 2

Thank you for asking us to represent you. If you have questions, please contact me at your convenience.

Sincerely,

  
Jayme L. Blakesley

The undersigned agrees to the terms and conditions set forth above.

Dated: \_\_\_\_\_

Signed: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_



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

# Special Districts Master Services Agreement

Deseret Public Infrastructure District No. 1  
 2118 E 3900 S, Suite 300, Salt Lake City, UT, 84124  
 MSA Date: March 13, 2024

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 Deseret Public Infrastructure District No. 1 (“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](https://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. Any such request shall be in writing and shall be signed by both CLA and the district.

### **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 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.

#### 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 Deseret Public Infrastructure District No. 1 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 L. Clymer

Principal

303-265-7812

shelby.clymer@claconnect.com

**Response**

This MSA correctly sets forth the understanding of Deseret Public Infrastructure District No. 1 and is accepted by:

**CLA**  
CliftonLarsonAllen LLP

*Shelby Clymer*

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Shelby L. Clymer, Principal

**SIGNED** 3/18/2024, 2:00:06 PM MDT

**Client**  
Deseret Public Infrastructure District No. 1

SIGN:

---

Tom Clark

DATE:

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

# Special Districts Preparation Statement of Work

Date: March 13, 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 Deseret Public Infrastructure District No. 1 (“you,” “your,” “board of trustees” or “the district”) dated March 13, 2024 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 L. 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 monthly 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 monthly 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 monthly 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 monthly 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 monthly 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 monthly 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:***

| <b>Services performed by</b> | <b>Rate per hour</b> |
|------------------------------|----------------------|
| 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 L. Clymer

Principal

303-265-7812

shelby.clymer@claconnect.com

### **Response**

This SOW correctly sets forth the understanding of Deseret Public Infrastructure District No. 1 and is accepted by:

**CLA**  
CliftonLarsonAllen LLP

*Shelby Clymer*

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Shelby L. Clymer, Principal

**SIGNED** 3/18/2024, 2:00:33 PM MDT

**Client**  
Deseret Public Infrastructure District No. 1

SIGN:

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Tom Clark

DATE:

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

# Special Districts Public Management Services Statement of Work

Date: March 13, 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 Deseret Public Infrastructure District No. 1 (“you,” “your,” “board of trustees” or “the district”) dated March 13, 2024 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 L. Clymer 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**

Shelby L. Clymer

Principal

303-265-7812

shelby.clymer@claconnect.com

**Response**

This SOW correctly sets forth the understanding of Deseret Public Infrastructure District No. 1 and is accepted by:

**CLA**  
CliftonLarsonAllen LLP

*Shelby Clymer*

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Shelby L. Clymer, Principal

**SIGNED** 3/18/2024, 2:01:11 PM MDT

**Client**  
Deseret Public Infrastructure District No. 1

SIGN:

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Tom Clark

DATE:

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## DESERET PUBLIC INFRASTRUCTURE DISTRICT NO. 1

### NOTICE OF ANNUAL MEETING SCHEDULE FOR CALENDAR YEAR 2024

**PUBLIC NOTICE** is hereby given that the annual schedule for the regular meetings of the Board of Trustees (the “*Board*”), of the Deseret Public Infrastructure District No. 1 (the “*District*”), for calendar year 2024, is as follows:

[ \_\_\_\_\_ ] of Each of the Following Months, as follows:

Month Day, Year

The foregoing regular meetings of the Board will be held on the above dates at the District’s office, located at 183 E. Main St. Suite 2 Grantsville, Utah 84029, beginning at \_\_\_\_ a/p.m., unless otherwise noticed. If any meeting falls on a legal holiday, the meeting will be cancelled and rescheduled, and public notice of the rescheduled meeting will be duly given.

\_\_\_\_\_  
District Clerk

## DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 2-16

### NOTICE OF ANNUAL MEETING SCHEDULE FOR CALENDAR YEAR 2024

**PUBLIC NOTICE** is hereby given that the annual schedule for the regular meetings of the Board of Trustees (the “*Board*”), of the Deseret Public Infrastructure District Nos. 2-16 (the “*Districts*”), for calendar year 2024, is as follows:

[ \_\_\_\_\_ ] of Each of the Following Months, as follows:

Month Day, Year

The foregoing regular meetings of the Board will be held on the above dates at the Districts’ office, located at 183 E. Main St. Suite 2 Grantsville, Utah 84029, beginning at \_\_\_\_ a/p.m., unless otherwise noticed. If any meeting falls on a legal holiday, the meeting will be cancelled and rescheduled, and public notice of the rescheduled meeting will be duly given.

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District Clerk

**THE FOLLOWING ARE POST PACKET ITEMS:  
ITEMS THAT WERE DISTRIBUTED AT THE MEETING  
AND NOT IN THE ORIGINAL PACKET**

## **FUNDING AND REIMBURSEMENT AGREEMENT (Administration)**

This **FUNDING AND REIMBURSEMENT AGREEMENT** (the “**Agreement**”) is made and entered into as of April \_\_\_\_, 2024, by and among DESERET PUBLIC INFRASTRUCTURE DISTRICT No. 1, a political subdivision of the State of Utah (“**District No. 1**”), DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 2-16, each of which is a political subdivision of the State of Utah (“**District Nos. 2-16**” and together with District No. 1, the “**Districts**”) and VENTANA CAPITAL, INC., a Utah limited liability company (the “**Developer**”). The Districts and the Developer are collectively referred to herein as the “**Parties**”.

### **RECITALS**

WHEREAS, the Districts were duly organized as political subdivisions and body corporate and politics of the State of Utah pursuant to the Public Infrastructure District Act, Title 17D, Chapter 4 Utah Code Annotated 1953, as amended (the “**PID Act**”) and relevant portions of the Limited Purpose Local Government Entities - Local Districts, Title 17B (the “**Local District Act**” and together with the PID Act, the “**Act**”), with the power to provide certain public infrastructure and improvements (collectively, the “**Public Infrastructure**”) as described in the Act and as authorized in the Governing Document for the Districts (the “**Governing Document**”); and

WHEREAS, the Developer has directed or intends to direct certain development activities or cause development activities to occur with respect to property included within and without the boundaries of the Districts (the “**Project**” or “**Projects**”), which depend upon the timely delivery of the Public Infrastructure; and

WHEREAS, the Districts were organized concurrently;

WHEREAS, the Districts have incurred and will incur costs in furtherance of the Districts’ permitted purposes, including but not limited to: costs in the nature of general operating and administrative costs, such as attorney, engineering, architectural, surveying, district management, accounting, auditing, insurance, and other costs necessary to continued good standing under applicable law (the “**Costs**”); and

WHEREAS, the Districts do not presently have financial resources to provide funding for payment of Costs that are projected to be incurred prior to the anticipated availability of funds; and

WHEREAS, the Districts have determined that delay in the provision of the Public Infrastructure by the Districts will impair the ability to provide facilities necessary to support the Project on a timely basis; and

WHEREAS, the Developer is willing to loan funds to the Districts, from time to time, on the condition that the Districts agree to repay such loans, in accordance with the terms set forth in this Agreement; and

WHEREAS, the Districts are willing to execute one or more reimbursement notes, bonds, or other instruments (“**Reimbursement Obligations**”), in an aggregate principal amount not to exceed the Maximum Loan Amount (as defined below), to be issued to or at the direction of the Developer upon its request, subject to the terms and conditions hereof, to further evidence the Districts’ obligation to repay the funds loaned hereunder; and

WHEREAS, the Districts anticipate repaying moneys advanced by the Developer hereunder, including as evidenced by any requested Reimbursement Obligations, with the proceeds of future bonds, ad valorem taxes, or other legally available revenues of the applicable District determined to be available therefor; and

WHEREAS, the Districts and the Developer desire to enter into this Agreement for the purpose of consolidating all understandings and commitments between them relating to the funding and repayment of the Costs; and

WHEREAS, the Board of Trustees of the Districts (the “**Board**” or “**Boards**”) have determined that the best interests of the Districts and their property owners will be served by entering into this Agreement for the funding and reimbursement of the Costs; and

WHEREAS, the Boards have authorized their officers to execute this Agreement and to take all other actions necessary and desirable to effectuate the purposes of this Agreement.

NOW, THEREFORE, in consideration of the promises and the mutual covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Districts and the Developer agree as follows:

#### COVENANTS AND AGREEMENTS

1. LOAN AMOUNT AND TERM. The Developer agrees to loan to each respective District one or more sums of money, not to exceed the aggregate of \$200,000 (as the same may be subsequently increased by agreement of the Parties hereto and execution of a supplement or addendum to this Agreement) (the “**Maximum Loan Amount**”). These funds shall be loaned to the applicable District in one or a series of installments and shall be available to the applicable District through December 31, 2027 (as the same may be amended pursuant to an annual review evidenced by supplement or amendment hereto, the “**Loan Obligation Termination Date**”). Thereafter, the Developer may agree to renew its obligations hereunder by providing written notice thereof to the applicable District, in which case the Loan Obligation Termination Date shall be amended to the date provided in such notice, which date shall not be earlier than December 31 of the succeeding year.

2. RESERVED.

3. USE OF FUNDS. The Districts agree that they shall apply all funds loaned by the Developer under this Agreement solely to Costs of the Districts as set forth from time to time in the annual adopted budget for the respective Districts, and pursuant to any contracts entered into



with third parties to perform functions for the respective Districts under such adopted budget. It is understood that the Districts have budgeted or will budget as revenue from year to year the entire aggregate amount which may be borrowed hereunder to enable the applicable District to appropriate revenues to pay the Costs included within the applicable District's annual budget. The Developer shall be entitled to a quarterly accounting of the expenditures made by the applicable District, upon request, and otherwise may request specific information concerning such expenditures at reasonable times and upon reasonable notice to the applicable District.

4. MANNER FOR REQUESTING ADVANCES.

a. The Districts shall from time to time determine the amount of revenue required to fund budgeted expenditures by the Districts, but such determination shall be made not more often than monthly. Each determination shall be made based upon the expenditures contained in the adopted budget for the Districts and upon the rate of expenditures estimated for the next succeeding month and such other factors as the applicable Board may consider relevant to the projection of future financial needs. Not less than fifteen (15) days before the beginning of each month, the applicable District shall notify the Developer of the requested advance for the next month, and the Developer shall deposit such advance on or before the beginning of that month. The Parties may vary from this schedule upon mutual agreement.

b. Upon receipt of advances hereunder, the applicable District shall keep a record of such advances made. Failure to record such advances shall not affect inclusion of such amounts as reimbursable amounts hereunder; provided that such advances are substantiated by the applicable District's accountant. The Developer may provide any relevant documentation evidencing such unrecorded advance to assist in the applicable District's final determination.

5. OBLIGATIONS IRREVOCABLE.

a. The obligations of the Developer created by this Agreement are absolute, irrevocable, unconditional, and are not subject to setoff or counterclaim.

b. The Developer shall not take any action which would delay or impair the Districts' ability to receive the funds contemplated herein with sufficient time to properly pay approved invoices and/or notices of payment due.

6. INTEREST PRIOR TO ISSUANCE OF REIMBURSEMENT OBLIGATIONS. With respect to each loan advance made under this Agreement prior to the issuance of any Reimbursement Obligation reflecting such advance, the interest rate shall be 4% per annum, from the date any such advance is made, simple interest, to the earlier of the date the Reimbursement Obligation is issued to evidence such advance, or the date of repayment of such amount. Upon issuance of any such Reimbursement Obligation, unless otherwise consented to by the Developer, any interest then accrued on any previously advanced amount shall be added to the amount of the loan advance and reflected as principal of the Reimbursement Obligation, and shall thereafter accrue interest as provided in such Reimbursement Obligation.

7. TERMS OF REPAYMENT; SOURCE OF REVENUES.

a. Any funds advanced hereunder shall be repaid in accordance with the terms of this Agreement. The Districts intend to repay any advances made under this Agreement from special assessments, ad valorem taxes, fees, or other legally available revenues of the Districts, net of any debt service costs of the Districts. Any mill levy certified by the Districts for the purpose of repaying advances made hereunder shall be subject to any restrictions provided in the Districts' Governing Document, electoral authorization, or any applicable laws.

b. The provision for repayment of advances made hereunder, as set forth in Section 7(a) hereof, shall be at all times subject to annual appropriation by the Districts.

c. At such time as the Districts issue Reimbursement Obligations to evidence an obligation to repay advances made under this Agreement, the repayment terms of such Reimbursement Obligations shall control and supersede any otherwise applicable provision of this Agreement, except for the Maximum Reimbursement Obligation Repayment Term (as defined below).

8. ISSUANCE OF REIMBURSEMENT OBLIGATIONS.

a. Subject to the conditions of this Section 8 and Section 9 hereof, upon request of the Developer, the Districts hereby agree to issue to or at the direction of the Developer one or more Reimbursement Obligations to evidence any repayment obligation of the Districts then existing with respect to advances made under this Agreement. Such Reimbursement Obligations shall be payable solely from the sources identified in the Reimbursement Obligations, including, but not limited to, special assessments, *ad valorem* property tax revenues of the Districts, and shall be secured by the applicable District's pledge to apply such revenues as required hereunder, unless otherwise consented to by the Developer. Such Reimbursement Obligations shall mature on a date or dates, subject to the limitation set forth in the Maximum Reimbursement Obligation Repayment Term defined herein, and bear interest at a market rate, to be determined at the time of issuance of such Reimbursement Obligations. The Districts shall be permitted to prepay any Reimbursement Obligation, in whole or in part, at any time without redemption premium or other penalty, but with interest accrued to the date of prepayment on the principal amount prepaid. The Districts and the Developer shall negotiate in good faith the final terms and conditions of the Reimbursement Obligations.

b. The term for repayment of any Reimbursement Obligation issued under this Agreement shall not extend beyond thirty (30) years from the date of this Agreement (**"Maximum Reimbursement Obligation Repayment Term"**).

c. The terms of this Agreement may be used to construe the intent of the Districts and the Developer in connection with issuance of any Reimbursement Obligations, and shall be read as nearly as possible to make the provisions of any Reimbursement Obligations

and this Agreement fully effective. Should any irreconcilable conflict arise between the terms of this Agreement and the terms of any Reimbursement Obligation, the terms of such Reimbursement Obligation shall prevail.

d. If, for any reason, any Reimbursement Obligation is determined to be invalid or unenforceable, the applicable District shall issue a new Reimbursement Obligation to the Developer that is legally enforceable, subject to the provisions of this Section 8.

e. In the event that it is determined that payments of all or any portion of interest on any Reimbursement Obligation may be excluded from gross income of the holder thereof for federal income tax purposes upon compliance with certain procedural requirements and restrictions that are not inconsistent with the intended uses of funds contemplated herein and are not overly burdensome to the Districts, the Districts agree, upon request of the Developer, to take all action reasonably necessary to satisfy the applicable provisions of the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder.

9. NO DEBT. It is hereby agreed and acknowledged that this Agreement evidences the Districts' intent to repay the Developer for advances made hereunder in accordance with the terms hereof. However, this Agreement shall not constitute a debt or indebtedness by the Districts within the meaning of any constitutional or statutory provision, nor shall it constitute a multiple-fiscal-year financial obligation. Further, the provision for repayment of advances made hereunder, as set forth in Section 7 hereof, and the agreement to issue a Reimbursement Obligation as set forth in Section 8 hereof, shall be at all times subject to annual appropriation by the Districts, in their absolute discretion.

10. TERMINATION.

a. The Developer's obligations to advance funds to the Districts in accordance with this Agreement shall terminate on December 31, 2027, (subject to the extension terms above), except to the extent advance requests have been made to the Developer that are pending by this termination date, in which case said pending request(s) will be honored notwithstanding the passage of the termination date.

b. The Districts' obligations hereunder shall terminate at the earlier of the repayment in full of the Maximum Loan Amount (or such lesser amount advanced hereunder if it is determined by the applicable District that no further advances shall be required hereunder) or thirty (30) years from the execution date hereof. After thirty (30) years from the execution of this Agreement, the Parties hereby agree and acknowledge that any obligation created by this Agreement which remains due and outstanding under this Agreement, including accrued interest, is forgiven in its entirety, generally and unconditionally released, waived, acquitted and forever discharged, and shall be deemed a contribution to the Districts by the Developer, and there shall be no further obligation of the Districts to pay or reimburse the Developer with respect to such amounts.

11. TIME IS OF THE ESSENCE. Time is of the essence hereof; provided, however, that if the last day permitted or otherwise determined for the performance of any required act under this Agreement falls on a Saturday, Sunday or legal holiday, the time for performance shall be extended to the next succeeding business day, unless otherwise expressly stated.

12. NOTICES AND PLACE FOR PAYMENTS. All notices, demands and communications (collectively, “**Notices**”) under this Agreement shall be delivered or sent by: (a) first class, registered or certified mail, postage prepaid, return receipt requested, (b) nationally recognized overnight carrier, addressed to the address of the intended recipient set forth below or such other address as either party may designate by notice pursuant to this Section 12, or (c) sent by confirmed facsimile transmission, PDF or email. Notices shall be deemed given either one business day after delivery to the overnight carrier, three (3) days after being mailed as provided in clause (a) above, or upon confirmed delivery as provided in clause (c) above.

District: Deseret Public Infrastructure District Nos. 1-16  
c/o Shelby Clymer  
CliftonLarsonAllen LLP  
6955 S Union Park Center, No. 300  
Cottonwood Heights, Utah 84047  
[shelby.clymer@claconnect.com](mailto:shelby.clymer@claconnect.com)

Developer: **[Insert Developer name, address, and e-mail here]**

13. AMENDMENTS. This Agreement may only be amended or modified by a writing executed by the Districts and the Developer.

14. SEVERABILITY. If any portion of this Agreement is declared by any court of competent jurisdiction to be void or unenforceable, such decision shall not affect the validity of any remaining portion of this Agreement, which shall remain in full force and effect. In addition, in lieu of such void or unenforceable provision, there shall automatically be added as part of this Agreement a provision similar in terms to such illegal, invalid or unenforceable provision so that the resulting reformed provision is legal, valid and enforceable.

15. APPLICABLE LAWS. This Agreement and all claims or controversies arising out of or relating to this Agreement shall be governed and construed in accordance with the law of the State of Utah, without regard to conflict of law principles that would result in the application of any law other than the law of the State of Utah. Venue for all actions arising from this Agreement shall be in the District Court in and for the county in which the District is located.

16. ASSIGNMENT. This Agreement may not be assigned by the Districts or the Developer and any attempt to assign this Agreement in violation hereof shall be null and void.

17. AUTHORITY. By execution hereof, the Districts and the Developer represent and warrant that their respective representatives signing hereunder have full power and authority

to execute this Agreement and to bind the respective party to the terms hereof.

18. ENTIRE AGREEMENT. This Agreement constitutes and represents the entire, integrated agreement among the Districts and the Developer with respect to the matters set forth herein and hereby supersedes any and all prior negotiations, representations, agreements or arrangements of any kind with respect to those matters, whether written or oral. This Agreement shall become effective upon the date of full execution hereof.

19. LEGAL EXISTENCE. The Districts will maintain their legal identity and existence so long as any of the advanced amounts contemplated herein remain outstanding. The foregoing statement shall apply unless, by operation of law, another legal entity succeeds to the liabilities and rights of the Districts hereunder without materially adversely affecting the Developer's privileges and rights under this Agreement.

20. GOVERNMENTAL IMMUNITY. Nothing herein shall be construed as a waiver of the rights and privileges of the Districts pursuant to the Governmental Immunity Act of Utah, Title 63G, Chapter 7, Utah Code Annotated 1953, as amended.

21. NEGOTIATED PROVISIONS. This Agreement shall not be construed more strictly against one party than against another merely by virtue of the fact that it may have been prepared by counsel for one of the Parties, it being acknowledged that each party has contributed substantially and materially to the preparation of this Agreement.

22. COUNTERPART EXECUTION. This Agreement may be executed in several counterparts, each of which may be deemed an original, but all of which together shall constitute one and the same instrument. Executed copies hereof may be delivered by facsimile or email of a PDF document, and, upon receipt, shall be deemed originals and binding upon the signatories hereto.

***[Remainder of Page Intentionally Left Blank. Signature Page Follows]***

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date and year first above written. By the signature of its representative below, each party affirms that it has taken all necessary action to authorize said representative to execute this Agreement.

DISTRICT No. 1:

DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NO. 1, a political subdivision and body  
corporate and politic of the State of Utah

\_\_\_\_\_  
Officer of the District

ATTEST:

\_\_\_\_\_

DISTRICT NoS. 2-16:

DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 2-16, each of which is a political  
subdivision and body corporate and politic of the  
State of Utah

\_\_\_\_\_  
Officer of the District

ATTEST:

\_\_\_\_\_

DEVELOPER:

**[Insert Developer Name]**, a Utah limited liability  
company

\_\_\_\_\_

Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

*Signature page to Deseret Public Infrastructure District Nos. 1-16  
Funding and Reimbursement Agreement*

**INFRASTRUCTURE ACQUISITION AND REIMBURSEMENT AGREEMENT**  
(Deseret PID Nos. 1-16)

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This INFRASTRUCTURE ACQUISITION AND REIMBURSEMENT AGREEMENT (the “**Agreement**”) is made and entered into as of April \_\_\_, 2024, by and among DESERET PUBLIC INFRASTRUCTURE DISTRICT No. 1, a political subdivision of the State of Utah (“**District No. 1**”), DESERET PUBLIC INFRASTRUCTURE DISTRICT NOS. 2-16, each of which is a political subdivision of the State of Utah (“**District Nos. 2-16**” and together with District No. 1, the “**Districts**”) and VENTANA CAPITAL, INC., a Utah limited liability company (the “**Developer**”). The Districts and the Developer are collectively referred to herein as the “**Parties**”.

**RECITALS**

WHEREAS, the Districts were duly organized as political subdivisions and body corporate and politics of the State of Utah pursuant to the Public Infrastructure District Act, Title 17D, Chapter 4, Utah Code Annotated 1953, as amended (the “**PID Act**”) and relevant portions of the Limited Purpose Local Government Entities - Local Districts, Title 17B (the “**Local District Act**” and together with the PID Act, the “**Act**”), with the power to provide certain public infrastructure and improvements (collectively, the “**Public Infrastructure**”) as described in the Act and as authorized in the Governing Document (the “**Governing Document**”) for the Districts; and

WHEREAS, in accordance with the Act and the Governing Document, the Districts have the power to acquire real and personal property, manage the affairs of the Districts, including the acquisition, financing, construction, and installation of the Public Infrastructure, and to perform all other necessary and appropriate functions in furtherance of the Governing Document; and

WHEREAS, the Governing Document provides that the Districts shall have authority to provide for the planning, design, acquisition, construction installation, relocation, redevelopment, maintenance, and financing of Public Infrastructure in connection with development within and without the boundaries of the respective District (collectively the “**Project**” or “**Projects**”); and

WHEREAS, the Districts are presently without sufficient funds to provide the Public Infrastructure in a timely manner to support the Projects; and

WHEREAS, the Districts have determined that delay in the provision of the Public Infrastructure will impair the successful development of the Projects; and

WHEREAS, the Developer intends to finance and construct, or direct the construction of, all or portions of the Public Infrastructure necessary for the development of the Projects during the period when the Districts are unable to do so; and

WHEREAS, the Developer has expended funds on behalf of the Districts previously and intends to make future payments for costs for certain services directly related to the provision of Public Infrastructure in furtherance of the Districts’ permitted purposes, including, but not limited to: District

organizational costs, engineering, architectural, surveying, construction planning, and related legal, accounting, and other professional services (the “**Eligible Professional Service Costs**”) during the period when the Districts are unable to do so; and

WHEREAS, the Parties desire to establish the terms and conditions under which the Districts may coordinate the: 1) reimbursement of the Developer for the Certified District Eligible Costs (hereafter defined) incurred by the Developer for Public Infrastructure that is being dedicated to other governmental entities; 2) acquisition of certain Public Infrastructure that is to be owned by the Districts and to pay the Certified District Eligible Costs thereof; and 3) reimbursement of the Developer for Eligible Professional Service Costs constituting Certified District Eligible Costs; and

WHEREAS, the Public Infrastructure will benefit the community, is in the public interest, and will contribute to the health, safety, and welfare of the community at large; and

WHEREAS, the Districts do not intend to direct the design or construction of any Public Infrastructure by way of this Agreement; and

WHEREAS, as of the date of this Agreement, the exact scope of the Public Infrastructure which may be acquired by the Districts in accordance with Section 17B-1-103(2) of the Local District Act, and subject to the terms and conditions set forth in this Agreement, is unknown; and

WHEREAS, accordingly, the Board of Trustees of the respective Districts (the “**Board**” or “**Boards**”) have determined that the best interests of the Districts and their property owners would be served by entering into this Agreement; and

WHEREAS, pursuant to Section 17B-1-103(2)(l), the Districts are permitted to enter into contracts that the Board consider necessary, convenient, or desirable to carry out the Districts’ purposes; and

WHEREAS, the Boards have authorized their officers to execute this Agreement and to take all other actions necessary and desirable to effectuate the purposes of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and promises expressed herein, the Parties hereby agree as follows:

## COVENANTS AND AGREEMENTS

1. PURPOSE OF AGREEMENT; REIMBURSEMENT OF CERTIFIED DISTRICT ELIGIBLE COSTS. The Parties acknowledge that the Districts do not presently have the funds to construct the Public Infrastructure. In furtherance of the purposes of the Districts as expressed in the Governing Document, this Agreement shall provide a means by which the Districts shall reimburse the Developer for the Certified District Eligible Costs financed and constructed by the Developer. The Districts are authorized, but shall not be obligated, to accept any Public Infrastructure and/or District Eligible Costs (defined below) for reimbursement. The Districts shall not direct the design or construction of any Public Infrastructure by way of this Agreement. This



Agreement is intended to: 1) establish guidelines to be followed by the Boards in evaluating any request to accept Public Infrastructure for ongoing ownership, operation, and/or maintenance, and 2) establish guidelines to be followed by the Boards in evaluating any request from the Developer to accept District Eligible Costs which may be eligible for reimbursement in accordance with this Agreement. The existence of circumstances falling within the guidelines set forth in this Agreement shall not establish any obligation on behalf of the Districts to accept any Public Infrastructure or make any reimbursement. This Agreement shall not constitute a contract or agreement by the Districts to accept Public Infrastructure or reimburse the Developer for any District Eligible Costs. However, upon the adoption of an Acceptance Resolution (as defined in Section 4.c of this Agreement) the Districts shall reimburse the Developer for any Certified District Eligible Costs (defined below) in a timely manner, but in no event later than thirty (30) days following adoption of an Acceptance Resolution (subject to the availability of funds in an unrestricted account).

The term “**District Eligible Costs**” shall mean any and all costs of any kind related to the provision of the Public Infrastructure that may be lawfully funded by the Districts under the Act and the Governing Document, inclusive of Eligible Professional Service Costs. The term “**Certified District Eligible Costs**” shall mean District Eligible Costs with respect to which the Districts have issued an Acceptance Resolution as hereinafter provided.

2. CERTIFICATION OF CERTAIN EXPENDITURES. Notwithstanding any provisions herein to the contrary, the Public Infrastructure described in **Exhibit D** hereof (including any supplement thereto adopted by the applicable Board) constitutes Certified District Eligible Costs. All such costs and any reasonable cost overruns on such expenses of up to an additional 20% may be approved by any member of the applicable Board without additional Board approval, provided that the applicable District has obtained a determination of fair market value by a surveyor or engineer engaged or employed by the applicable District.

3. APPLICATION FOR ACCEPTANCE; DOCUMENTARY REQUIREMENTS. The Developer shall initiate a request for reimbursement for District Eligible Costs by submitting the following materials in form and substance satisfactory to the applicable District:

a. DEDICATED PUBLIC INFRASTRUCTURE. With respect to Public Infrastructure that is being dedicated to other governmental entities, the Developer shall furnish the following:

i. A completed “**Application for Acceptance of District Eligible Costs**” on the applicable District’s standard form, attached hereto and incorporated herein as **Exhibit A**;

ii. A description of the Public Infrastructure to be dedicated and the proposed District Eligible Costs thereof;

iii. Contracts and approved change orders;

iv. Copies of all invoices, statements, and evidence of payment thereof equal to the proposed District Eligible Costs, including lien waivers from any suppliers and subcontractors;

v. A letter from the governmental entity to which the Public Infrastructure is being dedicated evidencing the governmental entity's preliminary or conditional acceptance of such Public Infrastructure, subject to any applicable warranty period;

vi. A letter agreement in form and substance satisfactory to the applicable District addressing the maintenance of such Public Infrastructure during the applicable warranty period, the Developer's commitment to fund the costs of any corrective work that must be completed before final acceptance by the governmental entity to which such Public Infrastructure is being dedicated, and the Developer's agreement to obtain final acceptance from the governmental entity; and

vii. Such additional information as the applicable District may reasonably require.

b. Acquired Public Infrastructure. With respect to Public Infrastructure to be acquired by the applicable District from the Developer, the Developer shall furnish the following:

i. A completed "**Application for Acceptance of Public Infrastructure**" on the applicable District's standard form, attached hereto and incorporated herein as **Exhibit B**;

ii. A description of the Public Infrastructure to be acquired and the proposed District Eligible Costs thereof;

iii. Bid tabulations, bid evaluations, contracts, and approved change orders;

iv. Copies of all invoices, statements, and evidence of payment thereof equal to the proposed District Eligible Costs, including lien waivers from any suppliers and subcontractors;

v. Evidence that any and all real property interests necessary to permit the applicable District's use and occupancy of the Public Infrastructure have been granted, or, in the discretion of the applicable District, assurances acceptable to the applicable District that the Developer will execute or cause to be executed such instruments as shall satisfy this requirement;

vi. A complete set of digital record drawings of the Public Infrastructure which are certified by a professional engineer registered in the State of Utah or a licensed land surveyor showing accurate dimensions and location of all Public Infrastructure. Such drawings shall be in form and content reasonably acceptable to the applicable District;

vii. Test results for improvements conforming to industry standards (compaction test results, concrete tickets, hardscape test results, cut-sheets, pressure tests, etc.) *(if applicable)*;

viii. Certification from an engineer or other appropriate design professional stating that: 1) the Public Infrastructure has been inspected for compliance with approved designs, plans, and construction standards; 2) that the Public Infrastructure (or its individual components and/or subsystems, if applicable) has been substantially constructed in accordance with the approved designs, plans, and construction standards; and 3) the Public Infrastructure is fit for its intended purpose (the **“Engineer’s Design Certification”**);

ix. Assignment of any warranties or guaranties;

x. Any operation and maintenance manuals;

xi. An executed Bill of Sale and Warranty Agreement in form and substance acceptable to the District;

xii. If the Districts are to assume ownership of any real property, a title commitment and form of Special Warranty Deed, in a form acceptable to the Districts, conveying the real property free and clear of all liens, claims, and other encumbrances; and

xiii. Such additional information as the Districts may reasonably require.

c. Eligible Professional Service Costs. With respect to Eligible Professional Service Costs, the Developer shall furnish the following:

i. A completed **“Application for Acceptance of Eligible Professional Service Costs”** on the applicable District’s standard form, attached hereto and incorporated herein as **Exhibit C**;

ii. A description of the nature of the Eligible Professional Service Costs, including the relationship to Public Infrastructure;

iii. Information satisfactory to the Districts establishing the amount of the Eligible Professional Service Costs, which may include, but shall not be limited to, contracts with parties furnishing services of a capital nature, invoices and evidence of payment of same, and copies of work product or materials produced; and

iv. Such addition information as the Districts may reasonably require.

4. APPLICATION REVIEW PROCEDURES; ACCEPTANCE RESOLUTION; CONVEYANCE; WARRANTIES. Following receipt of an Application for Acceptance of District Eligible Costs, an Application for Acceptance of Public Infrastructure or an Application for Acceptance of Eligible Professional Service Costs, as described above, and within thirty (30) days thereafter:

a. The applicable District's accountant shall review the invoices and other material presented to substantiate the District Eligible Costs and shall issue a cost certification in form and substance reasonably acceptable to the applicable District declaring the total amount of District Eligible Costs associated with the Public Infrastructure proposed for acquisition and/or reimbursement (the "**Accountant's Cost Certification**").

b. The applicable District's engineer shall also review the invoices and other material presented to substantiate the District Eligible Costs and shall issue a cost certification in form and substance reasonably acceptable to the applicable District declaring the total amount of District Eligible Costs associated with the Public Infrastructure proposed for acquisition and/or reimbursement, and declaring that such costs are reasonable and appropriate for the type of Public Infrastructure being constructed in the vicinity of the Project (the "**Engineer's Cost Certification**"). In the event the applicable District's engineer or other appropriate design professional reasonably determines that corrective work must be completed before the Engineer's Cost Certification can be issued, the Developer shall promptly be given written notice thereof and an opportunity to dispute and/or complete such corrective work.

c. Upon receipt of a satisfactory Accountant's Cost Certification, Engineer's Cost Certification, and Engineer's Design Certification, as set forth above, if applicable, and within fifteen (15) days thereafter, the applicable District shall accept the District Eligible Costs and any related Public Infrastructure by adopting a Resolution (or action of a designated officer approved by resolution) declaring satisfaction of the conditions to acceptance as set forth herein (subject to any variances or waivers which the District may reasonably allow, including with regards to the acquisition of completed or partially completed Public Infrastructure, in place of an Accountant's Cost Certification, the District may instead rely upon the determination of fair market value by a surveyor or engineer engaged or employed by the applicable District, as permitted by the PID Act and the Governing Document), with any reasonable conditions the applicable District may specify (the "**Acceptance Resolution**").

5. PAYMENT OF CERTIFIED DISTRICT ELIGIBLE COSTS. The Districts shall repay Certified District Eligible Costs approved by the Districts under this Agreement solely from the proceeds of loans or bonds issued by the applicable District (if any), subject to the limitations of the Governing Document, the Act, and the availability of loan or bond proceeds in an unrestricted account.

6. INDEMNIFICATION. The Developer hereby agrees to indemnify and save harmless the Districts from all claims and/or causes of action, including mechanic's liens, arising

out of the performance of any act or the nonperformance of any obligation with respect to the Public Infrastructure conveyed to the Districts by the Developer.

7. TIME IS OF THE ESSENCE. Time is of the essence hereof; provided, however, that if the last day permitted or the date otherwise determined for the performance of any act required or permitted under this Agreement falls on a Saturday, Sunday or legal holiday, the time for performance shall be extended to the next succeeding business day, unless otherwise expressly stated.

8. NOTICES. All notices, demands, and communications (collectively, “**Notices**”) under this Agreement shall be delivered or sent by: 1) first class, registered, or certified mail, postage prepaid, return receipt requested; 2) nationally recognized overnight carrier, addressed to the address of the intended recipient set forth below or such other address as a party may designate by notice pursuant to this Section; or 3) sent by PDF or email. Notices shall be deemed given either one (1) business day after delivery to the overnight carrier, three (3) days after being mailed as provided in clause 1, above, or upon confirmed delivery as provided in clause 3, above.

District: Deseret Public Infrastructure District Nos. 1-16  
c/o Shelby Clymer  
CliftonLarsonAllen LLP  
6955 S Union Park Center, No. 300  
Cottonwood Heights, Utah 84047  
[shelby.clymer@claconnect.com](mailto:shelby.clymer@claconnect.com)

Developer: **[Insert Developer name, address, and e-mail here]**

9. AMENDMENTS. This Agreement may only be amended or modified by a writing executed by each Party.

10. SEVERABILITY. If any covenant, term, condition or provision of this Agreement shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of such covenant, term, condition or provision shall not affect any other provision contained in the Agreement, the intention being that such provisions are severable. In addition, in lieu of such void or unenforceable provision, there shall automatically be added as part of this Agreement a provision similar in terms to such illegal, invalid or unenforceable provision so that the resulting reformed provision is legal, valid and enforceable

11. APPLICABLE LAWS. This Agreement and all claims or controversies arising out of or relating to this Agreement shall be governed and construed in accordance with the law of the State of Utah without regard to conflict of law principles that would result in the application of any law other than the law of the State of Utah. Venue for all actions arising from this Agreement shall be in the District Court in and for the county in which the District is located.

12. ASSIGNMENT. This Agreement may not be assigned by the Parties and any attempt to do so shall be null and void.

13. AUTHORITY. By execution hereof, the Parties each represent and warrant that their representative signing hereunder has full power and lawful authority to execute this Agreement and to bind the respective party to the terms hereof.

14. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between the Parties hereto relating to the matters set forth herein, and sets forth the rights, duties, and obligations of each to the other as of this date. Any prior agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. This Agreement may not be modified except by a writing executed by all Parties.

15. INUREMENT. This Agreement shall inure to and be binding on the heirs, executors, administrators, successors, and permitted assigns of the Parties hereto.

16. GOVERNMENTAL IMMUNITY. Nothing in this Agreement 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 Districts, their respective officials, employees, contractors, or agents, or any other person acting on behalf of the Districts and, in particular, governmental immunity afforded or available to the Districts pursuant to the Governmental Immunity Act of Utah, Title 63G, Chapter 7, Utah Code Annotated 1953, as amended.

17. NEGOTIATED PROVISIONS. This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that it may have been prepared by counsel for one of the Parties, it being acknowledged that each party has contributed substantially and materially to the preparation of this Agreement.

18. COUNTERPART EXECUTION. This Agreement may be executed in several counterparts, each of which may be deemed an original, but all of which together shall constitute one and the same instrument. Executed copies hereof may be delivered by facsimile or email of a PDF document, and, upon receipt, shall be deemed originals and binding upon the signatories hereto, and shall have the full force and effect of the original for all purposes, including the rules of evidence applicable to court proceedings.

*[Remainder of Page Intentionally Left Blank. Signature Pages Follow.]*

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date and year first above written. By the signature of its representative below, each party affirms that it has taken all necessary action to authorize said representative to execute this Agreement.

DISTRICT:

DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NO. 1, a political subdivision and body  
corporate and politic of the State of Utah

\_\_\_\_\_  
Officer of the District

ATTEST:

\_\_\_\_\_

DISTRICT:

DESERET PUBLIC INFRASTRUCTURE  
DISTRICT NOS. 2-16, each of which is a political  
subdivision and body corporate and politic of the  
State of Utah

\_\_\_\_\_  
Officer of the District

ATTEST:

\_\_\_\_\_

DEVELOPER:

**[Insert Developer Name]**, a Utah limited liability  
company

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**EXHIBIT A**  
**Application for Acceptance of District Eligible Costs**  
**Deseret Public Infrastructure District Nos. 1-16**  
**Application for Acceptance of District Eligible Costs**

**Applicant Name:** \_\_\_\_\_

**Applicant Address:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Daytime Phone #:** (     ) \_\_\_\_\_ **Alt./Cell:** (     ) \_\_\_\_\_

**Email:** \_\_\_\_\_

**Description and Location of Public Improvements:** (please include a narrative description and attach maps/exhibits showing the location of all improvements) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Public Improvement Category and Costs:**

| Description of Improvement | Entity That Will Operate and/or Maintain Improvement | Improvements located within Public Property, Easements, or Public ROW (please specify) | Hard Construction Costs (including Staking and Testing) Please include name of vendor next to dollar amount | Soft Costs (Engineering, Legal, Planning, Landscape & Irrigation Design) Please include name of vendor next to dollar amount |
|----------------------------|------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
|                            |                                                      |                                                                                        |                                                                                                             |                                                                                                                              |
|                            |                                                      |                                                                                        |                                                                                                             |                                                                                                                              |
|                            |                                                      |                                                                                        |                                                                                                             |                                                                                                                              |
|                            |                                                      |                                                                                        |                                                                                                             |                                                                                                                              |

| PRIOR COSTS |                      |
|-------------|----------------------|
| Amount      | Description of Costs |
|             |                      |



**Required to be submitted:**

- ☐ Completed and Signed Application
- ☐ Contracts and Approved Change Orders
- ☐ Invoices and Pay Applications
- ☐ Evidence of Payment
- ☐ Lien Waivers
- ☐ Acceptance Letters for Improvements from Applicable Jurisdictions
- ☐ Agreement Addressing Maintenance and Corrective Work Prior to Final Acceptance
- ☐ Any other information reasonably requested by District

If any of the materials above are not included in the submission, please provide reason: \_\_\_\_\_

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**Total amount of District Eligible Costs requested for reimbursement: \$**\_\_\_\_\_

**By its signature below,** Applicant certifies that this Application for Acceptance of District Eligible Costs and all documents submitted in support of this application are true and correct, that the Applicant is authorized to sign this application, and the costs submitted for reimbursement herein qualify as District Eligible Costs in accordance with the Infrastructure Acquisition and Reimbursement Agreement of the Deseret Public Infrastructure District No. 1 ( “District 1”) or Deseret Public Infrastructure District Nos. 2-16 ( “District 2-16”), as applicable.

**Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

| For Internal Use Only                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>District Engineer’s Review</b><br><br>I have reviewed the Application for Acceptance of District Eligible Costs and all documentation in support thereof, and have conducted any field examinations as I have deemed necessary, and hereby find that the application is complete, and recommend that the Deseret Public Infrastructure District Nos. 1-16, as applicable accept this application for consideration.<br><br>The certification of costs associated with the Public Improvements as qualified District Eligible Costs, reasonable and consistent with | Signature: _____<br><br>Name: _____<br><br>Title: _____<br><br>Company: _____ |

|                                                                                                                                                                        |                              |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| fair market costs of similar public infrastructure, and the amount recommended for acceptance by the District, are set forth in the attached Engineer's Certification. | <div>Date:</div> <div></div> |
| <b>Notes:</b>                                                                                                                                                          |                              |

**EXHIBIT B**  
**Application for Acceptance of Public Infrastructure**  
**Deseret Public Infrastructure District Nos. 1-16**  
**Application for Acceptance of Public Infrastructure**

**Applicant Name:** \_\_\_\_\_

**Applicant Address:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Daytime Phone #:** (     ) \_\_\_\_\_ **Alt./Cell:** (     ) \_\_\_\_\_

**Email:** \_\_\_\_\_

**Description and Location of Public Infrastructure:** (please include a narrative description and attach maps/exhibits showing the location of all improvements) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Public Improvement Category and Costs:**

| Description of Improvement | District Own and/or Maintain Improvement | Improvements located within District Property, Easements, or Public ROW | Hard Construction Costs (including Staking and Testing) Please include name of vendor next to dollar amount | Soft Costs (Engineering, Legal, Planning, Design) Please include name of vendor next to dollar amount |
|----------------------------|------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
|                            |                                          |                                                                         |                                                                                                             |                                                                                                       |
|                            |                                          |                                                                         |                                                                                                             |                                                                                                       |
|                            |                                          |                                                                         |                                                                                                             |                                                                                                       |
|                            |                                          |                                                                         |                                                                                                             |                                                                                                       |

**Required to be submitted:**

- ☐ Completed and Signed Application
- ☐ Bid Tabulation and Evaluation
- ☐ Contracts and Approved Change Orders
- ☐ Invoices and Pay Applications
- ☐ Evidence of Payment
- ☐ Lien Waivers
- ☐ Approved Landscape Plan and Landscape Architect or Engineer Certification of Landscape Improvements (if applicable)
- ☐ Test Results for improvements conforming to industry standards, Videos, CADD files, etc.
- ☐ Pressure Test Results for any irrigation system (if applicable)
- ☐ Evidence of Real Property Interests in favor of District (if applicable)
- ☐ Partial Release from lender (if applicable)
- ☐ Record Drawings certified by a professional engineer or licensed land surveyor
- ☐ Engineer Certification of Public Infrastructure
- ☐ Assignment of Warranties or Guaranties
- ☐ Operation and Maintenance Manuals
- ☐ Signed Bill of Sale and Warranty Agreement
- ☐ Title Commitment (if applicable)
- ☐ Special Warranty Deed (if applicable)

If any of the materials above are not included in the submission, please provide reason: \_\_\_\_\_

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**By its signature below,** Applicant certifies that this application for Acceptance of Public Infrastructure and all documents submitted in support of this application are true and correct, and that the Applicant is authorized to sign this application and convey the Public Infrastructure set forth in this application to the District, free and clear of any liens or encumbrances whatsoever.

**Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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|                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>District Engineer's Review</b><br><br>I have reviewed the Application for Acceptance of Public Infrastructure and all documentation in support thereof, and have conducted any field examinations as I have deemed necessary, and hereby recommend that Deseret Public Infrastructure District Nos. 1-16, as applicable, approve the Application for Acceptance of Public Infrastructure and accept the Public Infrastructure for initial acceptance. | Signature: _____<br><br>Name: _____<br><br>Title: _____<br><br>Company: _____<br><br>Date: _____ |
| <b>Notes:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                  |

**EXHIBIT C**  
**Application for Acceptance of Eligible Professional Service Costs**

**Deseret Public Infrastructure District No. 1 or No. 2**  
**Application for Acceptance of Eligible Professional Service Costs**

**Applicant Name:** \_\_\_\_\_

**Applicant Address:** \_\_\_\_\_ **State:** \_\_\_\_\_ **Zip:** \_\_\_\_\_

**Daytime Phone #:** (     ) \_\_\_\_\_ **Alt./Cell:** (     ) \_\_\_\_\_

**Email:** \_\_\_\_\_

**Description of the nature of the Eligible Professional Service Costs, including the relationship to Public Infrastructure:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Public Improvement Category and Costs:**

| <b>Description of Improvement</b> | <b>Entity That Will Operate and/or Maintain Improvement</b> | <b>Improvements located within Public Property, Easements, or Public ROW (please specify)</b> | <b>Soft Costs</b><br>(Engineering, Legal, Planning, Design)<br><i>Please include name of vendor next to dollar amount</i> |
|-----------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
|                                   |                                                             |                                                                                               |                                                                                                                           |
|                                   |                                                             |                                                                                               |                                                                                                                           |
|                                   |                                                             |                                                                                               |                                                                                                                           |
|                                   |                                                             |                                                                                               |                                                                                                                           |

| PRIOR COSTS |                      |
|-------------|----------------------|
| Amount      | Description of Costs |
|             |                      |

**Required to be submitted:**

- ☐ Completed and Signed Application
- ☐ Contracts and Approved Change Orders/Engagement Letters
- ☐ Invoices and Pay Applications
- ☐ Evidence of Payment
- ☐ Any other information reasonably requested by District

If any of the materials above are not included in the submission, please provide reason: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Total amount of District Eligible Costs requested for reimbursement: \$**\_\_\_\_\_

**By its signature below,** Applicant certifies that this Application for Acceptance of Eligible Professional Service Costs and all documents submitted in support of this application are true and correct, that the Applicant is authorized to sign this application, and the costs submitted for reimbursement herein qualify as District Eligible Costs in accordance with the Infrastructure Acquisition and Reimbursement Agreement of the Deseret Public Infrastructure District Nos. 1-16, as applicable (the “District”).

**Signature:** \_\_\_\_\_

**Printed Name:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <p><b>District Engineer's Review</b></p> <p>I have reviewed the Application for Acceptance of District Eligible Costs and all documentation in support thereof, and have conducted any field examinations as I have deemed necessary, and hereby find that the application is complete, and recommend that the Deseret Public Infrastructure District Nos. 1-16, as applicable, accept this application for consideration.</p> <p>The certification of costs associated with the Public Improvements as qualified District Eligible Costs, reasonable and consistent with fair market costs of similar public infrastructure, and the amount recommended for acceptance by the District, are set forth in the attached Engineer's Certification.</p> | <p>Signature: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Company: _____</p> <p>Date: _____</p> |
| <p><b>Notes:</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                         |



**EXHIBIT D**  
**Description of anticipated Public Infrastructure expenditures constituting Certified**  
**District Eligible Costs**

As of \_\_\_\_\_, 202[\_\_\_\_]

|                                    | <b>Cost Estimate</b>   |
|------------------------------------|------------------------|
| Road Improvements                  | \$ _____               |
| Sewer Improvements                 | \$ _____               |
| Water Improvements (Fire Hydrants) | \$ _____               |
| Storm Drain Improvements           | \$ _____               |
| Improvement Land Costs             | \$ _____               |
| Contingency                        | \$ _____               |
| Engineering & Fees                 | \$ _____               |
|                                    | _____                  |
|                                    | <u><u>\$ _____</u></u> |

All forgoing costs and any reasonable cost overruns on such expenses of up to an additional 20% may be approved by any member of the Board without additional Board approval, provided that the District has obtained a determination of fair market value by a surveyor or engineer engaged or employed by the District.

# OATH OF OFFICE

## STATE OF UTAH

*I, Josh Brgoch, having been appointed to the office of*

*do solemnly swear or affirm that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.*

\_\_\_\_\_  
Signature

State of Utah            )  
                                  : ss.  
County of Tooele        )

Subscribed and sworn to before me this 2nd day of April, 2024.

\_\_\_\_\_  
\*Person Administering Oath

\_\_\_\_\_  
Title

\*Utah Code § 78B-1-142: "Every court, every judge, clerk and deputy clerk of any court, every justice, every notary public, and every officer or person authorized to take testimony in any action or proceeding, or to decide upon evidence, has the power to administer oaths or affirmations."

File oath by sending to: Oath of Office, Utah State Archives, 346 Rio Grande, Salt Lake City, UT, 84101

# OATH OF OFFICE

## STATE OF UTAH

*I, Mark Nickless, having been appointed to the office of*

*do solemnly swear or affirm that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.*

\_\_\_\_\_  
Signature

State of Utah            )  
                                  : ss.  
County of Tooele        )

Subscribed and sworn to before me this 2nd day of April, 2024.

\_\_\_\_\_  
\*Person Administering Oath

\_\_\_\_\_  
Title

\*Utah Code § 78B-1-142: "Every court, every judge, clerk and deputy clerk of any court, every justice, every notary public, and every officer or person authorized to take testimony in any action or proceeding, or to decide upon evidence, has the power to administer oaths or affirmations."

File oath by sending to: Oath of Office, Utah State Archives, 346 Rio Grande, Salt Lake City, UT, 84101

# OATH OF OFFICE

## STATE OF UTAH

*I, Ryan Hoggan, having been appointed to the office of*

*do solemnly swear or affirm that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.*

\_\_\_\_\_  
Signature

State of Utah            )  
                                  : ss.  
County of Tooele        )

Subscribed and sworn to before me this 2nd day of April, 2024.

\_\_\_\_\_  
\*Person Administering Oath

\_\_\_\_\_  
Title

\*Utah Code § 78B-1-142: "Every court, every judge, clerk and deputy clerk of any court, every justice, every notary public, and every officer or person authorized to take testimony in any action or proceeding, or to decide upon evidence, has the power to administer oaths or affirmations."

File oath by sending to: Oath of Office, Utah State Archives, 346 Rio Grande, Salt Lake City, UT, 84101

# OATH OF OFFICE

## STATE OF UTAH

*I, Shaun Johnson, having been appointed to the office of*

*do solemnly swear or affirm that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.*

\_\_\_\_\_  
Signature

State of Utah            )  
                                  : ss.  
County of Tooele        )

Subscribed and sworn to before me this 2nd day of April, 2024.

\_\_\_\_\_  
\*Person Administering Oath

\_\_\_\_\_  
Title

\*Utah Code § 78B-1-142: "Every court, every judge, clerk and deputy clerk of any court, every justice, every notary public, and every officer or person authorized to take testimony in any action or proceeding, or to decide upon evidence, has the power to administer oaths or affirmations."

File oath by sending to: Oath of Office, Utah State Archives, 346 Rio Grande, Salt Lake City, UT, 84101

# OATH OF OFFICE

## STATE OF UTAH

*I, Tom Clark, having been appointed to the office of*

*do solemnly swear or affirm that I will support, obey and defend the Constitution of the United States and the Constitution of this State, and that I will discharge the duties of my office with fidelity.*

\_\_\_\_\_  
Signature

State of Utah            )  
                                  : ss.  
County of Tooele        )

Subscribed and sworn to before me this 2nd day of April, 2024.

\_\_\_\_\_  
\*Person Administering Oath

\_\_\_\_\_  
Title

\*Utah Code § 78B-1-142: "Every court, every judge, clerk and deputy clerk of any court, every justice, every notary public, and every officer or person authorized to take testimony in any action or proceeding, or to decide upon evidence, has the power to administer oaths or affirmations."

File oath by sending to: Oath of Office, Utah State Archives, 346 Rio Grande, Salt Lake City, UT, 84101