

NEW HARMONY VALLEY SPECIAL SERVICE DISTRICT

ADMINISTRATIVE CONTROL BOARD MEETING

July 17, 2024

NEW HARMONY FIRE STATION

1388 South Old Hwy 91

Meeting Minutes

I. Open Hearing: R C. Huckaby.

- a. Meeting called to order at 7:00 pm.

II. Attendance: Cathye Huckaby.

- a. Board Members Present: Clay Huckaby, Chairperson; Pat Fleckenstein (Telephone), Vice Chairperson; John Southwick, Treasurer; Eric Kerns, Member; Cathye Huckaby, Board Clerk/Office Manager.
- b. Board Members Absent: N/A.
- c. Fire Department Volunteers: Chief Banks.
- d. Fire Association Members: Sonia Steere, Mary Ellen Southwick.
- e. Community: N/A.

III. Reading and Approval of Previous ACB Meeting Minutes – Clay Huckaby.

- a. Members had the opportunity to review the Administrative Control Board (ACB) Meeting Minutes of May 15, 2024. No changes were requested (See Attached).

Motion: A motion was made by Eric Kerns that the ABC Meeting Minutes May 15, 2024, be approved as reviewed. John Southwick seconded the motion. Motion carried unanimously by all present.

IV. Financial Report: John Southwick.

- a. NHVSSD Balance Sheet dated as of 7-17-2024, was reviewed (See Attached).
- b. NHVSSD Budgets vs Actuals FY 2024; January – December 2024, as of 7-17-2024 was reviewed (See Attached).
- c. NHVSSD Expense Report for 5-1-2024 to 7-17-2024 was reviewed (See Attached).

Motion: A motion was made by Eric Kern that the financial reports reviewed and discussed be approved as submitted. John Southwick seconded the motion. Motion carried unanimously by all.

V. Contingency Fund Development: Clay Huckaby.

- a. It was proposed that the Board establish a working group to identify the future needs of the district. The issue was tabled until after the mid-year budget review hearing.

VI. Oath of Office for Ryan Frisby: Cathye Huckaby.

- a. Ryan Frisby was sworn in as the newest NHVSSD Administrative Control Board Member. He is replacing Scott Pace who resigned. He will serve until the end of this term on December 31, 2025.

VII. Impact Fee Study Progress Report: Clay Huckaby.

- a. The report should be completed by the end of August.

VIII. Grant Updates: Clay Huckaby.

- a. A DNR grant has been submitted for the purchase of wildfire protective gear. We are awaiting final review.

IX. Board Member Report Presentation -Wildfire Fuels Management/Wildfire Prevention Program: John Southwick.

- a. The project is moving forward. John is working on establishing a committee. The goal is to educate the community on fire mitigation.

X. Survey and Chipping: John Southwick.

- a. The community chipping has been delayed due to fire season. If it is delayed much longer the DNR will subcontract the work out.

XI. Fire Engine available from Zion National Park: John Southwick.

- a. The Dept. of Forestry is retiring a Fire Apparatus. They are offering it to the district for \$15,000 - \$25,000 before putting it up for sale. After looking at the engine the Chief is not recommending the purchase because the apparatus needs several costly repairs. It would only be beneficial if given to us for free and then we made the necessary repairs.

XII. Board Members Report:

- a. No Reports

XIII. New Engine Status Update: Jim Banks.

- a. As required by CIB a progress report was submitted to them in June. The engine is expected to be finished by Spring 2025. The manufacturer is Pierce. The sales representatives are Siddons & Martin. Chief Banks, Richard Carter, Malcom Tonneson, and others will be meeting with the Siddons & Martin Representative next month for a preconstruction final review. The 1st payment is due in October. We need to clarify the purchase order timeline.

XIV Radios Project 25: Jim Banks.

- a. The State will be switching to the new radio system soon. It was previously estimated that this forced switch could cost the district up to \$90,000 for Kenwood or Motorola radios. The Chief investigated securing a loan from SBSU. Chief Banks learned that the Utah Communication Authority (UCA) purchased radios at a discounted rate from Harris. He was able to get in on the deal and the radios can

be purchased for an estimated cost of \$10,000. He is meeting with the New Harmony Fire Association to see if they will provide the funding.

Motion: A motion was made by John Southwick that the district proceed with the purchase of the Harris Radios, through UCA at the negotiated price of approximately \$10,000. Eric Kerns seconded the motion. Motion carried unanimously by all present.

XV. ESO Change Over: Jim Banks.

- a. E Reporting was bought out ESO, our contract was renegotiated, and new items were added; the price increased by approximately \$1,500. The budget line item will have to be increased at the midyear budget review.

XVI. Fire Chief Report: Jim Banks.

- a. Chief Banks successfully completed the three-day ISO 300 Training.
- b. He is clarifying what training is needed for the Board to be FEMA compliant.
- c. Current callouts 60 compared to last year's 76.
- d. We are down in personnel, and we need to renew our search for volunteers.

XVII. Office Manager Report: Cathye Huckaby.

- a. End of the year financial reports were emailed to all Board members previously. No questions. All reports have been submitted to the OSA.

VXIII. Fire Association: Sonia Steere.

- a. The association will discuss the DNR grant and the radio purchase at the next meeting.
- b. A very generous anonymous donation of \$5000 was received.
- c. The association is purchasing a new Smoky-the-Bear sign for outside the Kolob Station.
- d. Preparations for the Apple Festival are underway. It will be held on October 12, 2024.

XVIII. Community Report:

- a. No Reports

XIX. Meeting Adjourned: Clay Huckaby.

- a. Meeting Adjourned 8:15pm.

Motion: A motion was made by John Southwick the meeting adjourn.. Eric Kerns seconded the motion. Motion carried unanimously by all present.

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Attachments:

ACB-FB Meeting Agenda 7- 17- 2024

Utah Public Notice of Meeting 7-16-2024, 7-9-2024

NHVSSD Public Sign-in Sheet 7-17-2024

ACB-FB Meeting Minutes 5-15-2024

NHVSSD Balance Sheet as of 7-17-2024

NHVSSD Budget vs Actuals January – December 2024 as of 7-17-2024

Expense Report 5-1-2024 to 7-17-2024 as of 7-17-2024

Oath of Office Ryan Frisby 7-7-2024

Hinton & Burdick Financial Survey 2023

Financial Certification and Report 2023

Impact Fee Study of 2023

Fraud Risk Assessment 2023

NEW HARMONY VALLEY SPECIAL SERVICE DISTRICT
Administrative Control Board Hearing
July 17, 2024
7:00pm

KOLOB FIRE STATION
1388 South Old Hwy 91

Agenda

- I. Open Meeting: Clay Huckaby.**
- II. Attendance: Cathye Huckaby.**
- III. Review/Approval of Meeting Minutes: Clay Huckaby.**
- IV. Financial Report : John Southwick/Cathye Huckaby.**
 - **Balance Sheet.**
 - **Budget vs Actuals.**
 - **Expenditures.**
 - **2023 Financial Reporting Completed**
- V. Contingency Fund Development: Clay Huckaby**
- VI. Oath of Office Ryan Frisby: Cathye Huckaby**
- VII. Impact Fee Study Progress Report: Clay Huckaby**
- VIII. Grant Updates: R. C. Huckaby.**
- IX. Wildfire Fuel Mitigation, Wildfire Prevention Committee: John Southwick**
- X. Survey and Chipping Update: John Southwick**
- XI. Fire Engine, Zion National Park: John Southwick**
- XII. Board Member Report: Board**
- XIII. New Engine Status Update: Jim Banks**
- XIV. Radios Project 25: Jim Banks**
- XV. ESO Change Over Chief Report: Jim Banks.**
- XVI. Fire Chief Report: Jim Banks**
- XVII. Office Manager Report: Cathye Huckaby.**
- XVIII. Fire Association Reports:**
- XIX. Community Remarks:**
- XX. Meeting Adjourned:**

Public Notice Updated for New Harmony Administrative Control Board



From <support@helpdesk.utah.gov>
To <cathye.huckaby@newharmonyfire.org>
Date 2024-07-16 11:27

Utah Public Notice

Revised Notice

[New Harmony Administrative Control Board](#)

[NHVSSD -Administrative Control Board Monthly Meeting](#)

Notice Date & Time: 7/17/24 7:00 PM -7/17/24 9:00 PM

Description/Agenda:

NEW HARMONY VALLEY SPECIAL SERVICE DISTRICT

Administrative Control Board Hearing

July 17, 2024

7:00pm

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Notice of Electronic or telephone participation:

NA

Other information:

Location:

1388 S. Old HWY 91, NEW HARMONY, 84757

Contact information:

Cathye Huckaby , cathye.huckaby@newharmonyfire.org, (435)767-1893

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Public Notice Updated for New Harmony Administrative Control Board



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To cathye.huckaby@newharmonyfire.org
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Revised Notice

[New Harmony Administrative Control Board](#)

[NHVSSD -Administrative Control Board Monthly Meeting](#)

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- XVIII. Fire Association Reports:
- XIX. Community Remarks:

Public Notice for New Harmony Administrative Control Board



From <support@helpdesk.utah.gov>
To <legalads@thespectrum.com>, <cathye.huckaby@newharmonyfire.org>
Date 2024-07-09 13:02

Utah Public Notice

[New Harmony Administrative Control Board](#)

[NHVSSD -Administrative Control Board Monthly Meeting](#)

Notice Date & Time: 7/17/24 7:00 PM -7/17/24 9:00 PM

Description/Agenda:

To be Announced

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1388 S. Old HWY 91, NEW HARMONY, 84757

Contact information:

Cathye Huckaby , cathye.huckaby@newharmonyfire.org, (435)767-1893

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Public Notice for New Harmony Administrative Control Board



From <support@helpdesk.utah.gov>
To <cathye.huckaby@newharmonyfire.org>
Date 2024-07-09 13:02

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1388 S. Old HWY 91, NEW HARMONY, 84757

Contact information:

Cathye Huckaby , cathye.huckaby@newharmonyfire.org, (435)767-1893

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7-17-2024

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NEW HARMONY VALLEY SPECIAL SERVICE DISTRICT

ADMINISTRATIVE CONTROL BOARD MEETING

May 15, 2024

NEW HARMONY FIRE STATION

1388 South Old Hwy 91

Meeting Minutes

I. Open Hearing: R C. Huckaby.

- a. Meeting called to order at 7:00 pm.

II. Attendance: Cathye Huckaby.

- a. Board Members Present: Clay Huckaby, Chairperson; Pat Fleckenstein, Vice Chairperson; John Southwick, Treasurer; Eric Kerns, Member; Cathye Huckaby, Board Clerk/Office Manager.
- b. Board Members Absent: N/A
- c. Fire Department Volunteers: Chief Banks, Fire Chief; Richard Carter Lieutenant, David Osborn,
- d. Fire Association Members: Tamra Banks
- e. Community: Ted Reinert, Tina Reinert.

III. Reading and Approval of Previous ACB Meeting Minutes – Clay Huckaby.

- a. Members had the opportunity to review the Administrative Control Board (ACB) Meeting Minutes of March 20, 2024. No changes were requested (See Attached).

Motion: A motion was made by John Southwick that the ABC Meeting Minutes March 20, 2024, be approved as reviewed. Pat Fleckenstein seconded the motion. Motion carried unanimously by all present.

IV. Financial Report: John Southwick.

- a. NHVSSD Balance Sheet dated as of 5-13-2024, was reviewed (See Attached).
- b. NHVSSD Budgets vs Actuals FY 2024; January – December 2024, as of 5-13-2024 was reviewed (See Attached).
- c. NHVSSD Expense Report for 2-9-2024 to 5-13-2024 was reviewed (See Attached).

Motion: A motion was made by John Southwick that the financial reports reviewed and discussed be approved. Eric Kerns seconded the motion. Motion carried unanimously by all.

V. Vacant Position Application Review and Appointment: Clay Huckaby.

- a. Ryan Frisby sent in a resume requesting to be appointed to serve as a member of the NHVSSD -Administrative Control Board (See Attached). Board members had the opportunity to review his application. Ryan has attended meetings in the past and assisted in other community projects.

Motion: After a review and discussion of Ryan Frisby's resume a motion was made by Eric Kerns that Ryan Frisby be appointed to the NHVSSD Administrative Control Board to serve out the remainder of the term vacated by Scott Pace (2022-2026). Pat Fleckenstein seconded the motion. Motion carried unanimously by all present.

VI. Board Members Training: Cathye Huckaby and Jim Banks

- a. Email 5-13-2024 Mandatory Board Training was reviewed (See Attached). All Board members are required to complete the yearly "Open and Public Meeting Training." John Southwick and Pat Fleckenstein, as new Board members, need to complete the "Local Districts and Special Services Board Member Training."
- b. Chief Banks is seeking clarification on what NIMS/ICS training the Board Members must attend.

VII. Policy Proposals: Clay Huckaby, Cathye Huckaby.

- a. Revised By Laws, Page2: RE: Emails: It is proposed that the NHVSSD By-Laws Page 2, Section D; Paragraph 5, be amended adding the sentence, "Anyone elected or appointed must agree to use email during their tenure in office." (See Attached).

Motion: A motion was made by Eric Kerns that the NHVSSD By-laws be amended to show the proposed change by adding to NHVSSD By-Laws Page 2, Section D; Paragraph 5, the sentence, "Anyone elected or appointed must agree to use email during their tenure in office." Pat Fleckenstein seconded the motion. Motion carried unanimously by all present.

- b. Record Retention Policy: It was proposed that the NHVSSD ACB approve Resolution 1-2024 Record Retention Policy (See Attached). The contents of which are in accordance with the State of Utah, Little Manual for Local and Special Districts (Revised June 2024).

Motion: A motion was made by Eric Kerns that the NHVSSD ACB approve Resolution 1-2024 Record Retention Policy as reviewed and discussed. Pat Fleckenstein seconded the motion. Motion carried unanimously by all present.

- c. Accounting - Receiving, Recording, Time Frames for Monetary Deposits: It was proposed that the NHVSSD ACB approve Resolution 2-2024 Accounting-Receiving, Recording, Time Frames for Monetary Deposits (See Attached). The contents of which are in accordance with the State of Utah, Little Manual for Local and Special Districts (Revised June 2024).

Motion: A motion was made by Eric Kerns that the NHVSSD ACB approve Resolution 2-2024 Accounting - Receiving, Recording, Time Frames for Monetary Deposits as reviewed and discussed. Pat Fleckenstein seconded the motion. Motion carried unanimously by all present.

VIII. Impact Fee Study Proposal: Cathye Huckaby.

a. Background: The proposal to have an Impact Fee Study completed for the NHVSSD has been on the agenda for several months. Originally the Chairperson brought forward a proposal from Zions Public Finance who would complete an Impact Fee Study for \$8000 (See Attached). To the knowledge of Washington County Supervisors an Impact Fee Study has never been completed for the NHVSSD. Considering the district's growth, one is recommended. An Impact Fee Study:

- Is required before implementing an increase to any standard fee.
- Is helpful when applying for grants.
- Provides a standard by which to measure growth, assists in developing a 5-year plan and identifies the needs of the district.
- The cost of the study can be paid from the Impact Fee Account. Zions Public Finance Company was recommended by Mark Becraft, Fire Chief North Davis Special Service District, Hurricane City Manager, and the Utah Association of Special Districts.

Members of the Board requested additional bid proposals to see if the cost could be lowered. The Chairperson reached out to several other agencies and only one responded. Infinity Engineering responded with a quote of \$6,500; however, admittedly never having completed an Impact Fee Study for a Fire Department and/or Fire District

b. The Chairperson proposed the district consider approving the original proposal from Zion Public Finance.

Motion: A motion was made by Pat Fleckenstein that the Board acknowledge the need for Impact Fee Study for NHVSSD; that the proposal by Zions Public Finance be approved and the Chairman authorized to proceed as needed. John Southwick seconded the motion. Motion carried unanimously by all present.

IX. Grant Updates: Clay Huckaby.

- a. Chairman Huckaby, despite having reservations that the district might not be a contender, will be applying for the DNR 2024 – Wildfire Prevention Grant.
- b. It was noted that several agencies hire professionals who have extensive resumes in fire protection to write their grants. This gives them an edge in that they use the author uses vernaculars familiar to the grant review board and can better argue the case.

X. Board Member Report Presentation -Wildfire Fuels Management/Wildfire Prevention Program: John Southwick.

- a. John Southwick proposed that the district be proactive by developing a Wildfire Fuels Management/Wildfire Prevention Program to educate the public regarding home defense, wildfire mitigation and assisting the community in that endeavor. He volunteered to be the director of that program and would like to seek volunteers to assist. He suggested the district host an Annual Fire Prevention Meeting.

XI. Motion: *A motion was made by Pat Fleckenstein that the NHVSSD recognize the need for a Wildfire Fuels Management/Wildfire Prevention Program; that John Southwick be appointed as the Committee Chairperson for the project. Eric Kerns seconded the motion. Motion carried unanimously by all present.*

XII. Chief Report: Jim Banks/Richard Carter.

- a. 800MHZ Radio Update: The state mandate for all fire departments to switch to the new radio requirements is fast approaching. This will be a very expensive endeavor and there will be no state assistance. The tentative deadline being September 2024. This could easily be a \$80,000 to \$100,000 expense; one the department's budget cannot currently handle. The Chief is looking into lowering the cost by getting bids from various companies. Every department in Utah is facing the same issue. Some smaller departments are being forced to purchase "lower tiered radios" that are not recognized as public safety radios.
- b. The flammable fuels cabinet, which has been needed for a while, has been purchased.
- c. Fire Season is quickly approaching, we have had 48 calls this year.
- d. We continue to bill insurance companies when responding to nonresidential calls; recently having received \$1800.
- e. The turbo went out on the Squad, an unexpected expense.
- f. The Association is working to replace expired helmets.
- g. The Chief is proposing a committee be formed to identify the needs for equipping the new fire truck. David Osborn and Pat Fleckenstein will be reaching out to their contacts for a "standard list of equipment for fire trucks." In addition, a "preconstruction conference" is scheduled for this August to discuss details of the new apparatus.
- h. The EMR program will be a primary focus in the next month.

XIV. Office Manager Report: Cathye Huckaby.

- a. The VISA limit has not been increased as the bank is now requiring registration with a second entity. Both the Chairperson and Office Manager are working to resolve the matter.

XV. Fire Association: Tamra Banks.

- a. Pancake Breakfast yielded a good profit.
- b. The Community Clean-up will be on Saturday May 18th.

XVI. Community Comment:

- a. No Comment.

XVII. Meeting Adjourned at 8:51pm

Motion: A motion was made by Pat Fleckenstein to adjourn the meeting. The motion was seconded John Southwick. Motion carried unanimously by all present.

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ACB-FB Meeting Agenda 5-15-2024

Utah Public Notice of Meeting 5-14-2024, 4-17-2024

NHVSSD Public Sign-in Sheet 5-15--24

ACB-FB Meeting Minutes 3-20-2024

NHVSSD Balance Sheet as of 5-13-2024

NHVSSD Budget vs Actuals January – December 2024 as of 5-13-2024

Expense Report 2-9-2024 to 3-18-2024 as of 5-13-2024

Ryan Frisby Resume

Training Email 5-13-2024

By-Laws Change Proposal, Page 2, Section D, Paragraph #5

NHVSSD Resolution 1-2024 Record Retention Policy

NHVSSD Resolution 2-2024 Accounting – Receiving, Recording, Time Frames for Monetary Deposits

Zions Public Finance, Inc, Impact Fee Study Proposal

New Harmony Valley Special Service District

Balance Sheet

As of July 17, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
State Bank - Building Fund	577.46
State Bank - Capital Projects	4.48
State Bank - Contingency Fund	23,357.08
State Bank - General Fund	39,793.80
State Bank - Impact Fees	279,043.88
Total Bank Accounts	\$342,776.70
Other Current Assets	
Due from other governments	12,278.43
Uncategorized Asset	-1.00
Total Other Current Assets	\$12,277.43
Total Current Assets	\$355,054.13
Fixed Assets	
General Fixed Assets	6,965.09
Buildings and Improvements	335,373.53
Emergency Vehicles	439,249.00
Land	8,750.00
Machinery and Equipment	347,324.17
Total General Fixed Assets	1,137,661.79
Total Fixed Assets	\$1,137,661.79
Other Assets	
Construction in Progress	0.00
Total Other Assets	\$0.00
TOTAL ASSETS	\$1,492,715.92
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
*Accounts Payable	93.11
Total Accounts Payable	\$93.11
Other Current Liabilities	
Accounts Payable	0.00
Accrued Interest Payable	0.00
Total Other Current Liabilities	\$0.00
Total Current Liabilities	\$93.11

New Harmony Valley Special Service District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Charge for Services	1,368.90	7,500.00	-6,131.10	18.25 %
Contribution from Fund Balance		49,385.00	-49,385.00	
Dividend	57.82		57.82	
Donations	1.00	2,000.00	-1,999.00	0.05 %
Grants		10,000.00	-10,000.00	
Impact Fee Revenue	15,050.00	35,000.00	-19,950.00	43.00 %
Property Tax	25,065.17	110,000.00	-84,934.83	22.79 %
Total Income	\$41,542.89	\$213,885.00	\$ -172,342.11	19.42 %
GROSS PROFIT	\$41,542.89	\$213,885.00	\$ -172,342.11	19.42 %
Expenses				
Administration	25.00	1,600.00	-1,575.00	1.56 %
Accounting (HintonBurdick)	6,000.00	12,000.00	-6,000.00	50.00 %
Bank service Charge	50.00		50.00	
Chief Banks	6,000.00	12,000.00	-6,000.00	50.00 %
Office Manager	4,230.00	12,000.00	-7,770.00	35.25 %
Postage	68.00		68.00	
Printing	181.00		181.00	
Total Administration	16,554.00	37,600.00	-21,046.00	44.03 %
Call out reimbursement	14,520.00	26,000.00	-11,480.00	55.85 %
Contracted Services	147.97	8,965.00	-8,817.03	1.65 %
ESO	3,321.51		3,321.51	
Lexipol	3,689.28		3,689.28	
Other	587.42		587.42	
Professional Organizations/ Dues	476.00		476.00	
Streamline Web Services	600.00		600.00	
Total Contracted Services	8,822.18	8,965.00	-142.82	98.41 %
Debt Service		33,000.00	-33,000.00	
Election Costs		0.00	0.00	
Emergency Medical Response	191.58	3,500.00	-3,308.42	5.47 %
Insurance		15,000.00	-15,000.00	
Workers Comp	741.00		741.00	
Total Insurance	741.00	15,000.00	-14,259.00	4.94 %
Misc		4,000.00	-4,000.00	
Operations Maintenance & Repair	179.09	27,500.00	-27,320.91	0.65 %
Equipment Repair	6,415.50		6,415.50	
Fuel	1,992.09		1,992.09	
Total Operations Maintenance & Repair	8,586.68	27,500.00	-18,913.32	31.22 %
Purchase of Fixed Assets		5,000.00	-5,000.00	
Safety Equipment	1,600.00	10,000.00	-8,400.00	16.00 %
Other	3,124.41		3,124.41	
Turn-Outs	1,307.83		1,307.83	

New Harmony Valley Special Service District

Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L

January - December 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Safety Equipment	6,032.24	10,000.00	-3,967.76	60.32 %
Station Supplies		14,800.00	-14,800.00	
Bay Station Supplies	190.00		190.00	
Office Supplies	3,194.88		3,194.88	
Total Station Supplies	3,384.88	14,800.00	-11,415.12	22.87 %
Training	6,370.00	9,800.00	-3,430.00	65.00 %
Travel, Meals, Mileage		1,400.00	-1,400.00	
Meals	378.62		378.62	
Total Travel, Meals, Mileage	378.62	1,400.00	-1,021.38	27.04 %
UTILITIES	455.00	12,000.00	-11,545.00	3.79 %
Gas and Electric	2,144.47		2,144.47	
Internet Access	927.67		927.67	
Telephone	450.00		450.00	
Waste Dumpster	2,610.92		2,610.92	
Total UTILITIES	6,588.06	12,000.00	-5,411.94	54.90 %
Total Expenses	\$72,169.24	\$208,565.00	\$ -136,395.76	34.60 %
NET OPERATING INCOME	\$ -30,626.35	\$5,320.00	\$ -35,946.35	-575.68 %
Other Income				
Interest Income	4,206.26	6,000.00	-1,793.74	70.10 %
Total Other Income	\$4,206.26	\$6,000.00	\$ -1,793.74	70.10 %
Other Expenses				
Contribution to Fund Balance		0.00	0.00	
Interest Expense	23.68	11,320.00	-11,296.32	0.21 %
Total Other Expenses	\$23.68	\$11,320.00	\$ -11,296.32	0.21 %
NET OTHER INCOME	\$4,182.58	\$ -5,320.00	\$9,502.58	-78.62 %
NET INCOME	\$ -26,443.77	\$0.00	\$ -26,443.77	0.00%

New Harmony Valley Special Service District

Selected	Date	Type	No.	Payee	Category	Total	Action
	07/17/2024	Check	4351	Jim Banks	--Split--	\$5,012.05	
	07/17/2024	Check	4350	Heber Barlow	--Split--	\$520.00	
	07/17/2024	Check	4349	Kristen Carter	--Split--	\$1,360.00	
	07/17/2024	Check	4348	Richard Carter	--Split--	\$1,160.00	
	07/17/2024	Check	4347	Warren Dutson	Call out reimbursement	\$40.00	
	07/17/2024	Check	4346	Chris Fryer	Call out reimbursement	\$40.00	
	07/17/2024	Check	4345	Gail Goodman	--Split--	\$80.00	
	07/17/2024	Check	4344	Maddalyn Goodman	--Split--	\$400.00	
	07/17/2024	Check	4343	Wes Goodman	--Split--	\$880.00	
	07/17/2024	Check	4342	Clair Hansen	--Split--	\$600.00	
	07/17/2024	Check	4341	DAVID OSBORN	--Split--	\$320.00	
	07/17/2024	Check	4340	Malcolm Tonneson	--Split--	\$800.00	
	07/17/2024	Check	4339	Don Williams	--Split--	\$760.00	
	07/17/2024	Check	4338	John Wray	--Split--	\$720.00	
	07/17/2024	Check	4337	Cathye Huckaby	Office Supplies	\$79.85	
	07/17/2024	Check	4336	Western Pest Control	UTILITIES	\$65.00	
	07/17/2024	Check	4335	Shell Small Business	Fuel	\$556.01	
	07/10/2024	Check	4334	Cathye Huckaby	--Split--	\$711.03	
	07/10/2024	Check	4333	UTAH VALLEY UNIVERSITY	Training	\$10.00	
	07/10/2024	Check	4332	TINK'S SUPERIOR	Equipment Repair	\$144.23	

Selected	Date	Type	No.	Payee	Category	Total	Action
				AUTO PARTS			
	07/10/2024	Check	4331	John D. Theodosiou	Equipment Repair	\$300.00	
	07/10/2024	Check	4330	Dominion Energy	Gas and Electric	\$47.70	
	07/10/2024	Check	4329	Republic Services	Waste Dumpster	\$368.17	
	07/10/2024	Check	4328	VISA	Other	\$91.97	
				ROCKY MOUNTAIN POWER			
	07/10/2024	Check	4327		Gas and Electric	\$126.75	
				Hinton Burdick CPAs & Advisors			
	07/10/2024	Check	4326		Accounting (HintonBurdick)	\$1,000.00	
	07/10/2024	Check	4325	ESO Solutions Inc.	ESO	\$3,321.51	
	06/17/2024	Check	4324	Shell Small Business	Fuel	\$221.99	
				ROCKY MOUNTAIN POWER			
	06/11/2024	Check	4323		Gas and Electric	\$101.16	
	06/11/2024	Check	4322	Dominion Energy	Gas and Electric	\$23.14	
	06/11/2024	Check	4321	Republic Services	Waste Dumpster	\$372.27	
				TINK'S SUPERIOR AUTO PARTS			
	06/11/2024	Check	4320		Equipment Repair	\$55.51	
	06/11/2024	Check	4319	VISA	--Split--	\$621.53	
				Hinton Burdick CPAs & Advisors			
	06/11/2024	Check	4318		Accounting (HintonBurdick)	\$1,000.00	
	06/11/2024	Check	4317	Cathye Huckaby	Office Manager	\$765.00	
	05/21/2024	Check	4316	Jim Banks	Chief Banks	\$1,000.00	
	05/21/2024	Check	4315	AHS Rescue	Other	\$3,124.41	
	05/21/2024	Check	4314	Shell Small Business	Fuel	\$319.33	

Selected	Date	Type	No.	Payee	Category	Total	Action
	05/15/2024	Check	4313	Western Pest Control	UTILITIES	\$130.00	
	05/15/2024	Check	4312	Hinton Burdick CPAs & Advisors	Accounting (HintonBurdick)	\$1,000.00	
	05/15/2024	Check	4311	Western Pest Control	UTILITIES	\$0.00	
	05/15/2024	Check	4310	VISA	Other	\$91.97	
	05/15/2024	Check	4309	Republic Services	Waste Dumpster	\$373.68	
	05/14/2024	Check		Chris Fryer	General Fixed Assets	\$240.00	
	05/06/2024	Check	4308	TINK'S SUPERIOR AUTO PARTS	Equipment Repair	\$279.71	
	05/06/2024	Check	4307	Banks, James	Chief Banks	\$1,000.00	
	05/06/2024	Check	4306	Weidner	Turn-Outs	\$1,307.83	
	05/06/2024	Check	4305	Streamline	Streamline Web Services	\$600.00	
	05/06/2024	Check	4304	John D. Theodosiou	Equipment Repair	\$300.00	
	05/06/2024	Check	4303	Cathye Huckaby	Office Manager	\$577.50	
	05/06/2024	Check	4302	ROCKY MOUNTAIN POWER	Gas and Electric	\$95.90	
	05/06/2024	Check	4301	Dominion Energy	Gas and Electric	\$96.07	
	05/06/2024	Check	4300	WCF Mutual Insurance Company	Workers Comp	\$164.00	

Oath of Office

County of Washington, State of Utah

New Harmony Valley Special Service District Administrative Control Board Member

I, Ryan Frisby, do solemnly swear that I will support, obey, and defend the Constitution of the United States and the Constitution of the State of Utah and that I will discharge the duties of my office with fidelity.

(Signature)

Subscribed and sworn to before me this 17th day of July 2024.

NHVSSD Clerk – Cathye Huckaby

By

Cathye Huckaby

Cathye Huckaby

New Harmony Valley Special Service District Clerk



To the Board of Directors
New Harmony Valley Special Service District
PO Box 655
New Harmony, UT 84757

In accordance with *Utah Code 51-2a-201*, we have performed the procedures enumerated below, which were agreed to by To the Board of Directors of New Harmony Valley Special Service District, and the Office of the State, related to New Harmony Valley Special Service District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements for the period January 1, 2023 to December 31, 2023.

New Harmony Valley Special Service District's management is responsible for its Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The procedures that we performed, and our findings are summarized as follows:

PROCEDURES	RESULT
FINANCIAL SURVEY	
GENERAL	No exceptions noted
1. We obtained a copy of the entity's Financial Survey which was <u>completed by the entity</u> .	
2. We agreed amounts reported on the Financial Survey to the entity's general ledger.	No exceptions noted
REVENUES	No exceptions noted
3. We compared each revenue account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total revenues and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation and determined whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies as applicable.	

PROCEDURES	RESULT
DISBURSEMENTS 4. We compared each expense account on the Financial Survey to the corresponding prior period amounts. For changes greater than 5% of total expenses and 10% of the individual line item from the prior year, we inquired of management and reviewed applicable supporting documentation to determine whether the entity's explanation for the change was in accordance with the entity's policies and procedures, GAAP, and State and/or federal policies as applicable.	No exceptions noted
ACCOUNTING RECORDS	
GENERAL 5. We inquired with those charged with governance, the chief administrative officer, and the chief financial officer (as designated in UCA 11-50-202) of any instances of fraud, illegal acts, or noncompliance.	Per inquiry, no known instances of fraud, illegal acts, or non-compliance.
DISBURSEMENTS 6. We determined whether financial reports were prepared monthly or quarterly as required, and reviewed by the governing body. We selected one financial report and (1) scanned the general ledger and determined that all funds were included in the report, and (2) agreed the lesser of 10% or 15 line items from the report to the general ledger.	Financial reports are prepared monthly and reviewed by the governing body. No exceptions noted.
7. We inquired with the chief administrative officer and the chief financial officer whether there were disbursements to related parties. We also scanned disbursement records for disbursements to related parties and determined who has credit cards or purchasing cards issued by the entity. We selected the lesser of 25 disbursements or 10% of disbursements ensuring that the selection includes disbursements to related parties as well as credit card or purchase card disbursements made by members of the governing body and executive level of management. For each transaction selected, we determined the whether the disbursement:	No exceptions noted.
a. Was consistent with the entity's purpose.	
b. Agreed to the receipt or invoice supporting the amount and payee.	No exceptions noted
c. Was authorized consistent with the entity's policies and procedures.	No exceptions noted
d. Was in compliance with the entity's purchasing policy (bids, quotes, etc.).	No exceptions noted
e. Was classified and recorded in accordance with the entity's chart of accounts and policies and procedures, GAAP, and State/Federal policies as applicable.	No exceptions noted

PROCEDURES	RESULT
8. For each credit or purchasing card used, we selected one month during the period and determined whether card purchases were reconciled to receipts monthly by someone other than the card holder.	No exceptions noted
9. Through inquiry with management and scanning receipt records, we determined what restricted revenue was received by the entity and selected the lesser of 10% or 5 disbursements from restricted funds and determined whether the disbursements were in compliance with restrictions placed on the funds.	No exceptions noted
CASH	No exceptions noted
10. For each depository account, we obtained the year-end bank reconciliation and one additional month's bank reconciliation and performed the following:	
a. Traced the bank balance on the reconciliation to the balance per the bank statement.	
b. Traced the reconciled book balance to the general ledger and the amount reported on the Financial Survey.	No exceptions noted
c. Tested the clerical accuracy of the reconciliation.	No exceptions noted
d. For reconciling items greater than 5% of annual revenues, inquired of management and reviewed applicable supporting documentation to determine that the items were consistent with the entity's policies and procedures, GAAP, and State/Federal policies. Traced the lesser of 10% or five reconciling items to a subsequent bank statement.	No exceptions noted
e. Traced the lesser of 10% or five deposit transactions and 10% or five disbursement transactions to the general ledger.	No exceptions noted
11. For each depository bank reconciliation selected above, through inquiry of management and review of the reconciliation, we determined whether the bank reconciliation was performed by someone who does not have access to receipts or disbursements (including direct access to perform withdrawals/transfers in the bank accounts). If the individual did have access to receipts or disbursements, we determined whether a separate individual reviewed the completed bank reconciliation.	Noted reconciliations are performed by Cathye Huckaby and reviewed by the board treasurer. No exceptions noted
MEETINGS	
12. We reviewed the governing board's meeting minutes for the period applicable to the engagement through the report date of the engagement. For all financial transactions discussed in the minutes exceeding 5% of total revenues, and a selection of the lesser of 10% or 3 less-significant financial transactions discussed, we traced the transactions to the entity's accounting records and determined whether the transactions were recorded and reported in accordance with the entity's policies and procedures, GAAP, and State and/or Federal policies, as applicable.	No exceptions noted

PROCEDURES	RESULT
COMPLIANCE	
MEETINGS	No exceptions noted
13. We selected and obtained the agenda and meeting minutes for two public meetings held during the engagement year and performed the following:	
a. We determined if the entity gave proper notice of the meeting at least 24 hours before each meeting by posting the notice on the Utah Public Notice Website.	No exceptions noted
b. We determined if the agenda was reasonably specific to enable lay persons to understand the topics to be discussed.	No exceptions noted
c. We determined if the public body took any final actions on a topic in the meeting that was not listed under an agenda item.	No exceptions noted
d. We determined whether the minutes were posted to the Utah Public Notice Website within three days of the minutes being approved. (Exceptions: Charter schools are required only to <u>make the meeting minutes available</u> to the public within three days of being approved.)	Not required for special service districts. No exceptions noted
e. If a portion of the meeting was closed to the public, we determined that 1) before the meeting was closed, the reason for holding the closed meeting was documented in the meeting minutes and a roll call vote was taken, 2) the reason for closing the meeting was permitted under UCA 52-4-205, and 3) an audio recording of the closed meeting was made, or in the case of meetings closed to discuss Section 52-4-205(1)(a)(i)(f) or (2), the presiding person had executed a sworn statement that the sole purpose of the closed meeting was to discuss those issues.	No exceptions noted
BUDGET	No exceptions noted
14. We determined if a budget was approved before the start of the budget year and if the budget presented to the public and governing body contained the required financial information.	
15. We determined if the entity provided the required 7-day notice for its original and final budget adoption hearing.	No exceptions noted
16. We examined the entity's records and financial reports and determined whether the total expenditures stayed within the amounts appropriated in the final adopted budget.	No exceptions noted
FUND BALANCES	No exceptions noted
17. Deficit Fund Balances: For any fund that had a deficit fund balance in the year under review, we determined whether the entity included in the subsequent budget year an appropriation to retire the deficit of an amount equal to or greater than 5% of the fund's total actual revenue of the year under review.	

PROCEDURES	RESULT
<p>18. <u>General Fund Balance Limitations:</u></p> <p>Special Districts and Special Service Districts: The maximum unrestricted (committed, assigned, and unassigned) general fund balance is restricted to the greater of:</p> <ul style="list-style-type: none"> a. 100% of the most recently adopted budget; Plus b. 100% of the current years property tax collections 	No exceptions noted
<p>TRAINING</p> <p>19. Through inquiry with officials of the entity and observation of meeting agendas, certificates or other relevant evidence, we determined whether the following training had occurred as applicable:</p> <ul style="list-style-type: none"> a. Annual training on the requirements of the Open and Public Meetings Act. 	<p>Annual Training was not completed for FY23. The chairperson and clerk attended training February 2024; however, no certificates have been received. There has been a significant turnover of board members and not all members have completed the required training. The chairperson has included training in the administrative control board meeting agenda for March and May 2024. See Corrective Action Plan.</p>
<ul style="list-style-type: none"> b. Annual online training by the entity's designated records officer on the requirements of GRAMA. 	<p>GRAMA officer did not complete the required training for FY23. See Corrective Action Plan.</p>
<ul style="list-style-type: none"> c. At least once a term, members of a board of trustees of a special district attending training developed by the Office of the Utah State Auditor in cooperation with the Utah Association of Special Districts. 	<p>Board members are new and did not complete required training in FY23. See Corrective Action Plan.</p>
<p>GRAMA (GOVERNMENT RECORDS ACCESS MANAGEMENT ACT)</p> <p>20. If the entity charges fees for GRAMA requests, we verified that the entity has adopted a uniform fee structure.</p>	No exceptions noted
<p>Fraud Risk Assessment</p> <p>21. We reviewed the entity Fraud Risk Assessment and verified that it was signed by the appropriate officers and discussed by the governing body as represented in the minutes.</p>	No exceptions noted

PROCEDURES	RESULT
OTHER COMPLIANCE	No exceptions noted
22. We verified that the entity requires and maintains a conflict of interest disclosure for all officials and employees with decision-making or management responsibilities that is updated annually.	
23. If the entity collects Personally Identifiable Information (PII), we determined if it is collected in compliance with the requirements for collecting PII found in Utah Code 63D-2-103	No exceptions noted
PUBLIC TREASURER'S BOND	No exceptions noted
24. We determined whether the Treasurer was bonded or insured in accordance with Money Management Council Rule R628-4-4.	
Government Fees	No exceptions noted
25. We determined that Government Fees collected by the entity were approved, tracked and reasonable according to the prescribed criteria.	

We were not engaged to and did not conduct an examination or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on New Harmony Valley Special Service District's Financial Survey, accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of our testing of New Harmony Valley Special Service District's Financial Survey, accounting records, and compliance with applicable state laws, rules, and requirements and the results of that testing, and not to provide an opinion or conclusion on the Financial Survey, the accounting records, or compliance with applicable state laws, rules, and requirements. Accordingly, this communication is not suitable for any other purpose.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
June 27, 2024

**New Harmony Valley Special Service District
Local Government Self-Evaluation Form – Corrective Action Plan**

The New Harmony Valley Special Service District (NHVSSD) recognizes the need for a complete Policy and Procedure Manual. To achieve that goal the district commissioned the assistance of Lexipol- A Public Safety Management Company to assist in the completion of the manual. The manual is 90% complete, the financial sections are expected to be completed by Summer 2024.

Procedures & Questions	Comments / Corrective Actions
General Financial Policies	
1. Do the financial policies and procedures address the following: a. Receiving, recording, and timely deposit of funds? b. Record retention?	Throughout the year 2023 The district worked with Lexipol- A Public Safety Management Company to create a comprehensive Policy and Procedure Manual for the Fire Department and the District. The last of the chapters, which include specific financial policies are expected to be completed by Summer 2024.
25. Within three days of the meeting minutes being approved, were the minutes posted to the Utah Public Notice Website?	The district is too small and does not have sufficient volunteers to consistently meet this short time frame. Minutes are posted; however, rarely within 3 days.
27. Per your knowledge or review of the board/council meeting minutes, did the presiding officer of the governing body ensure that members of the governing body were provided with annual training on the requirements of the Open and Public Meetings Act?	Board Members complete the training in 2022. The Chair and Clerk attended a training session held by Utah Association Special District in February 2024; however, no certificates were given. This year there has been a significant turnover of Board Members and not all have completed the training. The Chairman has corrected this by including it in 2024 Administrative Control Board Meeting Agenda for March 2024 and May 2024.

Cathy Huckaby
Prepared by
Cathy Huckaby
Office Manager /Board Clerk

5/1/24
Date:

Phone #
435-867-1398 ext 3
Cell
909 917 104



FINANCIAL CERTIFICATION

OFFICE OF THE STATE AUDITOR

Entity Name

Under penalty of perjury, I, Clayton Huckaby and John Southwick, certify that the annual financial report of New Harmony Valley Special Service District for the year ended December 31, 2023 fairly presents in all material respects the financial condition and results of operation of New Harmony Valley Special Service District

Signature: RClaytonHuckaby
Chief Administrative Officer

Signature: John W. Southwick
Chief Financial Officer

Notes:

- a. This certification is to be submitted with the annual financial report to the Office of the Utah State Auditor.
- b. *Utah Code 11-50-202* designates the **chief administrative officer** as the individual appointed as the chief administrative officer of the political subdivision in accordance with statute; or if a chief administrative officer is not appointed in accordance with statute, the individual designated as the chief administrative officer by the governing body of the political subdivision. In designating a chief administrative officer, the governing body shall designate the individual who holds a managerial or similar position to perform administrative duties or functions for the political subdivision.
- c. *Utah Code 11-50-202* designates the **chief financial officer** as the individual appointed as the chief financial officer of the political subdivision in accordance with statute; or if a chief financial officer is not appointed in accordance with statute, the individual designated as the chief financial officer by the governing body of the political subdivision. In designating a chief financial officer, the governing body shall designate the individual who has primary responsibility for preparing the annual financial report.

[illegible]

New Harmony Valley Special Service District
Unaudited Capital Asset Activity
Governmental Funds
December 31, 2023

	Beginning		Deletions	
	Balance	Additions	Disposals at Historical Cost	Ending Balance
67 Land	8,750			8,750
68 Infrastructure				-
69 Construction in Progress				-
70 Buildings & Improvements	362,934	17,168		380,102
71 Improvements other than buildings				-
72 Machinery & Equipment	482,721	11,235		493,956
Total Capital Assets	854,405	28,403	-	882,808
73 Accumulated Depreciation for:				
Infrastructure				-
Construction in Progress				-
Buildings & Improvements	153,412	10,996		164,407
Improvements other than buildings				-
Machinery & Equipment	367,084	27,388		394,472
Total Accumulated Depreciation	520,496	38,383	-	558,879
Net Capital Assets	333,909	(9,981)	-	323,928

Entity's Policy for Capitalizing Assets: Assets purchased for \$2,500 or more are capitalized.

New Harmony Valley Special Service District
Unaudited Long-term Debt
Governmental Funds
December 31, 2023

		Reductions		
		(additions or negative amounts)		
	Beginning Balance	Additions		Ending Balance
74 General Obligation Bonds		566,000		566,000
75 Capital Leases				-
76 Compensated Absences				-
77 Other (specify):				-
Total Long Term Debt	-	566,000	-	566,000

New Harmony Valley SSD
Impact Fee Schedule
Revenues on Hand
FY Ended December 31, 2023

Projects From Which Funds Were Collected	Date Received	Construction Impact Fees
Jon Smith	FY16	\$ 110.80
Blake Homes	FY16	\$ 1,200.00
Kalan Richards	FY16	\$ 1,100.00
Hoopes Construction	FY16	\$ 1,200.00
BZI Construction	FY16	\$ 1,100.00
J Rasch	FY16	\$ 250.00
Tony west	FY16	\$ 250.00
Tony west	FY16	\$ 250.00
Kolar Construction	FY16	\$ 1,000.00
Marvin Howard	FY16	\$ 200.00
C Volgelsberger	FY16	\$ 1,000.00
Ekker Design	FY16	\$ 1,000.00
Mack Construction	FY16	\$ 1,000.00
Bulloch Construction	FY16	\$ 1,000.00
Chad Harriss	FY16	\$ 500.00
Chris Knudsen	FY16	\$ 1,000.00
Jeff Kauffman	FY16	\$ 1,000.00
Kolar Construction	FY16	\$ 1,000.00
Kolar Construction	FY16	\$ 1,000.00
Interest Earned		\$ 69.31
Remainder Collected in FY 2016		<u>\$ 15,230.11</u>
Tony West	FY17	\$ 350.00
Cid Martin	FY17	\$ 250.00
Thomas Steed	FY17	\$ 1,200.00
Tony West	FY17	\$ 1,100.00
Radiant Blue Construction	FY17	\$ 250.00
Robert Wilcock	FY17	\$ 1,000.00
Daniel Vallerieres	FY17	\$ 1,200.00
Biggs Excavation	FY17	\$ 1,100.00
Robert Stockwell	FY17	\$ 250.00
Kolar Construction	FY17	\$ 1,450.00

Kolar Construction	FY17	\$	1,000.00
Chris Landes	FY17	\$	250.00
Cynthia Vogelsberger	FY17	\$	250.00
Patrick Dutson	FY17	\$	1,200.00
John Westwood	FY17	\$	1,000.00
Go Civil Engineering	FY17	\$	1,000.00
Kolar Construction	FY17	\$	1,000.00
Ted Steffenson	FY17	\$	250.00
James Brown	FY17	\$	1,500.00
B Ansley	FY17	\$	1,000.00
Lon Young	FY17	\$	250.00
Pendleton Building	FY17	\$	1,100.00
Velocity Homes	FY17	\$	1,050.00
Scott Faylor	FY17	\$	1,150.00
Bygal Dutson	FY17	\$	1,450.00
Everett & Assoc	FY17	\$	1,100.00
Loren Spendlove	FY17	\$	1,000.00
Kolar Construction	FY17	\$	1,000.00
Keith Harmon	FY17	\$	1,100.00
GTD Construction	FY17	\$	250.00
John Boschetto	FY17	\$	1,400.00
Irongate Builders	FY17	\$	1,100.00
David Dutson	FY17	\$	1,200.00
Choice Builders	FY17	\$	600.00
Bry Carter	FY17	\$	1,050.00
Premier Development	FY17	\$	76.40
Interest Earned		\$	32,476.40
Total Collected for FY 2017		\$	47,706.51
Total to Carry Forward for FY 2018			
Irongate Builders	FY18	\$	1,400.00
Jeff Kirkwood	FY18	\$	1,000.00
David Melton	FY18	\$	650.00
Tim Hales	FY18	\$	1,350.00
Velocity Homes	FY18	\$	1,100.00
Tony West	FY18	\$	250.00
Clay Huckaby	FY18	\$	1,200.00
Ed Stancavage	FY18	\$	250.00
Choice Builders	FY18	\$	1,000.00

Tony West	FY18	\$	350.00
Jensen & Sons	FY18	\$	250.00
George Bloom	FY18	\$	350.00
Premier Development	FY18	\$	1,050.00
Rock Tite Construction	FY18	\$	1,250.00
Kolar Construction	FY18	\$	1,000.00
Alliance Homes	FY18	\$	1,200.00
Par 2 Construction	FY18	\$	1,400.00
Kolar Construction	FY18	\$	1,000.00
Pendleton Building	FY18	\$	250.00
Curtis Larson	FY18	\$	1,450.00
Beatriz Valencia	FY18	\$	300.00
Estella Anderson	FY18	\$	1,000.00
Heart of Harmony	FY18	\$	250.00
Kolar Construction	FY18	\$	1,000.00
Premier Development	FY18	\$	1,100.00
Scott Steere	FY18	\$	1,200.00
Irongate Builders	FY18	\$	1,100.00
Chuck Adair	FY18	\$	1,000.00
Chris Howell	FY18	\$	350.00
M&M Restoration	FY18	\$	250.00
J2 Construction	FY18	\$	1,000.00
Nellie Lee	FY18	\$	1,200.00
Irongate Builders	FY18	\$	1,100.00
Nate Blake Construction	FY18	\$	1,100.00
Stephen Feldman	FY18	\$	1,400.00
Cedar Valley Building	FY18	\$	275.00
Daniel Powers	FY18	\$	500.00
Chuck Adair	FY18	\$	1,250.00
Sandra Kerns	FY18	\$	250.00
Stanley Maggard	FY18	\$	1,100.00
Interest Earned		\$	239.06
Total Collected for 2018		\$	34,714.06
Total Expended for 2018	(6,497.82)		
Total Impact Fees on Hand		\$	75,922.75
Irongate Builders	FY19	\$	1,100.00
Rex Lang	FY19	\$	1,000.00
Alan Wayman	FY19	\$	1,450.00

Kelcorp	FY19	\$	400.00
Allen Steed	FY19	\$	350.00
Blake Homes	FY19	\$	1,100.00
Blake Homes	FY19	\$	1,000.00
Patrick Fleckenstein	FY19	\$	1,000.00
Scott Faylor	FY19	\$	1,100.00
Ernest Bentley	FY19	\$	1,500.00
Patrick Pacheco	FY19	\$	1,375.00
Dana Stone	FY19	\$	500.00
Eugene Reid	FY19	\$	250.00
Anthony Karbowski	FY19	\$	1,250.00
Michael Whellams	FY19	\$	1,000.00
Braun Construction	FY19	\$	1,000.00
Irongate Builders	FY19	\$	1,200.00
Brent Larson	FY19	\$	1,000.00
Teresa Waddell	FY19	\$	250.00
Jasmine Reid	FY19	\$	350.00
Eric Kerns	FY19	\$	350.00
Bruan Construction	FY19	\$	1,100.00
John Rose	FY19	\$	1,400.00
Jon Lee	FY19	\$	750.00
Penelope Lancaster	FY19	\$	250.00
Summit Building	FY19	\$	300.00
Brent Keenan	FY19	\$	1,100.00
Amy Leavitt	FY19	\$	1,450.00
Marc Wearn	FY19	\$	275.00
Greg Patterson	FY19	\$	1,000.00
LGI	FY19	\$	250.00
J Steller	FY19	\$	1,550.00
Don Williams	FY19	\$	350.00
Miranda Schear	FY19	\$	300.00
Marc Rose	FY19	\$	1,950.00
Interest Income		\$	611.78
Total Collected for 2019		\$	31,161.78
Total Expended for 2019		\$	(13,265.58)
Total Impact Fee on Hand		\$	93,818.95
Darren Adair	FY20	\$	500.00
Beebe Construction	FY20	\$	350.00

Nate Blake Construction	FY20	1,000.00	\$
Rich Jennings	FY20	250.00	\$
Christine Prisbrey	FY20	1,350.00	\$
Estella Anderson	FY20	250.00	\$
Misc	FY20	350.00	\$
Irngate Builders	FY20	1,450.00	\$
Brous	FY20	1,800.00	\$
Whellams	FY20	350.00	\$
Sands	FY20	350.00	\$
Fife	FY20	1,000.00	\$
Roller	FY20	250.00	\$
Circle A Builder	FY20	1,550.00	\$
James Thompson	FY20	250.00	\$
Chris Wright	FY20	1,000.00	\$
Vaughn Cottam	FY20	1,200.00	\$
Fratus	FY20	550.00	\$
Parker	FY20	250.00	\$
Entus	FY20	1,250.00	\$
Beebe Construction	FY20	350.00	\$
Nate Thayer	FY20	1,100.00	\$
Moon	FY20	1,000.00	\$
Gregg	FY20	650.00	\$
Urieco	FY20	250.00	\$
Blake Homes	FY20	1,000.00	\$
Ramsey	FY20	1,500.00	\$
Michelle Allen	FY20	1,400.00	\$
Farley	FY20	1,400.00	\$
Porter	FY20	350.00	\$
Johnson	FY20	1,250.00	\$
David Dutson	FY20	250.00	\$
Irngate Builders	FY20	1,750.00	\$
Choice Builders	FY20	1,200.00	\$
Velocity Homes	FY20	1,100.00	\$
McPherson	FY20	350.00	\$
Hagen	FY20	450.00	\$
Sullivan	FY20	2,050.00	\$
Tuttle	FY20	1,550.00	\$
Davidson	FY20	1,000.00	\$
Parrillo	FY20	550.00	\$
Llorens	FY20	350.00	\$

Carpenter	FY20	\$	450.00
Dustin	FY20	\$	450.00
Interest		\$	405.16
Total Collected for 2020		\$	37,455.16
Total Expenditures for 2020	\$	(10.00)	

Total Impact Fee on Hand

\$ 131,264.11

Sertoz	FY21	\$	1,850.00
Knudsen, Chris	FY21	\$	1,200.00
Knudsen, Chris	FY21	\$	100.00
Church Construction	FY21	\$	1,100.00
Velocity Homes	FY21	\$	1,650.00
Smith, Bill	FY21	\$	2,300.00
Williams, Jared	FY21	\$	450.00
Hutchinson, Bryan	FY21	\$	1,400.00
Groke, Bob	FY21	\$	1,000.00
Stillel, Jeff	FY21	\$	250.00
Prince	FY21	\$	450.00
Cottam, Vaughn	FY21	\$	450.00
Premier Development	FY21	\$	4,000.00
Bishop, Glen	FY21	\$	1,000.00
Stellar, J	FY21	\$	350.00
Phelan	FY21	\$	1,200.00
Stockwell	FY21	\$	650.00
Hepwork	FY21	\$	1,500.00
Govea	FY21	\$	1,200.00
Chander	FY21	\$	1,200.00
Kerns, Eric	FY21	\$	350.00
Heart of Harmony	FY21	\$	250.00
Kane	FY21	\$	1,000.00
Stockwell	FY21	\$	350.00
Wheeler and Dixon	FY21	\$	2,200.00
Avertt, Brandon	FY21	\$	1,200.00
Tayson, S	FY21	\$	450.00
Diamond K Builders	FY21	\$	1,200.00
Advanced Diving Services	FY21	\$	1,600.00
Folland, Douglas	FY21	\$	1,300.00
Brett Henderson Construction	FY21	\$	1,200.00
Wayman, Alan	FY21	\$	450.00

Rogers Performance Marine	FY21	\$	650.00
Anderson, Estella	FY21	\$	730.00
Udy, Rick	FY21	\$	1,600.00
JimJemma LLC	FY21	\$	650.00
Cabos, Jennifer	FY21	\$	1,200.00
Six, Mitchell	FY21	\$	1,400.00
Hunter, Simeon	FY21	\$	450.00
Clark Racing LLC	FY21	\$	2,500.00
TAI Grace Management	FY21	\$	1,730.00
Childress, Sean	FY21	\$	550.00
Young, Craig	FY21	\$	500.00
Premier Development	FY21	\$	1,600.00
Hancock, Todd	FY21	\$	1,400.00
Gordon, Douglas	FY21	\$	1,000.00
Total Collected for 2021		\$	50,810.00
Total Expended for 2021	\$ (1,510.73)		
Total Impact Fee on Hand		<u><u>\$ 180,563.38</u></u>	

Jared Bradshaw	FY22	1,500.00
Shane Rappleye	FY22	1,850.00
Mark Wittenbrink	FY22	450.00
Paulino Gomez	FY22	2,800.00
Alicia Hutchison	FY22	450.00
Robert Storey	FY22	1,400.00
Forrest Kuehne	FY22	1,200.00
London Barlow	FY22	1,050.00
Russel Six	FY22	1,000.00
Robert Storey	FY22	1,000.00
Duane Judd	FY22	650.00
John Bishop	FY22	450.00
Travis Larsen	FY22	2,000.00
Dean Hinson	FY22	650.00
Wes Draper	FY22	2,450.00
Linda Foley	FY22	1,400.00
Jordan Mainar	FY22	450.00
Thomas Valadez	FY22	1,400.00
Perry Myers	FY22	2,250.00
Brandon Anderson	FY22	1,400.00
Red Desert Logistics LLC	FY22	1,400.00

SBSU	FY23	417.68
SBSU	FY23	514.33
Church Construction	FY23	1,800.00
George Zois	FY23	450.00
Marsha Dunn	FY23	650.00
Dennis Miller	FY23	1,800.00
SBSU	FY23	538.54
Brush, Robert	FY23	650.00
Joshua Cieslewicz	FY23	1,200.00
Rogers Performance Marine LLC	FY23	1,200.00
Travis Schulthies	FY23	650.00
Crest Framing	FY23	1,050.00
Nate Blake Construction	FY23	1,000.00
AJ Construction	FY23	1,000.00
SBSU	FY23	533.52
JoAnn Anderson	FY23	2,000.00
SBSU	FY23	556.03
Jeanine Holm	FY23	650.00
SBSU	FY23	644.14
SBSU	FY23	625.73
Ronald Jay	FY23	1,800.00
Timberline Builders	FY23	450.00
Eric Spies	FY23	650.00
SBSU	FY23	650.62
SBSU	FY23	632.54
Veinbali Contractors	FY23	250.00
Loyd Ceaser	FY23	650.00
Barlow, Tara	FY23	650.00
Bart Cox	FY23	650.00
Interest Collected	FY23	657.69
Total Collected for 2023		39,553.50
Total Expended for 2023	\$ (18,582.64)	
Total Impact Fees on hand		<u>\$ 260,019.19</u>

New Harmony Valley SSD
 Impact Fee Schedule
 Projected Expenditures of Impact Fees on Hand
 FY Ended December 31, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Impact Fees by Project
Expansion/ Improvements of Kolob Station Refunds	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,019.19	\$ 100,019.19
Fire Truck Payments	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00		\$ -
Account Admin Fees						\$ 160,000.00
Totals by Fiscal Year	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ 20,019.19</u>	
Impact Fees Projected for Expenditure						<u>\$ 260,019.19</u>

Fraud Risk Assessment

Continued

*Total Points Earned: 330/395 *Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	X	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	X	5
b. Procurement?	X	5
c. Ethical behavior?	X	5
d. Reporting fraud and abuse?	X	5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?	X	5
g. Personal use of entity assets?	X	5
h. IT and computer security?	X	5
i. Cash receipting and deposits?	X	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	X	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	X	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	X	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	X	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?	X	20
9. Does the entity have a formal audit committee?		20

*Entity Name: New Harmony Valley Special Service District

*Completed for Fiscal Year Ending: 2023 *Completion Date: 6-9-2023

*CAO Name: Scott Pace *CFO Name: Darrah Adair

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?	X			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				X
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".				X

* MC = Mitigating Control