



Stansbury Service Agency Board of Directors Meeting

Date: Wednesday, May 27, 2026

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

Time: 6:30 PM

- I. Call to Order
- II. Roll Call
- III. Pledge of Allegiance
- IV. Sheriff Update
- V. North Tooele County Fire District (NTCFD) Report
- VI. Presentation by Stansbury Royalty of Yearly Accomplishments
- VII. Report from the Independent State Auditor for FY2025 Financial Audit by Jon Haderlie
- VIII. Public Comments
- IX. Review of Public Comments from the last meeting
- X. General Manager Updates:
 - A. Operations
 - B. Projects
 - C. Finances
- XI. Discussion Items:
 - A. Discussion of Approval of Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision.
 - B. Discussion of Amending Park Rules to not Allow Motorized Vehicles in the Parks.
 - C. Discussion About Adding Paid Parking to the Clubhouse Parking Lot.
 - D. Discussion Neil Smart - possible land swap with the Service Agency, Tooele County School District, and a private property owner.
 - E. Planning Committee Update
- XII. Action Items:
 - A. 2026.05.04 A
 - 1. Board Review and possible approval of May 13, 2026, Board Meeting Minutes
 - B. 2026.05.05 A
 - 1. Board Review and possible approval of April 16, 2026, Work Planning Committee Meeting Minutes
 - C. 2026.05.06 A
 - 1. Board Review and possible approval of April Financial Statements, Purchases, and Journal Entries
 - D. 2026.05.07 A
 - 1. Approval of the Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision Plat

E. 2026.05.08 A

1. Board Review and possible approval of canceling the June 10th Board Meeting.

Board member reports and requests.

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

Motion to Adjourn



Stansbury Park Stats April 2026

<u>Details</u>	<u>Traffic Stops</u>	<u>Citations</u>	<u>Warnings</u>	<u>Accidents</u>	<u>DUI</u>	<u>Misdemeanor</u> <u>Arrests</u>	<u>Felony</u> <u>Arrests</u>
244	106	43	123	2	7	17	6

Top Incident Natures

SUSPICIOUS	18
JUVENILE PROB	14
WELFARE CHECK	14
AGENCY ASSIST	11
CHILD ABUSE	11
VIN INSPECTION	10
ALARM-BUSINESS	9
ANIMAL PROBLEM	9
CIVIL PROBLEM	8
MENTAL SUBJECT	8
RECKLESS DRIVER	6
KEEP THE PEACE	5
TRAFFIC HAZARD	5
FRAUD	4
HANG UP 911	4
JUV UNGOV	4
TRESPASSING	4
VEHICLE LOCKOUT	4
ANIMAL BITES	3
ASSAULT	3
CITIZEN ASSIST	3
DRUGS	3
HIT & RUN-PD	3
PROPERTY DAMAG	3
STRAYS	3
VERBAL ALTERCAT	3
ACCIDENT-PD	2
ANIMAL ATTACKS	2
ANIMAL CARCASS	2
BARKING DOG	2
DOMESTIC	2
FAMILY DISPUTE	2
FOUND PROPERTY	2
HARASSING CALLS	2
MEDICAL	2
MOTORIST ASSIST	2
RUNAWAY	2
SEX OFFENSE	2
SOLICITOR VIOL	2
STOLEN VEHICLE	2
SUSPICIOUS CIRC	2
SUSPICIOUS VEH	2
Others	40

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

Stansbury Service Agency of Tooele County



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

For the Year Ended December 31, 2025

To the Board of Trustees
Stansbury Park, Utah

We have audited the financial statements of Stansbury Service Agency of Tooele County (herein referred to as the "Agency") as of and for the year ended December 31, 2025, and have issued our report thereon dated May 26, 2026. Professional Standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated January 1, 2026, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

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

- Improper revenue recognition is considered a significant inherent risk according to GAAS.
- Cash disbursements are considered significant risks for governmental entities as they are dealing with public funds.
- Potential management bias, financial statement estimates, and management's ability to override controls are considered significant risks according to GAAS.

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

Qualitative Aspects of the Entity's Significant Accounting Practices

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Stansbury Service Agency of Tooele County are included in Note 1 to the financial statements. Management has reviewed and adopted all new relevant GASB pronouncements as required. There were no new accounting policies or significant changes to existing accounting policies as a result of these implementations. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Stansbury Service Agency of Tooele County's financial statements or the auditor's report. We noted nothing to report to Those Charged with Governance.

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

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

Representations Requested from Management

We have requested certain representations from management, which are included in the management representation letter dated May 26, 2026.

Management Consultations with Other Independent Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis as listed in the table of contents, which are RSI that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. We were engaged to report on internal control over financial reporting and on compliance and other matters, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves..

Restriction on Use

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

Sincerely,

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

Larson & Company, PC

Spanish Fork, Utah
May 26, 2026

STANSBURY SERVICE AGENCY OF TOOELE COUNTY



FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2025



STANSBURY SERVICE AGENCY OF TOOELE COUNTY

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December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining funding information of Stansbury Service Agency of Tooele County (the "Agency"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Stansbury Service Agency of Tooele County, as of December 31, 2025, the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2026, on our consideration of Stansbury Service Agency of Tooele County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Stansbury Service Agency of Tooele County's internal control over financial reporting and compliance.



Larson & Company, PC

Spanish Fork, Utah
May 26, 2026

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

This section of the Stansbury Service Agency of Tooele County's (Agency) annual financial report presents our discussion and analysis of the Agency's financial performance during the fiscal year ended December 31, 2025. Please read it in conjunction with the financial statements, which follow this section:

FINANCIAL HIGHLIGHTS

- The Stansbury Service Agency of Tooele County's *total combined net position* is \$30,843,384.
- During the year, the Agency's program *expenses* were \$5,176,491.
- The change in net position increased by \$578,882.
- During the year, the Agency's program *revenues* were \$1,668,459 and general revenues were \$4,086,914.
- During the year, the Agency collected \$3,257,455 in *property taxes*, an increase of \$159,118 from \$3,098,337 in the prior year.
- The *general fund balance* is \$4,179,790, of which \$4,174,390 is unassigned.
- The *capital projects fund balance* is \$299,484, all of which is assigned.
- The *impact fee fund balance* is \$1,052,529, all of which is restricted.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-wide statements:

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

Fund Financial Statements:

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Management's Discussion and Analysis

As of and For the Year Ended December 31, 2025

The Agency has three funds:

- General Fund
 - This is the general operating fund of the Agency. The general fund is used for all financial resources except those accounted for in another fund.
 - The general fund balance increased by \$1,943,990 from \$2,244,800 to \$4,179,790.
- Capital Projects Fund
 - This fund is used to account for financial resources used in major capital projects. Funds used for such projects are provided by capital grants, and transfers from the general fund.
 - The capital projects fund balance decreased by \$474,492 from \$773,976 to \$299,484.
- Impact Fee Fund
 - Starting in 2022, the Agency has accounted for impact fees in a separate fund.
 - The impact fee fund balance decreased by \$258,816 from \$1,311,340 to \$1,052,524.

Net Position:

The Agency's combined net position for December 31, 2025 was \$30,843,384.

Stansbury Service Agency of Tooele County's Net Position

	Governmental Activities	
	2025	2024
Current and other assets	\$ 5,812,125	\$ 4,423,586
Capital assets	25,756,491	25,936,274
Deferred outflows	83,180	267,184
Total assets and deferred outflows	31,651,796	30,627,044
Other liabilities	253,845	116,817
Long-term liabilities outstanding	552,993	244,534
Deferred inflows	1,574	1,191
Total liabilities and deferred inflows	808,412	362,542
Net assets:		
Invested in capital assets, net		
of related debt	25,756,491	25,936,274
Restricted	1,057,924	1,311,340
Unrestricted	4,028,969	3,016,888
Total net position	<u>\$ 30,843,384</u>	<u>\$ 30,264,502</u>

A portion of the net position is either restricted as to the purposes they can be used for, or they are invested in capital assets. Unrestricted net position may be used to fund Agency programs in the next fiscal year. However, this does not mean that the Agency has significant surplus resources available to pay its bills next year. Rather it is the result of having long term commitments that are currently less than available resources. The balance has increased by \$1,012,081 from the prior year.

STANSBURY SERVICE AGENCY OF TOOEE COUNTY
Management's Discussion and Analysis
As of and For the Year Ended December 31, 2025

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

	Governmental Activities	
	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 1,325,712	\$ 1,085,252
Capital grants and contributions	342,747	454,686
General revenues:		
Property taxes - general	3,257,455	3,098,337
Interest	204,408	120,652
Other	625,051	32,614
Total revenues	5,755,373	4,791,541
Expenses:		
Council	29,045	15,483
General government	623,391	225,504
Administrative	727,407	578,465
Park	868,651	458,635
Recreation	1,167,996	732,753
Golf Green	648,853	518,790
Pro Shop	634,678	509,982
Pool	153,914	120,383
Cemetery	20,289	17,923
Library	60,804	11,111
Project Management	62,363	80,695
Non-departmental	179,100	-
Total expenses	5,176,491	3,269,724
Increase (decrease) in net assets	578,882	1,521,817
Net assets - beginning	30,264,502	28,742,685
Net assets - ending	\$ 30,843,384	\$ 30,264,502

The total of all program revenues and general revenues was \$5,755,373 for the year. General property tax was \$3,257,455 for the year. The total of all program expenses was \$5,176,491 for the year.

Economic Factors

- The Service Agency anticipates receiving about the same property tax revenue at the end of 2026.
- Impact fees in the current year were significantly less than in prior years. The Service Agency anticipates receiving about the same in 2026.

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

Contacting the Agency's Financial Management

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

Basic Financial Statements

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Government-Wide Statement of Net Position
As of December 31, 2025

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS	
OF RESOURCES:	
Assets:	
Current assets:	
Cash and cash equivalents - unrestricted	\$ 4,441,334
Cash and cash equivalents - restricted	897,886
Property taxes receivable	334,406
Restricted	100
Total current assets	<u>5,673,726</u>
Non-current assets:	
Capital Assets:	
Not being depreciated	19,627,331
Net of accumulated depreciation	6,129,160
Right of use assets, net	138,399
Total non-current assets	<u>25,894,890</u>
Total assets	<u>31,568,616</u>
Deferred outflows of resources - pensions	83,180
Total assets and deferred outflows of resources	<u>\$ 31,651,796</u>
LIABILITIES AND DEFERRED INFLOWS	
OF RESOURCES:	
Liabilities:	
Current Liabilities:	
Accounts payable	\$ 82,355
Accrued liabilities	59,573
Notes payable - current	111,917
Total current liabilities	<u>253,845</u>
Noncurrent liabilities:	
Net pension liability	190,893
Compensated absences	162,085
Notes payable - noncurrent	200,015
Total non-current liabilities	<u>552,993</u>
Total liabilities	<u>806,838</u>
Deferred inflows of resources - pensions	1,574
Total liabilities and deferred inflow of resources	<u>808,412</u>
NET POSITION	
Net investment in capital assets	25,756,491
Restricted for:	
Impact fees	1,057,924
Unrestricted	4,028,969
Total net position	<u>\$ 30,843,384</u>

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Government-Wide Statement of Activities
For the Year Ended December 31, 2025

Functions	Expenses	Program Revenues		Net (Expense)	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
Governmental activities					
Council	\$ 29,045	\$ -	\$ -	\$ 153,747	\$ 124,702
General government	623,391	-	-	-	(623,391)
Administrative	727,407	-	-	-	(727,407)
Park	868,651	1,258,197	-	189,000	578,546
Recreation	1,167,996	38,100	-	-	(1,129,896)
Golf Green	648,853	14,765	-	-	(634,088)
Pro Shop	634,678	-	-	-	(634,678)
Pool	153,914	-	-	-	(153,914)
Library	60,804	-	-	-	(60,804)
Cemetery	20,289	-	-	-	(20,289)
Project Management	62,363	14,650	-	-	(47,713)
Non-departmental	179,100	-	-	-	(179,100)
Total governmental activities	<u>\$ 5,176,491</u>	<u>\$ 1,325,712</u>	<u>\$ -</u>	<u>\$ 342,747</u>	<u>\$ (3,508,032)</u>
General revenues:					
Property taxes					3,257,455
Interest income					204,408
Other income					625,051
Total general revenues					4,086,914
Change in net position					578,882
Net position - beginning					30,264,502
Net position - ending					\$ 30,843,384

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Balance Sheet – Governmental Funds****As of December 31, 2025**

	General	Capital Projects	Impact Fee	Total Governmental Funds
ASSETS				
Cash and cash equivalents - unrestricted	\$ 3,966,082	\$ 315,204	\$ 160,048	\$ 4,441,334
Cash and cash equivalents - restricted	5,400	5	892,481	897,886
Receivables (Property Tax)	334,406	-	-	334,406
Other Current Assets	100	-	-	100
Total Assets	<u>4,305,988</u>	<u>315,209</u>	<u>1,052,529</u>	<u>5,673,726</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	66,625	15,725	5	82,355
Accrued liabilities	59,573	-	-	59,573
Total liabilities	<u>126,198</u>	<u>15,725</u>	<u>5</u>	<u>141,928</u>
Fund balance:				
Restricted for:				
Impact fees	5,400	-	1,052,524	1,057,924
Assigned for:				
Building construction and equipment purchases	-	299,484	-	299,484
Unassigned	4,174,390	-	-	4,174,390
Total fund balance	<u>4,179,790</u>	<u>299,484</u>	<u>1,052,524</u>	<u>5,531,798</u>
Total liabilities and fund balance	<u>\$ 4,305,988</u>	<u>\$ 315,209</u>	<u>\$ 1,052,529</u>	<u>\$ 5,673,726</u>

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Reconciliation of the Governmental Fund Balance Sheet to the
Government-Wide Statement of Net Position
As of December 31, 2025

Total fund balances - governmental fund:	<u>\$ 5,531,798</u>
Amounts reported for the governmental activities in the Government-wide statement of Net Position are different due to the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	25,756,491
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.	83,180
Long-term liabilities are recorded in the government-wide statements but not in the fund statements.	
Compensated absences	(162,085)
Note payable	(311,932)
Pension related assets and liabilities	<u>(192,467)</u>
Net position of governmental activities	<u><u>\$ 30,843,384</u></u>

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds
For the Year Ended December 31, 2025**

	General	Capital Projects	Impact Fee	Total Governmental Funds
REVENUES				
Property taxes	\$ 3,257,455	\$ -	\$ -	\$ 3,257,455
Impact fees	-	-	189,000	189,000
Capital grants	19,000	-	134,747	153,747
Charges for services	1,325,712	-	-	1,325,712
Other income	625,051	-	-	625,051
Interest	144,937	-	59,471	204,408
Total revenues	<u>5,372,155</u>	<u>-</u>	<u>383,218</u>	<u>5,755,373</u>
EXPENDITURES				
Current:				
Council	29,045	-	-	29,045
Administrative	536,401	-	85	536,486
Parks	-	3,350	640,592	643,942
Recreation	1,165,656	1,667	673	1,167,996
Golf Green	629,527	-	-	629,527
Pro Shop	633,353	1,325	-	634,678
Pool	153,914	-	-	153,914
Library	27,517	-	-	27,517
Cemetery	20,289	-	-	20,289
Project Management	62,363	-	-	62,363
Non-departmental	179,100	-	-	179,100
Capital outlay:				
Administrative	-	-	684	684
Park	-	282,159	-	282,159
Recreation	-	84,319	-	84,319
Golf Green	-	197,710	-	197,710
Total expenditures	<u>3,437,165</u>	<u>570,530</u>	<u>642,034</u>	<u>4,649,729</u>
Excess revenues over (under) expenditures	<u>1,934,990</u>	<u>(570,530)</u>	<u>(258,816)</u>	<u>1,105,644</u>
Other financing sources (uses):				
Proceeds from issuance of debt	-	96,038	-	96,038
Total other financing sources (uses)	-	96,038	-	96,038
Net change in fund balances	1,934,990	(474,492)	(258,816)	1,201,682
Fund balances - beginning of year	2,244,800	773,976	1,311,340	4,330,116
Fund balances - end of year	<u>\$ 4,179,790</u>	<u>\$ 299,484</u>	<u>\$ 1,052,524</u>	<u>\$ 5,531,798</u>

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Reconciliation of the Statement of Revenues, Expenditures, and Changes
In Fund Balances of Governmental Funds to the Government-wide Statement of Activities
For the Year Ended December 31, 2025

Net changes in fund balances - total governmental funds	<u>\$ 1,201,682</u>
Amounts reported for the governmental activities in the Government-wide Statement of Activities are different due to the following:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(249,481)
The Statement of Activities show pension benefits and pension expenses related to long-term pension costs that are not shown in the fund statements.	(257,400)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Likewise, the issuance of debt is a revenue in the governmental funds, but the issuance increases long-term liabilities in the statement of net position.	11,861
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental activities. This represents the change in compensated absences.	<u>(127,780)</u>
Change in net position of governmental activities	<u><u>\$ 578,882</u></u>

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Notes to Financial Statements

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

NOTE 1. SUMMARY OF ACCOUNTING POLICIES

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

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

A. The Reporting Entity

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

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

B. Government-Wide and Fund Financial Statements

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

Separate financial statements are provided for governmental funds.

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

C. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

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

Governmental Fund Financial Statements

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

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

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

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

Use of Restricted Funds

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

The Agency reports the following major governmental funds:

General Fund

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

Capital Projects Fund

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

Impact Fee Fund

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

D. Other Accounting Policies

Encumbrance accounting is not maintained by the Agency. Due to the size of the Agency, maintaining files is considered adequate to keep track of purchase orders, contracts, and other commitments as payable and accrued liabilities. The Agency recognizes a liability for accumulated unpaid vacation for eligible employees as compensated absences on the government-wide and the statement of net position. As of December 31, 2025, the liability was \$162,085.

E. Cash and Investments

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

F. Receivables and Restricted Receivables

The Agency records receivables from Tooele County for property taxes. Each year allowance for uncollectible receivables is evaluated and adjusted to the level deemed necessary. An allowance was not necessary as of year-end. Restricted receivables are impact fees to be received by the Agency as of year-end for the development of open space, trails, recreation facilities and parks for the Stansbury Park area.

G. Impact Fees

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

Impact fees amounting to \$189,000 were recognized in revenue as of December 31, 2025.

For the year ended December 31, 2025, the Agency expended \$189,000 for capital improvements from impact fees. The Agency is required to refund all impact fees, plus interest, if they have not expended the collected impact fees according to the capital facilities plan within six years of their receipt. The Agency is not liable for any refunds at December 31, 2025.

H. Budgets and Budgetary Accounting

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

The Board approves, by ordinance, total budget appropriations only. The Treasurer is authorized to transfer budget amounts between line items within the fund; however, any revisions that alter the total appropriations of any fund must be approved by the Board. The Agency must hold a hearing to alter the total expenditures of the general fund. Therefore, the level of budgetary responsibility is total appropriations; however, for report purposes, this level has been expanded to a functional basis.

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

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

For the year ending December 31, 2025, the general fund was within the budgeted appropriations by \$389,895.

I. Estimates and Assumptions

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

J. Property Tax Calendar

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

K. Risk Management

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

L. Net Position/Fund Balances

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

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

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

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

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

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

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

M. Capital Assets

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

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

The capitalization threshold and estimated useful lives are as follows:

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

N. Pensions

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

NOTE 2. CASH AND CASH EQUIVALENTS

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

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

Deposits

Custodial Credit Risk

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

At December 31, 2025, the carrying amount of the Agency's deposits was \$134,622 and the bank balance was \$168,062, which was insured by the NCUA. Deposits are not collateralized nor are they required to be by state statute. However, the State Commissioner of Financial Institutions monitors financial institutions and establishes limits for deposit of public money at individual financial institutions, and the Agency follows these recommendations.

Investments

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

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

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

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

At December 31, 2025, the Agency's investments balances were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Utah Public Treasurer's Investment Fund	\$5,195,305	N/A	Unrated

The Agency categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Agency has the following recurring fair value measurements as of December 31, 2025:

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

Interest Rate Risk

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2025***Credit Risk.*

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

Custodial Credit Risk.

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

Concentration of Credit Risk

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

Restricted Assets

The restricted cash in the impact fee fund of \$8892,481 consists of reserves from impact fees to be used only for the purpose defined by contract or under legal provisions.

NOTE 3. SUMMARY OF CHANGES IN FIXED ASSETS

For the year ended December 31, 2025, depreciation expense was \$678,255. A summary of the fixed assets is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 19,447,647	\$ -	\$ -	\$ 19,447,647
Construction in progress	128,811	50,873	-	179,684
Total capital assets, not being depreciated	19,576,458	50,873	-	19,627,331
Capital assets, being depreciated				
Golf	174,493	-	-	174,493
Land Improvements	1,035,878	-	-	1,035,878
Greenbelt improvements	106,018	-	-	106,018
Buildings	648,941	-	-	648,941
Building improvements	95,848	33,014	-	128,862
Clubhouse improvements	10,403	18,053	-	28,456
Equipment and vehicles	1,859,016	-	-	1,859,016
Parks	1,518,083	159,460	-	1,677,543
Cemetery improvements	5,890,414	157,683	-	6,048,097
Recreation facilities	8,094,920	10,192	-	8,105,112
Right of use assets	207,598	-	-	207,598
Total capital assets, being depreciated	19,641,612	378,402	-	20,020,014
Less accumulated depreciation and amortization:				
Depreciation	(13,074,200)	(609,056)	-	(13,683,256)
Amortization	-	(69,199)	-	(69,199)
Total capital assets being depreciated, net	6,567,412	(299,853)	-	6,267,559
Governmental activities capital assets, net	<u>\$ 26,143,870</u>	<u>\$ (248,980)</u>	<u>\$ -</u>	<u>\$ 25,894,890</u>

STANSBURY SERVICE AGENCY OF TOOEE COUNTY
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

Depreciation was allocated to the following functions:

General government	\$ 238,210
Park	224,709
Clubhouse	121,722
Golf course	69,199
Cemetery	5,088
Greenbelt	19,327
	<u>\$ 678,255</u>

NOTE 4. LONG-TERM OBLIGATIONS

The following summarizes the changes in long-term obligations for the year ended December 31, 2025:

	Long-term Obligations				Amount Due Within One Year
	Beginning Balance	Additions	Reductions	Ending Balance	
Governmental Activities					
Notes payable					
Toro Greenmaster Triflex Hybrid	\$ 110,617		\$ 25,606	\$ 85,011	\$ 22,177
Xerox Alta Link Integrated Office Finisher	5,579		1,121	4,458	1,141
Groundsmaster 4500	-	96,038	11,974	84,064	19,400
Club Car, Tempoe, Electric Golf Cart	207,598		69,199	138,399	69,199
Total notes payable	<u>\$ 323,794</u>		<u>\$ 107,900</u>	<u>\$ 311,932</u>	<u>\$ 111,917</u>

During 2025, the Agency entered into a long-term obligation with a bank (Zions Bank) to finance the Groundsmaster 4500. The Agency financed \$96,038 over a five-year period with Zions Bank. No interest was calculated.

The annual debt service requirements to maturity, including principal, for long-term debt as of December 31, 2025 are as follows:

Year	Toro Greenmaster Triflex Hybrid	Xerox Alta Link Integrated Office	Groundsmaster	Club Car, Tempoe, Electric Golf Cart
2026	22,177	1,141	19,400	69,199
2027	22,177	1,150	19,400	69,199
2028	22,177	1,158	19,400	-
2029	18,480	1,009	19,400	-
2030	-	-	6,465	-
	<u>\$ 85,011</u>	<u>\$ 4,458</u>	<u>\$ 84,065</u>	<u>\$ 138,398</u>

The Agency's outstanding long-term obligations of \$311,932 are secured with their respective property and equipment as collateral.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Notes to the Financial Statements
As of and For the Year Ended December 31, 2025

NOTE 5. RETIREMENT PLANS

General Information about the Pension Plan

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

Defined Benefit Plans

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

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

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

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

Summary of Benefits by System

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

Summary of Benefits by System

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

* With actuarial reductions

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

Contribution Rate Summary

As a condition of a participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable), is expected to finance the costs of benefits earned by employees during the year, with and additional amount to finance any unfunded actuarial accrued liability. Contribution rates as December 31, 2025 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
111-Local Government Division Tier 2	0.81	14.19	-
Noncontributory System			
15-Local Government Division Tier 1	-	15.97	-
Tier 2 DC Only			
211-Local Government	-	4.19	10.00

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

For fiscal year ended December 31, 2025, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 816	\$ -
Tier 2 Public Employees System	86,265	4,426
Tier 2 DC Public Employees Plan	13,407	-
Total Contributions	\$ 100,488	\$ 4,426

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

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

At December 31, 2025, we reported a net pension liability of \$83,180 and a net pension asset of \$0.

	(Measurement Date): December 31, 2024				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2023	Change (Decrease)
Noncontributory System	\$ -	\$ 47,929	0.0151143%	0.0247527%	-0.0096384%
Tier 2 Public Employees System	-	35,251	0.0118196%	0.0225600%	-0.0107404%
Total Net Pension Asset / Liability	\$ -	\$ 83,180			

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2025**

The net pension asset and liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2024, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended, December 31, 2025, we recognized pension expense of \$88,314.

At December 31, 2025, we reported deferred outflows of resources and deferred inflows of resources relating to pensions:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 43,798	\$ 243
Changes in assumptions	15,738	4
Net difference between projected and actual earnings on pension plan investments	16,690	-
Changes in proportion and differences between contributions and proportionate share of contributions	14,179	1,328
Contributions subsequent to the measurement date	100,488	-
Total	<u>\$ 190,893</u>	<u>\$ 1,575</u>

\$100,488 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2024.

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

Year Ended December 31,	Deferred Outflows (inflows) of Resources
2024	\$ 34,932
2025	34,445
2026	(2,586)
2027	2,867
2028	8,519
Thereafter	10,654

Actuarial Assumptions

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.5-9.5 percent average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2025**

Mortality rates were adopted from an actual experience study dated January 1, 2023. The retired mortality tables are developed using URS retiree experience and are based upon gender, occupation and age as appropriate with projected improvement the ultimate rates from the MP-2020 improvement scale using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2024, valuations were based on an experience study for the period ending December 31, 2022.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	35.00%	7.01%	2.45%
Debt securities	20.00%	2.54%	0.51%
Real assets	18.00%	5.45%	0.98%
Private equity	12.00%	10.05%	1.21%
Absolute return	15.00%	4.36%	0.65%
Cash and cash equivalents	0.00%	0.49%	-
Totals	100.00%		5.80%
	Inflation		2.50%
	Expected arithmetic nominal return		8.30%

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

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY**Notes to the Financial Statements****As of and For the Year Ended December 31, 2025**

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

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 202,702	\$ 47,929	\$ (81,875)
Tier 2 Public Employees System	105,285	35,251	(19,229)
Total	\$ 307,987	\$ 83,180	\$ (101,104)

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

Defined Contribution Savings Plans

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

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

*401(k) Plan

*Roth IRA Plan

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

401(k) Plan	2025	2024	2023
Employer Contributions	\$ 28,767	20,615	10,719
Employee Contributions	\$ 11,400	2,263.00	4,841.00
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 6,000	1,800	0

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Notes to the Financial Statements

As of and For the Year Ended December 31, 2025

NOTE 6. GOVERNMENTAL FUND BALANCE CLASSIFICATIONS AND RESTRICTED NET POSITION

\$1,057,924 is reported as restricted net position in the government-wide statement of activities and restricted fund balance in the impact fee fund. This is the amount of impact fees collected and not yet expended. All of the restricted net position is restricted by enabling legislation. The capital projects fund reports \$299,484 of assigned fund balance, which is the amount set aside by the Board of Trustees, for future projects. The Board of Trustees is the highest level of authority within the Agency. Formal Board resolution is required to commit Agency funds.

NOTE 7. SUBSEQUENT EVENTS

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

Required Supplementary Information (Unaudited)

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

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

Budgetary Comparison Schedules

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

Budgeting and Budgetary Control

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

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

General Fund Budgetary Highlights

- Over the course of the year the Agency did amend its budget.
- The general fund budgeted expenses were \$3,827,060 and actual expenses were \$3,437,165 which resulted in a negative budgetary variance of \$389,895.
- Capital assets purchased for the year were \$378,402 worth of equipment. There was additional debt incurred from compensated absences for \$162,085 and pension related assets and liabilities for a net of \$81,606.

General Fund Amended Budget

The budget of the general fund was amended by the Board of Trustees in December 2025.

Current Year Excess of Expenditures over Appropriations

For the year ended December 31, 2025, actual expenditures were below budget appropriations by \$389,895 in the General Fund. The Capital Projects Fund were below budget appropriations by \$3,352. The Impact Fee Fund expenditures were below budgeted appropriations by \$11,424.

Change in assumptions related to pensions

There were no changes in the actuarial assumptions or methods since the prior actuarial valuation.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Over(Under)	Variance of Original and Final Budget
	Original	Final			
REVENUES					
Taxes	\$ 3,228,618	\$ 3,324,588	\$ 3,257,455	\$ (67,133)	\$ 95,970
Charges for services	1,124,390	1,300,025	1,283,227	(16,798)	175,635
Impact Fees	-	-	-	-	-
Capital Grants	4,000	19,000	19,000	-	15,000
Rental income	-	-	42,485	42,485	-
Interest	80,000	130,000	144,937	14,937	50,000
Other Income	16,692	625,088	625,051	(37)	608,396
Total revenues	<u>4,453,700</u>	<u>5,398,701</u>	<u>5,372,155</u>	<u>(26,546)</u>	<u>945,001</u>
EXPENDITURES					
Current					
Council	43,150	30,679	29,045	(1,634)	(12,471)
Administrative	740,370	555,121	536,401	(18,720)	(185,249)
Recreation	1,351,690	1,450,859	1,165,656	(285,203)	99,169
Golf Green	812,205	673,350	629,527	(43,823)	(138,855)
Pro Shop	632,500	654,323	633,353	(20,970)	21,823
Pool	130,925	166,066	153,914	(12,152)	35,141
Library	27,920	28,396	27,517	(879)	476
Cemetery	21,460	24,556	20,289	(4,267)	3,096
Project Management	85,460	64,610	62,363	(2,247)	(20,850)
Non-departmental	-	179,100	179,100	-	179,100
Total expenditures	<u>3,845,680</u>	<u>3,827,060</u>	<u>3,437,165</u>	<u>(389,895)</u>	<u>(18,620)</u>
Excess revenues over (under) expenditures	<u>608,020</u>	<u>1,571,641</u>	<u>1,934,990</u>	<u>363,349</u>	<u>963,621</u>
OTHER FINANCING SOURCES (USES):					
Net operating transfers to other funds	<u>(458,020)</u>	<u>(458,020)</u>	<u>-</u>	<u>458,020</u>	<u>-</u>
Total other financial sources (uses)	<u>(458,020)</u>	<u>(458,020)</u>	<u>-</u>	<u>458,020</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ 150,000</u>	<u>\$ 1,113,621</u>	<u>1,934,990</u>	<u>\$ 821,369</u>	<u>\$ 963,621</u>
Fund balances - beginning of year			<u>2,244,800</u>		
Fund balances - end of year			<u>\$ 4,179,790</u>		

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual

Impact Fees Fund

For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with Final Budget Over(Under)	Variance of Original and Final Budget
	Original	Final	Actual Amounts		
REVENUES					
Impact Fees	\$ 270,000	\$ 180,900	\$ 189,000	\$ 8,100	\$ (89,100)
Capital Grants	124,483	134,483	134,747	264	10,000
Interest	-	-	59,471	59,471	-
Other Income	124,483	134,483	-	(134,483)	10,000
Total revenues	518,966	449,866	383,218	(66,648)	(69,100)
EXPENDITURES					
Current					
Administrative	50,500	85	85	-	(50,415)
Parks	1,086,500	652,000	640,592	(11,408)	(434,500)
Recreation	-	673	673	-	673
Capital outlay					
Administrative	11,230	700	684	(16)	(10,530)
Total expenditures	1,148,230	653,458	642,034	(11,424)	(494,772)
Excess revenues over (under) expenditures	(629,264)	(203,592)	(258,816)	(55,224)	425,672
Excess of revenues and other sources over (under) expenditures and other uses	\$ (629,264)	\$ (203,592)	(258,816)	\$ (55,224)	\$ 425,672
Fund balances - beginning of year			1,311,340		
Fund balances - end of year			\$ 1,052,524		

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

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Schedule of the Proportionate Share of the Net Pension Liability
December 31, 2025
Last 10 fiscal years*

		Noncontributory System	Tier 2 Public Employees System
Proportion of the net pension liability (asset)			
	2020	0.0149882%	0.0275500%
	2021	0.0136824%	0.0215426%
	2022	0.1929070%	0.0270356%
	2023	0.0261325%	0.0290923%
	2024	0.0469678%	0.0045908%
	2025	0.0151143%	0.0118196%
Proportionate share of the net pension liability (asset)			
	2020	\$ 56,489	\$ 6,196
	2021	\$ 7,018	\$ 3,098
	2022	\$ (110,480)	\$ (11,442)
	2023	\$ 44,758	\$ 31,678
	2024	\$ 108,945	\$ 8,935
	2025	\$ 47,929	\$ 35,251
Covered Employee Payroll			
	2020	\$ -	\$ 383,141
	2021	\$ -	\$ 344,527
	2022	\$ -	\$ 500,869
	2023	\$ 44,189	\$ 635,805
	2024	\$ 536,584	\$ 118,688
	2025	\$ -	\$ 350,584
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll			
	2020	0.0%	1.62%
	2021	0.0%	0.90%
	2022	0.0%	-2.28%
	2023	101.29%	4.98%
	2024	20.30%	7.53%
	2025	0.00%	7.53%
Plan fiduciary net position as a percentage of the total pension liability.			
	2020	93.7%	96.5%
	2021	99.2%	98.3%
	2022	108.7%	103.8%
	2023	97.5%	92.3%
	2024	96.9%	89.6%
	2025	96.02%	87.44%

* In accordance with paragraph 81 of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The schedule above is only for the last 6 years.

STANSBURY SERVICE AGENCY OF TOOELE COUNTY
Schedule of Contributions - Pensions
December 31, 2025
Last 10 fiscal years*

	As of fiscal year ended December, 31	Actuarial Determined Contributions	Contributions In relation to the contractually required contribution	Contribution deficiency (excess)	Covered Payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2019	\$ -	\$ -	\$ -	\$ -	0.00%
	2020	-	-	-	-	0.00%
	2021	-	-	-	-	0.00%
	2022	79,105	79,105	-	443,447	17.84%
	2023	9,587	9,587	-	53,498	17.92%
	2024	-	-	-	-	0.00%
	2025	816	816	-	18,543	4.40%
Tier 2 Public Employees System*	2019	\$ 59,757	\$ 59,757	\$ -	\$ 383,141	15.60%
	2020	54,191	54,191	-	344,527	15.73%
	2021	81,140	81,140	-	508,485	15.96%
	2022	14,263	14,263	-	88,939	16.04%
	2023	93,583	93,583	-	584,529	16.01%
	2024	54,829	54,829	-	350,584	15.64%
	2025	86,265	86,265	-	588,011	14.67%
Tier 2 Public Employees DC Only System*	2019	\$ 1,699	\$ 1,699	\$ -	\$ 25,396	6.69%
	2020	2,379	2,379	-	35,554	6.69%
	2021	2,717	2,717	-	40,615	6.69%
	2022	3,029	3,029	-	47,430	6.39%
	2023	5,984	5,984	-	96,671	6.19%
	2024	11,427	11,427	-	202,690	5.64%
	2025	13,407	13,407	-	287,672	4.66%

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

Paragraph 81.b of GASB 68 requires employers to disclose a 10-year history of contributions in RSI. Contributions as a percentage of covered payroll may be different than the board certified rate due to rounding and other administrative practices. The schedule above is only for the last 7 years.

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

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Additional Reports

Additional Auditor's Reports

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Stansbury Service Agency of Tooele County (herein referred to as the "Agency"), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements and have issued our report thereon dated May 26, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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


Larson & Company, PC

Spanish Fork, Utah
May 26, 2026

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS
REQUIRED BY THE *STATE COMPLIANCE AUDIT GUIDE***

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

Report on Compliance

We have audited Stansbury Service Agency of Tooele County's (herein referred to as the "Agency") compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, Agency for year ended December 31, 2025.

State compliance requirements were tested for the year ended December 31, 2025 in the following areas:

Budgetary Compliance
Government Fees

Fund Balance
Fraud Risk Assessment

Opinion on Compliance

In our opinion, Stansbury Service Agency of Tooele County complied, in all material respects, with the state compliance requirements referred to above for the year ended December 31, 2025.

Basis for Opinion

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the Guide. Accordingly, this report is not suitable for any other purpose. However, pursuant to *Utah Code* title 63g, Chapter 2, this report is a matter of public record, its distribution is not limited.



Larson & Company, PC

Spanish Fork, Utah
May 26, 2026

STANSBURY SERVICE AGENCY BOARD OF DIRECTORS MEETING MINUTES

Date: Wednesday, May 13, 2026

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

Time: 6:30 PM

Order of Business

I. Call to Order by Wayne Nielson at 6:33 PM.

II. Roll Call

A. Board Members

1. Brett Palmer – Absent
2. John Wright – Present
3. Kyle Shields – Present
4. Brock Petersen – Present
5. Wayne Nielson – Present
6. Kasey Nobles – Absent

B. Staff

1. James Hanzelka – Present
2. Ingrid Swenson – Present
3. Rebeca Snodgrass, M.Ed. – Present
4. Shawn Chidester – Present

C. Members of Community

III. Pledge of Allegiance led by Brock Petersen

IV. Public Comments (listed on agenda here, but took place at the end of the meeting)

V. General Manager Updates:

A. Operations

1. Administrative

- a. **Staffing Update.** Jim Hanzelka provided an update on hiring staff, reporting that most positions have been filled, with a few grounds crew positions still open. Some areas will be temporarily overstaffed due to overlap between departing and incoming students, resulting in higher staffing levels mid-summer.
- b. **Upgrade of the Internet.** Verizon reduced node and phone service costs, allowing the organization to move four boxes to a higher-speed plan under a 36-month agreement with no transfer cost, reducing expenses by about 50%. Long-term plans include transitioning services to All West.
- c. **Grants.** The organization received \$30,000 for the Porter Way Baseball Field and \$4,000 for the Library Summer Reading Program. Waiting to hear about the \$200,000 UORG grant for the Millpond Trail project and \$15,000 from Tooele County Tourism for the golf course. AdditionalUCAIR grant opportunities were discussed.
- d. **Non-Monetary Board Compensation.** Employees may receive limited access to the pool and golf course based on availability and staff approval. Facility rental fees are waived, though costs such as lifeguards and cleaning still apply. One advance booking per year is allowed, excluding Fridays and Saturdays.
- e. **Irrigation Updates**
 - 1) **Golf Course Irrigation.** 16 controllers and 559 valves are in operation. All controllers are online. Staff is continuing to locate and replace sprinkler heads lost over the years.

- 2) **Parks and Recreation Irrigation.** 29 controllers and 500 valves are in operation. 20 controllers are currently online. There is a major power issue affecting the clubhouse area. Communication issues continue between the Sagers' area system and WeatherTrak.
- 3) **Battery Timers (Parks and Recreation).** 32 timers and 81 valves are in operation. All timers are online except for three systems that rely on water sources outside of district control.

2. Pool Updates.

- a. Backflush effluent piping has been installed and tested.
 - b. Irrigation and landscaping restoration is underway at the clubhouse due to the installation of the pool backflush piping project. The valve at the bottom of the pool was replaced. Water loss appears to have been reduced by approximately two-thirds. The repair is expected to resolve many of the heater-related issues. Six of the eight pool lights are operational.
 - c. Additional rewiring work is needed for the remaining two lights. Current lighting levels are believed to be sufficient for night use.
 - d. An ADA ramp has been installed at the new access point. Work on the pool deck is ongoing. Pool staffing is in place, and training has been completed. Sunday pool closure was discussed.
3. **Vandalism.** Board members were provided with photos of vandalism on a PowerPoint slide. Pictures of Porter Way Park Bathroom and Woodland Park. Jim Hanzelka noted that the Porter Way bathroom was closed after a stall partition was torn from the wall, with replacement estimated at \$2,500.
- a. Discussion included possibly replacing the partition with a more durable block wall, though spacing and code requirements may limit that option.
 - b. At Woodland Park, protective pads installed under playground equipment are being removed and used as bike ramps, causing damage.
 - c. Vandalism has been reported to law enforcement.
4. **Comments From Last Meeting:**
- a. **Gnat Problem.** Mary Wilson commented that gnats are making it difficult for residents to enjoy the park. The agency contacted the mosquito abatement district, which agreed to try a new treatment method. Treatments were applied at Sagers, Porter Way, Village, Sandhill, and the clubhouse gazebo area. The agency will follow up on the 12th to request an additional treatment on May 8, and more will be requested as needed.
 - b. **Parking Control.** Mary Wilson also requested that discussions regarding parking control be revisited. Concerns remain that restricting parking in one area may simply move the problem elsewhere. Additional parking is needed in the clubhouse area and throughout the park.
 - c. **Basketball Courts.** Discussion was also held regarding the basketball courts. Repair costs are expected to be significant, and the board will need to determine future plans and use for that area.

B. Projects

1. Capital Maintenance

Completed Project:

- a. Pool — Rebuild of Pool Pump
- b. Pool — Widen the walkway to the new pool entrance
- c. Pool — Repair of Pool Deck, Lights, and Valve
- d. Operations — Trim for Clubhouse floors
- e. Golf Course — Repair and Repaint GC Maintenance Building
- f. Operations — Concrete Around Signboard at Lake
- g. Operations — Concrete next to the Storage Shed

Upcoming Project:

- h. Operations — Add Automatic Locks to Bathrooms
- i. Golf Course — Remodel Golf Course Bathrooms
- j. Pro Shop — Rebuild Portion of Pro Shop Roof on Pro Shop
- k. Golf Course — VFD for Gordon Well #1
- l. Clubhouse — Main Entry to Clubhouse Rebuilt
- m. Clubhouse — North Side of Clubhouse Wall rebuilt/remediated/Sealed
- n. Clubhouse — Clubhouse Roof Repair to Stop Leaks
- o. Clubhouse — Electrical Rewire of Clubhouse
- p. Clubhouse — Rework Downspout and Stucco on Clubhouse

2. Capital Projects – 2026 Budgeted Project

- a. Reroute Backflush From Pool — Pool — \$50,000
- b. Repair of Existing Millpond Bridge — Operations — \$456,000
- c. Add Fire Suppression to Golf Cart Area — Pro Shop — \$20,000
- d. Hydraulic Excavator — Operations — \$60,000
- e. Replacement Filter Pump for Pool — Pool — \$7,000
- f. West Bank Off Loading Area — Operations — \$50,000
- g. Replace and Relocate A/C Unit on Pro Shop — Pro Shop — \$25,000
- h. Mechanics Truck — Ops/GC — \$60,000
- i. Bunker Rake for Golf Course — Golf Course — \$40,000
- j. Irrigation Cart — Golf Course — \$30,000
- k. Extend Camera System throughout the park — Operations — \$15,000
- l. Porter Way Ball Field #1 Infield — Operations — \$25,000

3. Capital Maintenance

- a. Moved the rebuild of the pool pump to Maintenance from Capital Project.
- b. ADA Ramp at pool is a continuation of the gate move effort.
- c. Had two different contractors look at the main entrance and south side of the clubhouse.
- d. Pro Shop HVAC/Roof repair. The HVAC installer will do all the sub-roof installation. Significant Electrical Issues. Less cost to do the actual roofing.
- e. Pads poured for the map area by the parking lot and the Library Book Return box by the Library door side entrance.

4. Impact Fee Projects – 2026 Budgeted Project

Priority	Title	Dept	Dept	Budget	Expensed	Committed	Variance
1	Soundwall Trail	Project	Parks	\$769,224	\$10,291	\$2,800	\$756,133
2	Oscarson Park	Project	Parks	\$303,872	\$2,763	\$96,850	\$204,259
3	Millpond Park	Project	Parks	\$300,000	\$27,102		\$272,898
4	Administration	Admin	Admin	\$46,000	\$25,375		\$20,625
				\$1,419,096	\$85,531	\$99,650	\$1,253,915

5. Potential Additions to Capital Projects for 2026

- a. Move Fence at Cemetery - \$5,912
- b. Convert Rose Park Tennis Courts to Multi-Use Court - \$59,000

- c. Drain Line Cleaning/Video from behind hole #3 - \$3,500
- d. Sewer lateral from bathroom Line Cleaning/Video of line by Hole 17 - \$3,500
- e. One task in the Planning Committee charter is to develop Capital Project requirements for the next 1,3,5 years. Jim Hanzelka suggested that the plans also look at the 10-year projections and that a subset of the planning committee begin to look at those plans.

C. Finances

- A. **Cash Summary.** Finances as of April 30, 2026
 - a. Operational funds totaling: \$ 34,701.59
 - b. PTIF (Impact fees) totaling: \$886,316.58
 - c. General Ledger Cash Total: \$5,238,087.69
- B. **Financial Summary.** Jim Hanzelka reviewed the Financial Summary and utilized a chart to illustrate the relationship between General Funds, PTIF, Capital Projects, and Reserves, noting that Impact Fees (PTIF) are maintained separately.
- C. **Golf Course Revenue.** Golf course revenue increased significantly across most categories, except pavilion rentals, due to low winter demand.

VI. Discussion Items:

- 1. **Discussion of Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision Plat.** Jim Hanzelka discussed that the Molinas purchased an additional portion of greenbelt property from the board in 2014, resulting in two separate legal parcels and separate tax notices. The request before the board was to vacate the existing property line and combine the parcels into one contiguous lot through an adjusted plat. Jim Hanzelka provided board members visual reference of Molina.

VII. Action Items:

- A. **2026.05.01**
 - 1. Board Review and possible approval of April 16, 2026, Work Planning Committee Meeting Minutes.
 - 2. **MOTION** – John Wright made a motion to approve the of April 16, 2026, Work Planning Committee Meeting Minutes. Seconded by Wayne Nielson.
Vote as Follows:
 Wayne Nielson – Aye; John Wright – Aye; Kyle Shields – Abstain; Brock Petersen – Abstain.
Motion Does Not Carry.
- B. **2026.05.02 A**
 - 1. Board Review and possible approval of April 22, 2026, Board Meeting Minutes.
 - 2. **MOTION** –Kyle Shields made a motion to approve the April 22, 2026, Board Meeting Minutes. Seconded by Brock Petersen.
Vote as Follows:
 Wayne Nielson – Aye; John Wright – Aye; Kyle Shields – Aye; Brock Petersen – Aye. **Motion Passed.**
- C. **2026.05.03 A**
 - 1. Approval of the Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision Plat.

2. **Motion** – John Wright made a motion to approve vacating and amending the lot 27 of Captain’s Island Subdivision #2, the Molina One Lot Subdivision Plat. Seconded by Kyle Shields.

Vote as Follows:

Wayne Nielson – Nay; John Wright – Aye; Kyle Shields – Aye; Brock Petersen – Nay. **Motion Failed to pass.**

3. **Motion** – Kyle Shields made a motion to table the approval of the Vacating and Amending Lot 27 of Captain’s Island Subdivision #2, the Molina One Lot Subdivision Plat. Seconded by John Wright.

Vote as Follows:

Wayne Nielson – Aye; John Wright – Aye; Kyle Shields – Aye; Brock Petersen – Aye. **Motion Tabled.**

II. **Public Comments.**

- A. A Stansbury resident expressed strong concerns about safety around the lake, parks, and access roads, arguing the agency keeps building amenities without adequately protecting or maintaining them. emphasized that community safety and preservation should take priority over constructing additional amenities and warned that without stronger action, serious accidents or legal liability could result.
- B. Board members responded with acknowledgment that vandalism and enforcement remain unresolved challenges requiring further discussion and creative solutions.

III. **Board member reports and requests.**

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

- A. Brock Petersen expressed his opinion, stating the agency should prioritize maintaining existing parks and infrastructure before funding new projects, noting that maintenance is already suffering and new amenities increase long-term costs.
- B. Kyle Shields raised concerns that trees and landscaping were not receiving enough water, particularly with hot weather approaching and a low winter snowpack. Staff said temporary solutions, including battery-powered controller operation, could help restore irrigation while systems are repaired.
- C. John Wright requested the royalty to speak for 15 minutes at the May 27 meeting about their experiences. John Wright stated that Ivory Homes is updating the Sagewood grading plans to meet the requirements. Additionally, it was noted that no arrests have been made in connection with vandalism.

VIII. **Motion to Adjourn**

John Wright made a motion to adjourn the Stansbury Service Agency Board of Directors Meeting Seconded by Kyle Shields.

Vote as Follows:

Wayne Nielson – Aye; John Wright – Aye; Kyle Shields – Aye; Brock Petersen – Aye. **Motion Passed.**

Meeting Adjourned at 8:46 PM.

The content of these minutes is neither intended nor presented as a verbatim transcript of the meeting. Rather, they serve as a concise summary of the key discussions and actions that took place.

Approved this 27th day of May 2026.

Brett Palmer, Stansbury Service Agency Board Chair

DRAFT

STANSBURY SERVICE AGENCY WORK PLANNING COMMITTEE MEETING MINUTES

Date: Thursday, April 16, 2026

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

Time: 5:00 PM

Order of Business

I. Call to Order by Brett Palmer at 5:00 PM

II. Roll Call

A. Board Members

1. Brett Palmer – Present
2. Kasey Nobles – Absent
3. Wayne Nielson – Present
4. John Wright – Present

B. Staff

1. James Hanzelka – Present
2. Shawn Chidester – Present
3. Rebeca Snodgrass – Present

III. Discussion Items:

A. Review of Soundwall Trail final plan set and RFP

1. Soundwall Trail Actions.

- a. The plan set and RFP are being updated from the provided punch list by Ensign, with comments to the plan set provided on 17 April and comments to the RFP sent this week. An updated plan for the additional 250 feet in Millpond Park is to be provided by Ensign, followed by submitting the updated 250-foot plan to the Stansbury Service Agency for UDOT approval, and issuing the RFP with a target date of 1 May.
- b. Committee members reviewed a map highlighting the most cost-effective approach for moving forward. Reviewed Sound Wall Trail alignment at the amphitheater junction, including two potential routing options near the parking lot. Ensign to provide cost estimates for both options to support the final selection.

B. Review of Sagewood Phase 13 and 14 comments on proposed Parcel A plans

1. Jim Hanzelka provided an overview of Sagewood Village Phase 14 comments. Approximately 18 comments were compiled and returned based on team review, including input from Kyle (irrigation markups) and others. All internal redline comments have now been completed and are ready to be sent back to Ivory Development. Updated and more detailed plan sets have been requested from Ivory, including the incorporation of Service Agency standard details and specifications.
2. Once revisions are received, updated plans will be aligned with agency specifications and drawings for contractor use. The intent is to forward the marked-up plans to Ivory this week so they can begin review and preparation work. Clarification was made that the final plan sets provided to contractors will include all required specifications and applicable drawings once finalized.

C. Update on Oscarson Park RFP

1. Vendor has been selected. We have a start-of-work meeting with Blu Line next week. John Wright, Jim Hanzelka, and Shawn Chidester will attend. The rest of the committee was invited to attend.

D. Update on Millpond Bridge led by John Wright

1. John Wright provided the current status of Millpond Bridge, and it was discussed that the glulam beams could be purchased by the agency. The concept needs to be refined into a working plan for the RFP, and a couple of timelines were developed to meet the funding requirements for the grant.

IV. Adjourn

Capital Project Planning Committee meeting adjourned at 5:46 PM by Brett Palmer.

Adjourned 5:46 PM

The content of these minutes is neither intended nor presented as a verbatim transcript of the meeting. Rather, they serve as a concise summary of the key discussions and actions that took place.

Approved this 27th day of May 2026.

Brett Palmer, Stansbury Service Agency Board Chair

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
10 General Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Current Period</u>	<u>YTD Balance</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents	(143,008)	4,020,511
Other current assets	(18)	82
Total Current Assets	(143,026)	4,020,593
Total Assets:	(143,026)	4,020,593
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities	(89,202)	143,909
Total Liabilities:	(89,202)	143,909
Equity - Paid In / Contributed	(3,930,507)	(3,876,683)
Total Liabilities and Fund Equity:	(4,019,710)	(3,732,774)
Total Net Position	3,876,683	7,753,367

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
10 General Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Approved Budget	Current Period	YTD Balance	Percent (Approved Budget)	Projected Actual	Percent (Projected Actual)
Change In Net Position						
Revenue:						
Taxes	3,219,588	23,266	170,110	5.28%	3,249,588	5.23%
Intergovernmental revenue	39,000		20,000	51.28%	39,000	51.28%
Charges for services	1,280,280	112,785	417,191	32.59%	1,280,340	32.58%
Interest	80,000	15,185	65,412	81.77%	80,000	81.77%
Miscellaneous revenue	21,154	5,477	8,600	40.66%	23,654	36.36%
Contributions and transfers	325,625				325,625	
Total Revenue:	4,965,647	156,713	681,314	13.72%	4,998,207	13.63%
Expenditures:						
General government						
Council	23,650	152	368	1.56%	23,650	1.56%
Administrative	724,400	31,686	145,748	20.12%	724,400	20.12%
Total General government	748,050	31,838	146,116	19.53%	748,050	19.53%
Parks, recreation, and public property						
Parks	1,379,600	60,188	231,691	16.79%	1,359,600	17.04%
Recreation Facilities	329,020	9,650	53,872	16.37%	335,520	16.06%
Golf Operations	947,320	49,653	206,355	21.78%	957,320	21.56%
Pro Shop	736,800	41,775	218,351	29.64%	738,800	29.55%
Pool	185,920	8,406	15,825	8.51%	185,920	8.51%
Library	27,960	1,539	6,351	22.71%	27,960	22.71%
Cemetery	30,385	1,539	5,733	18.87%	31,885	17.98%
Project Management	49,760	4,309	21,693	43.60%	49,760	43.60%
Total Parks, recreation, and public prop	3,686,765	177,060	759,872	20.61%	3,686,765	20.61%
Non Departmental Expenditures	250,329	1,638	6,583	2.63%	250,329	2.63%
Transfers	280,503				313,063	
Total Expenditures:	4,965,647	210,537	912,571	18.38%	4,998,207	18.26%
Total Change In Net Position		(53,824)	(231,257)			

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
41 Capital Projects Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Current Period</u>	<u>YTD Balance</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents	(80,618)	215,802
Total Current Assets	(80,618)	215,802
Total Assets:	(80,618)	215,802
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities	(68,693)	10,374
Total Liabilities:	(68,693)	10,374
Equity - Paid In / Contributed	(217,354)	(205,429)
Total Liabilities and Fund Equity:	(286,047)	(195,055)
Total Net Position	205,429	410,857

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
41 Capital Projects Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Approved Budget	Current Period	YTD Balance	Percent (Approved Budget)	Projected Actual	Percent (Projected Actual)
Change In Net Position						
Revenue:						
Intergovernmental revenue	250,000				250,000	
Contributions and transfers	788,523				788,523	
Total Revenue:	1,038,523				1,038,523	
Expenditures:						
Parks, recreation, and public property						
Parks	210,000		70,019	33.34%	210,000	33.34%
Recreation Facilities	456,000				456,000	
Golf Operations	70,000				70,000	
Pro Shop	45,000				45,000	
Pool	57,000	11,925	24,036	42.17%	57,000	42.17%
Total Parks, recreation, and public prop	838,000	11,925	94,055	11.22%	838,000	11.22%
Transfers	200,523				200,523	
Total Expenditures:	1,038,523	11,925	94,055	9.06%	1,038,523	9.06%
Total Change In Net Position		(11,925)	(94,055)			

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
44 Impact Fees Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	<u>Current Period</u>	<u>YTD Balance</u>
Net Position		
Assets:		
Current Assets		
Cash and cash equivalents	(16,098)	1,026,070
Total Current Assets	(16,098)	1,026,070
Total Assets:	(16,098)	1,026,070
Liabilities and Fund Equity:		
Liabilities:		
Current liabilities	(4,087)	6,176
Total Liabilities:	(4,087)	6,176
Equity - Paid In / Contributed	(1,031,906)	(1,019,894)
Total Liabilities and Fund Equity:	(1,035,992)	(1,013,718)
Total Net Position	1,019,894	2,039,788

Stansbury Service Agency of Tooele County
Financial Statement Report - Monthly with Percent
44 Impact Fees Fund - 04/01/2026 to 04/30/2026
33.33% of the fiscal year has expired

	Approved Budget	Current Period	YTD Balance	Percent (Approved Budget)	Projected Actual	Percent (Projected Actual)
Change In Net Position						
Revenue:						
Intergovernmental revenue	609,184				609,184	
Interest	40,000	2,825	11,301	28.25%	40,000	28.25%
Miscellaneous revenue	150,000	2,700	21,600	14.40%	150,000	14.40%
Contributions and transfers	619,912				619,912	
Total Revenue:	1,419,096	5,525	32,901	2.32%	1,419,096	2.32%
Expenditures:						
General government						
Administrative	46,000	12,688	25,375	55.16%	46,000	55.16%
Total General government	46,000	12,688	25,375	55.16%	46,000	55.16%
Parks, recreation, and public property						
Parks	1,373,096	4,849	40,155	2.92%	1,373,096	2.92%
Total Parks, recreation, and public prop	1,373,096	4,849	40,155	2.92%	1,373,096	2.92%
Total Expenditures:	1,419,096	17,537	65,530	4.62%	1,419,096	4.62%
Total Change In Net Position	0	(12,012)	(32,629)	-40,785,750.00%		

Stansbury Service Agency of Tooele County
Check Register
All Bank Accounts - 04/01/2026 to 04/30/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
3C Business Solutions	ACH	32029	03/15/2026	04/16/2026	21.75	Billing for CCTV	1052-311 - Security	
3C Business Solutions	ACH	32029	03/15/2026	04/16/2026	21.75	Billing for CCTV	1054-311 - Security	
					\$43.50			
Ace Disposal	ACH	1251363	01/31/2026	04/22/2026	67.37	Clubhouse Garbage	1054-277 - Waste/Trash - Clubhouse	
Ace Disposal	ACH	1251363	01/31/2026	04/22/2026	67.37	Pro Shop Garbage	1058-260 - Waste/Trash	
Ace Disposal	ACH	1251363	01/31/2026	04/22/2026	88.20	Golf Course Garbage	1052-260 - Waste/Trash	
Ace Disposal	ACH	1251363	01/31/2026	04/22/2026	257.49	1/3 clubhouse and shop	1053-260 - Waste/Trash	
Ace Disposal	ACH	1322735	03/31/2026	04/22/2026	72.23	Clubhouse Garbage	1054-277 - Waste/Trash - Clubhouse	
Ace Disposal	ACH	1322735	03/31/2026	04/22/2026	72.23	Pro Shop Garbage	1058-260 - Waste/Trash	
Ace Disposal	ACH	1322735	03/31/2026	04/22/2026	94.57	Golf Course Garbage	1052-260 - Waste/Trash	
Ace Disposal	ACH	1322735	03/31/2026	04/22/2026	290.79	1/3 clubhouse and shop	1053-260 - Waste/Trash	
					\$1,010.25			
					\$1,010.25			
Action Locksmith Inc	CC	04272026	04/27/2026	04/28/2026	88.00	Extra Pool Keys	1055-252 - Equipment Repairs & Mai	
					\$88.00			
Adobe Inc	CC	04122026	04/12/2026	04/13/2026	21.37	Acropro Subscription	1051-312 - IT expense	
					\$21.37			
Adobe Rock Products	ACH	51571	03/13/2026	04/28/2026	38.55	3/8' of crusher fines	1057-250 - Maintenance	
Adobe Rock Products	ACH	52526	03/26/2026	04/22/2026	132.00	Wood Mulch for Pelican Point and CH	1053-262 - Gardening maintenance	
Adobe Rock Products	ACH	53005	03/31/2026	04/28/2026	39.34	crusher fines	1055-250 - Pool Maintenance	
Adobe Rock Products	ACH	53086	04/01/2026	04/28/2026	39.34	Crusher Fines - Pool Back Flush Project	417200 - Swimming pool improvemen	
Adobe Rock Products	ACH	53088	04/01/2026	04/28/2026	39.34	Crusher Fines - Pool Back Flush Project	417200 - Swimming pool improvemen	
Adobe Rock Products	ACH	53090	04/01/2026	04/28/2026	39.34	Crusher Fines - Pool Back Flush Project	417200 - Swimming pool improvemen	
Adobe Rock Products	ACH	53149	04/02/2026	04/28/2026	39.34	Crusher Fines - Pool Back Flush Project	417200 - Swimming pool improvemen	
					\$367.25			
Amazon	ACH	1119-D7GR-TP1	03/24/2026	04/22/2026	9.27	Double sided tape for carpet	1054-256 - Clubhouse Maintenance	
Amazon	ACH	16N9-NYLX-1RV	03/06/2026	04/02/2026	77.95	Mop System	1054-256 - Clubhouse Maintenance	
Amazon	ACH	1CG1-HKPT-MNJ	03/12/2026	04/16/2026	7.00	Receipt Book	1057-240 - Office supplies	
Amazon	ACH	1DKX-1VP6-GHP	03/20/2026	04/30/2026	8.89	File folder tabs	1051-240 - Office supplies & PPE	
Amazon	ACH	1FCN-WWPP-LD	03/12/2026	04/16/2026	104.96	Award Ribbons	1055-240 - Office supplies & PPE	
Amazon	ACH	1FW4-X7KD-CN6	03/03/2026	04/02/2026	12.99	Mounting Putty	1056-240 - Library supplies	
Amazon	ACH	1GV7-JD4H-XXR	03/16/2026	04/16/2026	42.75	Glasses	1053-240 - Office supplies & PPE	
Amazon	ACH	1GV7-JD4H-XXR	03/16/2026	04/16/2026	85.11	Glasses/Eyewash station/first aid kits	1052-240 - Office supplies & PPE	
Amazon	ACH	1MH7-L4PD-MXH	03/19/2026	04/30/2026	34.09	Waste toner box	1058-240 - Office supplies	
Amazon	ACH	1MPK-CVK9-F4N	03/30/2026	04/30/2026	11.99	Planner	1059-240 - Office supplies	
Amazon	ACH	1PPT-J7RD-6JDY	03/03/2026	04/02/2026	123.49	Vacuum Cleaner	1058-250 - Proshop Maintenance	
Amazon	ACH	1VC3-DTHH-3HD	03/23/2026	04/22/2026	53.98	Prevent Corrosion Kit	1055-253 - Chemicals	
Amazon	ACH	1VC3-DTHH-3HD	03/23/2026	04/22/2026	117.34	Printer/paper/ink/calendar	1055-240 - Office supplies & PPE	
Amazon	ACH	1VC3-DTHH-3HD	03/23/2026	04/22/2026	388.47	Pool noodles/ rescue tubes/gloves,goggles,glove h	1055-240 - Office supplies & PPE	
Amazon	ACH	1XTH-K3YC-NTH	04/13/2026	04/30/2026	103.04	Wasp Spray	1053-240 - Office supplies & PPE	
					\$1,181.32			
					\$1,181.32			
Best of Signs (Design Print Banner L	CC	04142026	04/14/2026	04/15/2026	174.17	Banners	1054-319 - Food Truck Expenses	
Best of Signs (Design Print Banner L	CC	04212026	04/21/2026	04/21/2026	97.42	Signs for Ballpark	1053-265 - Sports Fields Maintenanc	
					\$271.59			
					\$271.59			
Broken Arrow	32584	E2601054	03/25/2026	04/14/2026	650.00	Electrical Work on Pickleball Court	1054-250 - Parks Facilities Maintenanc	
					\$650.00			
C-A-L Ranch Stores, Inc	32577	18821/10	03/18/2026	04/01/2026	32.99	extension cord	1055-252 - Equipment Repairs & Mai	
C-A-L Ranch Stores, Inc	32577	18821/10	03/18/2026	04/01/2026	69.98	Rakes	1053-740 - Small tools under \$1000	
					\$102.97			

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C-A-L Ranch Stores, Inc	32585	018867	04/07/2026	04/14/2026	7.92	Hillman Fastners	1055-250 - Pool Maintenance	
C-A-L Ranch Stores, Inc	32585	18817/10	03/17/2026	04/14/2026	8.67	Hillman Fastners	1053-264 - Boat Repairs & Maintenan	
					\$16.59			
C-A-L Ranch Stores, Inc	32590	18890/10	04/15/2026	04/20/2026	105.99	Backpack sprayer	1053-265 - Sports Fields Maintenanc	
C-A-L Ranch Stores, Inc	32590	18890/10	04/15/2026	04/20/2026	125.99	Backpack sprayer	1053-740 - Small tools under \$1000	
					\$231.98			
					\$351.54			
Carlson Distributing Co, Inc	32578	11077231	03/18/2026	04/01/2026	209.73	Alcohol	1058-406 - Inventory, Alcohol	
Carlson Distributing Co, Inc	32578	11080194	03/25/2026	04/01/2026	169.26	Alcohol	1058-406 - Inventory, Alcohol	
					\$378.99			
Carlson Distributing Co, Inc	32586	11086185	04/08/2026	04/14/2026	228.83	Alcohol	1058-406 - Inventory, Alcohol	
Carlson Distributing Co, Inc	32594	11092189	04/22/2026	04/30/2026	231.81	Alcohol	1058-406 - Inventory, Alcohol	
					\$839.63			
Clyde Snow & Sessions	ACH	212004	04/16/2026	04/22/2026	1,960.00	Respond to emails and take phone calls concernin	1051-310 - Professional services	
					\$1,960.00			
Coated Metals Group	CC	20260401	04/01/2026	04/03/2026	29.83	Palace Bdg - Sheet/wood screw city scape	1060-249 - Capital Maintenance	
					\$29.83			
Collaborative Summer Library Progr	CC	04262026	04/26/2026	04/26/2026	26.78	Bookmarks for summer reading	1056-325 - Tooele County Recreation	
					\$26.78			
Connecteam	CC	1311518	04/24/2026	04/26/2026	372.01	Scheduling App	1058-312 - IT Expense	
					\$372.01			
Costco	CC	20260403	04/03/2026	04/05/2026	260.95	Protein Bars, Buns, Candy, Hot Dogs	1058-410 - Inventory, food	
Costco	CC	20260409	04/09/2026	04/10/2026	190.51	hotdogs, ketchup, buns	1058-410 - Inventory, food	
Costco	CC	20260409a	04/09/2026	04/10/2026	10.79	gloves	1054-256 - Clubhouse Maintenance	
Costco	CC	20260409a	04/09/2026	04/10/2026	14.99	Hand Soap	1058-258 - Housekeeping	
Costco	CC	20260409a	04/09/2026	04/10/2026	248.17	gloves	1053-258 - Park Housekeeping	
Costco	CC	20260409a	04/09/2026	04/10/2026	305.34	Danish, candy, donuts, chips	1058-410 - Inventory, food	
Costco	CC	20260416	04/16/2026	04/17/2026	10.79	gloves	1054-256 - Clubhouse Maintenance	
Costco	CC	20260416	04/16/2026	04/17/2026	15.58	water	1052-240 - Office supplies & PPE	
Costco	CC	20260416	04/16/2026	04/17/2026	70.11	water	1053-240 - Office supplies & PPE	
Costco	CC	20260416	04/16/2026	04/17/2026	110.97	toilet paper and paper towels	1058-258 - Housekeeping	
Costco	CC	20260416	04/16/2026	04/17/2026	135.54	9 Volt Batteries	1053-251 - Irrigation Repairs & Maint	
Costco	CC	20260416	04/16/2026	04/17/2026	161.42	protein bars, candy, crackers, hotdog buns	1058-410 - Inventory, food	
Costco	CC	20260416	04/16/2026	04/17/2026	496.08	Gloves, Fabuloso, toilet paper, trash bags,	1053-258 - Park Housekeeping	
Costco	CC	20260423	04/23/2026	04/24/2026	55.98	trash bag/	1052-240 - Office supplies & PPE	
Costco	CC	20260423	04/23/2026	04/24/2026	67.77	9V Batteries	1052-251 - Irrigation Repairs & Maint	
Costco	CC	20260423	04/23/2026	04/24/2026	103.13	Gloves, Sponges, Tissue, Toilet Paper	1054-256 - Clubhouse Maintenance	
Costco	CC	20260423	04/23/2026	04/24/2026	204.77	Hotdogs, protein bars, donuts, pastries	1058-410 - Inventory, food	
					\$2,462.89			
					\$2,462.89			
Cygnus Labs	32587	73469	04/10/2026	04/14/2026	245.00	computer battery, windows upgrade	1057-240 - Office supplies	
					\$245.00			
Descript	CC	04202026	04/20/2026	04/20/2026	25.68	Transcript Program	1051-312 - IT expense	
					\$25.68			
DLL Finance LLC	ACH	04012026	03/28/2026	04/01/2026	5,766.60	Golf Cart Rental	1058-741 - Equipment Rental	
					\$5,766.60			
Duval, John	32595	04232026	04/23/2026	04/30/2026	106.89	Microsoft Subscription	1050-312 - IT expense	
					\$106.89			

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E.T. Irrigating Canal Company	32588	04082026	04/08/2026	04/14/2026	252.00	Pumping from Millpond in Lake	1053-273 - Water	
					\$252.00			
EFG-Consulting	ACH	1366	04/01/2026	04/28/2026	12,687.50	Final Invoice for Impact Fee Analysis	447000 - Impact Fee Admin Costs	
					\$12,687.50			
Enbridge	ACH	April2026	04/06/2026	04/28/2026	113.87	Golf Course Maintenance Bdg	1052-271 - Natural gas	
Enbridge	ACH	April2026a	04/06/2026	04/28/2026	18.25	Pool	1055-271 - Natural gas	
Enbridge	ACH	April2026b	04/06/2026	04/28/2026	103.08	Pro Shop	1058-271 - Natural gas	
Enbridge	ACH	April2026c	04/06/2026	04/28/2026	388.14	Clubhouse	1054-274 - Natural gas - Clubhouse	
					\$623.34			
Ensign Engineering	ACH	131347	03/17/2026	04/02/2026	5,937.50	Updated drawings for proposed walking path	447255 - Sound Wall Trail	
					\$5,937.50			
Enterprise Rent-A-Car	CC	04172026	04/17/2026	04/17/2026	50.00	Hold on card for Car Rental from Accident	1053-741 - Equipment Rental	
					\$50.00			
FDMS	ACH	04102026	04/10/2026	04/10/2026	128.40	FDMS Merchant Fees	1051-621 - Bank fees	
					\$128.40			
Fiserv - Clover	ACH	04132026	04/13/2026	04/13/2026	25.55	Monthly Service Fee	1051-621 - Bank fees	
					\$25.55			
Fuel Network	32579	F2608E00894	03/02/2026	04/01/2026	625.25	FUEL	1053-280 - Fuel	
Fuel Network	32596	F2609E00942	04/01/2026	04/30/2026	1,643.41	FUEL	1053-280 - Fuel	
					\$2,268.66			
General Distribution Company	ACH	3919322	04/09/2026	04/22/2026	466.23	Alcohol	1058-406 - Inventory, Alcohol	
General Distribution Company	ACH	3928767	04/23/2026	04/28/2026	296.49	Alcohol	1058-406 - Inventory, Alcohol	
					\$762.72			
					\$762.72			
Greensource, LLC	32591	26114	03/23/2026	04/20/2026	4,310.00	On Deck/20-0-4 PEWC/Sportsturf 50/50 coated	1053-253 - Fertilizer & Chemicals	
Greensource, LLC	32591	26606	03/23/2026	04/20/2026	15,570.00	Trilogy/protein plus/CAL vantage,20-0-4 PEWC/Sp	1052-253 - Fertilizer/Chemical	
					\$19,880.00			
					\$19,880.00			
Griffith, Rena	32607	20260430	04/30/2026	04/30/2026	100.00	Deposit Refund - Sold Truck and not returning	102161 - Food Trucks Deposits	
					\$100.00			
Harbor Freight, Inc	CC	04062026	04/06/2026	04/07/2026	10.72	Zip ties for shop	1053-250 - Parks & Greenbelts Maint	
Harbor Freight, Inc	CC	04062026	04/06/2026	04/07/2026	44.95	saw blades	1053-252 - Equipment Repairs & Mai	
Harbor Freight, Inc	CC	04062026	04/06/2026	04/07/2026	79.97	3 bim hole saws	1053-740 - Small tools under \$1000	
Harbor Freight, Inc	CC	04062026	04/06/2026	04/07/2026	189.99	Hercules Cut off Saw	1053-740 - Small tools under \$1000	
Harbor Freight, Inc	CC	20260410	04/10/2026	04/12/2026	30.00	Masks for PPE	1053-240 - Office supplies & PPE	
Harbor Freight, Inc	CC	20260410	04/10/2026	04/12/2026	170.97	Pool drain	1055-740 - Small Equipment under \$	
Harbor Freight, Inc	CC	20260417	04/17/2026	04/19/2026	17.98	Drain Cleaning Bladder - Irrigation Restock	1053-251 - Irrigation Repairs & Maint	
					\$544.58			
					\$544.58			
Home Depot	ACH	1011306	01/05/2026	04/02/2026	222.52	Blower and Valve Boxes	1052-740 - Small Tools under \$1000	
Home Depot	ACH	1011319	01/05/2026	04/02/2026	164.94	Sawhorse x6	1053-250 - Parks & Greenbelts Maint	
Home Depot	ACH	1011319	01/05/2026	04/02/2026	298.00	Paint Sprayer	1053-740 - Small tools under \$1000	
Home Depot	ACH	1011319	01/05/2026	04/02/2026	360.70	Paint, plastic, paint thinner, primer	1054-256 - Clubhouse Maintenance	
Home Depot	ACH	11399	01/06/2026	04/02/2026	212.74	Paint totes/Brushes/Painter Tape	1054-256 - Clubhouse Maintenance	
Home Depot	ACH	14241	02/25/2026	04/30/2026	46.58	cement anchor bolts	1053-252 - Equipment Repairs & Mai	
Home Depot	ACH	23103	01/06/2026	04/02/2026	42.91	Floor Finisher for Mens bathroom and drain opener	1054-256 - Clubhouse Maintenance	

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Home Depot	ACH	23103	01/06/2026	04/02/2026	249.00	Inspect Camera Kit	1053-740 - Small tools under \$1000	
Home Depot	ACH	24620	01/26/2026	04/02/2026	226.52	Electrical Repairs	1058-250 - Proshop Maintenance	
Home Depot	ACH	3012964	02/02/2026	04/30/2026	160.33	Kneel pad/bucket/tarp/hose/great stuff	1052-250 - Facility Maintenance	
Home Depot	ACH	3023576	01/13/2026	04/02/2026	113.64	conduit, wire, tpost clip	1058-250 - Proshop Maintenance	
Home Depot	ACH	3614104	01/13/2026	04/02/2026	25.82	conduits/brackets/fuse	1058-250 - Proshop Maintenance	
Home Depot	ACH	3614107	01/13/2026	04/02/2026	115.77	soda machine parts	1058-250 - Proshop Maintenance	
Home Depot	ACH	4011795	01/12/2026	04/02/2026	77.90	Wall protect and steel	1052-740 - Small Tools under \$1000	
Home Depot	ACH	4011795	01/12/2026	04/02/2026	329.00	Ryobi 2500 PSI	1052-740 - Small Tools under \$1000	
Home Depot	ACH	4023524	01/12/2026	04/02/2026	38.96	Wall steel and cable ties	1058-250 - Proshop Maintenance	
Home Depot	ACH	4026006	02/11/2026	04/30/2026	72.73	Hardware	1053-250 - Parks & Greenbelts Maint	
Home Depot	ACH	4063182	01/12/2026	04/02/2026	-38.98	REFUND - Wall steel	1052-740 - Small Tools under \$1000	
Home Depot	ACH	5012358	01/21/2026	04/02/2026	44.97	trim	1054-256 - Clubhouse Maintenance	
Home Depot	ACH	6013875	02/19/2026	04/30/2026	74.12	Post/rail/post top/concrete	1052-250 - Facility Maintenance	
Home Depot	ACH	7011581	01/09/2026	04/02/2026	23.97	Drillplanner	1053-252 - Equipment Repairs & Mai	
Home Depot	ACH	7011581	01/09/2026	04/02/2026	171.17	Combo Lock/Waterproof stain	1053-250 - Parks & Greenbelts Maint	
Home Depot	ACH	8012723	01/28/2026	04/02/2026	84.97	Steel Fish Tape	1055-250 - Pool Maintenance	
Home Depot	ACH	9020449	02/26/2026	04/30/2026	86.83	pipes and bolts	1053-252 - Equipment Repairs & Mai	
Home Depot	ACH	9613690	01/07/2026	04/02/2026	86.86	Voltage Detector/Breaker 1-Pole	1054-256 - Clubhouse Maintenance	
					\$3,291.97			
Intermountain Golf Cars Inc	ACH	380198	03/12/2026	04/17/2026	268.64	Front Hub Replacement Kit, Strut, Canopy	1058-252 - Proshop Equipment Repai	
Intermountain Golf Cars Inc	ACH	382089	04/03/2026	04/28/2026	138.08	ASM-Bag Hoop	1058-252 - Proshop Equipment Repai	
					\$406.72			
					\$406.72			
JC Golf Accessories	32597	213726	02/17/2026	04/30/2026	217.83	Pencils for scoring	1058-240 - Office supplies	
					\$217.83			
Jensen Family Landscape	ACH	10310-1	04/03/2026	04/22/2026	3,309.35	Backflush Rerouting - Backflush Valve and materia	417200 - Swimming pool improvemen	
					\$3,309.35			
Johnson, Trevor Mark	ACH.0422261314.1435	04122026	04/22/2026	04/22/2026	219.48	Reissuing Payroll	101512 - Returned Checks and Other	
Johnson, Trevor Mark	X999	04122026V	04/22/2026	04/22/2026	-219.48	Voiding Original Payroll	101512 - Returned Checks and Other	
					\$0.00			
Laird Plastics	CC	04062026	04/06/2026	04/15/2026	266.00	Palace Siding Project	1060-249 - Capital Maintenance	
					\$266.00			
Lely Turf Inc.	CC	20260331	03/31/2026	04/01/2026	539.50	Hydraulic Ram	1052-252 - Equipment Repairs/Maint	
					\$539.50			
M&M Distributing	ACH	5499480380	03/18/2026	04/02/2026	184.31	Alcohol	1058-406 - Inventory, Alcohol	
M&M Distributing	ACH	5499486497	04/01/2026	04/16/2026	135.60	Alcohol	1058-406 - Inventory, Alcohol	
M&M Distributing	ACH	5499489608	04/08/2026	04/16/2026	144.40	Alcohol	1058-406 - Inventory, Alcohol	
M&M Distributing	ACH	5499495543	04/22/2026	04/28/2026	184.04	Alcohol	1058-406 - Inventory, Alcohol	
					\$648.35			
					\$648.35			
Marina Pool and Spa LLC	CC	04282026	04/28/2026	04/30/2026	371.57	Pool Maintenance Parts	1055-252 - Equipment Repairs & Mai	
					\$371.57			
Matthew's Plumbing Service, Inc	ACH	12319	03/24/2026	04/10/2026	195.00	Water Leaking	1052-250 - Facility Maintenance	
					\$195.00			
Mint Green Group	ACH	SO909347	04/14/2026	04/16/2026	1,545.00	Polo Shirts for Resale	1058-415 - Inventory, Pro Shop	
					\$1,545.00			
Mountain West Worx	32580	42924	03/02/2026	04/01/2026	36.00	Drug Screen - Stewart	1056-610 - Miscellaneous	
Mountain West Worx	32580	42924	03/02/2026	04/01/2026	36.00	Drug Screen - Van Noy	1054-610 - Miscellaneous	

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Mountain West Worx	32580	42924	03/02/2026	04/01/2026	36.00	Drug Screen - Walters	1053-610 - Miscellaneous	
Mountain West Worx	32580	42924	03/02/2026	04/01/2026	72.00	Drug Screen - Riding, Zamora	1055-610 - Miscellaneous	
Mountain West Worx	32580	42924	03/02/2026	04/01/2026	144.00	Drug Screen - Buckingham, Edvalson, Latford, Se	1058-610 - Miscellaneous	
					\$324.00			
Mountain West Worx	32598	43141	04/01/2026	04/30/2026	36.50	Drug Screen - Winget	1055-610 - Miscellaneous	
Mountain West Worx	32598	43141	04/01/2026	04/30/2026	73.00	Drug Screen - Buys, Holm,	1058-610 - Miscellaneous	
Mountain West Worx	32598	43141	04/01/2026	04/30/2026	182.50	Drug Screen - Jensen, Johnson, Jones, Rowley, S	1053-610 - Miscellaneous	
Mountain West Worx	32598	43141	04/01/2026	04/30/2026	219.00	Drug Screen - Cheney, Cuiley, Hartwell, Johnson,	1052-610 - Miscellaneous	
					\$511.00			
					\$835.00			
Napa Auto Parts	ACH	067435	03/09/2026	04/20/2026	126.25	For Boat - Hydraulic Hose and Zip Ties	1053-264 - Boat Repairs & Maintenan	
Napa Auto Parts	ACH	068379	03/17/2026	04/20/2026	13.81	Relay	1053-264 - Boat Repairs & Maintenan	
Napa Auto Parts	ACH	068379	03/17/2026	04/20/2026	119.04	Brake cleaner/	1053-252 - Equipment Repairs & Mai	
Napa Auto Parts	ACH	068627	03/18/2026	04/20/2026	385.17	Two Hydraulic Hoses for #20 Cat Backhoe	1053-252 - Equipment Repairs & Mai	
					\$644.27			
					\$644.27			
Papa Murphy's	CC	04292026	04/29/2026	04/29/2026	21.93	Lunch for Safety Training	1051-331 - Safety Training	
Papa Murphy's	CC	04292026	04/29/2026	04/29/2026	21.93	Lunch for Safety Training	1052-331 - Safety Training	
Papa Murphy's	CC	04292026	04/29/2026	04/29/2026	21.93	Lunch for Safety Training	1053-331 - Safety Training	
Papa Murphy's	CC	04292026	04/29/2026	04/29/2026	21.93	Lunch for Safety Training	1054-331 - Safety Training	
Papa Murphy's	CC	04292026	04/29/2026	04/29/2026	21.93	Lunch for Safety Training	1058-331 - Safety Training	
					\$109.65			
					\$109.65			
PEHP Group Insurance	ACH	0124189988	03/20/2026	04/13/2026	257.70	March Life Insurance	102108 - Accrued life insurance	
PEHP Group Insurance	ACH	748814	03/11/2026	04/06/2026	20,827.99	April Health Insurance	102104 - Accrued health insurance	
					\$21,085.69			
					\$21,085.69			
Pelorus Methods Inc.	32581	260401	03/01/2026	04/01/2026	1,450.00	Software Support and Cloud Services	1051-312 - IT expense	
					\$1,450.00			
Pepsi Beverages Company	ACH	64379410	03/09/2026	04/10/2026	644.24	energy drink, Juice, soda, water	1058-410 - Inventory, food	
Pepsi Beverages Company	ACH	69860404	03/26/2026	04/10/2026	1,028.14	coffee, energy drink, Juice, soda, water	1058-410 - Inventory, food	
					\$1,672.38			
Revelyst Sales LLC	ACH	INV1401755	02/12/2026	04/10/2026	922.47	Clubs	1058-415 - Inventory, Pro Shop	
					\$922.47			
Rhinehart Oil	ACH	IN-147530-26	03/27/2026	04/02/2026	708.41	Deisel/Gas	1052-280 - Fuel	
Rhinehart Oil	ACH	IN-163012-26	04/09/2026	04/16/2026	633.16	Gas and Diesel	1052-280 - Fuel	
Rhinehart Oil	ACH	IN-179067-26	04/22/2026	04/28/2026	333.99	Deisel	1052-280 - Fuel	
					\$1,675.56			
					\$1,675.56			
Robert I Merrill Co	CC	04222026	04/22/2026	04/22/2026	326.65	Door locks for Hole 7 bathroom	1052-250 - Facility Maintenance	
					\$326.65			
Rocky Mountain Power	ACH	April2026	04/06/2026	04/28/2026	10.50	Cemetery	1057-270 - Electricity	
Rocky Mountain Power	ACH	April2026	04/06/2026	04/28/2026	524.44	Clubhouse	1054-275 - Electricity - Clubhouse	
Rocky Mountain Power	ACH	April2026	04/06/2026	04/28/2026	974.17	Pro Golf	1058-270 - Electricity	
Rocky Mountain Power	ACH	April2026	04/06/2026	04/28/2026	1,663.92	Parks and Rec	1053-270 - Electricity - Misc Meters	
Rocky Mountain Power	ACH	April2026	04/06/2026	04/28/2026	1,715.23	Golf Course Wells	1052-270 - Electricity	
Rocky Mountain Power	ACH	April2026a	04/06/2026	04/28/2026	11.05	Delgada Detention Basin	1053-270 - Electricity - Misc Meters	
					\$4,899.31			

Stansbury Service Agency of Tooele County
Check Register
All Bank Accounts - 04/01/2026 to 04/30/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Sage Electric	ACH	133	04/03/2026	04/16/2026	676.00	Electrical trouble shoot and rewiring	417200 - Swimming pool improvemen	
Sage Electric	ACH	134	04/13/2026	04/30/2026	382.50	Trouble Shoot Light Poles in Front of CH	1060-249 - Capital Maintenance	
Sage Electric	ACH	134	04/13/2026	04/30/2026	917.50	Trouble Shoot Light in pool area niches	1055-252 - Equipment Repairs & Mai	
					<u>\$1,976.00</u>			
					\$1,976.00			
Salt City Sales - Golden Stag Gloves	32582	201509	03/02/2026	04/01/2026	93.52	Gloves for Employees	1054-240 - Office supplies & PPE	
Salt City Sales - Golden Stag Gloves	32582	201509	03/02/2026	04/01/2026	800.00	Gloves for Employees	1053-240 - Office supplies & PPE	
					<u>\$893.52</u>			
Salt City Sales - Golden Stag Gloves	32599	202179	04/03/2026	04/30/2026	121.80	Gloves for Employees	1052-240 - Office supplies & PPE	
					<u>\$1,015.32</u>			
Sizzle Shack	32593	04212026	04/21/2026	04/22/2026	100.00	Refund - Not Participating this year	102161 - Food Trucks Deposits	
					<u>\$100.00</u>			
Smith Food	CC	20260428	04/28/2026	04/29/2026	206.95	Employee GC	1052-135 - Employee Incentive	
					<u>\$206.95</u>			
Sprinkler Supply	ACH	X59838	03/02/2026	04/10/2026	158.29	Back Flush - 6" Elbow	417200 - Swimming pool improvemen	
Sprinkler Supply	ACH	X60146	03/03/2026	04/10/2026	722.08	Splice kit/ primer/ blue cement/transformer/adaptor	1052-251 - Irrigation Repairs & Maint	
Sprinkler Supply	ACH	X60568	03/04/2026	04/10/2026	627.46	Mill Pond Park - Tee and Reducer	447254 - Millpond Park	
Sprinkler Supply	ACH	X61631	03/09/2026	04/10/2026	3,038.82	Hole 8 - Controller and repair parts	1052-251 - Irrigation Repairs & Maint	
Sprinkler Supply	ACH	X62203	03/10/2026	04/10/2026	90.98	Male Adapter and Reducer	1053-251 - Irrigation Repairs & Maint	
Sprinkler Supply	ACH	X62204	03/10/2026	04/10/2026	233.21	Millpond Park - Coupler	447254 - Millpond Park	
					<u>\$4,870.84</u>			
					\$4,870.84			
Srixon/Cleveland/XXIO - Dunlop Spor	32600	8766696 SO	12/30/2025	04/30/2026	236.80	Srx Ltd Edition Hawaii Floral Collect 12pk	1058-415 - Inventory, Pro Shop	
					<u>\$236.80</u>			
Stansbury Park Improvement District	32583	1527	03/25/2026	04/01/2026	266.41	Meter by Maverick - 2" meter flange kits parts and l	1053-251 - Irrigation Repairs & Maint	
Stansbury Park Improvement District	32583	1528	03/25/2026	04/01/2026	173.06	1/2 of gas for shop	1053-271 - Natural gas	
					<u>\$439.47</u>			
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	5.85	Pool Water	1055-273 - Water	
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	66.12	Pro Shop Water	1058-273 - Water	
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	69.23	Cemetery Water	1057-273 - Water	
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	91.82	Clubhouse Water	1054-276 - Water - Clubhouse	
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	572.06	Golf Course Water	1052-273 - Water	
Stansbury Park Improvement District	32592	March2026	04/03/2026	04/20/2026	1,658.40	Rec and Greenbelt Water	1053-273 - Water	
					<u>\$2,463.48</u>			
					\$2,902.95			
Structure Studios	CC	04292026	04/29/2026	04/30/2026	205.25	Software for mapping irrigation	447254 - Millpond Park	
					<u>\$205.25</u>			
Summit Arborists	ACH	24	03/23/2026	04/02/2026	5.00	Processing Fee	1052-250 - Facility Maintenance	
Summit Arborists	ACH	24	03/23/2026	04/02/2026	5.00	Processing Fee	1053-250 - Parks & Greenbelts Maint	
Summit Arborists	ACH	24	03/23/2026	04/02/2026	880.00	Tree Trimming	1053-250 - Parks & Greenbelts Maint	
Summit Arborists	ACH	24	03/23/2026	04/02/2026	1,760.00	Tree Trimming	1052-250 - Facility Maintenance	
					<u>\$2,650.00</u>			
Taylor Made	ACH	38857801	02/02/2026	04/02/2026	614.10	Clubs	1058-415 - Inventory, Pro Shop	
Taylor Made	ACH	38859040	02/02/2026	04/02/2026	5,848.10	Clubs	1058-415 - Inventory, Pro Shop	
Taylor Made	ACH	38859093	02/02/2026	04/02/2026	708.59	Golfballs	1058-415 - Inventory, Pro Shop	
Taylor Made	ACH	38859096	02/02/2026	04/02/2026	3,046.46	Golfballs	1058-415 - Inventory, Pro Shop	
Taylor Made	ACH	38860564	02/03/2026	04/02/2026	609.72	Golfballs	1058-415 - Inventory, Pro Shop	
Taylor Made	ACH	38871111	02/06/2026	04/10/2026	206.28	Golfballs	1058-415 - Inventory, Pro Shop	

Stansbury Service Agency of Tooele County
Check Register
All Bank Accounts - 04/01/2026 to 04/30/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Taylor Made	ACH	38873557	02/09/2026	04/10/2026	545.17	Clubs	1058-415 - Inventory, Pro Shop	
					\$11,578.42			
Titleist	ACH	922211562	02/04/2026	04/02/2026	3,943.74	Golf Balls	1058-415 - Inventory, Pro Shop	
Titleist	ACH	9222182	02/05/2026	04/02/2026	451.20	Golf Ball	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922262695	02/12/2026	04/10/2026	451.20	Golf Ball	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922338618	02/26/2026	04/22/2026	626.04	Golf Ball	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922384570	03/03/2026	04/02/2026	2,698.92	Gloves	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922498024	03/13/2026	04/10/2026	124.95	Ball Markers	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922545876	03/18/2026	04/16/2026	58.80	Hats	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922580200	03/20/2026	04/16/2026	58.80	charleston breezer	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922589913	03/21/2026	04/16/2026	102.90	Terry Towels	1058-415 - Inventory, Pro Shop	
Titleist	ACH	922673205	03/28/2026	04/22/2026	58.80	hats for Resale	1058-415 - Inventory, Pro Shop	
					\$8,575.35			
					\$8,575.35			
Tractor Supply	CC	04032026	04/03/2026	04/05/2026	16.98	Hose parts	1055-250 - Pool Maintenance	
Tractor Supply	CC	04092026	04/09/2026	04/12/2026	59.98	Porter way Bathroom Door Handle	1054-250 - Parks Facilities Maintenanc	
Tractor Supply	CC	04152026	04/15/2026	04/15/2026	22.36	Parts for Pool Pump	1060-249 - Capital Maintenance	
Tractor Supply	CC	20260330	03/30/2026	04/01/2026	87.98	Pressure washer wand for vacuum excavator	1053-252 - Equipment Repairs & Mai	
Tractor Supply	CC	20260410	04/10/2026	04/12/2026	5.99	Brass Shut off	1053-262 - Gardening maintenance	
Tractor Supply	CC	20260410	04/10/2026	04/12/2026	13.99	quick connect	1053-252 - Equipment Repairs & Mai	
Tractor Supply	CC	20260410	04/10/2026	04/12/2026	54.99	Hose	1054-250 - Parks Facilities Maintenanc	
Tractor Supply	CC	20260410	04/10/2026	04/12/2026	63.97	Hose, brass shutoff, rubber washer	1055-252 - Equipment Repairs & Mai	
Tractor Supply	CC	20260424	04/24/2026	04/26/2026	4.49	Pool Pump parts for kids pool	1055-252 - Equipment Repairs & Mai	
					\$330.73			
					\$330.73			
Transcending Barriers Development	32601	INV-027441	04/24/2026	04/30/2026	328.20	Trim for Golf Maintenance Bdg	1060-249 - Capital Maintenance	
					\$328.20			
US Bank	ACH	578162638	03/21/2026	04/14/2026	122.89	Printer for Office	1051-741 - Equipment Rental	
					\$122.89			
USPS	CC	04232026	04/23/2026	04/24/2026	6.08	Certified Letter to Cole Kramer	1051-240 - Office supplies & PPE	
					\$6.08			
Utah Chapter GCSAA	CC	03312026	03/31/2026	04/01/2026	150.00	Membership Renewal	1052-210 - Dues & Subscriptions	
Utah Chapter GCSAA	CC	03312026a	03/31/2026	04/01/2026	125.00	Membership Renewal	1052-210 - Dues & Subscriptions	
Utah Chapter GCSAA	CC	04062026	04/06/2026	04/06/2026	200.00	2026 Spring Conference	1052-330 - Training	
					\$475.00			
					\$475.00			
Utah Local Governments Trust	ACH	1624869	03/02/2026	04/02/2026	2,020.09	Workers Comp	1051-510 - Insurance	
					\$2,020.09			
Utah State Tax Commission	ACH	March 2026	03/31/2026	04/30/2026	140.07		1054-520 - Rental Sales tax - payable	
Utah State Tax Commission	ACH	March 2026	03/31/2026	04/30/2026	8,400.83		1058-520 - Pro Shop Sales tax - paya	
					\$8,540.90			
					\$8,540.90			
V Power Equipment	CC	04102026	04/10/2026	04/12/2026	159.94	Fuel Pump for Mower	1053-252 - Equipment Repairs & Mai	
					\$159.94			
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	22.60	internet	1056-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	22.60	internet	1057-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	25.18	pool gateway	1055-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	87.00	pro shop internet and phone	1058-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	87.00	recreation phone and internet	1053-272 - Telephone, Internet	

Stansbury Service Agency of Tooele County
Check Register
All Bank Accounts - 04/01/2026 to 04/30/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Verizon Wireless	ACH	6137543750	03/02/2026	04/02/2026	250.76	admin phone and internet	1051-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	62.08	Food Truck Phone	1054-319 - Food Truck Expenses	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	73.60	gateway	1052-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	73.60	gateway	1053-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	73.60	gateway	1055-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	73.60	gateway	1058-272 - Telephone, Internet	
Verizon Wireless	ACH	6137543751	03/02/2026	04/02/2026	147.20	admin gateways	1051-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	22.60	cemetary internet	1057-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	22.60	library internet	1056-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	25.06	pool internet	1055-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	75.00	pro shop internet and phone	1058-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	75.00	recreation phone and internet	1053-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080977	04/02/2026	04/28/2026	280.86	admin phone and internet	1051-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080978	04/02/2026	04/28/2026	62.04	Food Truck Phone	1054-319 - Food Truck Expenses	
Verizon Wireless	ACH	6140080978	04/02/2026	04/28/2026	73.60	gateway	1053-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080978	04/02/2026	04/28/2026	73.60	gateway	1055-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080978	04/02/2026	04/28/2026	73.60	gateway	1058-272 - Telephone, Internet	
Verizon Wireless	ACH	6140080978	04/02/2026	04/28/2026	227.28	admin gateways	1051-272 - Telephone, Internet	
					\$2,010.06			
Vermeer Mountain West	ACH	07246877	03/27/2026	04/02/2026	69,661.60	HydroVac	417401 - Park Equipment	
					\$69,661.60			
Vista Print	CC	04142026	04/14/2026	04/15/2026	11.33	Business Cards - Harris	1051-321 - Community Outreach - St	
Vista Print	CC	04142026	04/14/2026	04/15/2026	45.31	Business Cards - Brock, Wayne, John, Kasey	1050-240 - Supplies	
					\$56.64			
					\$56.64			
Vivint	ACH	04142026	04/14/2026	04/14/2026	52.16	Maintenance Bdg Security	1054-311 - Security	
Vivint	CC	04092026	04/09/2026	04/09/2026	72.15	Pro Shop Security	1058-311 - Security	
Vivint	CC	04092026a	04/09/2026	04/09/2026	62.15	Pool Security	1055-311 - Security	
					\$134.30			
					\$186.46			
Vosen's Bread Paradise	32589	335436	03/21/2026	04/14/2026	988.80	120 Tournament Lunch Kits	1058-410 - Inventory, food	
Vosen's Bread Paradise	32589	335754	04/03/2026	04/14/2026	51.00	12 Sandwiches	1058-410 - Inventory, food	
					\$1,039.80			
					\$1,039.80			
Weed Man	32602	27710450	03/20/2026	04/30/2026	72.00	Fertilization	1053-262 - Gardening maintenance	
					\$72.00			
Zion's bank	ACH	794168	03/30/2026	04/20/2026	1,616.63	Rough Mower	1052-741 - Equipment Rental	
Zion's bank	ACH	795171	04/03/2026	04/27/2026	1,848.05	Tri Plex	1052-741 - Equipment Rental	
					\$3,464.68			
					\$3,464.68			
					\$226,285.60			

Stansbury Service Agency of Tooele County
Journal Register - 04/01/2026 to 04/30/2026

<u>Journal</u>				
<u>Account No.</u>	<u>Account Name</u>	<u>Entry Description</u>	<u>Debit Amount</u>	<u>Credit Amount</u>
Number: 629				
Date: 04/12/2026				
Code:				
Description: RECLASS 55-252 to 55-250				
10 55-252	Equipment Repairs & Mainten	RECLASS 55-252 to 55-250		8.82
10 55-250	Pool Maintenance	RECLASS 55-252 to 55-250	8.82	
			<u>\$8.82</u>	<u>\$8.82</u>
Number: 632				
Date: 04/30/2026				
Code:				
Description: RECLASS Sales Tax Discount 58-520 to 4401				
10 58-520	Pro Shop Sales tax - payable	RECLASS Sales Tax Discount 58-520 to 4401	81.33	
10 4401	Golf Green Fees	RECLASS Sales Tax Discount 58-520 to 4401		81.33
			<u>\$81.33</u>	<u>\$81.33</u>
			<u>\$90.15</u>	<u>\$90.15</u>



Stansbury Service Agency Board of Directors Meeting

MAY 27, 2026

Agenda

Stansbury Service Agency Board of Directors Meeting

Call to Order

Roll Call

Pledge of Allegiance

Sheriff Update

North Tooele County Fire District (NTCFD) Report

Presentation by Stansbury Royalty of Yearly Accomplishments

Report from the Independent State Auditor for FY2025 Financial Audit by Jon Haderlie

Public Comments

Review of Public Comments from the last meeting

General Manager Updates:

- Operations
- Projects
- Finances

Agenda

Stansbury Service Agency Board of Directors Meeting

Discussion Items:

- Discussion of Approval of Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision.
- Discussion of Amending Park Rules to not Allow Motorized Vehicles in the Parks.
- Discussion About Adding Paid Parking to the Clubhouse Parking Lot.
- Discussion Neil Smart - possible land swap with the Service Agency, Tooele County School District, and a private property owner.
- Planning Committee Update

Action Items:

2026.05.04 A

- Board Review and possible approval of May 13, 2026, Board Meeting Minutes

2026.05.05 A

- Board Review and possible approval of April 16, 2026, Work Planning Committee Meeting Minutes

Agenda

Stansbury Service Agency Board of Directors Meeting

Action Items:

2026.05.06 A

- Board Review and possible approval of April Financial Statements, Purchases, and Journal Entries

2026.05.07 A

- Approval of the Vacating and Amending Lot 27 of Captain's Island Subdivision #2, the Molina One Lot Subdivision Plat

2026.05.08 A

- Board Review and possible approval of canceling the June 10th Board Meeting.

Board member reports and requests.

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

Motion to Adjourn

Sheriff Update

Presentation by Stansbury Royalty of Yearly Accomplishments

Report from the Independent State Auditor for FY2025 Financial Audit by Jon Haderlie

Public Comments

Review of Public Comments from the last meeting

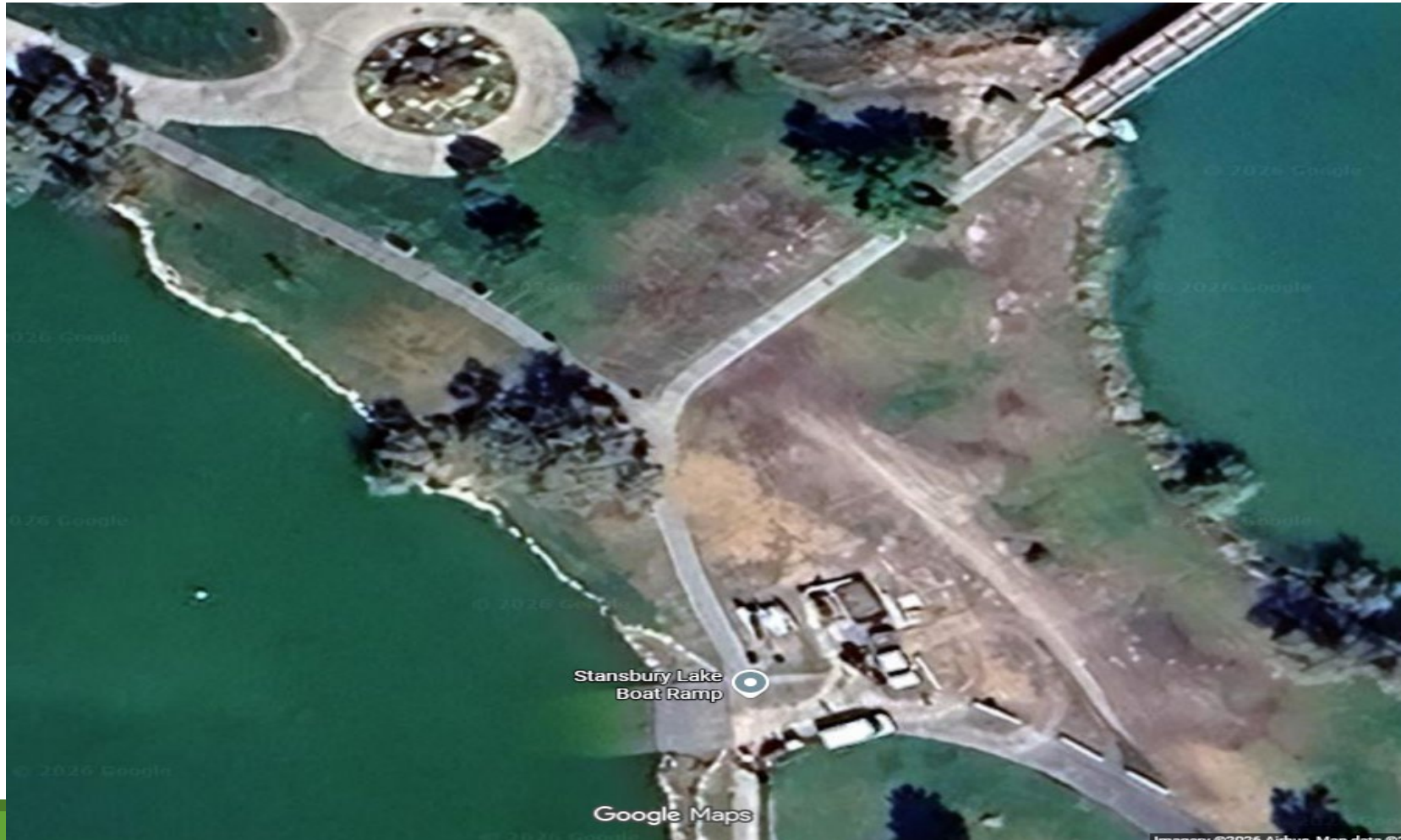
Comments from last meeting

13 May 2026

- Resident expressed strong concerns about safety, arguing the Agency keeps building amenities without adequately protecting or maintaining them. Suggested hiring security guards and placing physical barriers around the Pelican Point entryway.
 - Response to Adequately provide security at the times where we've seen issues would be cost-prohibitive (BEE \$1.5M) and not in our charter, which is the Sheriff's responsibility. We have been calling him.
 - In terms of Pelican Point and the clubhouse area, in general, the suggested site for physical barriers would not solve all the problems
 - Had another resident suggest a ban on all motorized vehicles in the parks – may be an issue with the current policy
 - Had discussed a speed limit in the park with the Sheriff's office
- In the last 3 years, almost all of our discretionary funds have been used for repair or safety upgrades. The only new construction is being done with Restricted Impact fee funds, which are designated for improved amenities and mostly leveraged with grants.

Pelican Point Map

27 May 2026



Operations

Updates

27 May 2026

- Three major incidents in the last couple of weeks that involved Sheriff Action
 - Medical Treatment
 - Assault
 - Fall from roof of clubhouse
- Irrigation restored in Millpond east of parking lot – last area to connect to water
 - On battery timer currently
- Clubhouse/boat ramp area electrical restored (on WeatherTrak)
- Clubhouse to parking lot on battery timers
- Golf course Completed Sprinkler Repair on holes 4,5, and 6.
 - Working on back 9
- Porter Way bathroom back open.
- Meeting with DWR on enforcement next week

Pool Updates

27 May 2026

Old Boiler (2010) was removed in 2023.

Aquatech recommended a three-boiler system
Did allow for some redundancy

Part of the decision was that the old-style boilers were
no longer be allowed by the state.



Pool Updates

- New System Issues
 - Ran for about a 1 ½ years without an issue
 - Starting in 2025 began to see scaling issue
 - Aquatech Believes it's a water flow issue due to the intake piping
 - Providing a loaner while they completely clean the three units



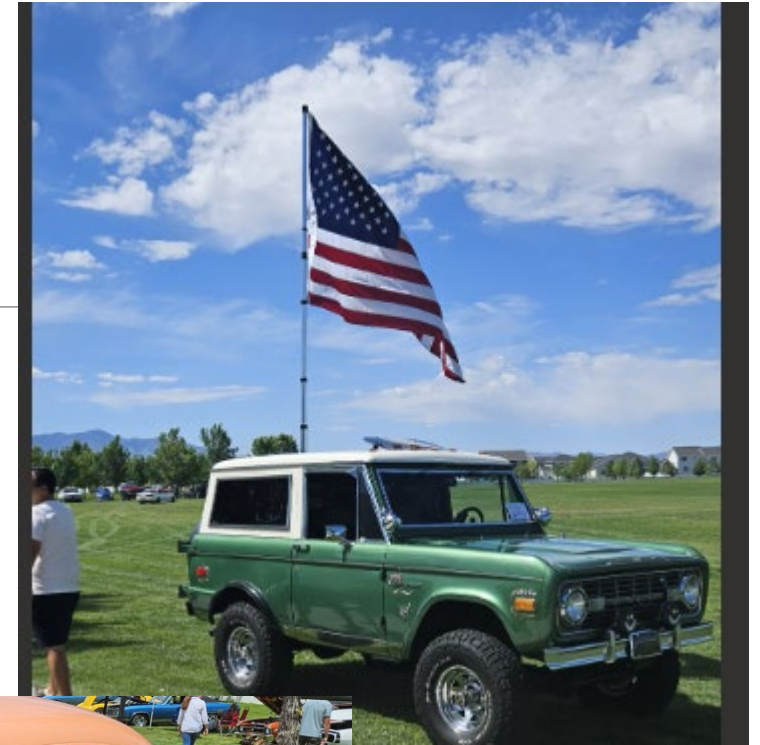
Pool Updates

- Issue with training the Swim Instructors
 - Scheduled for this week
 - Death in the family has caused us to delay training for a week
 - Significant Impact on pool lesson schedule.
 - Had to cancel the first session and re-enroll others in later sessions.

Car Show – Memorial Day

25 May 2026

- Over 160 cars in show
- Good Participation
- Food Trucks had Good Sales
 - Need to look at using that as the kick-off for Food Truck Schedule



Grants

27 May 2026

- 2026 Grants

- \$200K UORG for Millpond Trail (40/60)
- \$30K for Sagers Baseball Field
- \$4K for Library Summer Reading
- \$125K for Oscarson Planning (Pending)
- \$15K for Golf Course Tourism (50/50) (Pending)

- Previous Grants

- Soundwall Trail UDOT (20/80) - \$609K
- UORG for Millpond Bridge (40/60) - \$250K
- UORG Mini Grant (40/60) - \$5K
- EMOD Grant - \$20K (Auto Renewing)

Projects

Funds and Balances

27 May 2025

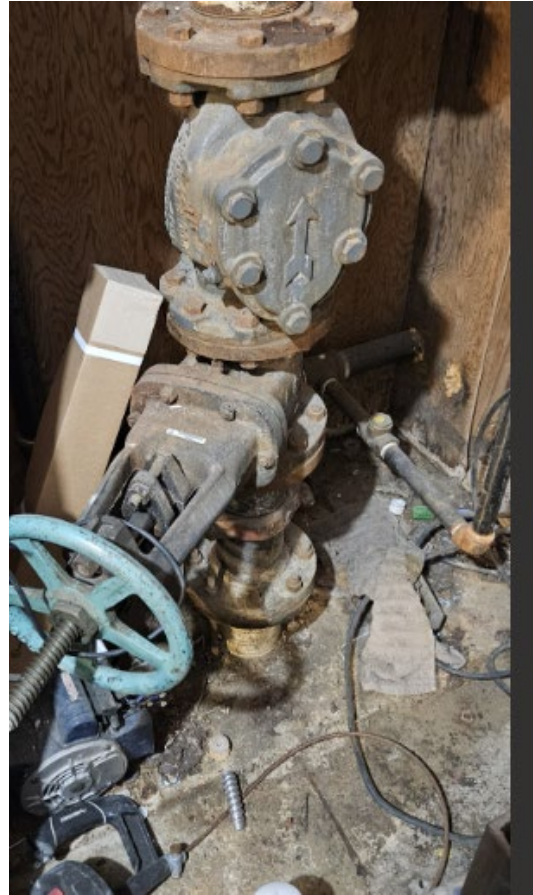
- Funds are allocated for expenditures in each of our capital project funds each year.
 - Allocated funds include any anticipated grants to be spent during that year
 - Funds not spent in that year are returned to the balances in either the General Fund or the Impact Fee Fund
 - Projects accomplished with those funds may (and probably will) be changed during the year based on priorities
- Impact Fee Fund – Restricted Fund
 - Allocated - \$1,419,096, Remaining - \$1,253,915
- Capital Projects Fund – Assigned Fund
 - Allocated - \$838,000, Remaining - \$647,568
- Capital Maintenance - General Fund
 - Allocated - \$250,359, Remaining - \$214,654

24 May 2023

CAPITAL PROJECTS										
Priority	Title	Type	Dept.	Budget	Executed	Committed	Projected	Variance	Variance**	
1	Reroute Backflush From Pool	Project	Pool	\$50,000	\$22,079			\$27,921		
2	Repair of Existing Millpond Bridge*	Project	Operation	\$456,000		\$2,800		\$453,200		
3	Add Fire Supression to Golf Cart Area	Project	Pro Shop	\$20,000		\$15,521	\$31,254	\$4,480	(\$11,254)	
5	Hydraulic Excavator	Equip	Operation	\$60,000	\$69,661			(\$9,661)		
6	Replacement Filter Pump for Pool	Equip	Pool	\$7,000	\$0			\$7,000	Moved to Capital Maintenance	
12	West Bank Off Loading Area	Project	Operation	\$50,000				\$50,000		
13	Replace and Relocate A/C Unit on Pro Sho	Equipment	Pro Shop	\$25,000	\$18,767			\$6,233		
15	Mechanics Truck	Equip	Ops/GC	\$60,000				\$60,000		
16	Bunker Rake for Golf Course	Equip	Golf Course	\$40,000		\$23,000		\$17,000		
17	Irrigation Cart	Equip	Golf Course	\$30,000		\$27,350		\$2,650		
23	Extend Camera System throughout the park	Project	operation	\$15,000				\$15,000		
24	Porter Way Ball Field #1 Infield	Project	Operation	\$25,000				\$25,000		
				\$838,000	\$110,507	\$68,671		\$658,822	\$647,568	
	*UORG Grant Supported									
	** Variance if new bid accepted									
	LEGEND									
	Project Definition		Department							
	Safety		Clubhouse							
	Facility Protection		Operations							
	Operational Improvement/Customer Satisfaction		Pool							
	Capital Equipment		Golf Course							
			Pro Shop							
			Cemetery							

Pro Shop Cart Prep Area

27 May 2026



Capital Maintenance

27 May 2026

2026 Capital Maintenance								
Priority	Project/Equipment	Category	Dept.	Budget	Executed	Committed	Proposed	Variance
8	Add Automatic Locks to Bathrooms*	Project	Operations	\$10,000				\$10,000
9	Remodel Golf Course Bathrooms*	Project	Golf Course	\$25,000				\$25,000
14	Rebuild Portion of Pro Shop Roof on Pro Shop	Project	Pro Shop	\$5,329		\$2,250		\$3,079
16	VFD for Gordon Well #1*	Project	Golf Course	\$25,000		\$15,282		\$9,718
24	Main Entry to Clubhouse Rebuilt	Project	Clubhouse	\$20,000				\$20,000
	North Side of Clubhouse Wall							
9	rebuilt/remediated/Sealed	Project	Clubhouse	\$45,000				\$45,000
18	Repair and Repaint GC Maintance Building	Project	Golf Course	\$35,000	\$5,318			\$29,682
19	Repair of Pool Deck, Lights and Valve	Project	Pool	\$10,000	\$2,298			\$7,702
27	Clubhouse Roof Repair to Stop Leaks	Project	Clubhouse	\$25,000				\$25,000
28	Electrical Rewire of Clubhouse	Project	Clubhouse	\$25,000	\$533			\$24,468
20	Rework Downspout and Stucco on Clubhouse	Project	Clubhouse	\$25,000				\$25,000
6	Rebuild of Pool Pump	Repair	Pool		\$1,044			-\$1,044
10	Widen Walkway to new pool entrance*	Project	Pool		\$3,400			-\$3,400
	Concrete Around Signboard at Lake	Project	Operations		\$3,200			-\$3,200
	Concrete next to the Storage Shed	Project	Operations		\$2,100			-\$2,100
	Trim for Clubhouse floors	Project	Operations		\$250			-\$250
				\$250,329	\$18,143	\$17,532		\$214,654
LEGEND				Department				
Project Definition				Clubhouse				
Safety				Operations				
Facility Protection				Pool				
Operational Improvement/Customer Satisfaction				Golf Course				
Capital Equipment				Pro Shop				
				Cemetery				

Potential Adds to Capital Projects

27 May 2026

- Move Fence at Cemetery - \$5,912
- Line Cleaning/Video of line from behind hole #3 - \$3,500
- Line Cleaning/Video of line by Hole 17 - \$3,500

Finances

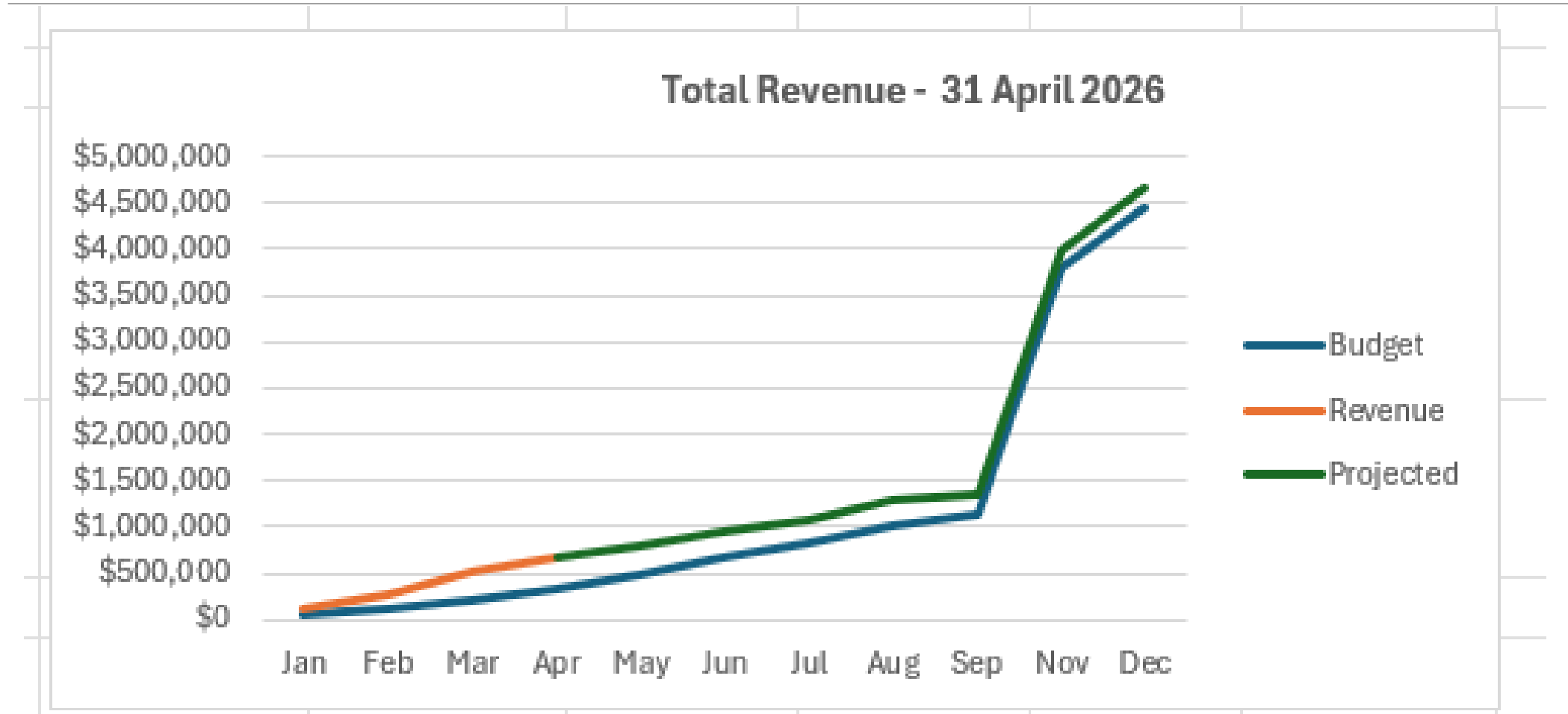
General Fund – Revenue

January – April 2026

REVENUE - JAN THRU APR 2026										
	APPROVED Annual Budget	Planned Revenue to Date	Actual Revenue to Date	Variation in Actual From Expected to Date	Percent Variance from Estimated to Date	Revenue Expected in Budget	Estimated Expected Revenue	Estimated Total Revenue	Anticipated Variance from Approved Budget	Percent Variance Anticipated at the End of the Year
	From Accounting Software	From Budget Spreadsheet	From Revenue Report	(CUM ACT - CUM BUD)	(CUM VAR/ CUM BUD) %	(BUD -CUM ACT)	GM Estimate	(CUM ACT + ETC)	(BUD - EAC)	(VAR/BUD)
Department	(BUD)	(CUM BUD)	(CUM ACT)	(CUM VAR)	(%CUMVAR)	(REMF)	(ETC)	(EAC)	(VAR)	(%VAR)
General Gover	\$3,365,588	\$120,130	\$257,394	\$137,264	114%	\$3,108,194	\$3,138,194	\$3,395,588	\$30,000	1%
Golf Course	\$1,080,100	\$263,693	\$375,346	\$111,653	42%	\$704,754	\$704,754	\$1,080,100	\$0	0%
Parks and Rec	\$93,400	\$34,698	\$24,034	10,664.00	-31%	\$69,366	\$69,416	\$93,450	\$50	0%
Pool	\$72,500	\$0	\$12,342	\$12,342	N/A	\$60,158	\$60,158	\$72,500	\$0	0%
Library	\$4,080	\$8	\$50	\$42	N/A	\$4,030	\$4,040	\$4,090	\$10	0%
Cemetery	\$12,000	\$8,000	\$4,850	-\$3,150	-39%	\$7,150	\$7,150	\$12,000	\$0	0%
Total	\$4,627,668	\$426,529	\$674,016	\$247,487	58%	\$3,953,652	\$3,983,712	\$4,657,728	\$30,060	1%

General Fund – Revenue

2026 Budget vs. Actual/Projected



General Fund – Expenses

January – April 2026

EXPENSES - JAN THRU APR 2026										
	APPROVED Annual Budget	Planned Expenses to Date	Actual Expenses to Date	Variation in Actual From Expected to Date	Percent Variance from Estimated to Date	Funds Remaining to do Expected Work	Estimated Expenses to do Remaining Work	Estimated Total Expense to do Work	Anticipated Variance from Approved Budget	Percent Variance Anticipated at the End of the Year
	From Accounting Software	From Budget Spreadsheet	From Expense Report	(CUM ACT - CUM BUD)	(CUM VAR/ CUM BUD) %	(BUD -CUM ACT)	GM Estimate	(CUM ACT + ETC)	(BUD - EAC)	(VAR/BUD
Department	(BUD)	(CUM BUD)	(CUM ACT)	(CUM VAR)	(%CUMVAR)	(REMF)	(ETC)	(EAC)	(VAR)	(%VAR)
General Government	\$748,050	\$204,818	\$148,071	\$56,747	28%	\$599,979	\$599,979	\$748,050	\$0	0%
Golf Course	\$1,684,120	\$449,927	\$424,769	\$25,158	6%	\$1,259,351	\$1,271,351	\$1,696,120	(\$12,000)	-1%
Parks and Rec	\$1,772,780	\$458,195	\$307,256	\$150,939	33%	\$1,465,524	\$1,437,624	\$1,744,880	\$27,900	2%
Pool	\$185,920	\$4,366	\$14,908	(\$10,542)	-241%	\$171,012	\$171,012	\$185,920	\$0	0%
Library	\$27,960	\$6,884	\$6,351	\$533	8%	\$21,609	\$21,609	\$27,960	\$0	0%
Cemetery	\$30,385	\$6,966	\$5,733	\$1,233	18%	\$24,652	\$26,152	\$31,885	(\$1,500)	-5%
Capital Repairs	\$250,329	\$31,999	\$17,122	\$14,877	46%	\$235,452	\$233,207	\$250,329	\$0	0%
Total	\$4,699,544	\$1,163,154	\$924,210	\$238,944	21%	\$3,777,579	\$3,760,934	\$4,685,144	\$14,400	0%

Discussion Items

**Discussion of Approval
of Vacating and
Amending Lot 27 of
Captain's Island
Subdivision #2, the
Molina One Lot
Subdivision.**



[illegible]

Discussion of Amending Park Rules to not Allow Motorized Vehicles in the Parks.

1. Current Policy is: No motor vehicles allowed on the grass or on maintenance roads.
2. We are seeing vehicles of all kinds operating at a high rate of speed on the sidewalks, damaging grass areas, and creating a safety hazard.
3. Sheriff's office is willing to enforce the policy, but we need to clearly state the policy and post signage.
4. Options
 1. Physical Barriers
 2. Speed Restrictions
 3. Vehicle Restrictions
5. Issues – Speed/Vehicle Restrictions
 1. Speed limit or total restriction – golf carts
 2. Update of Agency Policy
 3. Signage.

Physical Blocking



Proposed Rock Areas

PUBLIC PARK

NO MOTORIZED VEHICLES ALLOWED

(Except Staff Vehicles)

**Discussion About
Adding Paid
Parking to the
Clubhouse
Parking Lot.**

From comment by Resident (Mary Wilson)

Proposal by Diamond parking

Diamond will provide all signage and infrastructure for the implementation of the plan

Agency will be responsible for any repairs to the parking lot itself.

Parking will be a QR Code where individuals can pay online, similar to this in SLC

There will be a Kiosk in the golf shop for a pass while golfing

Residents (taxpayers) can provide a license plate number for free parking

Diamond will have a paid worker to monitor the lot for compliance

70/30 (for the Agency) split in income for the revenue

Redlining of Street



Additional No Parking



**Discussion Neil
Smart - possible
land swap with
the Service
Agency, Tooele
County School
District, and a
private property
owner.**

Planning Committee Update

Oscarson Park

27 May 2026

Final Contract numbers:

- \$91,750
- Additional \$3,000 to survey the Northern Boundry

Talked with RampAmerica about the potential to put a pump track in the basin.

- Depending on what is desired, costs can range from \$400K to \$1.5M.
- Can be offset with grant money
- Have done several tracks in retention ponds, so have experience at building a track and keeping the volume required.

Applied for a UORG planning grant to cover the costs of the planning effort.

OSCARSON PARK SURVEY SUMMARY as of 05.26.28

Total No. of Responses = 211

TOP FIVE SELECTED AMENITIES:

1. SHADE STRUCTURES | Over 50% selected | 157 selections
2. ALL ABILITIES PLAYGROUND | Over 40% selected | 104 selections
3. PICNIC TABLES | Over 40% selected | 97 selections
4. PICKLEBALL | Over 30% selected | 70 selections
5. OTHER (see below) | Over 30% selected | 73 selections
6. PUMP TRACK | Over 30% selected | 68 selections

TOP FIVE "OTHER" AMENITIES (write in):

1. SPLASH PAD | 21 selections
2. DOG PARK | 9 selections
3. WALKING PATH/TRAIL | 7 selections
4. SOCCER FIELD/GOALS | 7 selections
5. TREES/LANDSCAPING | 5 selections

Oscarson Park

27 May 2026

AMENITY COSTS

- Splash Pad = Min. \$1,500,000 - \$2,000,000
- Pump Track (Asphalt) = \$500,000 - \$800,000
- All Abilities Playground = \$750,000+/-
- Pickleball Courts (4) = \$300,000
- Pickleball Courts (2) = \$150,000
- Tennis Court (1) = \$175,000
- Basketball Court (1) = \$125,000
- Sand Volleyball Court (1) = \$50,000 (depending on sand used)
- Off Street Parking (8,750 SF/20 stalls) = \$75,000
- 20x20 Pavilion = \$50,000
- 30x30 Pavilion = \$100,000
- 30x60 Pavilion = \$150,000

Soundwall Trail

27 May 2026

Should have all the updated plans in place by the end of the week.

Plan on initiating the RFP process as soon as we get the final package

4-week process, will have a contractor's update about 10 days in.

Current plans include

- Basic trail
- Extra 250' to take a trail to the parking lot at Millpond Park
- Update of irrigation in the areas adjacent to the trail.

With additional approved UDOT grant funds and SSA match \$750K

Millpond Park

27 May 2026

With the trail linking the soundwall trail only the trail to the amphitheater and landscaping to be done.

\$200K grant from UORG targeted to that trail piece.

Need to have Ensign update the plan to follow the new path.

Millpond Bridge

27 May 2026

Rocky Mountain Power – Relocation of Power

Lumen Lines Relocation/Support

Need final plans from Reavely Engineering

Potential Capital Project Adds

Risen Water is proposing an active wave system to reduce growth on golf course ponds.

Would do a demo if we agree to buy.

Cost of \$70 K for a self-contained system, \$35 K for wired.

Potential use on the Lake.

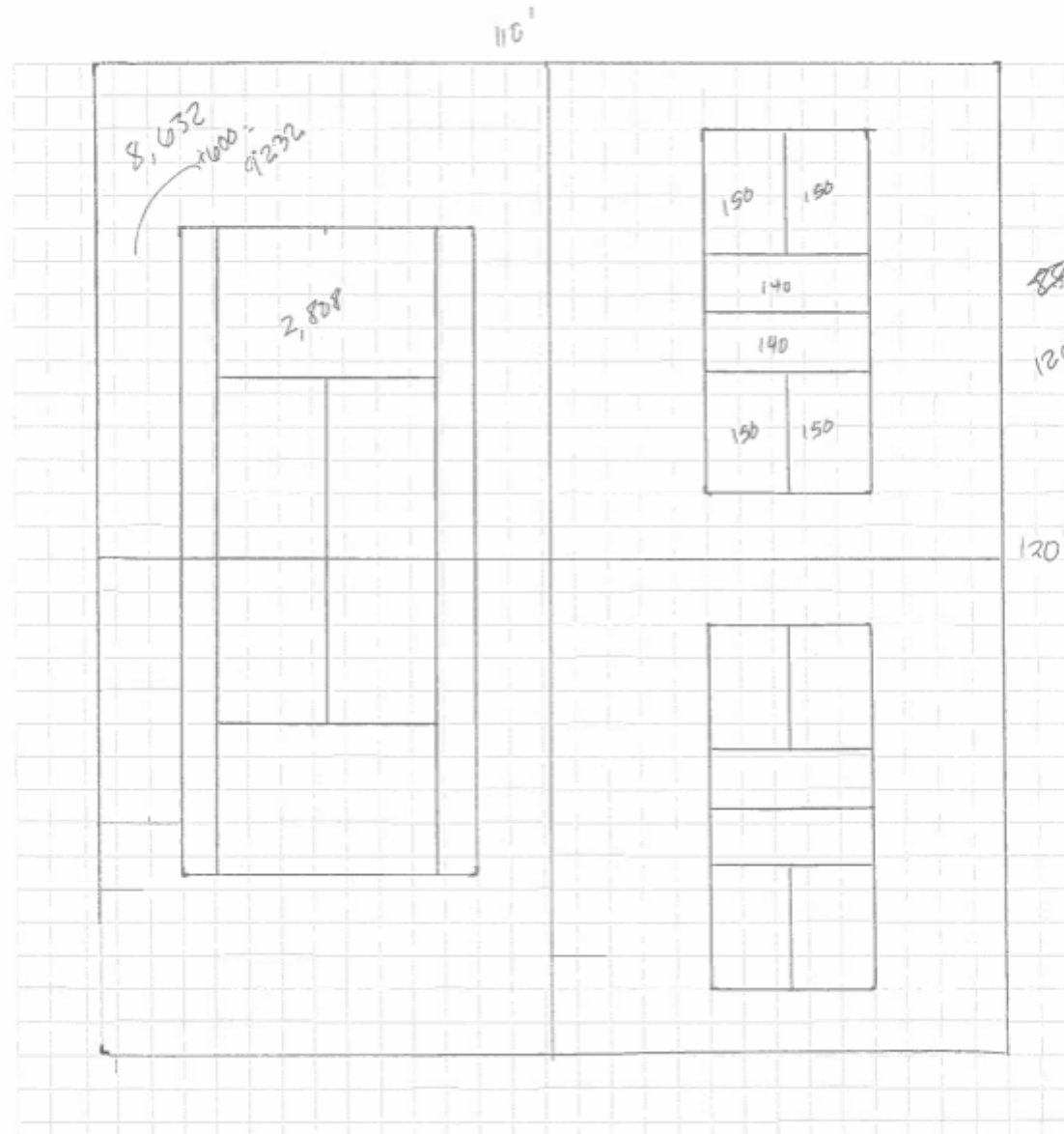


Restoration of Rose Park Tennis Courts

Plan would be to resurface and replace 2 tennis courts with 2 pickleball courts and 1 tennis court.

Cost is about \$59 K, more with tensioning nets.





Action Items

2026.05.04

Board Review and possible
approval of May 13, 2026,
Board Meeting Minutes.

2026.05.05

Board Review and possible approval of April 16, 2026, Work Planning Committee Meeting Minutes.

2026.05.06

Board Review and possible
approval of April Financial
Statements, Purchases, and
Journal Entries

2026.05.07

Approval of the Vacating and
Amending Lot 27 of Captain's
Island Subdivision #2, the
Molina One Lot Subdivision
Plat

2026.05.08

Board Review and possible
approval of canceling the
June 10th Board Meeting

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

Board Member Reports and Discussion Items

Motion to Adjourn