

Mayor
MICHAEL KOURIANOS

City Attorney
ERIC JOHNSON

City Recorder
JACI ADAMS

City Treasurer
SHARI MADRID

Finance Director
LISA RICHENS



185 East Main - P.O. BOX 893 - PRICE, UT 84501
PHONE (435) 637-5010 - Fax (435) 637-7263
www.pricecityutah.com

PRICE CITY COUNCIL

City Council

JOE CHRISTMAN

RICK DAVIS

AMY KNOTT-JESPERSEN

BOYD MARSING

LAYNE MILLER

PUBLIC NOTICE OF MEETING

Public notice is hereby given that the City Council of Price City, Utah, will hold a Regular Meeting in the Council Chambers, 185 East Main, Price, Utah, at 5:30 PM on 10/26/2022. The Mayor reserves the right to modify the sequence of agenda items in order to facilitate special needs.

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. SAFETY SECONDS
4. PUBLIC COMMENT
5. PLANNING COMMISSION (RE)APPOINTMENTS. Consideration and possible approval of the reappointment of Chris Wood, Erroll Holt and Dave Black to the Planning Commission for 3 year terms.
- CONSENT AGENDA
6. MINUTES for 10/12/2022
7. LEASE AND AGREEMENT. Consideration and possible approval of a parking lot lease and agreement between Price City and Chris Justice.
8. BUSINESS LICENSE: Business license for Local Landscaping, LLC at 350 N 250 E for Andrea Howa. Business license for Beyond City Limits at 38 E Main for Mike and Valerie Johnson. Business license for Envy Rentals, LLC at 357 E 300 N for Nikki Vasquez.
9. HYLAND SOFTWARE AGREEMENT - Consideration and possible approval of the Hyland OnBase Document Management System agreement changing the date of the annual maintenance.
10. CITY AUDIT - Consideration and possible approval of an agreement with Larson & Company for financial and single audit services for the Fiscal Year Ending June 30, 2022.
11. UNFINISHED BUSINESS

Note: In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should contact the City Records Office at 185 E. Main Price, Utah, telephone 435-636-3183 at least 24 hours prior to the meeting.

Mayor
MICHAEL KOURIANOS
City Attorney
ERIC JOHNSON
Community Director
NICK TATTON
City Recorder
JACI ADAMS



185 EAST MAIN • P.O. BOX 893 • PRICE, UT 84501
PHONE (435) 637-5010 • FAX (435) 637-2905
www.pricecityutah.com

Price City Planning & Zoning Commission

**Planning & Zoning
Commissioners**
JAN YOUNG
JUDY BEACCO
RICHARD ROOT
TODD THORNE
KYLE HEFFERNAN
RENEE SWINBURNE
DAVE BLACK
ALTERNATE: ERROL HOLT
ALTERNATE: CHRIS WOOD

TERMS OF SERVICE PRICE CITY PLANNING AND ZONING COMMISSION

Member	Term Expires
Judy Beacco	1-1-2024
Jan Young, Chair	1-1-2024
Todd Thorne, Vice Chair	1-1-2024
Richard Root	1-1-2025
Kyle Heffernan	1-1-2025
Renee Swinburne	1-1-2025
Chris Wood	Standing Alternate #2 1-1-2026
David Black	1-1-2026
Erroll Holt	Standing Alternate #1 1-1-2026

PRICE CITY PLANNING COMMISSION

Three (3) regular member terms on the Price City Planning and Zoning Commission will expire on December 31, 2022 as outlined in the Price City Land Use Management and Development Code. Interested Price City residents may submit letters of interest to Price City for possible appointment to the Planning Commission by the Price City Council. Interested citizens must reside within the municipal boundaries of Price City. Letters of interest must be submitted to Nick Tatton, Community Director, at P.O. Box 893, Price, Utah 84501 and received on or before October 14th, 2022 at 12:00 noon.

Published in the Emery Telcom News September 28 and October 5, 12, 2022

CERTIFICATE OF APPOINTMENT

THIS CERTIFICATE CONFIRMS THE APPOINTMENT OF

Chris Wood

TO THE PRICE CITY PLANNING & ZONING COMMISSION

1-1-23 to 12-31-25

Price
Utah

Michael Kourianos

MICHAEL KOURIANOS, MAYOR

10-26-21

DATE

CERTIFICATE OF APPOINTMENT

THIS CERTIFICATE CONFIRMS THE APPOINTMENT OF

Dave Black

TO THE PRICE CITY PLANNING & ZONING COMMISSION

1-1-23 to 12-31-25

Price
Utah

Michael Kourianos

MICHAEL KOURIANOS, MAYOR

10-26-21

DATE

CERTIFICATE OF APPOINTMENT

THIS CERTIFICATE CONFIRMS THE APPOINTMENT OF

Erroll Holt

TO THE PRICE CITY PLANNING & ZONING COMMISSION

1-1-23 to 12-31-25

Price
Utah

Michael Kourianos

MICHAEL KOURIANOS, MAYOR

10-26-21

DATE

Minutes of the City Council Meeting
City Hall
Price, Utah
October 12, 2022

Present:

Mayor Kourianos

Councilmembers:

Joe Christman

Rick Davis

Amy Knott-Jespersen

Boyd Marsing

Layne Miller

Jaci Adams, City Recorder

Nick Tatton, Community/Human Resources Director

Staff/Others: See Public Meeting Sign-In Sheet

1. PLEDGE OF ALLEGIANCE

Mayor Kourianos called the regular meeting to order at 5:30 p.m. Mayor Kourianos led the Pledge of Allegiance.

2. ROLL CALL

Roll was called with the above Councilmembers and staff in attendance.

3. SAFETY SECONDS

Councilmember Knott-Jespersen reminded everyone that with winter near, the cold and flu season will also make an appearance. Knott-Jespersen suggested that if you do not feel well, avoid going around people and stay home.

4. PUBLIC COMMENT

No public comment was received on any agenda item.

5. QUARTERLY SAFETY PRIZE

Drawing for the quarterly safety prize for qualifying Price City employees. Mayor Kourianos pulled the winning ticket. Elaine Allred was announced as the winner of the quarterly safety prize.

CONSENT AGENDA

MOTION.

Councilmember Davis moved to approve agenda items 6 through 8. Councilmember Christman seconded and motion carried.

6. MINUTES for 09-28-2022

7. BUSINESS LICENSE. Business license for Uptown Steakhouse Inc. at 838 Westwood Blvd. for Kevin Henderson. Business license for Best Western Castle Country, Inc. at 838 Westwood Blvd. for Kevin Henderson. Business license for Adventurous Soul Properties (Airbnb) at 119 N 200 E for Michelle

Christensen. Business license for YUP Fingerprinting at 610 S Nick Ln. Business license for Piu Bella Wellness at 790 N Cedar Hills Dr for Cindi Pierce. Business license for Ciciura Comfort at CJ's Do It Center parking lot for Amber/Steve Ciciura. Beer license application for Best Western Castle Country, Inc. at 838 Westwood Blvd. for Kevin Henderson.

8. MEMORANDUM OF UNDERSTANDING. Consideration and possible approval of a Memorandum of Understanding (MOU) for Operation, Management and Maintenance of the Community Garden Collective.

9. UNFINISHED BUSINESS

No unfinished business was discussed.

Mayor Kourianos asked for a motion to close the regular City Council meeting.

Councilmember Marsing moved to closed the regular City Council meeting. Councilmember Miller seconded and motion carried.

The regular City Council meeting was adjourned at 5:34 p.m.

APPROVED:

Michael Kourianos, Mayor

ATTEST:

Jaci Adams, City Recorder

LEASE AND AGREEMENT

This LEASE AND AGREEMENT is made and entered into on this 27th day of September, 2022,
by and between:

1. CHRISTOPHER G. JUSTICE, 147 West Main Street, Price, Utah 84501.

also known as the PARTY and all hereinafter referred to as the "LESSOR", and PRICE MUNICIPAL CORPORATION, also known as CITY, having an address of 185 E Main Street, PO Box 893, Price, Utah 84501, hereinafter referred to as "LESSEE", collectively referred to as the "PARTIES"

WITNESSETH:

That the LESSOR, for and in consideration of the covenants, terms and conditions hereinafter expressed, do hereby lease to LESSEE their respective interests in the following described real property, situated and being parcel ID #01-0261-0000, Price City, Carbon County, Utah, and more particularly described as follows (map depiction included in Exhibit 1), to wit:

Beginning at a point 7.3 ft S NE Corner Block 25 Price TW S Survey; W 75 ft; S 88 ft; E 75 ft; N 88 ft to beginning. .15 ac.

TO HAVE AND TO HOLD the above-described premises together with the appurtenances, rights, privileges and easements thereunto belonging or appertaining thereto for a period of twenty (20) years commencing as of the 1st day of August, 2023, and ending on the 31st day of July, 2043.

That in consideration of said Lease, the LESSEE agrees to maintain in a reasonably good state of repair the surface of the above-described area in conformance with such plans and specifications as may be determined by the LESSEE.

The PARTIES hereto further understand and agree that LESSEE intends to utilize the above-described area for public parking. The design and alignment for the use of said area for such parking shall rest in the sole discretion of the LESSEE, except as hereinafter provided.

The PARTIES hereto further understand and agree that the LESSEE shall have the right to designate certain areas of the above-described property for parking and other portions thereof for roadway, including fire lanes, and to set forth the rules and regulations under which such areas may be used by the general public.

This lease or any portion thereof shall not be assigned without the written consent of the LESSORS.

It is further understood and agreed that all expenditures necessary to maintain the above-described area as a suitable public parking lot under the conditions hereinbefore stated, during the term hereof, shall be paid for by the LESSEE.

The PARTIES expressly agree that in the event that LESSOR decides to proceed with a commercial development on LESSORS' said property or in the event that LESSORS sell the subject parcel of land to another, for the purpose of commercial development thereof, LESSORS shall so notify LESSEE and this Lease shall thereafter terminate within a reasonable time after as agreed by both parties but no longer than one (1) year of the date of written notice from LESSOR to LESSEE and LESSEE shall have no further obligation to maintain the subject property as of the date of termination.

This Lease may also be terminated by LESSEE upon ninety (90) days written notice to LESSOR. In the event of such termination, LESSEE shall thereafter be under no further obligation to maintain the subject property. This Lease may be terminated by LESSOR upon not less than one-hundred eighty (180) days written notice to LESSEE for purposes of development of the property.

The PARTIES hereto further agree that in the event that any of the provisions of the Lease are determined by litigation between the parties, the defaulting party agrees to pay all court costs and reasonable attorney fees. Any dispute of the Lease shall be interpreted under the laws of the State of Utah and any litigation that may result shall be held within the boundaries of Price City.

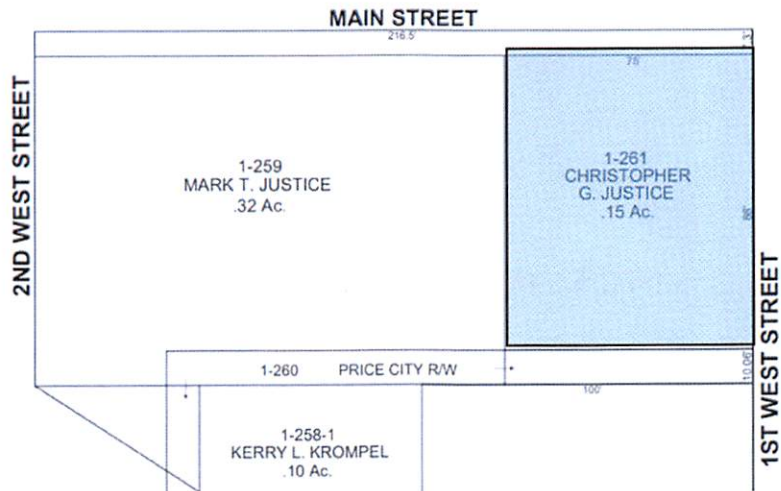
The PARTIES hereby affirm and warrant that each has the authority to enter into this agreement lawfully.

The PARTIES hereto further understand and agree that the provisions of this LEASE AND AGREEMENT shall apply to and be binding upon the heirs, executors, administrators, successors and assigns of the LESSOR and LESSEE, respectively, as the context may require.

IN WITNESS WHEREOF, the parties have hereunder caused this LEASE AND AGREEMENT to be executed the day and year first above written.

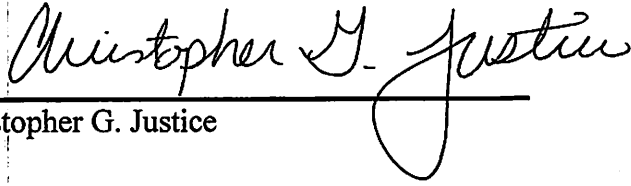
EXHIBIT 1
MAP OF LEASED PROPERTY

[SIGNATURE PAGES TO FOLLOW]



= Parking Lot Leased Area

PARCEL #01-0261-0000



Christopher G. Justice

PRICE CITY

Michael Kourianos, Mayor

ATTEST:

Jaci Adams, City Recorder

Account No: 3650
Business Activity: 561720
Fee: 150
Copy to Recorder: 10-12-22
CC Approval: ☐ Yes ☐ No Date: _____
License Sent: _____
Health Dept: _____

\$150-

Price
Utah

BUSINESS LICENSE APPLICATION

Send all completed and properly signed forms (including attachments as necessary) along with applicable licensing fees to: Price City Business Licensing, P.O. Box 893, 185 East Main, Price, UT 84501. For questions call (435) 636-3161.

PLEASE TYPE OR PRINT LEGIBLY, ONLY COMPLETED, LEGIBLE APPLICATIONS, WILL BE CONSIDERED FOR APPROVAL.

Business Information			
Business Status: ☒ New Business ☐ Location Change ☐ Name Change ☐ Ownership Change			
Business Name (include DBA): <u>LOCAL Landscaping, LLC</u>			
If Name Change, list previous name: _____			
Business Address: <u>350 N 250 E</u>		Suite/Apt. No.: _____	
City: <u>Price</u>	State: <u>Utah</u>	Zip Code: <u>84501</u>	
Business Telephone: <u>(435) 630-5128</u>	Business E-mail: <u>locallandscapery@gmail.com</u>	Business Fax: <u>435-630-5128</u>	
Mailing Address (if different): _____		State: _____	Zip Code: _____
Property Owner's Name: <u>Andrea Howa</u>		Property Owner's Telephone: <u>(435) 637-6293</u>	
Type of Organization: ☐ Corporation ☐ Partnership ☐ Sole Proprietorship ☒ LLC (Include copy of name registration with the State of Utah)			
Type of Business: ☒ Commercial ☐ Home Occupation ☐ Reciprocal			
Nature of Business: ☐ Manufacturing ☐ Retail ☐ Wholesale ☐ Services ☐ Other			
Opening Date: <u>ASAP</u> Business Hours: From <u>9 a.m.</u> To <u>5 p.m.</u> <u>M T W T F</u> S S U (please circle)			
Detailed Description of Business: <u>Landscaping. This job consists of outside property work such as mowing, weed eating, leaf blowing, tree and bush trimmings, ditch cleanups, fertilizing, snow removals.</u>			
Commercial Square Feet:	No. of Arcade Games, Pool Tables, Etc.:	No. of Vending Machines:	No. of Mobile Home Spaces:
No. of Rental Units:	No. of RV Spaces:	No. of Motel Rooms:	No. of Beds:
State Sales Tax I.D. No. (Include copy or proof of exemption):		Federal Tax I.D. No. (Include copy): <u>88-2594445</u>	
State License No. (Include copy):		State License Type:	
THE FOLLOWING LICENSES ARE SUBJECT TO ADDITIONAL REQUIREMENTS. Please contact the Business Licensing Officer (City Treasurer) at (435) 636-3161, or 185 East Main, for more information. Check all that apply. ☐ Alcoholic Beverages ☐ Eating Establishment ☐ Amusement Center ☐ Taxi Cab ☐ Pawnbroker ☐ Sexually Oriented Business			

Account No: 3651
 Business Activity: 453
 Fee: 150
 Copy to Recorder: 10-17-22
 CC Approval: ☐ Yes ☐ No Date: _____
 License Sent: _____



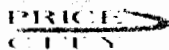
BUSINESS LICENSE APPLICATION

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Business Information				
Business Status: ☒ New Business ☐ Location Change ☐ Name Change ☐ Ownership Change				
Business Name (include DBA): <u>Beyond City Limits</u>				
If Name Change, list previous name:				
Business Address: <u>38 E Main</u>			Suite/Apt. No.:	
City: <u>Price</u>		State: <u>Ut</u>		Zip Code: <u>84501</u>
Business Telephone: <u>(435) 630-8662</u>		Business E-mail: <u>beyondcitylimits024@gmail.com</u>		Business Fax: <u>n/a</u>
Mailing Address (if different):		City:	State:	Zip Code:
Property Owner's Name: <u>Mike + Valerie Johnson</u>			Property Owner's Telephone: <u>(435) 650-1854</u>	
Type of Organization: ☐ Corporation ☐ Partnership ☒ Sole Proprietorship ☐ LLC (Include copy of name registration with the State of Utah)				
Type of Business: ☒ Commercial ☐ Home Occupation ☐ Reciprocal				
Nature of Business: ☐ Manufacturing ☒ Retail ☐ Wholesale ☐ Services ☐ Other				
Opening Date: <u>11/1/22</u> Business Hours: From <u>2p</u> To <u>8p</u> <u>(M T W T H F S S U)</u> (please circle)				
Detailed Description of Business: <u>crafts, crystals, jewelry, body care, deer car accessories, tarot, misc.</u>				
Commercial Square Feet: <u>216</u>	No. of Arcade Games, Pool Tables, Etc.: <u>0</u>	No. of Vending Machines: <u>0</u>	No. of Mobile Home Spaces: <u>0</u>	
No. of Rental Units: <u>0</u>	No. of RV Spaces: <u>0</u>	No. of Motel Rooms: <u>0</u>	No. of Beds: <u>0</u>	
State Sales Tax I.D. No. (Include copy or proof of exemption): <u>in process, see attached</u>			Federal Tax I.D. No. (Include copy): <u>88-3817354</u>	
State License No. (Include copy): <u>13D43002-0151</u>			State License Type: <u>DBA (-retail sales)</u>	
THE FOLLOWING LICENSES ARE SUBJECT TO ADDITIONAL REQUIREMENTS. Please contact the Business Licensing Officer (City Treasurer) at (435) 636-3161, or 185 East Main, for more information. Check all that apply.				
☐ Alcoholic Beverages ☐ Eating Establishment ☐ Amusement Center ☐ Taxi Cab ☐ Pawnbroker ☐ Sexually Oriented Business				

Account No: 3652
 Business Activity: 532
 Fee: 150.00
 Copy to Recorder: 10-17-22
 CC Approval: ☐ Yes ☐ No Date: _____
 License Sent: _____



BUSINESS LICENSE APPLICATION

Send all completed and properly signed forms (including attachments as necessary) along with applicable licensing fees to: Price City Business Licensing, P.O. Box 893, 185 East Main, Price, UT 84501. For questions call (435) 636-3161.

PLEASE TYPE OR PRINT LEGIBLY, ONLY COMPLETED, LEGIBLE APPLICATIONS, WILL BE CONSIDERED FOR APPROVAL.

Business Information						
Business Status: ☒ New Business ☐ Location Change ☐ Name Change ☐ Ownership Change						
Business Name (include DBA): <u>Envy Rentals, LLC</u>						
If Name Change, list previous name: _____						
Business Address: <u>357 E 300 N</u>				Suite/Apt. No.: 		
City: <u>Price</u>		State: <u>UT</u>		Zip Code: <u>84501</u>		
Business Telephone: <u>(435) 650-6941</u>		Business E-mail: <u>envyrentalsllc@gmail.com</u>		Business Fax: 		
Mailing Address (if different): <u>955 N 200 E</u>			City: <u>Price</u>	State: <u>UT</u>	Zip Code: <u>84501</u>	
Property Owner's Name: <u>Nikki Vazquez</u>			Property Owner's Telephone: <u>(435) 650-6941</u>			
Type of Organization: ☐ Corporation ☐ Partnership ☐ Sole Proprietorship ☒ LLC (Include copy of name registration with the State of Utah)						
Type of Business: ☐ Commercial ☒ Home Occupation ☐ Reciprocal						
Nature of Business: ☐ Manufacturing ☐ Retail ☐ Wholesale ☐ Services ☒ Other <u>Air BnB</u>						
Opening Date: <u>10/1/22</u> Business Hours: From <u>Varies</u> To _____ M T W T H F S S U (please circle)						
Detailed Description of Business: <u>Short-term Rental</u>						
Commercial Square Feet: _____		No. of Arcade Games, Pool Tables, Etc.: _____		No. of Vending Machines: _____		
No. of Mobile Home Spaces: _____		No. of Rental Units: <u>3</u>		No. of RV Spaces: _____		
No. of Motel Rooms: _____		No. of Beds: <u>5</u>		No. of Motel Rooms: _____		
State Sales Tax I.D. No. (Include copy or proof of exemption): <u>15891320-003-5LC</u>			Federal Tax I.D. No. (Include copy): <u>85-3787844</u>			
State License No. (Include copy): _____			State License Type: _____			
THE FOLLOWING LICENSES ARE SUBJECT TO ADDITIONAL REQUIREMENTS. Please contact the Business Licensing Officer (City Treasurer) at (435) 636-3161, or 185 East Main, for more information. Check all that apply. ☐ Alcoholic Beverages ☐ Eating Establishment ☐ Amusement Center ☐ Taxi Cab ☐ Pawnbroker ☐ Sexually Oriented Business						

AMENDMENT TO HYLAND MASTER AGREEMENT

This AMENDMENT TO HYLAND MASTER AGREEMENT (“Amendment”) is made and entered into effective as of the date that the last party to sign this Amendment has executed the same (as indicated by the date entered by such party with its signature below) (“Amendment Effective Date”), by and between Hyland Software, Inc. (“Hyland”) and City of Price (“Customer”) and amends that certain Hyland Master Agreement between Hyland and Customer dated on or about July 18, 2022 (the “Master Agreement”).

1. DEFINED TERMS: Capitalized terms used in this Amendment and not defined herein are used herein with the same meanings given such terms under the Master Agreement. The term “Agreement” as used in the Master Agreement and in this Amendment, hereafter shall mean the Master Agreement as amended by this Amendment.

2. PERMISSION TO ISSUE INVOICE: Customer acknowledges and agrees that, when this Amendment is signed by both parties, Hyland is permitted to invoice Customer for the matters described herein and as more particularly set forth in this Amendment.

3. MODIFIED SUBSCRIPTION FEES: The parties acknowledge and agree that Section 2 of the Software License and Maintenance Schedule – Subscription of the Master Agreement is hereby deleted in its entirety and replaced with the following:

“**2. SUBSCRIPTION FEES.** Customer shall pay Subscription Fees to Hyland for the Software licensed hereunder in such amounts as are invoiced by Hyland; provided, that during the Initial Term of this Subscription Schedule, Customer shall pay Subscription Fees to Hyland for the initial Software licensed hereunder in accordance with the applicable Purchase Table Schedule. Following the expiration of the Initial Term of this Subscription Schedule, Hyland may increase the Subscription Fees for the Software for any renewal period by up to ten percent (10%) of the previous year’s Subscription Fees. Hyland will invoice Customer on or after the Effective Date for Subscription Fees for the first year of the Initial Term. Such invoice shall be due and payable by Customer to Hyland in accordance with the General Terms Schedule. For any subsequent years, Hyland will invoice Customer for Subscription Fees prior to the beginning of such year, and such invoices shall be due and payable by Customer to Hyland on or before July 15th of such year. In the event Customer licenses additional Software modules under the Agreement, Hyland will invoice Customer for Subscription Fees for such additional Software modules on a pro-rata basis upon Hyland’s acceptance of the purchase order for such additional Software modules. Such invoice shall be due and payable by Customer to Hyland in accordance with the General Terms Schedule. Thereafter, Subscription Fees relating to such additional Software shall be included in the subsequent invoices issued with respect to the existing licensed Software.”

4. NO OTHER CHANGES: In all other respects the Master Agreement remains in full force and effect.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the day and year set forth after their respective names below:

CITY OF PRICE

HYLAND SOFTWARE, INC.

By:

By:

Print Name:

Print Name:

Title:

Title:

Date:

Date:

Hyland Legal

Approved By:

Date:



October 17, 2022

Price City
185 East Main Street
Price, Utah 84501

Dear Mayor, City Council Members, and Management:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Price City, as of June 30, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise Price City's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis; schedule of revenues, expenditures, and changes in fund balance – budget and actual – general fund; schedule of changes in the city's net OPEB liability and related ratios post-retirement benefits plan; schedule of the proportionate share of the net pension liability; and the schedule of contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedule of Revenues, Expenditures and Changes in Fund balance – Budget and Actual – General Fund
- 3) Schedule of Changes in the City's Net OPEB Liability and Related Ratios Post Retirement Benefits Plan

Larson & Company
765 North Main, Spanish Fork, UT 84660
Main: (801) 798-3545 | Fax: (801) 798-3678
www.larsco.com

Member of
CPAmerica
Member  Crowe Global

- 4) Schedule of the Proportionate Share of the Net Pension Liability – URS
- 5) Schedule of Contributions – URS

Supplementary information other than RSI will accompany Price City's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- 1) Schedule of Expenditures of Federal Awards
- 2) Combining and Individual Fund Statements and Schedules of Nonmajor Governmental Funds
- 3) Combining Statements of the Nonmajor Proprietary Funds

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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

(Continued)

- expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Price City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Price City's basic financial statements. Our report will be addressed to the governing body of Price City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of Price City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the 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 Uniform Guidance 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 is considered material if there is a substantial likelihood that, individually or in the aggregate, it

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would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, 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 have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;

(Continued)

11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from *[management]* for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
 - d. A written acknowledgement of all the documents that *[management]* expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and those charged with governance written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Other

The timing of our audit will be scheduled for performance and completion as follows: beginning approximately October 17, 2022 and to issue our reports no later than December 31, 2022.

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Jon Haderlie, CPA, is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Larson and Company's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will not exceed \$17,160 for the financial statement audit and \$4,000 for the single audit. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Price City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Larson & Company and constitutes confidential information. However, we may be requested to make certain audit documentation available to Utah State Auditor's Office and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Larson & Company's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In some circumstances, we may be required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for you. So long as we are not a party to the proceedings in which the information is sought, you agree to pay any and all reasonable expenses including fees and costs for our time, as well as any legal or other fees that we incur as a result of such appearance or production of documents.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to Members of the City Council the following significant findings from the audit:

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- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Larson & Company, PC

Larson & Company
October 17, 2022

RESPONSE:

This letter correctly sets forth our understanding of Price City.

Acknowledged and agreed on behalf of Price City by:

Management Signature_____

Title: _____

Date: _____

Governance Signature_____

Title: _____

Date: _____



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Report on the Firm's System of Quality Control

October 30, 2020

To the Partners of Larson & Company, P.C.
And the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Larson & Company, P.C. (the firm), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, audits of employee benefit plans, and examinations of a service organization (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Larson & Company, P.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended April 30, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Larson & Company, P.C. has received a peer review rating of *pass*.

Prida Guida Perez P.A.