

WASATCH PEAKS RANCH ROAD AND FIRE DISTRICT

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

NOTICE OF REGULAR MEETING AND AGENDA

DATE: Tuesday, October 31, 2023

TIME: 5:00 p.m.

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

You can also attend the meeting in the following ways:

1. Online Microsoft Teams Meeting via link below:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTgzYTdjNGQtZWUwYi00NTkzLTgwNDAtNDcwOTdhM2VINmRm%40thread.v2/0?context=%7b%22Tid%22%3a%224aaa468e-93ba-4ee3-ab9f-6a247aa3ade0%22%2c%22Oid%22%3a%225b9f6fa2-e9dd-42cc-bfd8-f7dd2ed196a6%22%7d

ACCESS:

2. To join via telephone, dial 720-547-5281 and enter the following information:

Conference ID: 983 410 666#

BOARD OF TRUSTEES

Gary Derck
Vance Bostock
Ed Schultz

PUBLIC NOTICE is hereby given that the Board of Trustees (the “Board”), of WPR Road and Fire District (the “District”), will hold a meeting of the Board on Tuesday, October 31, 2023, commencing at 5:00 p.m., at 36 South State Street, Suite 500, Salt Lake City, Utah, 84111 and via Microsoft Teams, at which time the Board shall proceed according to the following agenda.

“As the Chair of the Board of Trustees of the WPR Road & Fire District, I hereby call this regular meeting of the Board to order at 5:00 P.M. on October 31, 2023, at 36 S State Street, Suite 500, Salt Lake City, UT 84111. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

I. ADMINISTRATIVE MATTERS

- A. Call to order.
- B. Public comment.

Members of the public may express their views to the Board on matters that affect the District that are otherwise not on the agenda. Comments will be limited to three (3) minutes per person.

- C. Review and consider approval of minutes from August 22, 2023 regular meeting, August 22, 2023 Truth in Taxation meeting and August 31, 2023 special meeting (enclosure).

II. FINANCIAL MATTERS

- A. Review and consider approval of engagement letter with Haynie & Company or Hinton Burdick to perform 2023 audit (enclosure).
- B. Approve and/or ratify approval of payment of claims in the amount of \$29,418.50 (enclosure).

III. OPERATIONAL MATTERS

- A. Review and consider approval of Agreement for Snow Removal Services.

IV. MANAGER’S MATTERS

- A. Discuss utilization of website.

V. LEGAL MATTERS

VI. TRUSTEES’ MATTERS

VII. OTHER BUSINESS

VIII. ADJOURNMENT

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

Mitchell Lee

District Clerk

RECORD OF PROCEEDINGS

MINUTES OF A REGULAR MEETING OF
THE BOARD OF TRUSTEES OF THE
WASATCH PEAKS RANCH ROAD AND FIRE DISTRICT (THE
“DISTRICT”)
HELD
AUGUST 22, 2023

A regular meeting of the Board of Trustees of the Wasatch Peaks Ranch Road and Fire District (referred to hereafter as the “Board”) was convened on Tuesday, August 22, 2023, at 5:00 p.m., at Bar W Lodge, 4175 N. Morgan Valley Drive, Morgan, Utah 84050. This District Board meeting was also held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Trustees In Attendance Were:

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

Also, In Attendance Were:

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

ADMINISTRATIVE MATTERS

Call to Order and Agenda: The meeting was called to order at 5:00 p.m. by Trustee Bostock.

Quorum, Location of Meeting, and Posting of Meeting Notice: The Board confirmed a quorum, the location of the meeting and the posting of the meeting notice.

The Board entered into a discussion regarding the location of the District’s Board meeting. It was determined to conduct the meeting at the above-stated date, time and location, which is within 20 miles of the District. It was further noted that notice of the time, date and location was duly posted and that no objections to the location or any requests that the meeting place be changed by taxpaying electors within the District’s boundaries have been received. This meeting was conducted via Microsoft Teams and encouraged public participation via Microsoft Teams. The Board further noted that notice providing the time, date and video link information was duly posted and that no objections, or any requests that the means of hosting the meeting be changed by taxpaying electors within the District’s boundaries.

RECORD OF PROCEEDINGS

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

2024 Board Meeting Schedule: Following discussion, Trustee Schultz made a motion to hold Board meetings on the third Tuesday of each month at 5:00 p.m. in 2024. Trustee Derck seconded the motion. The motion passed unanimously. It was noted that the determined schedule will be noticed on the District's website and submitted to the District's newspaper for publication.

FINANCIAL MATTERS

Unaudited Financial Statements as of June 30, 2023: Ms. Clymer reviewed the unaudited financial statements as of June 30, 2023 with the Board. Following review, Trustee Derck made a motion to accept the Unaudited Financial Statements as of June 30, 2023, as presented. Trustee Schultz seconded the motion. The motion passed unanimously.

Claims: Ms. Clymer reviewed the claims with the Board. Following review, Trustee Derck made a motion to approve and ratify the claims in the amount of \$14,401.08, as presented. Trustee Schultz seconded the motion. The motion passed unanimously.

MANAGER MATTERS

None.

OPERATIONAL MATTERS

Interlocal Agreement Providing for Joint Consulting Engineering Services by and between the District and the WPR Utility District: Attorney Rose reviewed the agreement with the Board, noting that amendments may be needed in the future. Following review and discussion, Trustee Derck made a motion to approve the Interlocal Agreement Providing for Joint Consulting Engineering Services by and between the District and the WPR Utility District, as presented. Trustee Schultz seconded the motion. The motion passed unanimously.

Resolution No. 2023-08-01 Authorizing the Execution of the Interlocal Agreement Providing for Joint Consulting Engineering Services: Attorney Rose reviewed the resolution with the Board. Following review, Trustee Derck made a motion to approve Resolution No. 2023-08-01 Authorizing the Execution of the Interlocal Agreement Providing for Joint Consulting Engineering Services, as presented. Trustee Schultz seconded the motion. The motion passed unanimously.

Residential Sewer and Water Inspections: The Board discussed residential sewer and water inspections, noting that driveway aprons and culverts will need to be inspected. Attorney Rose noted the option for a license agreement for these inspections. No action was taken.

RECORD OF PROCEEDINGS

Will-Serve Letters and Addressed Entities: This item was not discussed.

LEGAL MATTERS None.

TRUSTEE MATTERS None.

OTHER BUSINESS None.

ADJOURNMENT There being no further business to come before the Board at this time, Trustee Schultz made a motion to adjourn the meeting at 5:27 p.m. Trustee Derck seconded the motion. The motion passed unanimously.

Respectfully submitted,

By _____
District Chair

Attest:

District Clerk

RECORD OF PROCEEDINGS

MINUTES OF A TRUTH IN TAXATION PUBLIC HEARING MEETING
OF THE BOARD OF TRUSTEES OF THE
WASATCH PEAKS RANCH ROAD AND FIRE DISTRICT (THE
“DISTRICT”)
HELD
AUGUST 22, 2023

A Truth in Taxation public hearing meeting of the Board of Trustees of the Wasatch Peaks Ranch Road and Fire District (referred to hereafter as the “Board”) was convened on Tuesday, August 22, 2023, at 6:00 p.m., at Bar W Lodge, 4175 N. Morgan Valley Drive, Morgan, Utah 84050. This District Board meeting was also held via Zoom. The meeting was open to the public.

ATTENDANCE

Trustees In Attendance Were:

Vance Bostock, Chair (via Zoom)
Ed Schultz, Vice Chair
Gary Derck, Secretary

Also, In Attendance Were:

Josh Miller and Shelby Clymer, CliftonLarsonAllen LLP (“CLA”) (via Zoom)
Mitchell Lee, District Clerk
D. Brent Rose, Clyde Snow & Sessions, P.C.
Jenny Robinson and Nate Bell, WPR Development Company

ADMINISTRATIVE MATTERS

Call to Order: The meeting was called to order at 6:03 p.m. by Trustee Bostock.

FINANCIAL MATTERS

Public Hearing on the District’s Proposed Property Tax Increase: Trustee Bostock opened the public hearing on the District’s proposed property tax increase at 6:06 p.m.

It was noted that publication of Notice stating that the Board would consider a proposed property tax increase and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to the public hearing.

No public comments were received, and the public hearing was closed at 6:07 p.m.

Resolution Levying the Ad Valorem Property Tax of the District at a Rate Exceeding the Certified Tax Rate for Fiscal Year 2023-2024: Attorney Rose reviewed the resolution with the Board, noting that increasing the tax and levying the Ad Valorem property tax is positive for the District. Following review and discussion, Trustee Derck made a motion to adopt the Resolution Levying the Ad Valorem Property Tax of the District at a Rate Exceeding the

RECORD OF PROCEEDINGS

Certified Tax Rate for Fiscal Year 2023-2024, as amended to include the final tax rate of .0008. Trustee Schultz seconded the motion. The motion passed unanimously.

ADJOURNMENT

There being no further business to come before the Board at this time, Trustee Derck made a motion to adjourn the meeting at 6:15 p.m. Trustee Schultz seconded the motion. The motion passed unanimously.

Respectfully submitted,

By _____
District Chair

Attest:

District Clerk

RECORD OF PROCEEDINGS

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

A special meeting of the Board of Trustees of the Wasatch Peaks Ranch Road and Fire District (referred to hereafter as the “Board”) was convened on Thursday, August 31, 2023, at 1:00 p.m., at 36 S. State Street, Suite 500, Salt Lake City, Utah 84111. This District Board meeting was also held via Microsoft Teams. The meeting was open to the public.

ATTENDANCE

Trustees In Attendance Were:

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

Also, In Attendance Were:

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

ADMINISTRATIVE MATTERS

Call to Order: The meeting was called to order at 1:05 p.m. by Trustee Bostock, who recited the following:

“As the Chair of the Board of Trustees of the WPR Road and Fire District, I hereby call this regular meeting of the Board to order at 1:00 P.M. on August 31, 2023, at 36 S State Street, Suite 500, Salt Lake City, UT 84111. In compliance with the requirements of Utah’s Open and Public Meetings Law: (i) notice of this meeting has been duly posted and published, and (ii) this meeting is being recorded and minutes of the meeting, in its entirety, are being kept.”

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

FINANCIAL MATTERS

Public Hearing on the 2024 Budget and Resolution to Adopt the 2024 Budget: Trustee Bostock made a motion to open the public hearing on the 2024 Budget at 1:10 p.m. Trustee Derck seconded the motion. The motion passed unanimously.

RECORD OF PROCEEDINGS

No public comments were received.

Trustee Derck made a motion to close the public hearing on the 2024 Budget at 1:11 p.m. Trustee Schultz seconded the motion. The motion passed unanimously.

Trustee Derck reviewed the 2024 Budget with the Board, noting that it reflects the best budget estimate based on current information. Trustee Bostock detailed the 2024 budget plan for the Board.

Following review and discussion, Trustee Derck made a motion to approve the 2024 Budget and adopt the Resolution to Adopt the 2024 Budget, as presented, with the 2023-2024 District Fee schedule as an exhibit. Trustee Schultz seconded the motion. The motion passed unanimously.

Public Hearing on Amendment of the 2023 Budget: Ms. Clymer reviewed the amendment of the 2023 Budget with the Board, noting the purchases of a fire truck and a Can Am.

Trustee Derck made a motion to open the public hearing on the amendment of the 2023 Budget at 1:18 p.m. Trustee Schultz seconded the motion. The motion passed unanimously.

No public comments were received.

Trustee Derck made a motion to close the public hearing on the amendment of the 2023 Budget at 1:19 p.m. Trustee Schultz seconded the motion. The motion passed unanimously.

Following review, Trustee Schultz made a motion to approve the amendment of the 2023 Budget, as presented. Trustee Derck seconded the motion. The motion passed unanimously.

2023-2024 District Fee Schedule: This item was discussed previously.

OTHER BUSINESS

None.

ADJOURNMENT

There being no further business to come before the Board at this time, Trustee Derck made a motion to adjourn the meeting at 1:20 p.m. Trustee Schultz seconded the motion. The motion passed unanimously.

RECORD OF PROCEEDINGS

Respectfully submitted,

By _____
District Chair

Attest:

District Clerk

WPR Road & Fire District
Agreed-Upon-Procedures Proposals
For the year ended June 30, 2023

Firm	Price	Notes
Haynie & Company	\$4,000-\$6,000	Lead partner does not have experience with AUPs for Districts but other team members in SLC is familiar
Hinton Burdick	\$5,250	Has experience doing AUPs for Districts and other local gov'ts in Utah

Clymer, Shelby

From: Mckay Hall, CPA, CISA, CITP <mhall@hintonburdick.com>
Sent: Friday, October 20, 2023 8:31 PM
To: Clymer, Shelby
Subject: RE: [External] RE: Proposal for AUP/Audit

Think Security – This email originated from an external source. Be cautious with any links or attachments.

Hi Shelby,

Sorry the day was a bit busier than expected. If you're still looking for the information, we can set a not-to-exceed fee at \$5,250 and expect to perform the work in December. If schedules allow, and it works for the District we may be able to start in November.

The purpose of the agreed-upon procedures (AUP) engagement is to determine whether the entity's Financial Survey agrees with the entity's accounting records and to evaluate the entity's compliance with state laws. The entity's chief administrative officer and chief financial officer must certify the accuracy and completeness of the data.

The financial survey consists of all Balance Sheet and Profit & Loss accounts. We review the balances of accounts compared with documentation/support provided by the entity, including revenues and disbursements. We inquire regarding the existence of related party and/or fraudulent activities. We review fund balances, and budgetary information. We inquire whether employees and leadership have completed all trainings required by the state of Utah, and we review the fraud risk assessment provided to the state along with a copy of the applicable public treasurer bond and any applicable fee schedules. We also review where the entity has uploaded required public notices in a timely manner.

Let me know if there are any questions or anything you'd like to discuss. Thanks.



R. McKay Hall, CPA, CISA, CITP, CFE

Audit Partner | HintonBurdick

P: 888-566-1277 Ext. 272

C: 435-773-7450

E: mhall@hintonburdick.com

www.HintonBurdick.com

Need to send me something securely? [Click Here](#) to upload files.



PRIVILEGED AND CONFIDENTIAL

This communication and any accompanying documents are confidential and privileged and are for the sole use of the intended recipient. If you are not the intended

WPR Road & Fire District
Interim Claims
August 18, 2023 - October 23, 2023

<u>Process Date</u>	<u>Vendor</u>	<u>Payment Reference</u>	<u>Payment Method</u>	<u>Amount</u>
8/22/2023	Blue Line Technologies, Inc.	P23082102 - 1651881	BILL EFT	\$ 42.20
8/22/2023	CliftonLarsonAllen LLP	P23082102 - 1651858	BILL EFT	7,643.18
8/22/2023	Clyde Snow Sessions	P23082102 - 1651866	BILL Check	1,378.00
8/22/2023	iSpyFire, Inc	P23082102 - 1651877	BILL Check	500.00
8/22/2023	Streamline	P23082102 - 1651872	BILL Check	150.00
8/22/2023	Utah Local Governments Trust	P23082102 - 1652334	BILL Check	6,088.75
8/22/2023	Young Ford Inc	P23082102 - 1651885	BILL Check	320.83
8/22/2023	Apparatus Equipment & Service, Inc.	P23101702 - 2373094	BILL Check	4,290.08
10/18/2023	Blue Creek Communications	P23101702 - 2373097	BILL Check	500.00
10/18/2023	Blue Line Technologies, Inc.	P23101702 - 2373084	BILL EFT	130.60
10/18/2023	Buzz Graphics	P23101702 - 2373103	BILL Check	611.54
10/18/2023	CliftonLarsonAllen LLP	P23101702 - 2373099	BILL EFT	1,332.42
10/18/2023	Clyde Snow Sessions	P23101702 - 2373089	BILL Check	5,980.00
10/18/2023	Morgan County Clerk/Auditor	P23101702 - 2371316	BILL Check	332.00
10/18/2023	Morty's Car Wash, LLC	P23101702 - 2373101	BILL Check	18.90
10/18/2023	Streamline	P23101702 - 2373075	BILL Check	100.00
				\$ 29,418.50